



City of Silverton

Budget



Fiscal Year 2023-2024





City of Silverton

Budget Committee

Fiscal Year 2023-2024

Mayor

Jason Freilinger

Term Expires

January 2025

Council Members

Matt Gaitan

Eric Hammond

Jess Miller

April Newton

Elvi Cuellar Sutton

Marie Traeger

Term Expires

January 2025

January 2027

January 2025

January 2027

January 2025

January 2027

Citizen Members

Chris Childs

Hilary Dumitrescu

Morry Jones

Ciara Jung

Patricia O'Sullivan

Kyle Palmer

Margaret Thompson

Term Expires

December 2024

December 2024

December 2024

December 2025

February 2026

February 2026

February 2026

Staff

Kathleen Zaragoza, City Manager Pro Tem

Jim Anglemier, Police Chief

Jason Gottgetreu, Community Development Director

Travis Sperle, Public Works Director

Sheena Lucht, Acting Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Silverton
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to City of Silverton, Oregon, for its Annual Budget for the fiscal year beginning July 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting the budget to GFOA to determine its eligibility for another award.



(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that City of Silverton, Oregon, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to the Finance department.

There are over 1,700 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America. Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources and practical research for more than 22,500 members and the communities they serve.

CITY OF SILVERTON

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CITY OF SILVERTON, OREGON

2023-2024 Budget Calendar

- 12/01/2022 Worksheets and narratives distributed to Department Heads.
- 02/01/2023 Last day to submit proposed budget worksheets and narratives to Finance Dept.
- 03/01/2023 City Manager meetings with Departments begin.
- 04/01/2023 City Manager to complete budget message.
- 03/21/2023- **Publish first notice** of first Budget Committee meeting. (Not less than 5 days
04/13/2023 before the meeting nor more than 30 days.)
- 04/05/2023 **Post on website second notice** of first Budget Committee meeting. (Must be posted at least 10 days before the first budget meeting.)
- 04/13/2023 Deliver Preliminary Budgets to Budget Committee, Department Heads and post to website.
- 04/20/2023 **First Budget Committee meeting** and State Revenue Sharing Budget Hearing. (Meetings will be held in Council Chambers starting at 6:00 pm) (Thursday)
- 04/25/2023 Second Budget Committee meeting. (Tuesday)
- 04/27/2023 Third Budget Committee meeting. (Thursday)
Additional Budget Committee meetings will be added if necessary.
- 05/26/2023 Send budget summaries and notice of City Council hearing to paper and post on website.
- 06/07/2023 **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.
- 06/26/2023 Budget Hearing before City Council for adoption of appropriations, tax rate, bonded debt levy and acceptance of State Revenue Sharing.
- 07/12/2023 Submit Notice of Property Tax Levy to County Assessor by July 15th and copy of complete budget document to county clerk by September 30th.
- 09/15/2023 Submit Budget to GFOA for Distinguished Budget Presentation Award (90 days of the date when the budget was approved/adopted)



City of Silverton Budget Process

Local Budget Law Guides the Process

Local budget law, established by the State of Oregon, guides the City's annual budgeting process. This section provides a summary of how local budget law works and includes information from the Local Budget Law Manual produced by the Oregon Department of Revenue. Local budget law does two important things:

- It establishes standard procedures for preparing, presenting and administering the City's budget.
- It requires citizen involvement in the preparation of the budget and public disclosure of the budget before it is formally adopted. To give the public ample opportunity to participate in the budget process, a Budget Committee is formed. The Budget Committee consists of an equal number of citizens and City Council members. Following local budget law, these volunteers may not receive compensation for their service and cannot be officers, agents, or employees of the City.

The City's fiscal year runs from July 1 through June 30. Beginning in January, Finance provides worksheets to the various departments to begin the development of revenue estimates and cost projections. The goal is to maintain current levels of service and to fund capital improvement projects based on Council Goals, Capital Improvement Plans and citizen requests.

By City Charter, Silverton's City Manager serves as the Budget Officer and assures that budget notices are published. The Finance Director compiles results from staff projections and assembles the budget according to best practices and long-range projections. The Budget Officer (City Manager) presents the budget message at the first budget committee meeting. The Directors, and other key staff are present to answer any questions the Budget Committee and interested community members may need for input, deliberation and approval. Once the budget is approved by the Budget Committee, a resolution is presented to the City Council to adopt the budget, levy taxes and approve the appropriation authority. The City then prepares the final budget for staff and sends a copy to the Marion County Tax Assessor's Office along with the other required documents. *The budget calendar and graphic on the next page provide more information about the budget process.*

Changes after the Budget is Adopted

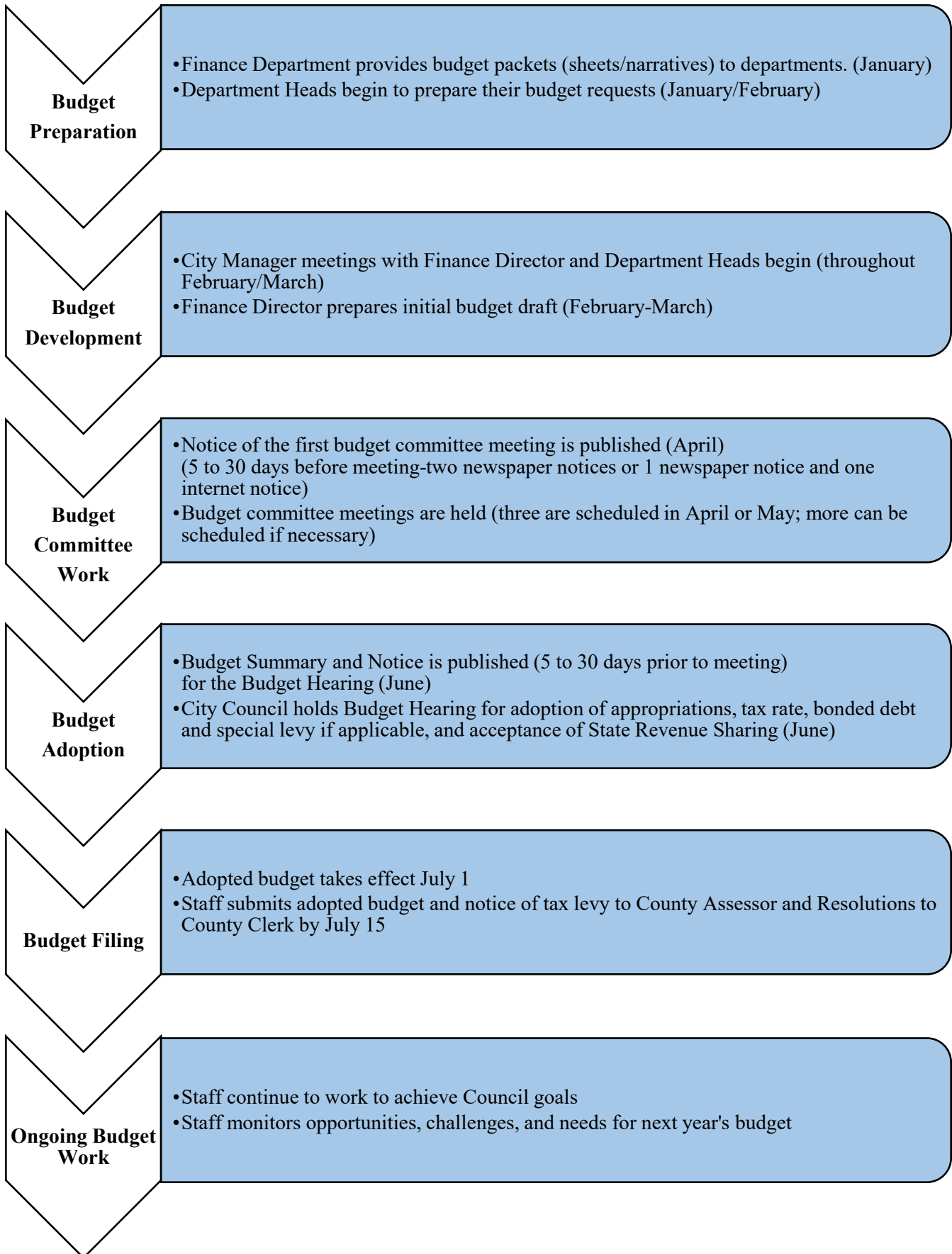
If unforeseen circumstances occur and require a change to the budget after the City has adopted the budget, there are different options to modify the budget:

- Changes that decrease one appropriation and increase another may be approved by City Council per passage of a resolution.
- When new appropriation authority is needed, a supplemental budget is generally used. Depending on the change in the fund's expenditures, a public hearing may or may not be required.

The Cycle Continues

Staff continues to work to achieve Council Goals throughout the year after the budget's adoption. The budget process is ongoing as City staff is always taking note of new methods or techniques for responding to Council Goals and other priorities. Staff applies that information in the development of the next year's budget.

THE BUDGET PROCESS





Basis of Budgeting

All of the funds are budgeted using the modified accrual basis of accounting in accordance with the budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Basis of Auditing

The audit, as reported in the Annual Comprehensive Financial Report (ACFR), accounts for the City's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules and procedures necessary to describe accepted accounting practice at a particular time. The modified accrual basis of accounting, a GAAP approved method, is also used in the audit for all funds except for the Proprietary Fund types. The audit uses the full-accrual method of accounting for the Proprietary Funds. The ACFR shows all of the City's funds on both a budgetary and GAAP basis for comparison.

Budgetary Basis of Accounting

There is no difference in the basis of accounting used for the financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual.

City of Silverton Basis

The City of Silverton uses a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available and expenditures are recognized in the period the associated liability is incurred.

Fund Structure and Descriptions

The City of Silverton uses various funds to account for revenues and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are categorized by fund type as defined by generally accepted accounting principles (GAAP) and Oregon Budget Law.

Governmental Funds

General Fund - Accounts for the financial operations of the City that are not accounted for in any other fund. The primary sources of revenue are property taxes, franchise fees, court fines and various intergovernmental revenues. Primary expenditures are for city administration, public safety, parks and planning services.

Special Revenue Funds – Account for the proceeds of specific revenue sources (other than debt service or major capital projects) that are restricted or committed to expenditures for specified purposes. Funds within this category are the Transportation Fund, Electrical Inspection Fund, Building Operations Fund, Street Fund, Pool Operations Levy Fund, Transient Tax Fund, Street Light Improvement Fund, Street Fee Fund, Stormwater Fee Fund, Park Fee Fund, CDBG Housing Rehab Fund, and System Development Charge (SDC) Funds.

Reserve Funds – Accounts for the accumulation of money for financing the costs of services, projects, property or equipment.

Debt Service Funds – Account for the accumulation of resources and the payment of general long-term debt principal and interest.

Capital Project Funds - Account for financial resources to be used for the acquisition or construction of major capital facilities. The funding sources for these projects can be bond proceeds, loans or possible grant proceeds.

Proprietary Funds

Proprietary Funds are used to account for the City's ongoing organization and activities, which are similar to those found in the private sector. The accounting objectives are determinations of operating income, changes in net position, financial position, and cash flow.

Enterprise Funds – Account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has both Sewer Funds and Water Funds.

Internal Service Funds – Account for revenues and expenditures of goods or services provided by one department or agency of the City to another on a cost reimbursement basis. The City's Internal Service Funds are the Fleet Replacement Fund, Major Equipment Replacement Fund and the Extended Leave Fund.

A Snapshot of Silverton: Past and Present

The City of Silverton is located in the State of Oregon. The City is situated along the 45th parallel about 12 miles northeast of Salem, OR in the Willamette Valley. The current population is 10,558 (2021). The City is named after Silver Creek, which flows through the town from Silver Falls into the Pudding River.



Comparing Silverton and Marion County 2020

	Silverton	Marion County
Population July 1, 2021	10,558	347,119
Population change 2010-2021	0.6%	0.3%
Median value owner occupied housing (2017-2021)	\$344,000	\$293,800
High school graduate or higher (25+ years old, 2016-2020)	94.4%	85.7%
Bachelor's degree or higher (25+ years old, 2016-2020)	27.8%	24.5%
Median Household Income (in 2021 dollars) 2017-2021	\$69,612	\$64,880
Median Gross Rent 2017-2021	\$1,202	\$1,129
Persons per Household, 2017-2021	2.65	2.76
Language other than English spoken at home (5+ years old, 2016-2020)	9.3%	25.1%
<i>Source: US Census QuickFacts (https://www.census.gov/)</i>		

Top Taxpayers in Silverton 2022 Total Measure 5 Taxable Value: 1,413,916,628

Top 15 Taxpayers	Assessed Value	Total Tax Amount
Portland General Electric Co	\$18,532,000	\$308,050.01
Garden Resort LLC	8,990,080	150,659.40
Northwest Natural Gas Co	8,763,000	145,663.87
Kumis LLC	7,196,810	119,700.13
Diana Food Inc	6,831,360	113,554.95
Silverplace Apartment Homes LLC	6,598,290	110,320.10
Forest River Manufacturing LLC	5,015,870	83,376.81
Jim Pattison Developments (US) Inc	4,879,890	81,509.09
Pacific Crest Apartments LLC	4,519,130	75,557.59
Railway Storage LLC	3,909,110	65,324.61
Northwest Fiber LLC DBA Ziplly	3,391,900	56,382.20
Silverado Partners LLC	3,257,850	54,197.52
M Hashem Limited Partnership, The	3,222,100	53,871.90
KAK Investments LLC	3,216,140	53,734.87
Willamette Valley Pie Company LLC	3,069,040	51,220.61
Silver Ridge Apartment Homes LLC	3,032,690	50,705.06
Skidmore Limited Partnership	2,999,530	50,150.63
Wave Division Holdings LLC	3,012,000	50,067.28
<i>Source: Marion County Assessor's Office</i>		

Early History

The first settlers arrived on the banks of Silver Creek in the 1800s following timber and water power. In 1846, James Smith and John Barger established a sawmill on the creek and a small settlement, Milford, began to grow. In 1854, Milford was abandoned and the businesses that had started there moved downstream to the current site of the City of Silverton.



Silverton was incorporated in February 16, 1885. By 1894, the population was nearly 900. The young town was a trading and banking center of prominence and ranked among the most progressive towns of western Oregon.

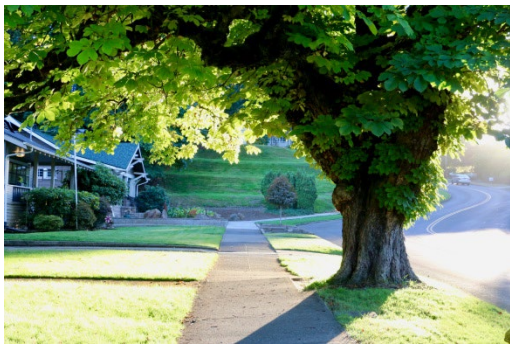
Growth in Silverton

By 1921, Silverton industries were producing exports for other areas and even some foreign countries. The Fischer Flour Mill on South Water Street was among the exporters. Power for the mill was obtained by damming Silver Creek at a point near the present swimming pool, diverting water into a millrace that ran along the creek to the mill and then dumped back into the creek.



A short distance downstream from the Fischer Mill, the creek was dammed again to furnish power for a sash and door plant. Timber drove local industry and the Silver Falls Timber Company was once the largest sawmill of its kind in the world. Metal piping was also part of the economy. To this day, metal covers on Silverton streets and sidewalks bear the legend "Eastman Brothers Metal Works." One of the Eastman brothers, L.C., was mayor in the 1920s.

Silverton, Oregon's Garden City, is a growing community! Today Silverton features a historic downtown, a hospital, a wide range of businesses, and access to nature including the Oregon Garden, Silverton Reservoir and Silver Falls State Park just up the road.



The Oregon Garden in Oregon's Garden City

The opening of the Oregon Garden signifies the success of a partnership between the Garden, a public enterprise attracting tourists to botanical displays, and the City of Silverton. The Oregon Garden's expansive wetlands area benefits from the City's excess reclaimed water, while the community benefits from visitors the Garden draws to the area.



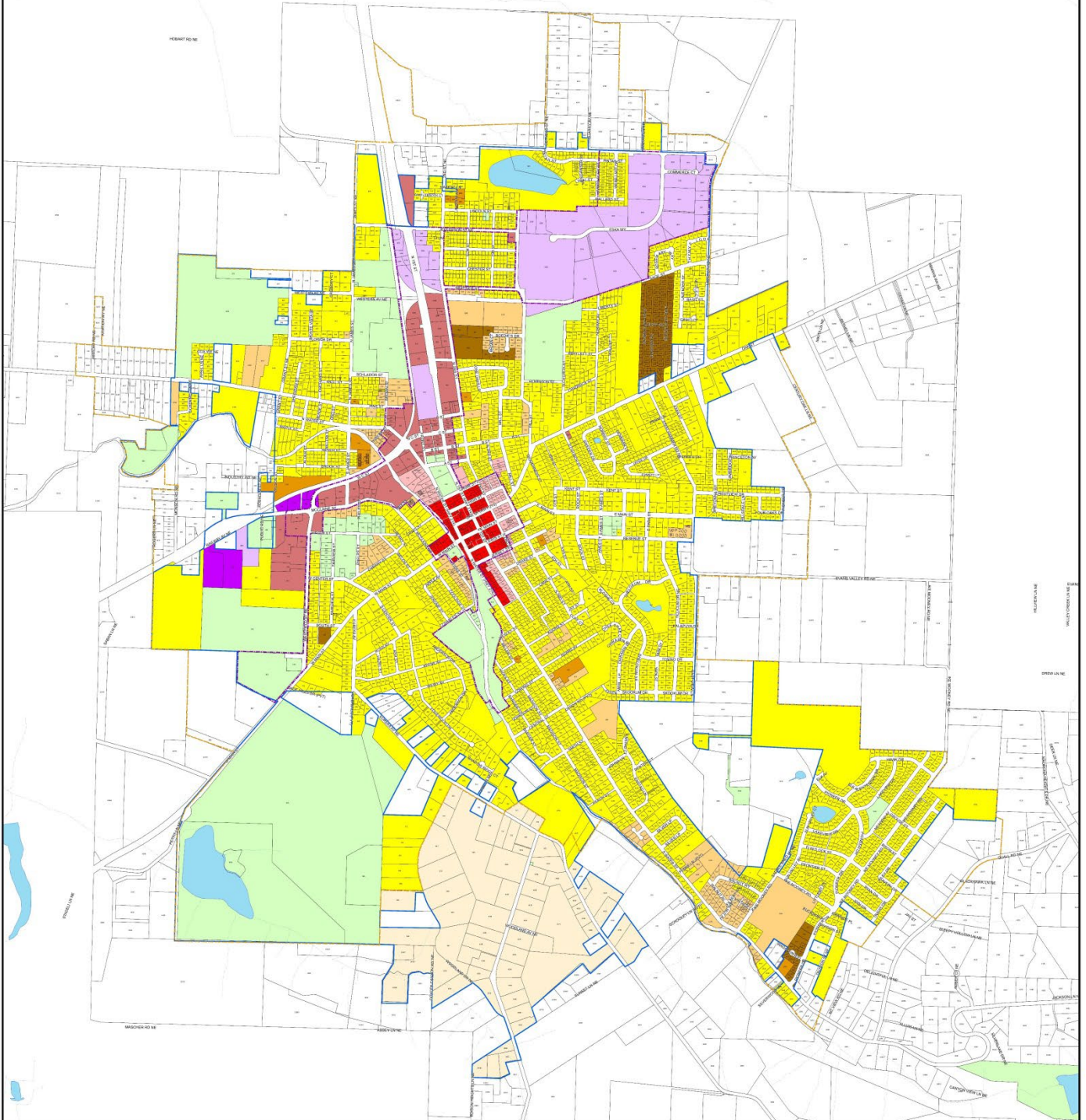
Silverton's City Flag

On June 3, 2019 Silverton City Council selected Silverton's first City flag following a city-wide design contest. According to the flag designers:

- The blue line symbolizes Silver Creek running through the middle of town and is in the shape of an "S" for Silverton.
- The blue is the same color as Oregon's State flag to represent unity with the state.
- The green background represents Silverton being "The Garden City."
- The oak leaves connect to the city's heritage, because Silverton was built on a white oak grove and there was once a large white oak tree in the center of town known as the Old Oak.



City of Silverton Zoning Map



Legend

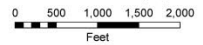
- | | | |
|----------------------------|---------------------------------|---|
| Urban Growth Boundary | AR, Acreage Residential | P, Public |
| Silverton City Limits | DC, Downtown Commercial | R-1, Single Family Residential |
| Urban Renewal District | DCF, Downtown Commercial Fringe | R-5, Low Density Residential |
| Downtown Historic District | GC, General Commercial | RM-10, Multiple Family Residential - 10 |
| Creek and Streams | IP, Industrial Park | RM-20, Multiple Family Residential - 20 |
| | LI, Light Industrial | |

Production Date: November 2021



Disclaimer:

This map was published by the City of Silverton Community Development Department as a general planning tool. Due to the differing quality of source data, the Department cannot accept responsibility for errors or omissions, and therefore, there are no warranties which accompany this material.



State Plane Oregon North
NAD 1983
International Feet



CITY OF SILVERTON CITY MANAGER'S OFFICE

306 S. Water Street | Silverton, Oregon 97381

April 1, 2023

Honorable Mayor Freilinger
Members of the Silverton City Council
Budget Committee Members
Citizens of the City of Silverton

I'm pleased to present the Fiscal Year (FY) 2023-2024 budget. The budget represents a significant investment in facilities, infrastructure and other capital improvements. Over the course of FY 2022-2023, the City Council of the City of Silverton updated their goals and updated five-year capital improvement plans for water, sewer, streets and stormwater services. This budget is meant to reflect these goals and capital improvement plans. The City Council goals and the capital improvement plans follow this budget message.

The budget was developed using generally accepted accounting principles (GAAP) and is presented by fund. Each fund is a self-balancing set of accounts and is categorized by type in accordance with Oregon Budget Law. For more information on the basis of budgeting, see the budget information at the end of the budget document.

Revenue and expenditures for services such as water, sewer, streets, etc. are found in multiple funds. For the purpose of the budget message and presentation, we'll present the budget in the aggregate and according to categories and services.

The Fund section of this budget provides financial information according to the individual funds.

REVENUE – WHERE DOES THE CITY'S MONEY COME FROM?

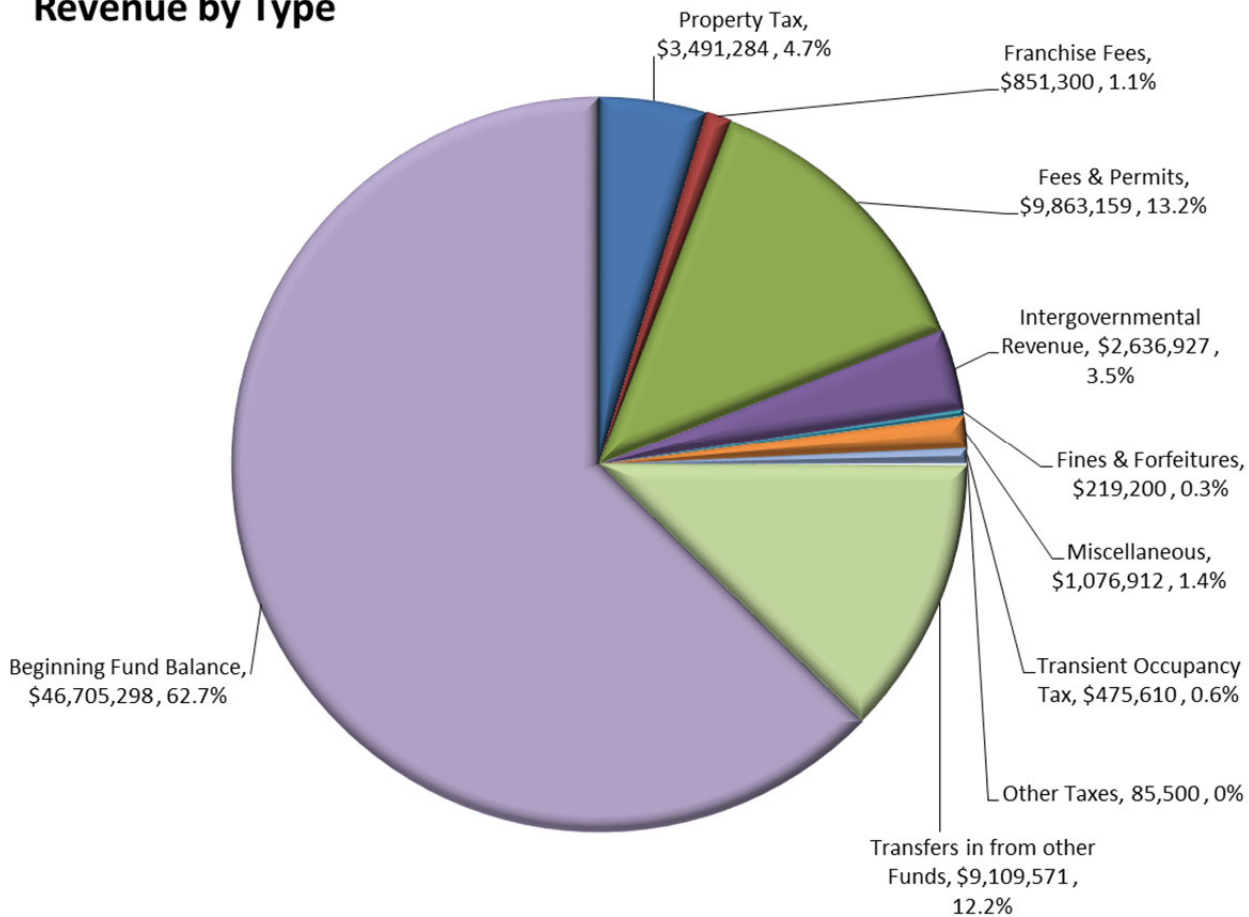
Revenue for the City comes from the following sources.

- Taxes
- Fees and Permits
- Intergovernmental Revenue
- Miscellaneous Revenue
- Transfers from one fund to another
- Beginning Fund Balance

Revenue highlights for the FY 2023-2024 budget include:

- The voters of Silverton voted in the November 2022 election to continue the pool levy for an additional 5 years. \$275,000 is included in this budget.
- This budget includes a 5% water and sewer rate increase.
- Parks, Street and Stormwater fees will increase by the December 2022 consumer price index (CPI) = 6.2%.
- The City will receive a \$250,000 grant from Energy Trust of Oregon grant for expenditures associated with the Wastewater Treatment Plant blower and instrumentation project.
- The City received a \$250,000 grant from the State of Oregon for continuing the Aquifer Storage Recovery study.
- The City will receive additional funds from a second opioid settlement.
- The total Beginning Fund Balance for all funds has decreased due to the completion of capital projects during the FY 2022-2023.

Revenue by Type



Total Revenue, \$74,514,761

Property Tax: \$3,491,284; 4.7% of the total City Budget

The property tax rate used to estimate the General Fund property tax revenue is the same as prior years (\$3.6678 per each \$1,000 of assessed value). The increase in the property tax revenue is due to an increase in assessed value and new construction. Property taxes support the General Fund expenditures.

Fees & Permits: \$9,863,159; 13.2% of the total City Budget

Fees & Permits are used to cover the cost of a direct service that is provided by the City. Fees and Permits include zoning and subdivision approval services; building inspection fees; system development charges (SDCs); businesses licenses; parking reservations. Fees & Permits also include utility billing for water, sewer, street maintenance, park and storm water maintenance fees.

Intergovernmental Revenue: \$2,636,927; 3.5% of the total City Budget

Intergovernmental revenue are funds received from other governmental organizations. They can be one-time or ongoing payments.

Miscellaneous Revenue: \$1,076,912; 1.4% of the total City Budget

Miscellaneous revenue covers interest earnings, rental receipts and other miscellaneous revenue. It also covers loan proceeds.

Franchise Fees: \$851,300; 1.1% of the total City Budget

Franchise fees are fees charged to private utility companies for the use of City right-of-way. Silverton receives franchise fees from the Northwest Natural Gas, Portland General Electric, Zipl Construction, Wave (Astound) Broadband Services, LS Networks and Republic Services.

Transient Occupancy Tax: \$475,610; 0.6% of the total City Budget

Transient Occupancy Tax funds are used to support tourism promotion through tourism promotion grants (\$109,820) and a contribution to the Oregon Garden Foundation (\$231,132).

Fines & Forfeitures: \$219,200; 0.3% of the total City Budget

Fines & Forfeitures are revenue associated with the Court and parking fines.

Other Taxes: \$85,500; Less than 1% of the total City Budget

Other taxes revenue is the motor vehicle fuel tax.

Transfers-In from other Funds: \$9,109,571; 12.2% of the total City Budget

The City of Silverton uses various funds to account for revenues and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Revenue and expenditures are categorized by fund types as defined by generally accepted accounting principles (GAAP) and Oregon budget law. Funds are transferred from one operating fund to another operating fund to account for shared services such as personnel and from operating funds to capital project funds to account for large capital projects.

Beginning Fund Balance: \$46,705,298; 62.7% of the total City Budget

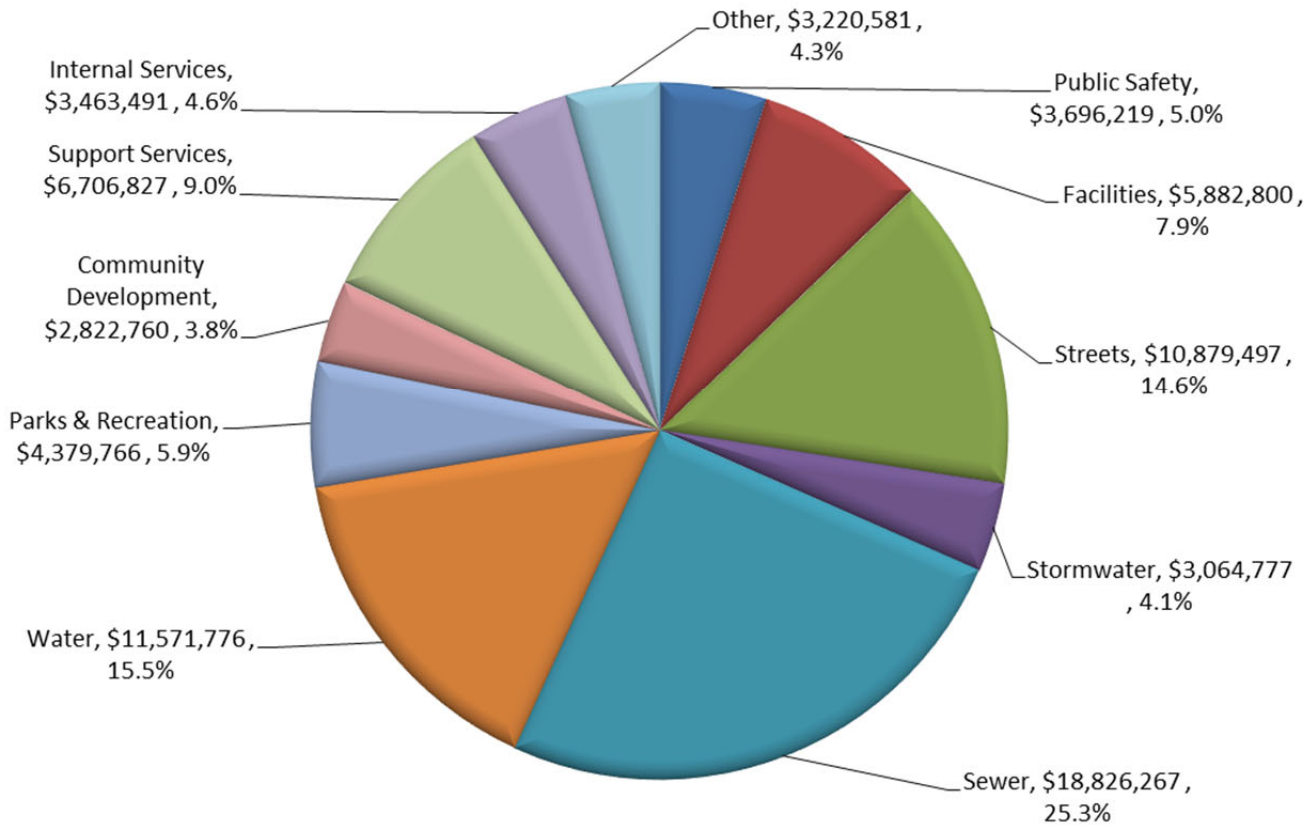
The City of Silverton uses various funds to account for revenue and expenditure. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The total beginning fund balance for the City budget is an accumulation of revenue over expenditures over time for each fund.

EXPENDITURES – HOW DOES THE CITY SPEND ITS MONEY BY SERVICES?

Expenditures can be classified according to service. Services delivered by the City are public safety, facilities, streets, stormwater, sewer, water, park & recreation and community development. All other expenditures – such as City Management, Finance, Internal Service Funds, etc. – support the delivery of these services. Each service includes all expenditures associated with that service including personnel expenditures, materials & services, capital, debt service, etc. The following graph shows the city wide expenditures according to services delivered.

Expenditure highlights by Service are listed in the narrative for each program.

How Silverton Spends Its Money by Service



Total City-Wide Expenditures by Services = \$74,514,761

Public Safety: \$3,696,219; 5.0% of total City budget

Public Safety services include Police (\$3,507,805), Community Enforcement (\$98,172) and Court (\$90,242).

Facilities: \$5,882,800; 7.9% of total City budget

Facilities expenditures include construction of the new Civic Center (\$5,492,922) and General Fund facilities maintenance (\$389,878).

Streets: \$10,879,497; 14.6% of total City budget

Street expenditures include administration and maintenance of existing roads (Street Improvement Fund - \$1,903,844), upgrade and reconstruction of existing roads (SDC Funds \$3,038,065, Street Maintenance Fee Fund = \$2,135,514, and Capital Project Funds = \$3,802,074).

Stormwater: \$3,064,777; 4.1% of total City budget

Stormwater expenditures include maintenance and upgrade of the existing storm drain system. (SDC Funds = \$469,628 and Stormwater Fee Fund = \$2,595,149).

Sewer: \$18,826,267; 25.3% of total City budget

Sewer expenditures account for sewer administration, operations and debt service (\$8,100,632); sewer debt reserve (\$859,661) and construction projects – Sewer Improvement SDC fund (\$1,891,526), Sewer Reimbursement SDC fund (\$2,453,730), WWTP Digester Project Fund (\$1,730,000) and Sewer Capital Project Fund (\$3,790,718).

Water: \$11,571,776; 15.5% of total City budget

Water expenditures account for water operations (\$6,777,398); and, construction projects – Water Improvement SDC fund (\$591,133), Water Reimbursement SDC fund (\$664,248), and Water Capital Project fund (\$3,538,997).

Parks & Recreation: \$4,379,766; 5.9% of total City budget

Parks & Recreation expenditures account for the operation, maintenance and upgrades of City Parks (General Fund/P&R = \$273,037, Pool Operation Fund = \$1,154,920, Park Fee Fund = \$343,063 and SDC Fund = \$2,608,746).

Community Development: \$2,822,760; 3.8% of total City budget

Community Development expenditures account for Planning (\$392,230), Building Operations (\$809,659), Transportation (the Silver Trolley) (\$308,128), administration of the Transient Occupation Tax (\$687,791) and CDBG Housing (\$684,952).

Support Services: \$6,706,827; 9.0% of total City budget

Support services provide support for the services listed above and include Non-Departmental expenditures (\$4,823,905), City Council (\$73,950), City Management (\$511,991), Finance (\$675,494) and Computer Services (\$188,200).

Internal Services: \$3,463,491; 4.6% of total City budget

Internal Service Funds account for revenues and expenditures of goods or services provided by one department or agency of the City to another on a cost reimbursement basis. The City's Internal Service funds are the Fleet Replacement Fund (\$2,000,564), Major Equipment Replacement Fund (\$1,428,861) and the Extended Leave Fund (\$34,066).

Other: \$3,220,581; 4.3% of total City budget

Other services include City-wide expenditures and include the Debt Service Fund (\$915,626), Building Capital Improvement Reserve Fund (\$212,448), General Operating Reserve Fund (\$1,810,557), and Assessment Fund (\$281,950).

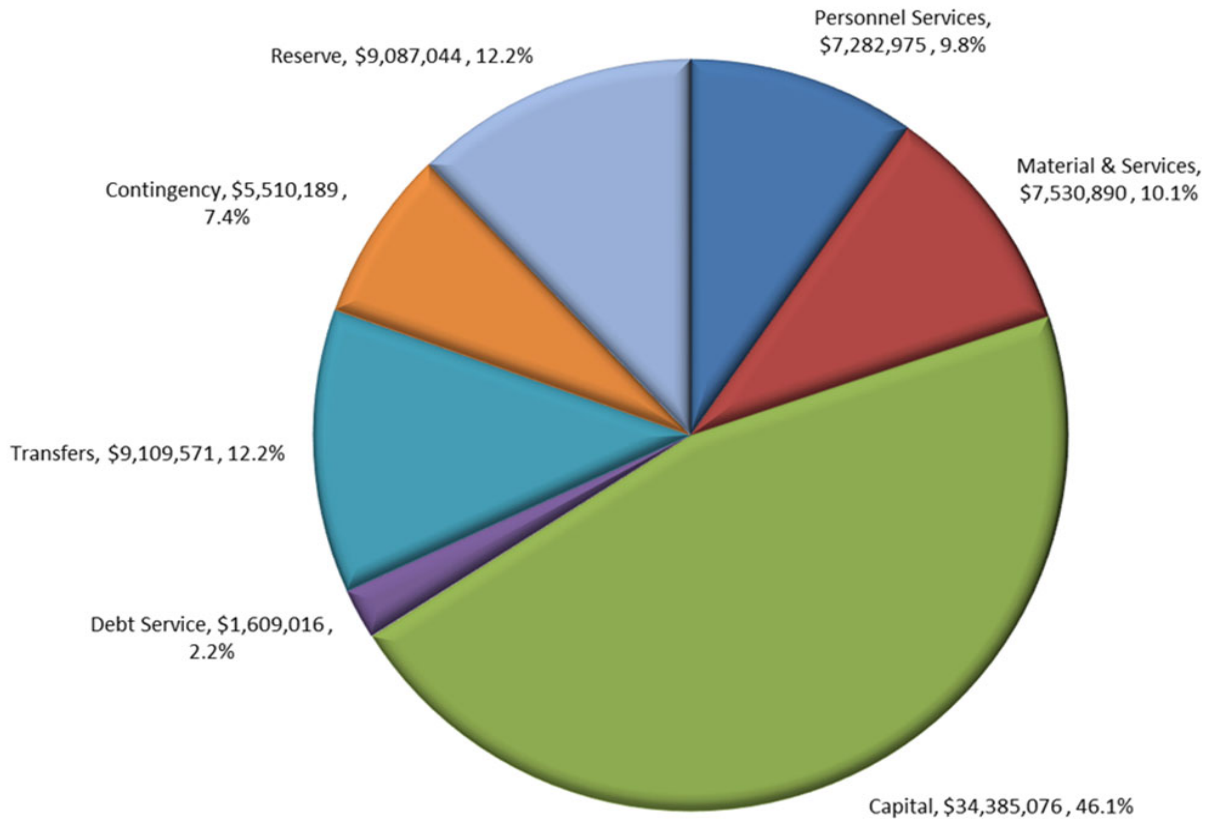
EXPENDITURES – HOW DOES THE CITY SPEND ITS MONEY BY CATEGORY?

All expenditures in all funds can be categorized as personnel services, materials & services, capital, debt service, transfers and contingency & reserves. The following graph shows the City wide expenditures according to these categories.

Some expenditure highlights by category of the FY 2023-2024 budget include:

- Salaries in all departments will increase by approximately 6%. This reflects the negotiated contracts with the City's two Unions.
- Construction and moving costs for the new Civic Center.
- Second Street construction improvement.
- Street overlay projects.
- Sewer improvements including the City's sewer inflow and infiltration program.
- A two year downtown improvement project.

How Silverton Spends Its Money by Category



Total expenditures by Category: \$74,514,761

Personnel Services: \$7,282,975; 9.8% of the total City budget

Salaries in all departments will increase by approximately 6%. This reflects the negotiated contracts with the City's two Unions.

Materials & Services: \$7,530,890, 10.1% of the total City budget

Materials & Services account for ongoing expenditures necessary to conduct City business. This category includes supplies, vehicle expenses, legal services, computer services, contracted services, etc.

Capital: \$34,385,076; 46.2% of the total City budget

Capital expenditures include new equipment, equipment replacement, building construction, street and utility construction.

Debt Service: \$1,609,016; 2.2% of the total City budget

Transfers: \$9,109,571; 12.2% of the total City budget

The City of Silverton uses various funds to account for revenues and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Revenue and expenditures are categorized by fund type as defined by generally accepted accounting (GAAP) principles and Oregon Budget Law. Funds are transferred from one operating fund to another fund to account for shared services such as personnel and from operating funds to capital project funds to account for large capital projects.

Contingency: \$5,510,189; 7.4%% of the total City budget

The City Council adopted a contingency and reserve policy for the City operating funds. The goal is to maintain a contingency of 15% of the budget. The contingency is used to cover unforeseen expenditures.

Reserves: \$9,087,044; 12.2% of the total City budget

The reserve category is to account for future expenditures. Reserve funds are to cover operations for 90 days for operating funds other than the General Fund and an amount in the General Fund sufficient to cover operations from July through November of the programs funded 100% by property taxes.

Ronald F. Chandler
City Manager
City of Silverton

SILVERTON CITY COUNCIL GOALS – FY 2023-2024

Goal 1: Community Engagement – Improve/Enhance/Upgrade the City’s ability to communicate, (two-way communication).

Objective 1: Define the “measure for success” for community engagement.

Objective 2: Upgrade the City’s ability to communicate electronically.

Action Plan:

- Increase our ability to reach the public. (There is an APP for this.)
- Increase the availability of City applications

Objective 3: Create multi-lingual messaging.

Objective 4: Provide frequent updates to the public of the Civic Center progress through its completion.

Goal 2: Strive for community-wide connectivity for multi-modal use. (Emphasis on Water Street and the NE quadrant of the City)

Objective 1: Work with the City Manager to identify funding sources to respond to connectivity deficiencies.

Objective 2: Create a comprehensive project plan for improving the Mill Town streets connectivity, (NE Quadrant of City), and incorporate it into the 5 year capital improvement plan.

Action Plan:

- Identify the area and scope of the upgrades;
- Prioritize the project(s); and
- Add projects to the 5 Year Capital Plan

Goal 3: Enhance Silverton’s Parks & Recreation facilities

Objective 1: Update the Parks and Recreation Master Plan.

Objective 2: Construct Pettit Park Trail, Pickleball Courts and Disc Golf Amenities

Action Plan:

- Create partnerships for the design and construction of Pettit Park trail, pickleball courts and a disc golf course;
- Identify funding sources for the projects; and

- Design and construct the Pettit Park trail, pickleball courts and disc golf course based on an approved location.

Goal 4: Implement the City’s master plans

Objective 1: In-house refresher of sewer master plan

Goal 5: Address Silverton’s housing needs

Objective 1: Create Accessory Dwelling Unit program.

Objective 2: Identify and begin planning for a new affordable housing project.

Action Plan

- Defining the scope of an affordable housing project
- Identify funding sources for affordable housing projects
- Identify development models for affordable housing projects
- Community Engagement

Goal 6: Appropriately utilize URA resources and capabilities

Objective 1: Create and publish a “request for proposal” to design a Main Street project.

Action Plan

- Defining the scope for Main Street improvements
- Identify funding sources project
- Community Engagement
- Publish RFP

Other Items

- November – Review Annual Goals and 5 year capital plan
- Continue joint work meetings between the City Council and Planning Commission

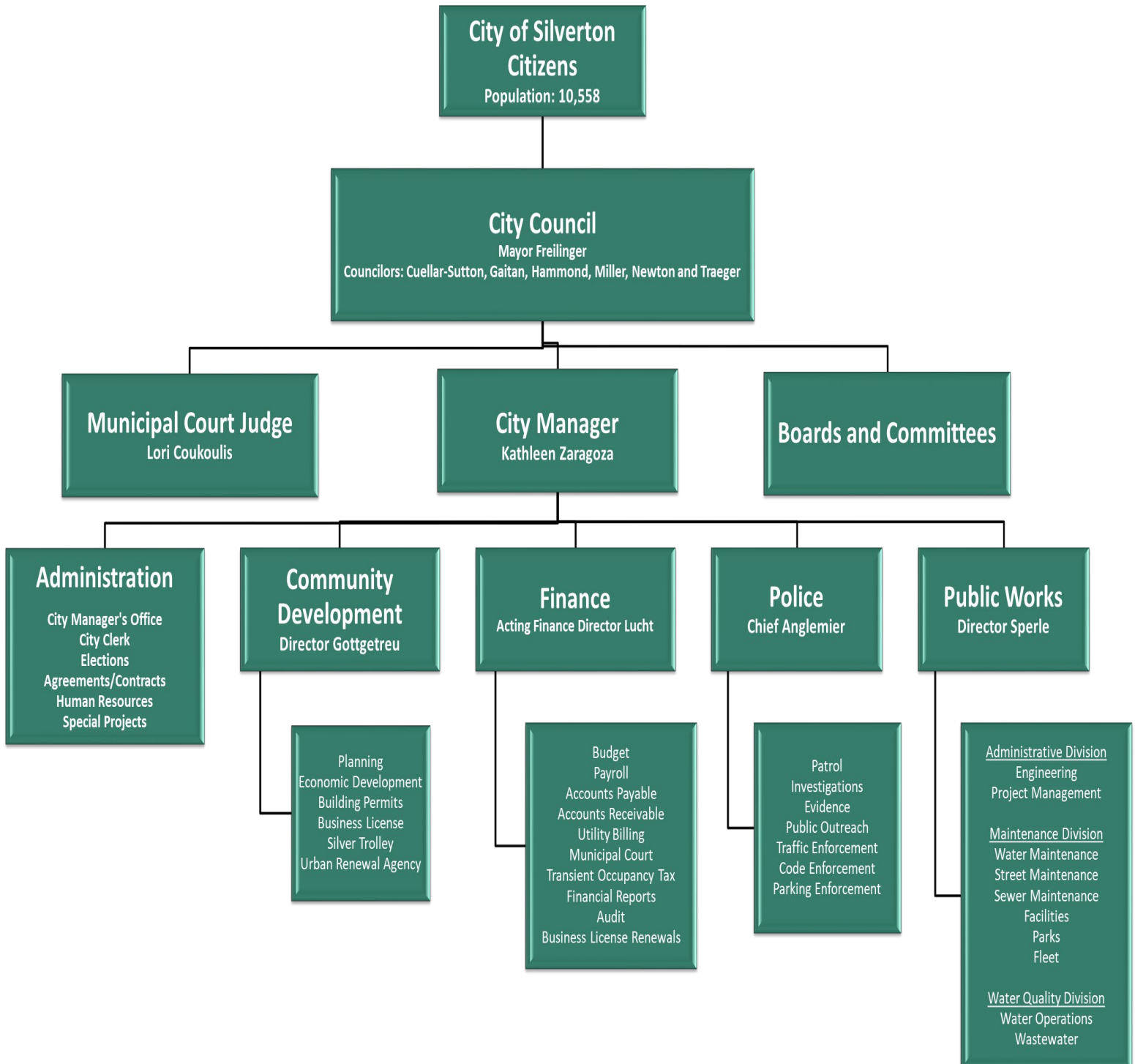
Five Year Capital Improvement Plan - March 6, 2023

Impacted Funds

Projects	Estimated Cost	Timeline (Fiscal Years)	Water	Sewer	Streets	Storm Drain	Parks	URA
Silver Creek Pump Station - New Intake and Transmission Line Improvements, (Silver Creek Raw Water Line) Water Master Plan Project 1A	\$4,600,000	3 Years - FYs 21/22 - 23/24	X					
New Water Treatment Plant. Includes water master plan treatment projects 1C, 1D, 1P and 2A.	\$14,000,000	2 Years - FY 23/24 -24/25	X					
Aquifer Storage and Recovery Study	\$500,000	1 Year - FY 23/24	X					
Abiqua Dam Intake. Water Master Plan Project 1B	\$7,100,000	5 Years - FY23/24 - FY28/29	X					
SR-01 Replacement of aging pipelines	\$1,840,000	5 Years - FY23/24 - FY28/29		X				
DMS-10 - Biosolids screwpress	\$1,700,000	1 Year - FY 24/25		X				
2nd Street Improvement	\$2,422,245	2 Years - FYs 22/23 - 23/24	X		X	X		
South Water Street Connectivity	TBD	3 Years - FYs 24/25- 27/28			X	X		
Civic Center Street Improvement	\$555,000	2 Years - FYs 22/23 - 23/24	X		X	X		
Crack Seal, Slurry Seal, Skin Patch/Overlay	\$1,806,000	Annual Project FYs 23/24 - 28/29			X			
Main Street Project	TBD	2 Years - FYs 23/24 - 24/25	X		X	X		X
Mill Town Project	TBD	2 Years FY s 24/25 - 25/26	X		X	X		
Pickleball Courts	TBD	1 Year - FY23/24					X	
Disc Golf Course	TBD	1 Year - FY23/24					X	
Pettit Park Trail	TBD	1 Year - FY23/24					X	



City of Silverton Organizational Chart



CITY OF SILVERTON POSITION CHART

				Change in FTE from	Salary Range
<i>Departments and Position</i>	2021-2022	2022-2023	2023-2024	2022-2023	2022-2023 (Hourly)
	Budgeted	Budgeted	Budgeted	to 2023-2024	
CITY MANAGEMENT					
City Manager	1.00	1.00	1.00	0.00	\$139,205 annual
Assistant to the City Manager/City Clerk	1.00	1.00	1.00	0.00	\$29.57 - \$37.74
Assistant to the City Manager/HR Coordinator	1.00	1.00	1.00	0.00	\$28.16 - \$35.94
FINANCE/COURT					
Deputy City Manager/Finance Director	1.00	1.00	1.00	0.00	\$48.16 - \$61.47
Assistant Finance Director	1.00	1.00	1.00	0.00	\$32.60 - \$41.60
Accounting Manager	1.00	1.00	1.00	0.00	\$25.54 - \$32.60
Account Clerk II	0.88	1.00	1.00	0.00	\$21.01 - \$26.82
Account Clerk I	0.00	0.00	0.50	0.50	\$20.01 - \$25.54
Customer Service Representative	0.50	0.50	0.00	-0.50	\$17.29 - \$22.06
POLICE					
Police Chief	1.00	1.00	1.00	0.00	\$48.16 - \$61.47
Captain	1.00	1.00	1.00	0.00	\$42.41 - \$54.13
Sergeant	3.00	3.00	3.00	0.00	\$33.23 - \$42.41
Detective	1.00	1.00	1.00	0.00	\$28.30 - \$36.13
Police Officer	11.00	11.00	11.00	0.00	\$26.95 - \$34.41
Police Technician II	1.00	1.00	1.00	0.00	\$21.01 - \$26.82
Police Technician I	1.00	1.00	1.00	0.00	\$20.01 - \$25.54
Enforcement Officer	0.62	0.62	1.00	0.38	\$18.15 - \$23.17
Parking Meter Repair	0.14	0.14	0.14	0.00	\$14.93 - \$19.06
COMMUNITY DEVELOPMENT					
Community Development Director	1.00	1.00	1.00	0.00	\$42.41 - \$54.13
Associate Planner	0.00	1.00	1.00	0.00	\$31.05 - \$39.62
Building Official	1.00	1.00	1.00	0.00	\$34.23 - \$43.69
Building Inspector	1.00	1.00	1.00	0.00	\$29.57 - \$37.74
Planning & Permit Assistant	1.00	1.00	1.00	0.00	\$21.01 - \$26.82
Transit Operator	1.47	1.47	1.47	0.00	\$18.34 - \$23.41
PUBLIC WORKS - ADMINISTRATION DIVISION					
Public Works Director	1.00	1.00	1.00	0.00	\$45.87 - \$58.54
City Engineer	1.00	1.00	1.00	0.00	\$41.60 - \$53.10
Engineering Technician	1.00	1.00	1.00	0.00	\$23.17 - \$29.57
Administrative Assistant II	1.00	1.00	1.00	0.00	\$21.01 - \$26.82
PUBLIC WORKS - MAINTENANCE DIVISION					
Maintenance Division Supervisor	1.00	1.00	1.00	0.00	\$32.60 - \$41.60
Utility Worker III/Lead	1.00	1.00	1.00	0.00	\$25.02 - \$31.93
Utility Worker III/Mechanic	1.00	1.00	1.00	0.00	\$25.02 - \$31.93
Utility Worker II	2.00	2.00	2.00	0.00	\$21.71 - \$27.71
Utility Worker I	4.00	4.00	4.00	0.00	\$20.03 - \$25.56
Parks Maintenance Worker II	1.00	1.00	1.00	0.00	\$20.03 - \$25.56
Facilities Maintenance Worker	1.00	1.00	1.00	0.00	\$17.46 - \$22.28
Parks Maintenance Worker (Seasonal)	0.48	0.48	0.48	0.00	\$16.43
PUBLIC WORKS - OPERATIONS DIVISION					
Water Quality Division Supervisor	1.00	1.00	1.00	0.00	\$32.60 - \$41.60
Sewer/Water Operator III	1.00	1.00	1.00	0.00	\$26.14 - \$33.36
Sewer/Water Operator II	1.00	1.00	1.00	0.00	\$24.89 - \$31.77
Sewer/Water Operator I	2.00	2.00	2.00	0.00	\$22.63 - \$28.88
Seasonal Worker	0.33	0.33	0.33	0.00	\$13.50
TOTAL FTE	53.42	54.54	54.92		

CITY OF SILVERTON

Position Chart-Allocations

DEPT/POSITION	FYE 2023	FYE 2024
GENERAL FUND		
City Management		
City Manager	1.00	1.00
Assistant to the CM/City Clerk	0.90	1.00
Assistant to the CM/HR Coordinator	<u>1.00</u>	<u>1.00</u>
	2.90	3.00

Finance		
Deputy City Manager/Finance Director	1.00	1.00
Assistant Finance Director	0.90	0.90
Accounting Manager	1.00	1.00
Account Clerk II	0.40	0.40
Account Clerk I	0.00	0.50
Customer Service Representative	<u>0.50</u>	<u>0.00</u>
	3.80	3.80

Court		
Assistant Finance Director	0.10	0.10
Account Clerk II	<u>0.60</u>	<u>0.60</u>
	0.70	0.70

Police		
Chief of Police	1.00	1.00
Captain	1.00	1.00
Sargeants	3.00	3.00
Patrol Officers	9.00	9.00
Detective	1.00	1.00
School Resource Officer	1.00	1.00
Traffic Officer	1.00	1.00
Police Technician II	1.00	1.00
Police Technician I	1.00	1.00
Enforcement Officer	0.62	1.00
Parking Meter Repairman	<u>0.14</u>	<u>0.14</u>
	19.76	20.14

DEPT/POSITION	FYE 2023	FYE 2024
Community Development		
Community Development Director	1.00	1.00
Associate Planner	1.00	1.00
Building Inspector	0.25	0.00
Assistant to the CM/City Clerk	0.10	0.00
Planning and Permit Assistant	<u>0.10</u>	<u>0.10</u>
	2.45	2.10

Facilities Maintenance		
Maintenance Division Supervisor	0.04	0.04
Facilities Maintenance Worker	0.75	0.75
Parks Maintenance Worker II	<u>0.10</u>	<u>0.10</u>
	0.89	0.89

Parks and Recreation		
Public Works Director	0.05	0.05
Water Quality Division Supervisor	0.04	0.04
Sewer/Water Operator III	0.03	0.03
Utility Worker III/Lead	0.05	0.05
Utility Worker II	0.14	0.14
Utility Worker I	0.02	0.02
Parks Maintenance Worker II	0.90	0.90
Facilities Maintenance Worker	<u>0.25</u>	<u>0.25</u>
	1.48	1.48

BUILDING OPERATIONS		
Building Official	1.00	1.00
Building Inspector	0.75	1.00
Planning and Permit Assistant	<u>0.80</u>	<u>0.70</u>
	2.55	2.70

TRANSPORTATION		
Planning and Permit Assistant	0.10	0.20
Transit Operators (3 part-time)	<u>1.47</u>	<u>1.47</u>
	1.57	1.67

CITY OF SILVERTON

Position Chart-Allocations (Continued)

DEPT/POSITION	FYE 2023	FYE 2024
PUBLIC WORKS - ADMINISTRATION		
Street Fund		
Public Works Director	0.15	0.15
City Engineer	0.10	0.10
Engineering Technician	0.18	0.18
Administrative Assistant II	<u>0.15</u>	<u>0.15</u>
	0.58	0.58

Sewer Fund		
Public Works Director	0.31	0.31
City Engineer	0.45	0.45
Engineering Technician	0.42	0.42
Administrative Assistant II	<u>0.45</u>	<u>0.45</u>
	1.63	1.63

Water Fund		
Public Works Director	0.49	0.49
City Engineer	0.45	0.45
Engineering Technician	0.40	0.40
Administrative Assistant II	<u>0.40</u>	<u>0.40</u>
	1.74	1.74

PUBLIC WORKS - OPERATIONS		
Sewer Fund		
Water Quality Division Supervisor	0.72	0.72
Water/Sewer Operator III	0.05	0.05
Water/Sewer Operator II	0.95	0.95
Water/Sewer Operator I	1.90	1.90
CWE/Seasonal Worker	<u>0.23</u>	<u>0.23</u>
	3.85	3.85

Water Fund		
Water Quality Division Supervisor	0.24	0.24
Water/Sewer Operator III	0.95	0.95
Water/Sewer Operator II	0.05	0.05
Water/Sewer Operator I	0.10	0.10
CWE/Seasonal Worker	<u>0.10</u>	<u>0.10</u>
	1.44	1.44

DEPT/POSITION	FYE 2023	FYE 2024
PUBLIC WORKS - MAINTENANCE		
Street Fund		
Maintenance Division Supervisor	0.20	0.20
Utility Worker III/Lead	0.18	0.18
Utility Worker III/Mechanic	0.20	0.20
Utility Worker II	0.38	0.38
Utility Worker I	<u>1.08</u>	<u>1.08</u>
	2.04	2.04

Sewer Fund		
Maintenance Division Supervisor	0.36	0.36
Utility Worker III/Lead	0.36	0.36
Utility Worker III/Mechanic	0.40	0.40
Utility Worker II	0.68	0.68
Utility Worker I	<u>1.17</u>	<u>1.17</u>
	2.97	2.97

Water Fund		
Maintenance Division Supervisor	0.40	0.40
Utility Worker III/Lead	0.41	0.41
Utility Worker III/Mechanic	0.40	0.40
Utility Worker II	0.80	0.80
Utility Worker I	<u>1.23</u>	<u>1.23</u>
	3.24	3.24

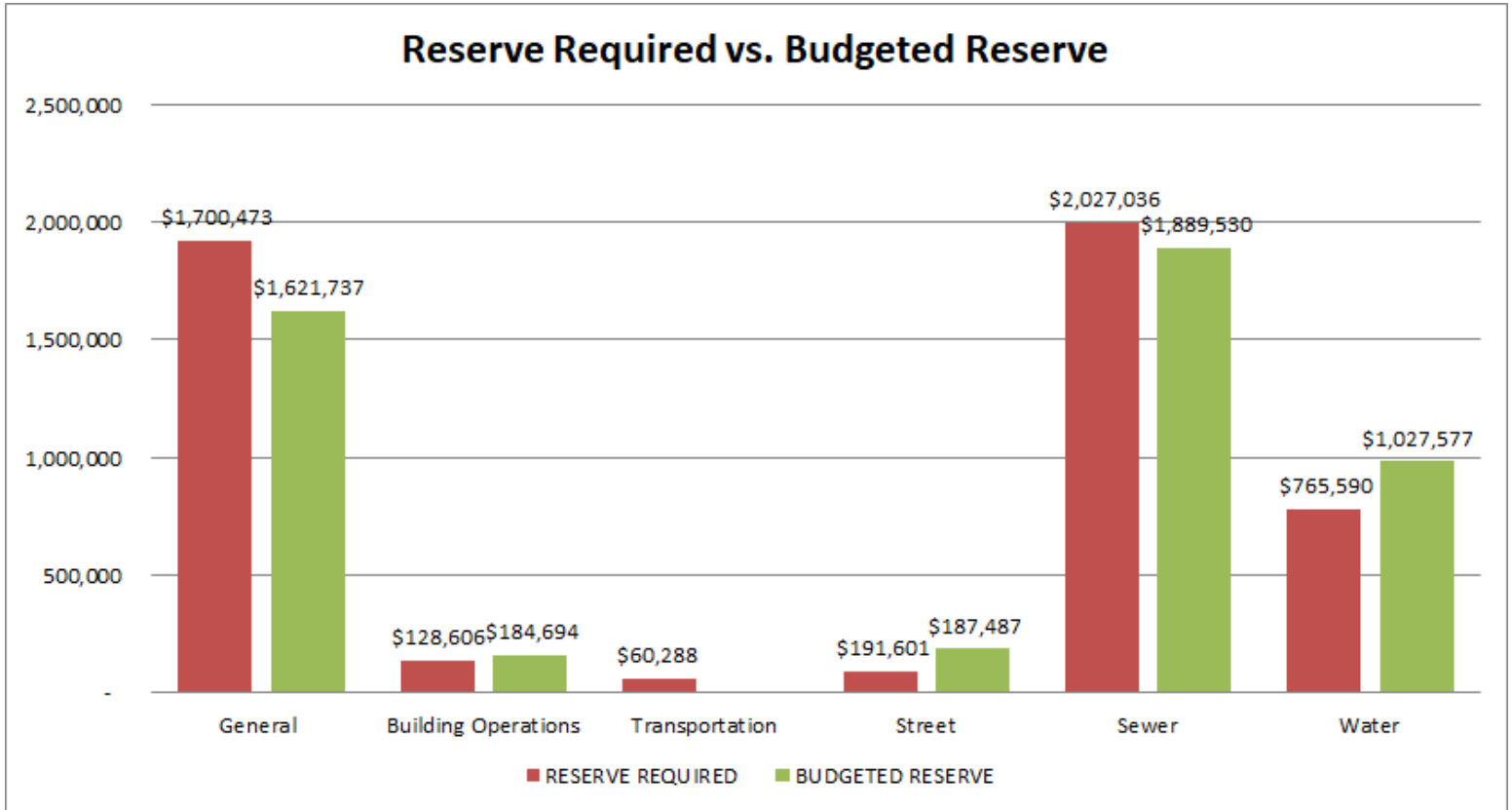
PARKS FEE FUND		
Utility Worker I	0.50	0.50
Parks Maintenance Worker (1-Seasonal)	<u>0.48</u>	<u>0.48</u>
	0.98	0.98

CITY OF SILVERTON
 Contingency and Reserve Information
 FISCAL YEAR 2023-2024

FUND	TOTAL BUDGETED	CONTINGENCY	%	OPERATING * EXPENSES	RESERVE REQUIRED	BUDGETED RESERVE	RESERVE DIFFERENCE	CONTINGENCY AND RESERVE TOTAL	% OF BUDGET
General	\$ 11,398,191	\$ 2,041,582	16.52%	7,734,775	1,922,944	\$ 1,621,737	(301,207)	\$ 3,504,516	30.75%
Building Operations	809,659	110,542	13.65%	540,423	135,106	158,964	23,858	269,506	33.29%
Transportation	308,128	66,977	21.74%	241,151	60,288	-	(60,288)	66,977	21.74%
Street	1,903,844	267,053	14.03%	376,169	94,042	187,487	93,445	454,540	23.87%
Sewer	7,880,632	948,975	12.04%	4,542,127	1,995,193	1,889,530	(105,663)	2,838,505	36.02%
Water	6,777,398	884,858	13.06%	3,113,960	778,490	982,577	204,087	1,867,435	27.55%
Total	\$ 29,077,852	\$ 4,319,987	14.31%	16,548,605	4,986,062	\$ 4,840,295	(145,767)	\$ 9,001,479	30.96%

Reserve Requirement Police and Park \$ 1,627,472
 GF Reserve at 3 mo for all except transfers \$ 1,922,944

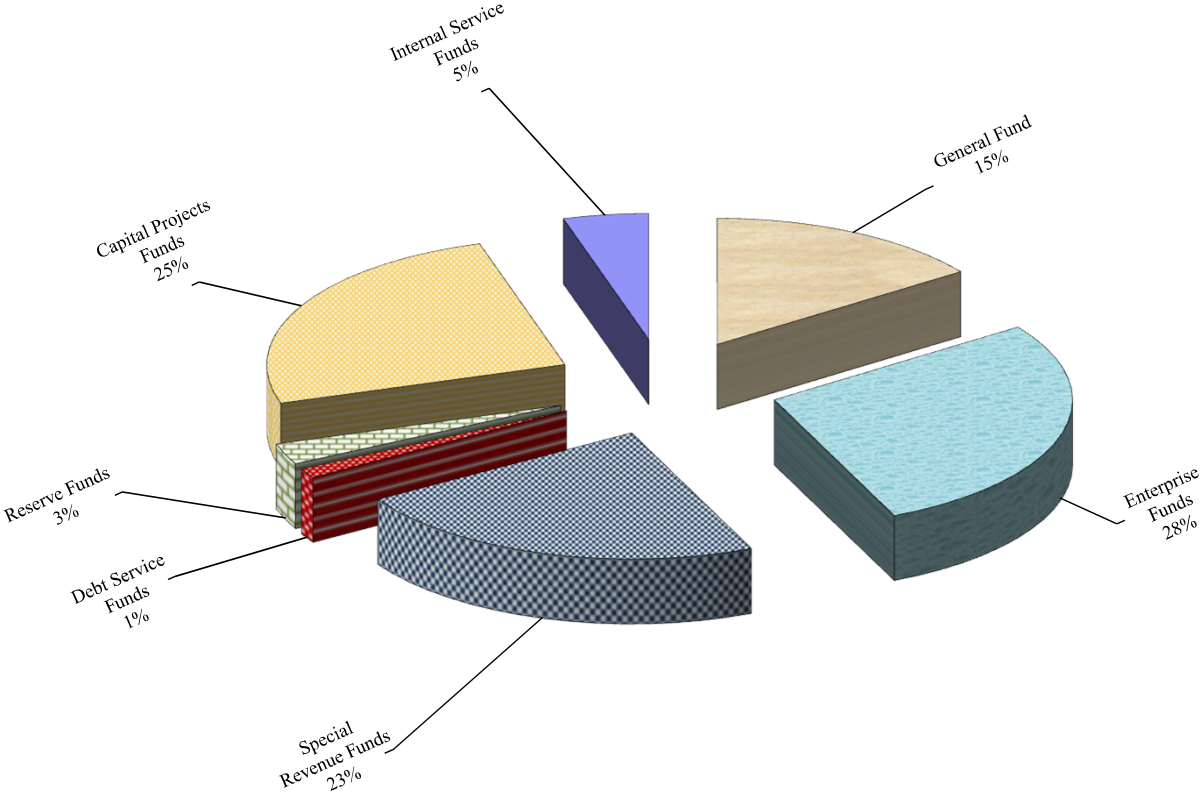
* Operating expenditures are the personnel, materials and services and transfers, excluding those transfers for project portions of the budgets.



CITY OF SILVERTON

Summary By Fund Type

Fiscal Year 2023 - 2024



Fund Type	Amount
General Fund	\$11,398,191
Enterprise Funds	21,118,328
Special Revenue Funds	17,021,409
Debt Service Funds	915,626
Reserve Funds	2,008,005
Capital Projects Funds	18,958,179
Internal Service Funds	3,463,491
Total	\$74,883,229

The graph above depicts the total budget by fund type. The category with the largest portion of the expenditures is related to the Enterprise Funds, which are the Water Fund, Sewer Fund and the respective system development charge funds. The next largest is for Capital Projects Funds which are all the funds designated for a capital project.

CITY OF SILVERTON

BUDGET SUMMARY

FISCAL YEAR 2023-2024

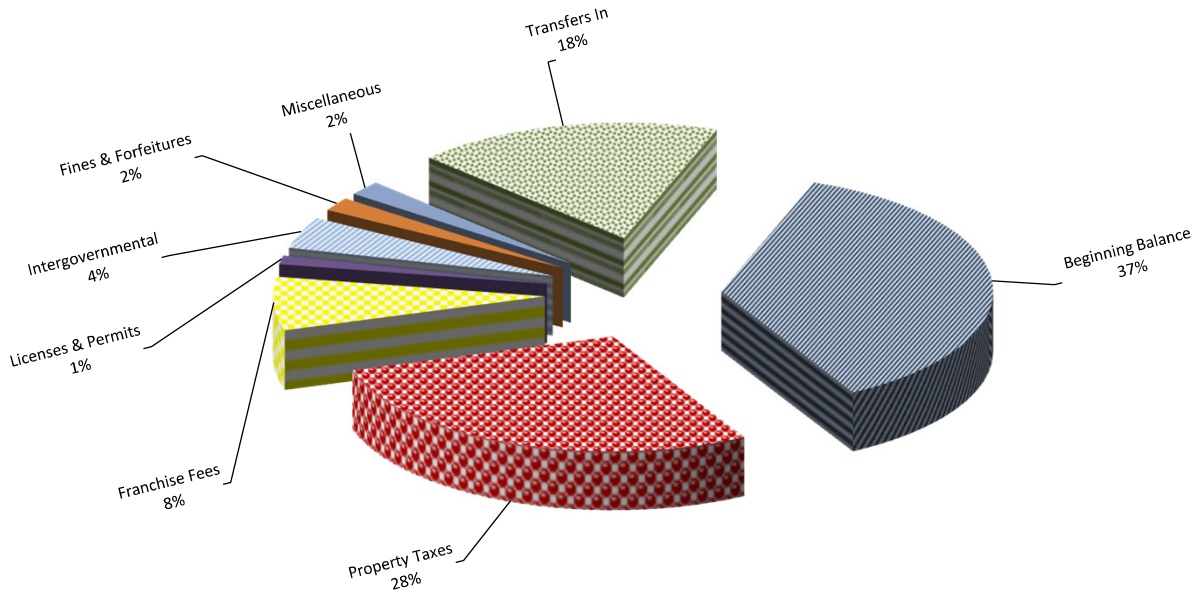
	General Fund	Building Operations Fund	Street Funds	Stormwater Funds	Sewer Funds	Water Funds	Debt Service Funds	Special Revenue Funds	Reserve Funds	Capital Project Funds	Internal Service Funds	Total
Beginning Balance	\$4,150,875	\$471,309	\$5,340,150	\$2,410,985	\$7,649,859	\$4,118,439	\$74,685	\$4,505,160	\$1,870,907	\$13,035,874	\$3,243,623	\$46,871,866
Property Taxes current year	3,181,584							264,150				3,445,734
Fees, Licenses, Permits, Assmnts, Fines & charges	1,208,567	328,000	866,113	605,492	4,159,029	3,544,258		783,310				11,494,769
Intergovernmental and Grants	502,927		775,000		250,000	250,000		429,000		430,000		2,636,927
All Other Revenues	271,332	10,350	96,160	48,300	167,000	120,082	4,809	87,930	37,098	209,169	70,232	1,122,462
Transfers	2,082,906				859,661		836,132		100,000	5,283,136	149,636	9,311,471
Total Resources	11,398,191	809,659	7,077,423	3,064,777	13,085,549	8,032,779	915,626	6,069,550	2,008,005	18,958,179	3,463,491	74,883,229
Personnel	4,645,760	350,683	295,545		1,012,580	785,296		215,080				7,304,944
Materials & Services	2,096,651	75,300	176,740		1,048,213	1,280,650		1,271,157	1,810,557			7,759,268
Capital	146,601		5,183,205	2,453,916	5,080,456	962,653		2,801,446	197,448	17,811,624	131,095	34,768,444
Debt Service					772,881		836,135					1,609,016
Total Expenditures	6,889,012	425,983	5,655,490	2,453,916	7,914,130	3,028,599	836,135	4,287,683	2,008,005	17,811,624	131,095	51,441,672
Transfers Out	845,860	114,440	941,519	610,861	2,332,914	3,136,745		148,511		1,146,555	34,066	9,311,471
Contingency	2,041,582	110,542	267,053		948,975	884,858		861,032				5,114,042
Reserves	1,621,737	158,694	213,361		1,889,530	982,577	79,491	772,324			3,298,330	9,016,044
Unappropriated Ending Balance												-
Total Other Uses	4,509,179	383,676	1,421,933	610,861	5,171,419	5,004,180	79,491	1,781,867	0	1,146,555	3,332,396	23,441,557
Total Expenditures & Other Uses	11,398,191	809,659	7,077,423	3,064,777	13,085,549	8,032,779	915,626	6,069,550	2,008,005	18,958,179	3,463,491	74,883,229

CITY OF SILVERTON
SOURCES OF FUNDING BETWEEN FUNDS

Fiscal Year Ending June 30, 2024

Dept	INDIRECT COST TRANSFERS General Fund (010)	Total	General (010)		Building Operations (012)		Street (020)		Sewer (030)		Water (040)		(013) Transprtn \$
			%	\$	%	\$	%	\$	%	\$	%	\$	
012	City Council	76,450	55.26%	42,248	1.21%	924	4.84%	3,698	19.35%	14,790	19.35%	14,790	
013	City Manager	533,291	57.52%	306,736	1.20%	6,400	6.72%	35,839	16.32%	87,038	18.24%	97,278	
015	Finance	644,192	9.39%	60,498	2.88%	18,576	3.14%	20,197	41.65%	268,306	42.94%	276,615	
020	Municipal Court	90,242	100.00%	90,242	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
050	Police	3,512,755	100.00%	3,512,755	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
100	Community Enforcement	120,141	100.00%	120,141	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
151	Community Development	357,630	59.42%	212,502	2.19%	7,846	5.48%	19,612	16.45%	58,835	16.45%	58,835	
190	Facilities Maintenance	389,878	61.08%	238,130	3.16%	12,305	4.21%	16,405	15.78%	61,519	15.78%	61,519	
225	Parks & Recreation	273,037	100.00%	273,037	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
300	Computer Services	179,200	39.35%	70,514	2.89%	5,176	5.25%	9,410	26.26%	47,050	26.26%	47,050	
011	Non-Departmental	712,196	38.31%	272,819	2.03%	14,493	8.19%	58,358	25.73%	183,263	25.73%	183,263	
011	Contingency	2,041,582	100.00%	2,041,582	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
011	Reserves	1,621,737	100.00%	1,621,737	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
011	Transfers												
	Debt Service	543,960	60.15%	327,193	1.17%	6,364	3.52%	19,147	17.58%	95,628	17.58%	95,628	
	Water Capital Improvement	201,900	100.00%	201,900	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
	General Operating Reserve	100,000	100.00%	100,000	0.00%	0	0.00%	0	0.00%	0	0.00%	0	
	Total	11,398,191		9,492,034		72,084		182,666		816,429		834,978	0
	Fund OTHER TRANSFERS:												
017	Transient Tax (TOT)	(142,683)		142,683									
028	Storm Water Fees	(610,861)											
036	Sewer Debt Reserve	(859,661)								859,661			
041	Water Improvement SDC	(368,428)											
051	Debt Svc Fund	836,132		(543,960)		(38,277)		(40,870)		(107,089)		(100,108)	(5,828)
062	General Operating Reserve Fund	100,000		(100,000)									
212	WWTP Digester Project	1,417,000								(500,000)			
225	Civic Building Project	111,631										(96,003)	
228	Second Street Improvement	819,805											
320	Street CIP	450,445						(680,000)					
330	Sewer CIP	(917,000)											
340	Water CIP	2,254,700		(201,900)								(1,700,000)	
600	Fleet Replacement	119,192				(4,079)		(30,434)		(35,703)		(28,365)	
610	Major Equip Replacement	30,444						(7,549)		(14,032)		(8,863)	
620	Extended Leave	(34,066)		34,066									
	Total Other Transfers In	6,139,349		176,749		0		0		859,661		0	0
	Total Other Transfers Out	2,932,699		845,860		42,356		758,853		656,824		1,933,339	5,828

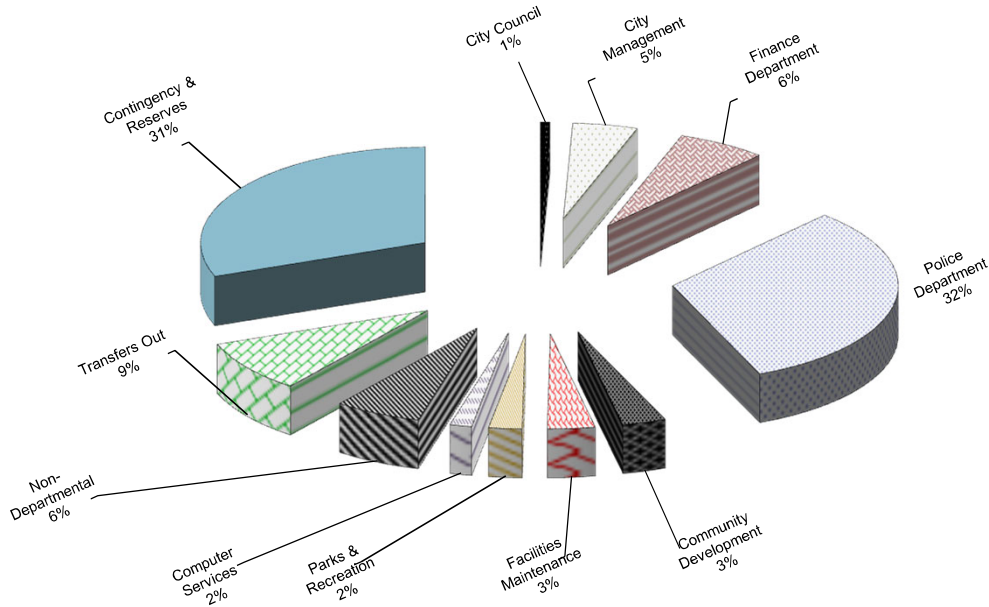
CITY OF SILVERTON
General Fund Revenue
 Fiscal Year 2023 - 2024



Source	Amount
Beginning Balance	\$4,150,875
Property Taxes	3,222,834
Franchise Fees	851,300
Licenses & Permits	138,067
Intergovernmental	502,927
Fines & Forfeitures	219,200
Miscellaneous	230,082
Transfers In	2,082,906
Total	\$11,398,191

The largest portion of General Fund revenues are derived from the beginning fund balance. The second largest source is from property taxes.

CITY OF SILVERTON
General Fund Expenditures
 Fiscal Year 2023 - 2024



Use	Amount	
City Council	\$76,450	0.67%
City Management	533,291	4.68%
Finance Department	734,434	6.44%
Police Department	3,632,896	31.87%
Community Development	357,630	3.14%
Facilities Maintenance	389,878	3.42%
Parks & Recreation	273,037	2.40%
Computer Services	179,200	1.57%
Non-Departmental	712,196	6.25%
Transfers Out	1,004,663	8.81%
Contingency & Reserves	3,504,516	30.75%
Total	\$11,398,191	

The largest use of General Fund resources is for the Police Department.
 The second largest use is for Contingency and Reserves.



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GENERAL FUND

The General Fund is used to account for most fiscal activities except for those activities required to be accounted for in another fund.

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: GENERAL

Budget Comments

The following provides a list of General Fund revenues and a brief description of each category. Budget estimates are based on historical data with current economic factors taken into consideration. The City uses a modified accrual basis for accounting to show revenues when earned and expenditures when they are incurred.

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 they are improved under the Measure 50 property tax limitations. Additional levies can be approved, but only after meeting, certain criteria. The Fiscal Year 2023-2024 revenue projection is based on the fixed rate multiplied times the previous year's city wide assessed value with a 3% growth factor, less a 7% 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 to 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 gross revenues. Franchise fee rates range from 4% to 7% of the gross revenues.

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. A 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 has a 3% local tax on marijuana, which is collected by the State and distributed at the same time they distribute the City's allocated share of the statewide marijuana tax collections, which per the State of Oregon may be reduced by 75%.

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

Miscellaneous: This category includes revenues from interest earned, parking meter collections, and other miscellaneous types of revenue. In addition, this amount includes OPIOD funds received from the settlement agreement.

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

Beginning Fund Balance: Account #49090 includes funds carried forward from the previous year. This revenue source provides funding for services until property tax revenue and other revenue sources are collected. Property tax revenue is not received until late November of each year.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
PROPERTY TAXES							
010-000-40001	PROPERTY TAXES CURRENT	3,005,854	3,133,731	3,145,566	3,181,584	3,181,584	3,181,584
010-000-40002	PROPERTY TAXES DELINQUENT	51,668	82,665	38,300	41,250	41,250	41,250
	TOTAL PROPERTY TAXES	3,057,521	3,216,396	3,183,866	3,222,834	3,222,834	3,222,834
FRANCHISE FEES							
010-000-41001	NORTHWEST NATURAL GAS	131,500	148,764	127,500	140,250	140,250	140,250
010-000-41002	PORTLAND GENERAL ELECTRIC	404,571	428,091	392,250	420,800	420,800	420,800
010-000-41003	COMMUNICATION FRANCHISE	96,168	108,483	95,600	97,250	97,250	97,250
010-000-41004	REFUSE FRANCHISE FEES	143,257	167,822	140,750	155,750	155,750	155,750
010-000-41005	CABLE FRANCHISE	64,099	45,237	45,850	37,250	37,250	37,250
	TOTAL FRANCHISE FEES	839,596	898,398	801,950	851,300	851,300	851,300
FEES AND PERMITS							
010-000-42006	PEG FEES FOR SCAN TV	2,091	1,572	1,480	1,125	1,125	1,125
010-000-42103	LIQUOR LICENSE FEES	1,095	2,460	950	1,275	1,275	1,275
010-000-42109	SIGN PERMITS	800	2,540	1,200	960	960	960
010-000-42110	CONDITIONAL USE PERMITS	2,200	0	1,100	1,100	1,100	1,100
010-000-42111	ZONE CHANGE FEES	0	7,563	2,750	2,750	2,750	2,750
010-000-42112	ANNEXATION FEES	0	2,750	0	0	0	0
010-000-42113	LOT LINE ADJUSTMENT FEES	2,200	1,650	1,100	1,650	1,650	1,650
010-000-42114	VARIANCE APPLICATION FEES	1,450	1,825	725	725	725	725
010-000-42115	PARTITION APPLICATION FEES	1,400	1,500	1,100	1,100	1,100	1,100
010-000-42117	SUBDIVISION REVIEW FEES	24,041	6,575	2,750	2,750	2,750	2,750
010-000-42119	DESIGN REVIEW FEES	4,125	1,650	825	825	825	825
010-000-42120	OTHER PLANNING FEES	6,125	3,100	1,000	1,000	1,000	1,000
010-000-42121	PARK RESERVATION FEES	800	3,000	1,000	800	800	800
010-000-42122	COMMUNITY/ FISCHER RENTAL FEES	2,295	5,681	4,000	1,377	1,377	1,377
010-000-42124	RESERVOIR PARKING FEES	72,205	55,535	50,600	52,350	52,350	52,350
010-000-42125	LIQUOR USE PERMIT FEES	150	150	50	50	50	50
010-000-42130	BUSINESS LICENSE FEES	61,244	65,450	52,000	54,900	54,900	54,900
010-000-42132	PERMIT LICENSE FEES	0	400	0	250	250	250
010-000-42140	LIEN SEARCH FEES	19,276	19,360	12,500	9,680	9,680	9,680
010-000-42159	RETURNED CHECK FEES	1,320	1,152	750	900	900	900
010-000-42183	IMPOUND AND STORAGE FEES	1,415	2,300	1,000	2,500	2,500	2,500
	TOTAL FEES AND PERMITS	204,231	186,212	136,880	138,067	138,067	138,067
INTERGOVERNMENTAL							
010-000-43002	LIQUOR TAXES	204,133	198,142	155,000	175,940	175,940	175,940
010-000-43003	CIGARETTE TAXES	10,016	8,714	9,000	7,515	7,515	7,515
010-000-43010	MARIJUANA TAXES	135,191	110,568	80,000	95,837	95,837	95,837
010-000-43015	STATE SHARED REVENUE	133,177	130,570	105,000	127,060	127,060	127,060
010-000-43060	SCHOOL DIST - SRO SUPPORT	81,442	91,873	105,136	83,625	83,625	83,625
010-000-43062	GRANTS - POLICE	3,633	2,504	1,500	2,500	2,500	2,500
010-000-43066	TSS DUI GRANT	963	0	0	0	0	0
010-000-43154	CLG/ SHIPO PLANNING GRANT	0	0	5,000	0	0	0
010-000-43170	GRANTS- MISCELLANEOUS	337,474	1,194,208	1,444,208	10,450	10,450	10,450
	TOTAL INTERGOVERNMENTAL	906,027	1,736,581	1,904,844	502,927	502,927	502,927
FINES AND FORFEITURES							
010-000-44000	COURT COSTS	55,226	57,942	43,800	62,850	62,850	62,850
010-000-44001	MUNICIPAL COURT FINES	111,572	97,137	75,000	135,050	135,050	135,050
010-000-44006	PARKING FINE REVENUE	25,521	10,373	15,500	12,800	12,800	12,800
010-000-44012	COUNTY CIRCUIT COURT FINES	15,617	14,260	8,500	8,500	8,500	8,500
	TOTAL FINES AND FORFEITURES	207,935	179,712	142,800	219,200	219,200	219,200



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CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
MISCELLANEOUS REVENUE							
010-000-45002	INTEREST EARNED	32,436	29,903	20,500	104,550	104,550	104,550
010-000-45003	PARKING METERS COLLECTIONS	40,381	46,434	38,900	42,710	42,710	42,710
010-000-45004	MISC - ENGINEERING FEES	37,645	0	0	0	0	0
010-000-45005	PARKING LOT REVENUE	9,715	11,235	8,000	9,000	9,000	9,000
010-000-45008	MISC - POLICE RECEIPTS	2,915	2,976	2,400	2,000	2,000	2,000
010-000-45009	DONATIONS - POLICE	0	50	0	0	0	0
010-000-45014	DONATIONS - GENERAL	1,000	200	0	0	0	0
010-000-45016	RENTAL RECEIPTS	19,222	19,222	19,000	19,222	19,222	19,222
010-000-45019	MISCELLANEOUS REVENUE	22,767	15,678	12,000	7,600	7,600	7,600
010-000-45020	MAYOR'S BALL PROCEEDS	0	0	0	45,000	45,000	45,000
010-000-45080	INSURANCE PROCEEDS	150,964	35,916	0	0	0	0
010-000-45100	WELLNESS/ RECOGNITION PROCEED	0	13	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	317,046	161,627	100,800	230,082	230,082	230,082
TRANSFERS IN							
010-000-46011	TRANSFER FROM ELEC INSPECTION	7,638	436	0	0	0	0
010-000-46012	TRANSFER FROM BUILDING OP	45,983	47,433	60,597	72,084	72,084	72,084
010-000-46017	TRANSFER FROM TOT FUND	0	0	0	142,683	142,683	142,683
010-000-46020	TRANSFER FROM STREET FUND	108,592	112,453	125,679	182,666	182,666	182,666
010-000-46030	TRANSFER FROM SEWER	554,403	576,017	628,825	816,429	816,429	816,429
010-000-46040	TRANSFER FROM WATER	571,016	593,085	645,649	834,978	834,978	834,978
010-000-46073	TRANSFER FROM ASSESSMENT	150,000	0	0	0	0	0
010-000-46620	TRANSFER FROM EXTENDED LEAVE	0	0	0	34,066	34,066	34,066
	TOTAL TRANSFERS IN	1,437,632	1,329,424	1,460,750	2,082,906	2,082,906	2,082,906
BEGINNING FUND BALANCE							
010-000-49090	BEGINNING FUND BALANCE	3,505,358	3,802,694	5,210,159	4,150,875	4,150,875	4,150,875
	TOTAL BEGINNING FUND BALANCE	3,505,358	3,802,694	5,210,159	4,150,875	4,150,875	4,150,875
	TOTAL FUND REVENUE	10,475,346	11,511,043	12,942,049	11,398,191	11,398,191	11,398,191

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

DEPARTMENT: NON-DEPARTMENTAL
FUND: GENERAL

Program Description/Mission

This program provides for expenditures that cannot be allocated to a specific program or fund.

Budget Comments

- Account #61009 (Lien Search Fees) costs are billed to title companies or users based on report information the City receives from Net Assets showing who made a request and the number of search requests.
- Account #61011 (Audit Services) covers costs of the annual and special audit and includes \$7,000 for a Transient Occupancy Tax audit.
- Account #61012 (Municipal Code Services) covers costs to update the City Code Book.
- Account #61016 (Dues & Memberships) pays fees to League of Oregon City; Council of Governments; Chamber of Commerce; GFOA Budget Award submittal fee; Local Government Personnel Institute and State Purchasing.
- Account #61019 (Insurance) is for Property Insurance premiums paid to City County Insurance Services (CIS).
- Account #61045 (Equipment Rental) pays the equipment rental on the postage machine used by all funds and programs. Postage is charged to the fund or program sending out the mailing.
- Account #61058 (Legal Services) 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 (Contracted Services) covers the Insurance Agent of Record, Bond paying agent fee, \$50,000 for transition expenses related to the new Civic Center and for other miscellaneous contracted services.
- Account #61065 (Emergency Management) provides funds for equipment and for needed funds during an emergency.
- Account #62530 (Wellness & Recognition) covers volunteer recognition, staff wellness and Holiday events.
- Account #62572 (SCAN TV Services) is for contracted services to provide live streaming of City meetings.
- Account #95062 transfer is to replenish General Operating Fund for monies already expensed for the Civic Building (\$100,000).
- Account #95340 transfer for Waterline related to the Transitional Housing Project.

Contingency and Reserves

The desire is to maintain an amount equal to 15% or greater of the fund's revenues to cover unforeseen circumstances. The reserve is intended to cover the next year's budgeted costs for those services primarily funded by property taxes, such as police and parks, for July through November until property taxes are received.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
NON-DEPARTMENTAL							
MATERIALS AND SERVICES:							
010-011-61009	LIEN SEARCH FEES	6,024	5,568	5,000	5,500	5,500	5,500
010-011-61011	AUDIT SERVICES	31,840	49,519	47,000	50,000	50,000	50,000
010-011-61012	MUNICIPAL CODE SERVICES	2,028	2,919	6,000	6,000	6,000	6,000
010-011-61016	DUES & MEMBERSHIPS	17,569	17,833	23,000	30,000	30,000	30,000
010-011-61019	INSURANCE	173,845	214,515	263,400	335,696	335,696	335,696
010-011-61024	VEHICLE EXPENSE	18	0	0	0	0	0
010-011-61025	UNEMPLOYMENT CLAIMS	9,321	6,008	25,000	65,000	65,000	65,000
010-011-61045	EQUIPMENT RENTAL	3,365	3,541	4,500	4,500	4,500	4,500
010-011-61058	LEGAL SERVICES	120,542	90,637	125,000	125,000	125,000	125,000
010-011-61059	CONTRACTED SERVICES	36,731	34,662	27,000	67,000	67,000	67,000
010-011-61065	EMERGENCY MANAGEMENT	230,413	711	10,000	10,000	10,000	10,000
010-011-62530	WELLNESS & RECOGNITION PROGR	1,447	450	3,500	3,500	3,500	3,500
010-011-62572	SCAN TV SERVICES	3,613	8,050	10,000	10,000	10,000	10,000
	TOTAL MATERIALS AND SERVICES	636,756	434,413	549,400	712,196	712,196	712,196
CONTINGENCY & RESERVES:							
010-011-90001	CONTINGENCY	0	0	911,486	2,330,601	2,306,132	2,041,582
010-011-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,629,964	1,621,737	1,621,737	1,621,737
	TOTAL CONTINGENCY & RESERVES	0	0	2,541,450	3,952,338	3,927,869	3,663,319
TRANSFERS OUT:							
010-011-95050	TRANSFER TO DEBT SERVICE FUND	138,947	145,408	543,392	543,960	543,960	543,960
010-011-95062	TRANSFER TO GEN OPERATING FUN	0	0	600,000	100,000	100,000	100,000
010-011-95225	TRANSFER TO CIVIC BLDG PROJECT	1,400,000	500,000	2,358,417	0	0	0
010-011-95340	TRANSFER TO WATER CAP PRJ FUN	0	0	0	0	0	201,900
010-011-95600	TRANSFER TO FLEET REPLACEMENT	83,832	83,832	128,883	0	0	0
010-011-95610	TRANSFER TO MAJOR EQUIP REP	29,920	29,920	29,920	0	0	0
	TOTAL TRANSFERS OUT	1,652,699	759,160	3,660,612	643,960	643,960	845,860
	TOTAL NON-DEPARTMENTAL	2,289,455	1,193,573	6,751,462	5,308,494	5,284,025	5,221,375

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: CITY COUNCIL
DEPARTMENT: CITY COUNCIL
FUND: GENERAL

Program Description/Mission

The City Council is the official policy-making body for the City of Silverton and is comprised 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 volunteer their time; they do not receive a salary for services rendered, though they do receive reimbursement of actual expenses incurred in carrying out their official duties.

Budget Comments

- Account #61003 (Advertising Expense) covers advertising expenses for Town Hall meetings and other Council-sponsored events.
- Account #61015 (Travel, Training & Meetings) covers costs of training for the Mayor and Councilors at the League of Oregon Cities annual conference, Mayor’s Association conference and other training. If trainings can be attended remotely, expenses would be less than budgeted. We have budgeted for each Councilor to attend the annual conference and at least one League training.
- Account #61016 (Dues & Memberships) provides for the Mayor's Association dues and any other related associations Councilors may wish to join.
- Account #61059 (Contracted Services) provides for miscellaneous contracted services that may be conducted throughout the year.
- Account #62570 (Mayor’s Ball) provides as a pass through from donations and other Mayor’s Ball proceeds to donate back to the community.
- Account #62573 (Miscellaneous Expenses) provides for informal neighbor fairs.
- Account #62574 (Community Programs) community programs are consolidated under this line item for ease of tracking and managing these expenditures. The breakdown is as follows:

\$7,500	Utility Assistance Program with Silverton Area Community Aid (SACA)
\$5,000	Fireworks support
\$2,800	Downtown Flower Baskets
\$400	Spring Clean-up Day
\$2,075	Holiday wreaths and swags
\$150	“If I Were Mayor” contest
\$425	Parade support
<u>\$150</u>	Various Council Approved requests
\$18,500	Total

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>CITY COUNCIL</u>						
<u>MATERIALS AND SERVICES:</u>						
010-012-61001		0	96	200	200	200
010-012-61003		0	0	1,750	250	250
010-012-61015	917	386	7,500	7,500	7,500	7,500
010-012-61016	139	139	500	500	500	500
010-012-61059	0	5,036	16,500	2,500	2,500	2,500
010-012-62570	0	0	35,000	45,000	45,000	45,000
010-012-62573	143	167	1,000	1,000	1,000	1,000
010-012-62574	22,681	11,587	38,325	16,000	18,500	18,500
010-012-71000	0	90	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES	23,880	17,501	101,775	73,950	76,450	76,450
TOTAL CITY COUNCIL	23,880	17,501	101,775	73,950	76,450	76,450

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: CITY MANAGEMENT **STAFF LEVEL 2024: 3.00 FTE**
DEPARTMENT: ADMINISTRATION **STAFF LEVEL 2023: 2.90 FTE**
FUND: GENERAL

Program Description/Mission

The Department of City Management is responsible for providing leadership in the administration and execution of policies, goals and objectives formulated by City Council, and carrying out the day-to-day administration of the City. The City Manager, in collaboration with the Mayor and Council members, is also responsible for ensuring effective working relationships with community members, community groups and other governmental agencies.

Included within the office of the City Manager are two Assistants to the City Manager: the Assistant to the City Manager/City Clerk and the Assistant to the City Manager/Human Resources Coordinator. Both support special projects as assigned as well as carrying out position-specific duties. The City Clerk supports the City Manager, City Council and Council-appointed committees, administers public records, and serves as the Elections Officer and Records Manager for the City. The Human Resources Coordinator coordinates human resources and communications.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
City Manager	1.00	1.00	
Assistant to the CM/City Clerk	0.90	1.00	0.10
Assistant to the CM/HR Coordinator	<u>1.00</u>	<u>1.00</u>	
Total	2.90	3.00	<u>0.10</u>

Budget Comments

- Account #61003 (Advertising Expense) covers public notices and recruitments.
- Account #61015 (Travel, Training & Meetings) covers attendance at conferences and workshops of professional development organizations as well as local meetings.
- Account #61016 (Dues and Memberships) covers memberships in professional development organizations.
- Account # 61059 (Contracted Services) covers community publications for OurTown quarterly newsletters and the state of the city mailing, employee-driving records, music licenses (ASCAP and SESAC), Government Jobs posting service, document scanning services, facilitation of all staff trainings, City Manager recruitment services and meet/greet and other necessary contracted services.
- Account #71009 (Software) covers software expenses or subscriptions.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
CITY MANAGEMENT							
PERSONNEL SERVICES:							
010-013-51001	FULL TIME SALARIES	293,512	246,130	297,226	297,484	297,484	297,484
010-013-51003	WORKERS COMP INS	291	297	1,225	1,590	1,590	1,590
010-013-51004	SOCIAL SECURITY/MEDICARE	18,938	19,063	22,738	22,756	22,756	22,756
010-013-51005	HEALTH INSURANCE	38,237	48,266	52,521	71,896	71,896	71,896
010-013-51006	LIFE/ DISABILITY INS	631	496	1,159	1,230	1,230	1,230
010-013-51007	PERS RETIREMENT	81,009	54,169	80,604	72,495	72,495	72,495
010-013-51008	PAID LEAVE OREGON	0	0	75	1,190	1,190	1,190
TOTAL PERSONNEL SERVICES		432,617	368,421	455,548	468,641	468,641	468,641
MATERIALS AND SERVICES:							
010-013-61001	SUPPLIES	828	1,155	1,400	1,400	1,400	1,400
010-013-61002	PUBLICATIONS	0	52	200	200	200	200
010-013-61003	ADVERTISING EXPENSE	90	20	500	500	500	500
010-013-61004	COMMUNICATION EXPENSE	1,388	1,101	2,000	2,050	2,050	2,050
010-013-61005	POSTAGE & FREIGHT	142	35	250	250	250	250
010-013-61015	TRAVEL, TRAINING & MEETINGS	445	3,551	6,000	6,000	6,000	6,000
010-013-61016	DUES & MEMBERSHIPS	2,981	1,622	3,500	3,500	3,500	3,500
010-013-61022	EQUIPMENT MAINTENANCE	0	0	200	200	200	200
010-013-61045	EQUIPMENT RENTAL	2,254	2,112	3,000	3,000	3,000	3,000
010-013-61059	CONTRACTED SERVICES	24,260	16,710	35,000	25,000	25,000	46,300
010-013-62573	MISCELLANEOUS EXPENSE	521	2,683	500	500	500	500
010-013-71000	MINOR EQUIPMENT	110	1,993	100	100	100	100
010-013-71009	SOFTWARE	0	612	600	650	650	650
TOTAL MATERIALS AND SERVICES		33,018	31,646	53,250	43,350	43,350	64,650
CAPITAL OUTLAY:							
010-013-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	887	0	0	0	0
TOTAL CAPITAL OUTLAY		0	887	0	0	0	0
TOTAL CITY MANAGEMENT		465,636	400,954	508,798	511,991	511,991	533,291

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: FINANCE **STAFF LEVEL 2024: 3.80 FTE**
DEPARTMENT: FINANCE **STAFF LEVEL 2023: 3.80 FTE**
FUND: GENERAL

Program Description/Mission

The Finance Department establishes and maintains a framework for the City’s and Urban Renewal Agency’s financial transactions, including all accounting and budgetary transactions. The Department coordinates the annual budget process in partnership with the City Manager and other City departments. The Department administers all functions of payroll, accounts payable, accounts receivable, utility billing, business license, court, parking permits, special assessments and debt management.

<u>Personnel</u>	2023	2024	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Deputy City Mngr/Finance Director	1.00	1.00	
Assistant Finance Director	0.90	0.90	
Accounting Manager	1.00	1.00	
Account Clerk II	0.40	0.40	
Account Clerk I	0.00	0.50	0.50
Customer Service Representative	<u>0.50</u>	<u>0.00</u>	<u>(0.50)</u>
Total	3.80	3.80	0.00

Budget Comments

- Account #61001 provides for office supplies and printed forms for payroll & accounts payable.
- Account #61002 provides for GASB subscription and GFOA publications.
- Account #61005 is primarily for postage to mail accounts payable checks, A/R statements and delinquent letters. *Postage rate increases happen 1-2 times per year.*
- Account #61015 covers trainings and conferences for two (2) finance staff members to attend Caselle, Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA), CIS, League of Oregon Cities (LOC) trainings/conference, Oregon City/County Management Association (OCCMA), Oregon Labor & Industries training and expenses related to Oregon Garden Foundation board meetings.
- Account #61016 covers dues for the Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA), Oregon City/County Management Association (OCCMA) and Heart of Oregon for payroll.
- Account #61059 covers the maintenance and support of the Caselle software, parking ticket searches through DMV and shredding services.
- Account #61075 covers charges for collections of unpaid parking tickets and utility billings.
- Account #61079 covers Local Government Investment Pool monthly maintenance, bank account charges and merchant fees charged for payments allocated to the General Fund.
- Account #71009 covers three (3) Adobe Pro licenses (\$203.88 each).
- Account #85003 covers cost for one (1) new computer (\$1,500).

Prior Year Accomplishments

- Completed 2021-2022 Fiscal Year (FY) audit and financial reports on time.
- Received Award for Distinguished Budget Presentation for FY 2021-2022 for the third year.
- Processed 43,313 payments & 3,284 payroll and accounts payable checks during FY 2021-2022.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
FINANCE OFFICE							
PERSONNEL SERVICES:							
010-015-51001	FULL TIME SALARIES	276,303	308,560	326,414	358,029	358,029	358,029
010-015-51002	PART TIME SALARIES	6,023	12,928	0	0	0	0
010-015-51003	WORKERS COMP INS	302	320	1,749	2,202	2,202	2,202
010-015-51004	SOCIAL SECURITY/MEDICARE	21,136	24,182	25,035	27,458	27,458	27,458
010-015-51005	HEALTH INSURANCE	58,559	58,643	73,709	89,197	89,197	89,197
010-015-51006	LIFE/ DISABILITY INS	735	602	1,435	1,535	1,535	1,535
010-015-51007	PERS RETIREMENT	78,571	82,096	87,378	94,316	94,316	94,316
010-015-51008	PAID LEAVE OREGON	0	0	0	1,432	1,432	1,432
010-015-51009	OVERTIME SALARIES	0	0	273	893	893	893
TOTAL PERSONNEL SERVICES		441,627	487,330	515,993	575,062	575,062	575,062
MATERIALS AND SERVICES:							
010-015-61001	SUPPLIES	3,108	2,194	2,800	3,000	3,000	3,000
010-015-61002	PUBLICATIONS	306	111	825	850	850	850
010-015-61003	ADVERTISING EXPENSE	525	996	800	2,000	2,000	2,000
010-015-61004	COMMUNICATION EXPENSE	3,691	3,601	4,600	5,000	5,000	5,000
010-015-61005	POSTAGE & FREIGHT	2,575	3,031	3,500	3,800	3,800	3,800
010-015-61015	TRAVEL, TRAINING & MEETINGS	1,917	1,692	7,500	7,500	7,500	7,500
010-015-61016	DUES & MEMBERSHIPS	330	465	800	800	800	800
010-015-61022	EQUIPMENT MAINTENANCE	0	0	400	400	400	400
010-015-61045	EQUIPMENT RENTAL	3,883	4,714	5,000	5,000	5,000	5,000
010-015-61059	CONTRACTED SERVICES	23,452	23,880	30,000	30,000	30,000	30,000
010-015-61075	COLLECTION SERVICES	277	171	500	500	500	500
010-015-61079	BANK & CHARGE CARD FEES	5,305	4,806	6,000	6,500	6,500	6,500
010-015-62573	MISCELLANEOUS EXPENSE	0	0	250	250	250	250
010-015-71000	MINOR EQUIPMENT	602	127	600	1,000	1,000	1,000
010-015-71009	SOFTWARE	0	0	0	1,030	1,030	1,030
TOTAL MATERIALS AND SERVICES		45,970	45,789	63,575	67,630	67,630	67,630
CAPITAL OUTLAY:							
010-015-85003	CAPITAL - NEW EQUIPMENT	0	0	0	1,500	1,500	1,500
TOTAL CAPITAL OUTLAY		0	0	0	1,500	1,500	1,500
TOTAL FINANCE OFFICE		487,598	533,119	579,568	644,192	644,192	644,192

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: COURT
DEPARTMENT: FINANCE
FUND: GENERAL

STAFF LEVEL 2024: 0.70 FTE
STAFF LEVEL 2023: 0.70 FTE

Program Description/Mission

This program handles all aspects for Silverton’s Municipal Court. This program provides services for the violations bureau, processes tickets, prepares the court docket, handles collections, handles suspensions and prepares reports. Court staff set up trials and sends out appropriate notification to defendants, officers and other required individuals. The Court staff also works with Peer Court to set up appointments and hearings with the Judge related to Peer Court.

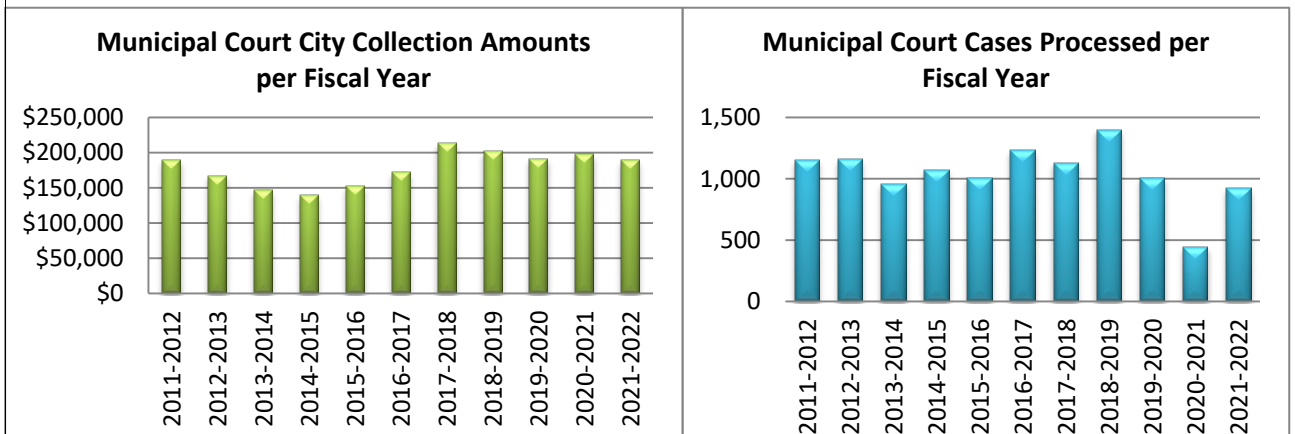
<u>Personnel</u>	2023	2024	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Assistant Finance Director	0.10	0.10	
Account Clerk II	<u>0.60</u>	<u>0.60</u>	
Total	0.70	0.70	0.00

Budget Comments

- Account #61001 covers costs of supplies such as pens, paper, forms and violation cards.
- Account #61004 covers cost of one (1) phone for court clerk use.
- Account #61005 covers postage to mail suspensions, letters and information to other agencies.
- Account #61015 covers attendance to Oregon Association of Court Administrators (OACA) conference.
- Account #61016 covers dues for two (2) memberships to the Oregon Association of Court Administrators (OACA).
- Account #61059 covers charges for the Judge, court interpreters and a portion of the Judge’s cost to attend trainings.
- Account #61075 covers costs charged by the collection agency and Department of Revenue to collect delinquent court fines.
- Account #71000 covers costs for receipt printer and monitor to be used at court.

Prior Year Accomplishments

Court ran an amnesty program from September 1, 2022 to December 31, 2022. 39 defendants took advantage of the program, 72 dockets were closed, \$13,632.50 was paid to the court and \$13,533.34 in fines and fees were waived. Court worked with the Police Dept. to implement E-cites in 2021-2022.



CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
GENERAL FUND							
COURT							
PERSONNEL SERVICES:							
010-020-51001	FULL TIME SALARIES	17,016	31,449	29,181	42,186	42,186	42,186
010-020-51003	WORKERS COMP INS	33	45	221	340	340	340
010-020-51004	SOCIAL SECURITY/MEDICARE	1,247	2,397	2,253	3,250	3,250	3,250
010-020-51005	HEALTH INSURANCE	3,978	6,449	5,448	8,068	8,068	8,068
010-020-51006	LIFE/ DISABILITY INS	76	85	144	196	196	196
010-020-51007	PERS RETIREMENT	1,501	6,333	6,724	9,883	9,883	9,883
010-020-51008	PAID LEAVE OREGON	0	0	0	169	169	169
	TOTAL PERSONNEL SERVICES	23,850	46,758	43,971	64,092	64,092	64,092
MATERIALS AND SERVICES:							
010-020-61001	SUPPLIES	253	724	700	800	800	800
010-020-61002	PUBLICATIONS/ FORMS	0	165	150	400	400	400
010-020-61004	COMMUNICATION EXPENSE	0	0	0	800	800	800
010-020-61005	POSTAGE & FREIGHT	626	1,287	2,700	2,000	2,000	2,000
010-020-61015	TRAVEL, TRAINING & MEETINGS	0	902	3,000	4,500	4,500	4,500
010-020-61016	DUES & MEMBERSHIPS	150	150	200	300	300	300
010-020-61059	CONTRACTED SERVICES	4,775	4,820	8,000	8,000	8,000	8,000
010-020-61075	COLLECTION SERVICES	10,068	5,034	8,500	8,500	8,500	8,500
010-020-62573	MISCELLANEOUS EXPENSE	0	0	250	250	250	250
010-020-71000	MINOR EQUIPMENT	0	8	0	600	600	600
	TOTAL MATERIALS AND SERVICES	15,872	13,090	23,500	26,150	26,150	26,150
	TOTAL COURT	39,722	59,848	67,471	90,242	90,242	90,242

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: POLICE ADMINISTRATION **STAFF LEVEL 2024: 3.00 FTE**
DEPARTMENT: POLICE **STAFF LEVEL 2023: 3.00 FTE**
FUND: GENERAL

Program Description/Mission

This program provides support to Operations Staff and identifies community resources needed to perform their duties. The Chief and staff work closely with the community, City departments, elected officials and partnering agencies. Chief is responsible for the overall capabilities and performance of the Department to meet Council Goals of community outreach and involvement, public safety and service to the community while focusing to ensure the philosophy of community policing continues to be the vision of the agency. This includes but is not limited to all evidence, and property duties, records data entry and distribution, public records requests, expunctions, body camera video evidence and processing, sex offender registration, background checks, police social media, and assisting walk in customers. All department and contract personnel in support services work under the direction of the Chief of Police.

Personnel

<u>Title</u>	2023 <u>FTE</u>	2024 <u>FTE</u>	FTE <u>Change</u>
Chief of Police	1.00	1.00	
Police Technician II	1.00	1.00	
Police Technician I	<u>1.00</u>	<u>1.00</u>	
Total	3.00	3.00	<u>0.00</u>

Significant Changes:

- Account #61004 covers an additional four cell phones for digital download of evidence into the property control system, stop data downloads to state from pedestrian and traffic stop contacts.
- Account #61015 covers support staff continually cross-train in all aspects of administrative duties to provide full service to our citizens which has been impacted by recent legislative and court decisions.
- Account #61028 covers increased cost in dispatch contracted services
- Account #61059 covers the addition of records request computer program, document scanning services, on-line training program, medical blood draws in DUII cases, the Peer Court Coordinator who provides juvenile offenders with resolution options, the Domestic Violence Advocate assists staff with domestic violence and human trafficking victim assistance.
- Account #81003 covers cost for three (3) replacement office computers and monitors (\$3,750).

Prior Year Accomplishments

- All police related Council Goals for FY 2022-2023 were achieved.

Major Issues to be Resolved in the Next 5 Years

- Continue Officer Retention efforts.
- Staff continues community outreach efforts and will hold its first Citizens Police Academy this summer.
- Staff continues to work on social media outreach meeting a Council goal.
- Transition into the new Civic Center – Police Department once completed in Fall of 2024

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: POLICE OPERATIONS **STAFF LEVEL 2024: 16.00 FTE**
DEPARTMENT: POLICE **STAFF LEVEL 2023: 16.00 FTE**
FUND: GENERAL

Program Description/Mission

Includes all aspects of operational functions of the department which include Patrol, Detective, School Resource Officer and Traffic Officer Assignments. The primary mission is to provide full police services that directly affect the quality of life relative to public safety, fear reduction and community livability. The Operations personnel work under a “community policing philosophy” in response to calls for service. They attempt to resolve issues through de-escalation and taking direct action and/or coordinating resources or referral of complainants to community resources that may be able to provide assistance. Operations personnel perform their duties utilizing both traditional enforcement methods, nontraditional community policing problem-solving methods and problem oriented policing methods. The mission of the agency is “to provide the highest quality of police services possible, creating a community partnership to protect lives and property, problem solve, and promote community livability while respecting individual rights.” The School Resource Officer started in FY 2015-2016, in partnership with Silver Falls School District, funded by a split of 75% District / 25% City. The agreement is in its ninth year.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Captain	1.00	1.00	
Sergeants	3.00	3.00	
Patrol Officers	9.00	9.00	
Detective	1.00	1.00	
School Resource Officer	1.00	1.00	
Traffic Officer	<u>1.00</u>	<u>1.00</u>	
Total	16.00	16.00	<u>0.00</u>

Budget Comments

- Account #61023 provides funds for new and replacement uniform items needed to equip (17) personnel.
- Account #61024 covers labor and vehicle fleet maintenance costs. The Public Works mechanic performs vehicle maintenance on the Police fleet. Well-equipped and maintained vehicles help with retention efforts.
- Account #61030 covers fuel costs for all police vehicles.
- Account #61028 covers dispatching services from METCOM, which are set through the budget process of METCOM.
- Account #61059 covers costs associated with maintenance agreements and contracts, field reporting, Lexipol Policy Manual, on-line training and maintenance agreements for the New World Records Management, Mobile Data Terminals, Tazer contract, records request management system and E-Cites. Contractual support helps in retention efforts by providing several resources to Officers to perform their job.
- Account #81003 covers three (3) replacement office computers and monitors (\$3,750), a replacement Radar unit (\$3,000) and helps with retention by providing quality support equipment for the office and field.
- Account #85003 is to purchase a new Ballistic Shield (\$5,000). Provides for additional safety and tactical equipment for high risk situations. Helps with retention by providing quality equipment for Officer safety.

Prior Year Accomplishments

- During FY 2022-2023, the department hired one Officer, which put the department at full staffing for the first time in two years. We are in the hiring process for three new Officers to fill vacancies.
- CBA for FY's 2023-2025 ratified with increase in Officers wages, which will assist in retention efforts.
- The SRO-Silver Falls School District program is productive including 11 different days at nine different schools reading to pre-school and elementary classes, 7 presentations to classes on Lock Down Drill procedures at different schools and High School career day booth and talking to students.



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
GENERAL FUND							
POLICE							
PERSONNEL SERVICES:							
010-050-51001	FULL TIME SALARIES	1,231,702	1,281,813	1,507,170	1,626,593	1,626,593	1,626,593
010-050-51003	WORKERS COMP INS	25,584	25,346	44,161	48,705	48,705	48,705
010-050-51004	SOCIAL SECURITY/MEDICARE	98,728	103,273	125,700	134,248	134,248	134,248
010-050-51005	HEALTH INSURANCE	331,437	347,132	424,130	444,858	444,858	444,858
010-050-51006	LIFE/ DISABILITY INS	3,776	6,871	7,157	7,535	7,535	7,535
010-050-51007	PERS RETIREMENT	335,473	343,957	452,456	487,082	487,082	487,082
010-050-51008	PAID LEAVE OREGON	0	0	0	6,506	6,506	6,506
010-050-51009	OVERTIME SALARIES	91,930	92,250	135,969	128,288	128,288	128,288
	TOTAL PERSONNEL SERVICES	2,118,630	2,200,641	2,696,743	2,883,815	2,883,815	2,883,815
MATERIALS AND SERVICES:							
010-050-61001	SUPPLIES	4,291	3,258	4,000	4,000	4,000	4,000
010-050-61002	PUBLICATIONS	288	3	400	400	400	400
010-050-61003	ADVERTISING EXPENSE	80	0	200	200	200	200
010-050-61004	COMMUNICATION EXPENSE	16,580	18,100	27,750	31,250	31,250	31,250
010-050-61005	POSTAGE & FREIGHT	1,361	1,334	2,000	2,000	2,000	2,000
010-050-61015	TRAVEL, TRAINING & MEETINGS	6,215	14,010	22,350	22,000	22,000	22,000
010-050-61016	DUES & MEMBERSHIPS	1,920	2,410	2,500	4,995	4,995	4,995
010-050-61022	EQUIPMENT MAINTENANCE	730	994	2,500	3,000	3,000	3,000
010-050-61023	UNIFORM EXPENSE	14,394	16,325	20,000	16,500	16,500	16,500
010-050-61024	VEHICLE EXPENSE	16,688	21,627	30,000	33,000	33,000	33,000
010-050-61025	RAIN SERVICE/MEMBERSHIP	2,319	2,283	2,500	2,500	2,500	2,500
010-050-61026	RADIO MAINTENANCE	0	0	1,500	1,500	1,500	1,500
010-050-61028	DISPATCHING SERVICES	211,369	215,698	224,245	228,000	228,000	228,000
010-050-61029	POLICE SUPPLIES	11,166	13,440	16,000	19,000	19,000	19,000
010-050-61030	FUEL EXPENSES	21,200	33,237	36,800	44,250	44,250	44,250
010-050-61045	EQUIPMENT RENTAL	5,957	5,806	6,500	6,500	6,500	6,500
010-050-61050	VEHICLE LEASE PAYMENTS	2,467	0	0	0	0	0
010-050-61058	LEGAL SERVICES	0	0	5,000	5,000	5,000	5,000
010-050-61059	CONTRACTED SERVICES	53,066	56,389	97,254	115,867	115,867	120,817
010-050-61060	HIRING EXPENSES	2,156	3,146	2,500	3,000	3,000	3,000
010-050-61069	TOWING EXPENSE	0	0	1,000	1,500	1,500	1,500
010-050-61086	COMPUTER SERVICES	0	0	6,500	6,500	6,500	6,500
010-050-62503	CRIME PREV/COMMUNITY POLICING	55	1,241	6,000	6,000	6,000	6,000
010-050-62515	STOP VIOLENCE PROGRAM	7,200	7,200	8,000	8,000	8,000	8,000
010-050-62520	PEER COURT SERVICES	16,065	19,278	19,278	19,278	19,278	19,278
010-050-62522	RESERVE OFFICER EXPENSES	0	0	1,000	0	0	0
010-050-62570	DRUG CONTROL ENFORCEMENT	0	0	1,000	1,000	1,000	1,000
010-050-62573	MISCELLANEOUS EXPENSE	698	707	3,000	3,750	3,750	3,750
010-050-71002	OFFICE EQUIPMENT	694	1,528	2,000	2,000	2,000	2,000
010-050-71003	MINOR EQUIPMENT	6,505	7,581	10,200	11,000	11,000	11,000
010-050-71004	COMMUNICATION EQUIPMENT	0	233	2,000	2,500	2,500	2,500
010-050-71009	SOFTWARE	408	2,176	1,500	3,000	3,000	3,000
010-050-71070	DRUG ENFORCEMENT EQUIPMENT	0	305	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	403,873	448,308	566,477	608,490	608,490	613,440
CAPITAL OUTLAY:							
010-050-81003	CAPITAL - REPLACEMENT	14,074	4,738	39,412	10,500	10,500	10,500
010-050-85003	CAPITAL - NEW	0	32,015	5,484	5,000	5,000	5,000
	TOTAL CAPITAL OUTLAY	14,074	36,753	44,896	15,500	15,500	15,500
	TOTAL POLICE	2,536,577	2,685,702	3,308,116	3,507,805	3,507,805	3,512,755

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM:	COMMUNITY ENFORCEMENT	STAFF LEVEL 2024: 1.14 FTE
DEPARTMENT:	POLICE	STAFF LEVEL 2023: 0.76 FTE
FUND:	GENERAL	

Program Description/Mission

The Enforcement Officer (EO) has investigated violations of the Silverton Municipal Code, on a complaint-based model in the past but with additional hours available, it would allow the (EO) to be more proactive and self-initiate investigations when violations are observed to help improve livability issues within the City. Compliance in the Downtown parking district has been acceptable, but additional needed time is foreseeable with recent revisions to the City Ordinances addressing parking, abandoned vehicles and recreational vehicle issues. The parking function addresses enforcement of Truck Loading Zones, Parking Meter Violations, Time Zone Violations, Permit Parking (at City owned parking lots), neighborhood parking issues and other parking violations such as over-space vehicles, yellow zone violations or handicapped parking violations. Police Officers and the EO handle and enforce parking violations at the Silverton Reservoir Marine Park which would continue. The EO issues parking citations and code violation summonses to citizens, and testifies at Municipal court as needed. Collection of fines is a function of the Finance Department. The EO also places the wheel immobilization device (boot) on vehicles that have three (3) or more unpaid parking fines. This program continues to employ a part-time parking meter repairperson who works only those hours needed to repair broken or non-functioning meters and collect coin from parking meters. The EO works under the direction of the Police Chief.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Enforcement Officer	0.62	1.00	0.38
Parking Meter Repairman	0.14	0.14	—
Total	0.76	1.14	0.38

Budget Comments

- Account #61059 includes funds needed for costs associated with abatement and prosecution of nuisances or problem properties (\$10,000).
- Account #61027 includes funding for needed meter repair parts.
- Account #71020 includes funding for needed meters (\$6,000).
- Account #85003 is for the purchase of a certified noise meter to use to ascertain noise levels for noise related complaints (\$3,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
COMMUNITY ENFORCEMENT							
PERSONNEL SERVICES:							
010-100-51001	FULL TIME SALARIES	143	0	31,774	40,562	51,080	51,080
010-100-51002	PART TIME SALARIES	34,325	33,698	9,361	8,392	8,392	8,392
010-100-51003	WORKERS COMP INS	795	721	1,334	1,424	1,893	1,893
010-100-51004	SOCIAL SECURITY/MEDICARE	2,524	2,578	3,147	3,103	4,550	4,550
010-100-51005	HEALTH INSURANCE	7,787	8,989	12,711	9,152	14,149	14,149
010-100-51006	LIFE/ DISABILITY INS	128	104	193	194	258	258
010-100-51007	PERS RETIREMENT	6,645	6,715	7,254	7,483	11,881	11,881
010-100-51008	PAID LEAVE OREGON	0	0	0	162	238	238
	TOTAL PERSONNEL SERVICES	52,346	52,805	65,774	70,472	92,441	92,441
MATERIALS AND SERVICES:							
010-100-61001	SUPPLIES	59	8	600	600	600	600
010-100-61004	COMMUNICATION EXPENSE	496	796	1,100	1,100	1,100	1,100
010-100-61005	POSTAGE & FREIGHT	37	48	200	200	200	200
010-100-61023	UNIFORM EXPENSE	0	0	500	500	500	500
010-100-61024	VEHICLE EXPENSE	5	0	0	500	500	500
010-100-61027	PARKING METER SUPPLIES	448	467	2,000	2,000	2,000	2,000
010-100-61029	MISCELLANEOUS SUPPLIES	0	0	200	200	200	200
010-100-61030	FUEL EXPENSES	86	88	115	100	100	100
010-100-61059	CONTRACTED SERVICES	0	98	10,000	10,000	10,000	10,000
010-100-71000	MINOR EQUIPMENT	0	8	500	3,500	3,500	3,500
010-100-71020	PARKING METERS	0	0	1,700	6,000	6,000	6,000
	TOTAL MATERIALS AND SERVICES	1,130	1,512	16,915	24,700	24,700	24,700
CAPITAL OUTLAY:							
010-100-85003	CAPITAL - NEW EQUIPMENT	0	0	0	3,000	3,000	3,000
	TOTAL CAPITAL OUTLAY	0	0	0	3,000	3,000	3,000
	TOTAL COMMUNITY ENFORCEMENT	53,476	54,317	82,689	98,172	120,141	120,141

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: COMMUNITY DEVELOPMENT **STAFF LEVEL 2024: 2.10 FTE**
DEPARTMENT: PLANNING **STAFF LEVEL 2023: 2.45 FTE**
FUND: GENERAL

Program Description/Mission

This program is responsible for administering all planning related functions and long-range planning efforts. The Community Development Department processes all land use applications at the staff, Planning Commission or the City Council level. Planning efforts to further refine and implement strategies for affordable housing continue to remain a focus. New State mandates regarding housing and zoning will continue to be addressed this year. Staff will continue to work on housing strategies and policies with the Planning Commission and Affordable Housing Task Force. In addition, the department works with Tourism Promotion Grants and with businesses for Urban Renewal Grants.

The Associate Planner position has been added back to the Department to handle the processing of land use applications, front counter and phone inquiries and other related duties. The position was eliminated in 2012 due to the recession, which caused a drop in workload. Workload levels have steadily increased justifying the reestablishment of the position. The reduction in Building Inspector and Assistant to CM/ City Clerk FTE has been corrected on the narrative to show how the funds have been budget to reflect job functions.

Personnel

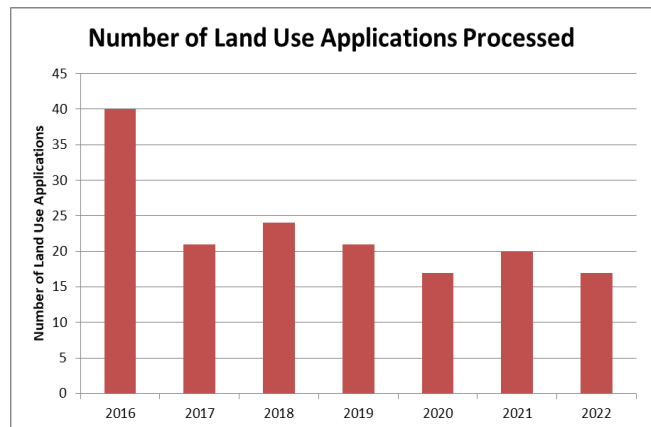
<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Community Development Director	1.00	1.00	
Associate Planner	1.00	1.00	
Building Inspector	0.25	0.00	(0.25)
Assistant to CM/ City Clerk	0.10	0.00	(0.10)
Planning and Permit Assistant	<u>0.10</u>	<u>0.10</u>	
Total	2.45	2.10	<u>(0.35)</u>

Budget Comments

- Account #61016 covers dues for the American Planning Association, SEDCOR and Oregon City Planning Directors Association.
- Account #61059 covers costs for document scanning services and a Wetlands Analysis Study (\$10,000).

Major Issues to be Resolved in the Next 5 Years

- City Council Goal #3 Updating the Parks and Recreation Master Plan.
- City Council Goal #5 Address Silverton’s affordable housing needs.
- City Council Goal #6 Appropriately utilize URA resources and capabilities.
- Continue joint work meetings between the City Council and Planning Commission.
- Long-range planning for various City owned properties.
- Working on downtown infrastructure improvements.



CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
COMMUNITY DEVELOPMENT							
PERSONNEL SERVICES:							
010-151-51001	FULL TIME SALARIES	128,809	135,167	210,965	203,930	203,930	203,930
010-151-51003	WORKERS COMP INS	351	350	1,252	1,108	1,108	1,108
010-151-51004	SOCIAL SECURITY/MEDICARE	9,803	10,269	27,314	15,601	15,601	15,601
010-151-51005	HEALTH INSURANCE	26,677	28,985	55,945	32,595	32,595	32,595
010-151-51006	LIFE/ DISABILITY INS	340	274	896	846	846	846
010-151-51007	PERS RETIREMENT	29,050	30,634	48,556	47,434	47,434	47,434
010-151-51008	PAID LEAVE OREGON	0	0	0	816	816	816
	TOTAL PERSONNEL SERVICES	195,029	205,678	344,928	302,330	302,330	302,330
MATERIALS AND SERVICES:							
010-151-61001	SUPPLIES	631	966	1,000	750	750	750
010-151-61003	ADVERTISING EXPENSE	2,280	2,912	2,400	4,200	4,200	4,200
010-151-61004	COMMUNICATION EXPENSE	1,881	1,959	2,100	2,100	2,100	2,100
010-151-61005	POSTAGE & FREIGHT	562	1,452	1,200	750	750	750
010-151-61015	TRAVEL, TRAINING & MEETINGS	150	180	1,000	1,000	1,000	1,000
010-151-61016	DUES & MEMBERSHIPS	1,826	2,010	1,925	2,000	2,000	2,000
010-151-61024	VEHICLE EXPENSE	65	27	250	300	300	300
010-151-61030	FUEL EXPENSES	76	628	600	700	700	700
010-151-61045	EQUIPMENT RENTAL	1,684	926	2,000	2,000	2,000	2,000
010-151-61059	CONTRACTED SERVICES	15,055	333	90,000	15,000	15,000	40,400
010-151-61066	CLG PLANNING GRANT	0	0	5,000	0	0	0
010-151-61100	BUSINESS ASSISTANCE GRANTS	15,000	0	15,000	0	0	0
010-151-62573	MISCELLANEOUS EXPENSE	0	63	100	100	100	100
010-151-71000	MINOR EQUIPMENT	909	63	1,000	1,000	1,000	1,000
010-151-71009	SOFTWARE	204	204	300	0	0	0
	TOTAL MATERIALS AND SERVICES	40,323	11,724	123,875	29,900	29,900	55,300
CAPITAL OUTLAY:							
010-151-81003	CAPITAL - REPLACEMENT	0	2,809	1,500	0	0	0
	TOTAL CAPITAL OUTLAY	0	2,809	1,500	0	0	0
	TOTAL COMMUNITY DEVELOPMENT	235,352	220,211	470,303	332,230	332,230	357,630

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: FACILITIES MAINTENANCE **STAFF LEVEL 2024: 0.89 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023: 0.89 FTE**
FUND: GENERAL

Program Description/Mission

This program 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 served include, City Hall, Community Center, Senior Center, and Fischer Building. Additional work is rarely required at other City owned buildings including, Historic Museum, Silverton Library, Chamber of Commerce and the Art Buildings.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Maintenance Division Supervisor	0.04	0.04	
Facilities Maintenance Worker	0.75	0.75	
Parks Maintenance Worker II	<u>0.10</u>	<u>0.10</u>	
Total	0.89	0.89	<u>0.00</u>

Budget Comments

- Account #61007 increased to cover anticipated Portland General Electric rate increase.
- Account #61043 includes HVAC services, electrical services, boiler services, permits, building and grounds maintenance for all facilities including senior clean up.
- Account #61059 includes annual fire extinguisher testing and servicing, annual fire system testing for City Hall and Senior Center, elevator contract services for both City Hall and the Community Center, security alarm contract, facility management work order system, employee hearing tests, Contracted services such as energy savings performance contract and/or power purchase agreements.
- Account #62600 includes Pettit property maintenance (\$1,500) and property tax payments (\$8,500).
- Account #85003 accounts for transitional housing grant project at the City Shops for a total of \$250,000 for two years, work began June 2022.

Major Issues to be Resolved in the Next 5 Years

- Future day-to-day maintenance of the new Civic Center will need to be evaluated in fiscal year 2023-2024.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
FACILITIES MAINTENANCE							
PERSONNEL SERVICES:							
010-190-51001	FULL TIME SALARIES	42,250	46,706	42,978	40,535	40,535	40,535
010-190-51003	WORKERS COMP INS	951	851	1,454	1,479	1,479	1,479
010-190-51004	SOCIAL SECURITY/MEDICARE	3,223	3,600	3,338	3,148	3,148	3,148
010-190-51005	HEALTH INSURANCE	16,728	13,869	17,751	24,215	24,215	24,215
010-190-51006	LIFE/ DISABILITY INS	144	97	214	206	206	206
010-190-51007	PERS RETIREMENT	11,103	10,667	12,270	11,304	11,304	11,304
010-190-51008	PAID LEAVE OREGON	0	0	0	162	162	162
010-190-51009	OVERTIME SALARIES	241	541	655	618	618	618
	TOTAL PERSONNEL SERVICES	74,640	76,331	78,660	81,667	81,667	81,667
MATERIALS AND SERVICES:							
010-190-61001	SUPPLIES	415	609	150	150	150	150
010-190-61003	ADVERTISING EXPENSE	0	257	0	300	300	300
010-190-61004	COMMUNICATION EXPENSE	209	221	1,500	1,500	1,500	1,500
010-190-61006	GAS/ELECTRIC EXPENSE	26,745	30,112	35,000	35,000	35,000	35,000
010-190-61007	STREET LIGHTING ENERGY	120,697	129,210	150,000	160,000	160,000	160,000
010-190-61015	TRAVEL, TRAINING & MEETINGS	48	0	100	100	100	100
010-190-61022	EQUIPMENT MAINTENANCE	61	42	500	500	500	500
010-190-61024	VEHICLE EXPENSE	36	37	1,500	1,000	1,000	1,000
010-190-61030	FUEL EXPENSES	794	901	1,000	2,310	2,310	2,310
010-190-61032	JANITORIAL SUPPLIES	2,456	2,024	2,500	3,000	3,000	3,000
010-190-61042	SAFETY EQP/ PROT CLTHNG	213	78	100	500	500	500
010-190-61043	BUILDING/ GROUNDS MAINTENANCE	19,822	9,044	20,000	10,000	10,000	10,000
010-190-61059	CONTRACTED SERVICES	9,151	5,876	10,749	6,500	6,500	6,500
010-190-62573	MISCELLANEOUS EXPENSE	26	4	100	0	0	0
010-190-62600	PETTIT PROPERTY	7,651	8,332	10,500	10,000	10,000	10,000
010-190-71000	MINOR EQUIPMENT	452	414	750	750	750	750
	TOTAL MATERIALS AND SERVICES	188,775	187,159	234,449	231,610	231,610	231,610
CAPITAL OUTLAY:							
010-190-82100	CAPITAL - BUILDING IMPROVEMNTS	0	15,822	0	0	0	0
010-190-85003	CAPITAL - NEW	0	1,455	250,000	76,601	76,601	76,601
	TOTAL CAPITAL OUTLAY	0	17,277	250,000	76,601	76,601	76,601
	TOTAL FACILITIES MAINTENANCE	263,415	280,768	563,109	389,878	389,878	389,878

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: PARKS AND RECREATION **STAFF LEVEL 2024: 1.48 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023: 1.48 FTE**
FUND: GENERAL

Program Description/Mission

This program provides for operations and maintenance of the City’s parks and recreation programs, as well as the personnel costs related to Pool maintenance and operations. In addition, certain expenses or services are provided to the Historic Museum and Chamber of Commerce.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</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	
Sewer/Water Operator III	0.03	0.03	
Utility Worker III/Lead	0.05	0.05	
Utility Worker II	0.14	0.14	
Utility Worker I	0.02	0.02	
Park Maintenance Worker II	0.90	0.90	
Facilities Maintenance Worker	<u>0.25</u>	<u>0.25</u>	
Total	1.48	1.48	<u>0.00</u>

Budget Comments

- Account #61034 includes costs for annual bark and landscape needs.
- Account #61043 includes ongoing tree canopy work for Coolidge-McClaine Park and general building and grounds maintenance.
- Account #61045 includes costs to rent a brush mower.
- Account #61059 includes annual fire extinguisher service, Iworq management system and other contracted services as needed.
- Account #61060 includes funds per an annual Intergovernmental Agreement (IGA) with the Silver Falls School District (\$20,000).
- Account #61065 includes costs for parking kiosk at the Silverton Marine Park and for other minor costs.
- Account #81003 replacement of old rotary mower deck (\$1,000) shared, replacement of backpack blowers (\$600) shared and replacement of weed eaters and attachments (\$600) shared.
- Account #85001 removal of old broken curbs and installation of new curbs at Coolidge Park turn a round (\$20,000).
- Account #85003 Includes cost for grass bagger for John Deere Mower (\$1,500) shared. Also includes cost for AED with Outdoor Cabinet for Marine Park (\$3,000).

Prior Year Accomplishments

- Repairs to the Historic Arches.
- Fence at Old Mill Park.
- Planting of trees at the Skate Park.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
PARKS & RECREATION							
PERSONNEL SERVICES:							
010-225-51001	FULL TIME SALARIES	97,922	79,309	81,058	84,270	84,270	84,270
010-225-51002	PART TIME SALARIES	0	0	18,066	18,998	18,998	18,998
010-225-51003	WORKERS COMP INS	1,725	1,579	3,693	4,056	4,056	4,056
010-225-51004	SOCIAL SECURITY/MEDICARE	7,659	6,056	6,373	8,080	8,080	8,080
010-225-51005	HEALTH INSURANCE	25,262	23,924	30,388	32,685	32,685	32,685
010-225-51006	LIFE/ DISABILITY INS	262	198	392	404	404	404
010-225-51007	PERS RETIREMENT	22,487	18,135	25,759	26,456	26,456	26,456
010-225-51008	PAID LEAVE OREGON	0	0	0	413	413	413
010-225-51009	OVERTIME SALARIES	3,965	1,546	2,251	2,350	2,350	2,350
	TOTAL PERSONNEL SERVICES	159,283	130,748	167,980	177,712	177,712	177,712
MATERIALS AND SERVICES:							
010-225-61001	SUPPLIES	100	73	150	150	150	150
010-225-61003	ADVERTISING EXPENSE	5	0	100	100	100	100
010-225-61004	COMMUNICATION EXPENSE	1,560	1,516	2,000	2,200	2,200	2,200
010-225-61006	GAS/ELECTRIC EXPENSE	4,583	4,509	5,000	5,675	5,675	5,675
010-225-61015	TRAVEL, TRAINING & MEETINGS	55	32	500	500	500	500
010-225-61016	DUES & MEMBERSHIPS	0	9	0	500	500	500
010-225-61022	EQUIPMENT MAINTENANCE	2,020	5,430	3,000	2,000	2,000	2,000
010-225-61024	VEHICLE EXPENSE	732	1,156	2,500	2,500	2,500	2,500
010-225-61030	FUEL EXPENSES	2,038	2,325	3,105	3,600	3,600	3,600
010-225-61032	JANITORIAL SUPPLIES	3,021	2,145	3,200	3,200	3,200	3,200
010-225-61034	LANDSCAPE SUPPLIES	4,377	2,212	7,350	5,000	5,000	5,000
010-225-61042	SAFETY EQP/ PROT CLTHNG	194	285	1,000	1,200	1,200	1,200
010-225-61043	BUILDING/ GROUNDS MAINTENANCE	2,640	15,324	15,000	10,000	10,000	10,000
010-225-61045	EQUIPMENT RENTAL	0	48	3,000	1,500	1,500	1,500
010-225-61059	CONTRACTED SERVICES	12,571	1,990	4,897	2,500	2,500	2,500
010-225-61060	INTERGOVERNMENTAL-SCHOOL FIEL	20,000	20,000	26,311	20,000	20,000	20,000
010-225-61065	MARINE PARK EXPENSES	7,369	7,345	7,000	4,500	4,500	4,500
010-225-62537	MUSEUM/DEPOT EXPENSES	1,414	1,868	1,500	1,500	1,500	1,500
010-225-62573	MISCELLANEOUS EXPENSE	33	28	500	500	500	500
010-225-71000	MINOR EQUIPMENT	231	402	1,200	1,200	1,200	1,200
	TOTAL MATERIALS AND SERVICES	62,943	66,698	87,313	68,325	68,325	68,325
CAPITAL OUTLAY:							
010-225-81003	CAPITAL - REPLACEMNT EQUIPMENT	85	0	20,000	2,500	2,500	2,500
010-225-82100	CAPITAL - BUILDING IMPROVEMNTS	0	47,536	70,000	0	0	0
010-225-85001	PARK IMPROVEMENTS	0	0	32,000	20,000	20,000	20,000
010-225-85003	CAPITAL - NEW EQUIPMENT	0	0	0	4,500	4,500	4,500
	TOTAL CAPITAL OUTLAY	85	47,536	122,000	27,000	27,000	27,000
	TOTAL PARKS & RECREATION	222,311	244,981	377,293	273,037	273,037	273,037

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

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 52 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 #61016 includes funds for ongoing subscription services needed for various elements of software support for records management (Laser Fiche-\$4,500), Microsoft 365 (\$25,000, this is a new ongoing expense due to last year's upgrade), ARC GIS maintenance (\$8,100), Network Security Appliance maintenance (\$3,300), Zoom (\$930), GoDaddy.com (\$450), anti-virus (\$2,500), Archive Social (\$3,000), Civic Plus web hosting/support (\$8,600) and Aruba wireless access point at City Hall.
- Account #61057 to account for increase service from Woodburn IT and includes moving the City's computer and network infrastructure to the new Civic Center.
- Account #61059 includes funds for telephone and internet services; and 2-way communication program.
- Account #71009 includes funds for a new Managed Detection and Response (MDR) program as another layer to protect the City from Cyber Attacks. This upgrade would then become an ongoing expense.
- Account #81003 includes funds to replace a Network Server that is past its replacement schedule. This is a carry forward from last year's budget to sync with the Civic Center completion.
- Account #85003 includes funds for new Network Server to add capacity and redundancy as well as a Backup Server to retain data backups of the City's digital file system. These are a carry forward from last year's budget to sync with the Civic Center completion.

Prior Year Accomplishments

- The City continues to maintain the network by keeping up-to-date and updating needed software or hardware.
- The City upgraded to Microsoft 365 which is now an ongoing expense.
- The City purchased new network switched for the new Civic Center.

Major Issues to be Resolved in the Next 5 Years

- City Council Goal #1 Community Engagement-Improve/Enhance/Upgrade the City's ability to communicate, (two-way communication).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
COMPUTER SERVICES							
MATERIALS AND SERVICES:							
010-300-61004	COMMUNICATION EXPENSE	1,156	1,255	1,200	1,200	1,200	1,200
010-300-61016	DUES & MEMBERSHIPS	0	0	24,000	58,000	58,000	58,000
010-300-61057	IT SERVICES	5,231	10,259	35,630	35,000	35,000	35,000
010-300-61059	CONTRACTED SERVICES	48,604	49,126	26,635	25,000	25,000	36,000
010-300-71000	MINOR EQUIPMENT	0	268	1,000	1,000	1,000	1,000
010-300-71009	SOFTWARE	240	240	35,000	25,000	25,000	25,000
	TOTAL MATERIALS AND SERVICES	55,230	61,147	123,465	145,200	145,200	156,200
CAPITAL OUTLAY:							
010-300-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	0	8,000	8,000	8,000
010-300-85003	CAPITAL - NEW EQUIPMENT	0	0	8,000	15,000	15,000	15,000
	TOTAL CAPITAL OUTLAY	0	0	8,000	23,000	23,000	23,000
	TOTAL COMPUTER SERVICES	55,230	61,147	131,465	168,200	168,200	179,200
	TOTAL FUND EXPENDITURES	6,672,652	5,752,121	12,942,049	11,398,191	11,398,191	11,398,191



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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: BUILDING OPERATIONS

Budget Comments

This fund is responsible for administering all functions related to the implementation of State Building Code regulations. The City of Silverton will continue to maintain control of the inspection program and will continue to provide building review and inspection services. The electrical inspections is also a component of this fund.

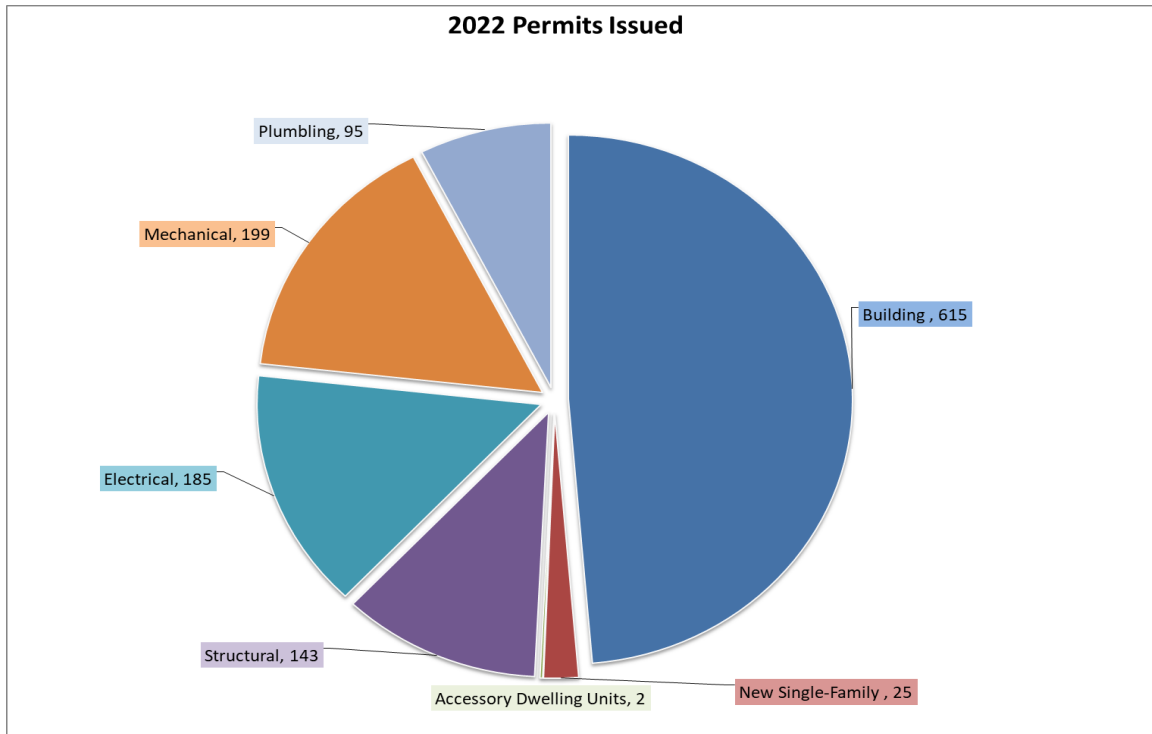
The following provides a list of revenues and a brief description of each category. Budget estimates are based on historical data with current economic factors taken into consideration. The City uses a modified accrual basis for accounting to show revenues when earned and expenditures when they are incurred.

Fees and Permits: The City charges fees to cover the cost of providing permits and services. The fees are for permits and plan reviews all related to new construction or renovation. The fiscal year 2023-2024 estimate is comparable to prior years and an estimate of 40 new homes was used for budgeting.

Intergovernmental Revenue: This is to account for revenue from any intergovernmental agreements to perform inspection services.

Miscellaneous: This category primarily includes revenues from interest earned.

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 year.



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
BUILDING OPERATIONS FUND							
FEES AND PERMITS							
012-000-42104	BUILDING PERMITS	148,670	139,323	119,581	135,000	135,000	135,000
012-000-42105	PLUMBING PERMITS	33,906	27,789	22,765	25,000	25,000	25,000
012-000-42106	PLAN REVIEW FEES	98,799	103,297	88,852	100,000	100,000	100,000
012-000-42116	MECHANICAL PERMITS	25,573	28,099	21,922	28,000	28,000	28,000
012-000-42118	ELECTRICAL PERMITS	0	0	82,500	40,000	40,000	40,000
	TOTAL FEES AND PERMITS	306,949	298,508	335,620	328,000	328,000	328,000
MISCELLANEOUS REVENUE							
012-000-45002	INTEREST EARNED	4,658	3,009	1,800	10,350	10,350	10,350
012-000-45019	MISCELLANEOUS REVENUE	0	160	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	4,658	3,169	1,800	10,350	10,350	10,350
BEGINNING FUND BALANCE							
012-000-49090	BEGINNING FUND BAL - BUILDING	597,683	550,596	409,829	471,309	471,309	471,309
	TOTAL BEGINNING FUND BALANCE	597,683	550,596	409,829	471,309	471,309	471,309
	TOTAL FUND REVENUE	909,290	852,273	747,249	809,659	809,659	809,659

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: INSPECTION SERVICES
FUND: BUILDING OPERATIONS

STAFF LEVEL 2024: 2.70 FTE
STAFF LEVEL 2023: 2.55 FTE

Program Description/Mission

The personnel, working for this fund issue building permits and conduct the inspections. Staff also works with the public to explain complex building codes and take enforcement action when necessary. The City contracts with Marion County Building Department for inspection services and plan reviews for electrical permits. New construction remains steady and the Building Operations Fund will continue to be able to support the salary of an in-house Building Official, Building Inspector and Planning and Permit Assistant.

The division conducted 1,002 inspections within Silverton, about 84 every month throughout the 2022 calendar year. Marion County performed 300 electrical inspections in Silverton per the Inter-Governmental Agreement. The Civic Center project, Hospital Expansion project, and the apartment project at 115 S James St continue to be large projects for the department. The 0.10 FTE for the Planning and Permit Assistant has been re-allocated to the Transportation Fund to reflect job functions. The 0.25 FTE increase to the Building Inspector is to re-allocate from the Community Development budget to reflect job functions and how the position has been budgeted.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Building Official	1.00	1.00	
Building Inspector	0.75	1.00	0.25
Planning and Permit Assistant	<u>0.80</u>	<u>0.70</u>	<u>(0.10)</u>
Total	2.55	2.70	0.15

Budget Comments

- Account #61024 covers vehicle maintenance, including new tires and a new windshield.
- Account #61059 covers costs for document scanning services.
- Account #61060 covers 80% of electrical permits applied for (20% of the permit fee is kept by the City) paid to Marion County for electrical inspections and services (\$32,000).
- Account #61098 includes funds for Code books that have been updated.
- Account #62573 covers one license of plan review software.
- Account #71009 includes funds to implement software to increase the ability to submit permits online per a new State law.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
BUILDING OPERATIONS FUND						
INSPECTION SERVICES						
PERSONNEL SERVICES:						
012-140-51001	FULL TIME SALARIES	183,096	188,241	196,564	216,934	216,934
012-140-51003	WORKERS COMP INS	1,646	1,802	2,913	3,625	3,625
012-140-51004	SOCIAL SECURITY/MEDICARE	13,570	13,910	15,037	16,595	16,595
012-140-51005	HEALTH INSURANCE	43,550	43,970	48,655	56,459	56,459
012-140-51006	LIFE/ DISABILITY INS	556	451	855	935	935
012-140-51007	PERS RETIREMENT	47,944	48,380	50,508	55,267	55,267
012-140-51008	PAID LEAVE OREGON	0	0	0	868	868
	TOTAL PERSONNEL SERVICES	290,361	296,754	314,532	350,683	350,683
MATERIALS AND SERVICES:						
012-140-61001	SUPPLIES	853	265	750	800	800
012-140-61002	PUBLICATIONS	341	0	200	250	250
012-140-61003	ADVERTISING EXPENSE	0	0	50	50	50
012-140-61004	COMMUNICATION EXPENSE	1,491	2,130	2,000	2,000	2,000
012-140-61005	POSTAGE & FREIGHT	122	136	60	50	50
012-140-61015	TRAVEL, TRAINING & MEETINGS	115	0	1,500	1,200	1,200
012-140-61016	DUES & MEMBERSHIPS	225	300	500	400	400
012-140-61022	EQUIPMENT MAINTENANCE	0	0	0	100	100
012-140-61024	VEHICLE EXPENSE	856	1,020	1,200	2,000	2,000
012-140-61030	FUEL EXPENSES	995	1,307	900	1,500	1,500
012-140-61042	SAFETY EQP/ PROT CLTHNG	0	84	0	100	100
012-140-61045	EQUIPMENT RENTAL	758	926	500	750	750
012-140-61059	CONTRACTED SERVICES	1,960	1,461	71,000	32,000	26,000
012-140-61060	ELECTRICAL INSPECTION SERVICES	0	0	0	0	32,000
012-140-61079	BANK & CHARGE CARD FEES	110	13	100	100	100
012-140-61098	REFERENCE LIBRARY	0	616	500	1,200	1,200
012-140-62573	MISCELLANEOUS EXPENSE	349	9	500	500	500
012-140-71000	MINOR EQUIPMENT	234	160	800	300	300
012-140-71009	SOFTWARE	0	0	0	6,000	6,000
	TOTAL MATERIALS AND SERVICES	8,409	8,426	80,560	49,300	75,300
CAPITAL OUTLAY:						
012-140-81003	CAPITAL - REPLACEMENT	0	3,887	0	0	0
012-140-85003	CAPITAL - NEW EQUIPMENT	0	0	2,200	0	0
	TOTAL CAPITAL OUTLAY	0	3,887	2,200	0	0
CONTINGENCY & RESERVES:						
012-140-90001	CONTINGENCY	0	0	107,212	110,542	110,542
012-140-91072	RESERVE - FUTURE EXPENDITURE	0	0	139,934	184,694	158,694
	TOTAL CONTINGENCY & RESERVES	0	0	247,146	295,236	269,236
TRANSFERS OUT:						
012-140-95001	TRANSFER TO GENERAL FUND	45,983	47,433	60,597	72,084	72,084
012-140-95050	TRANSFER TO DEBT SERVICE	9,974	10,852	38,247	38,277	38,277
012-140-95600	TRANSFER TO FLEET REPLCMNT	3,967	3,967	3,967	4,079	4,079
	TOTAL TRANSFERS OUT	59,924	62,252	102,811	114,440	114,440
	TOTAL INSPECTION SERVICES	358,694	371,319	747,249	809,659	809,659
	TOTAL FUND EXPENDITURES	358,694	371,319	747,249	809,659	809,659

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: TRANSPORTATION

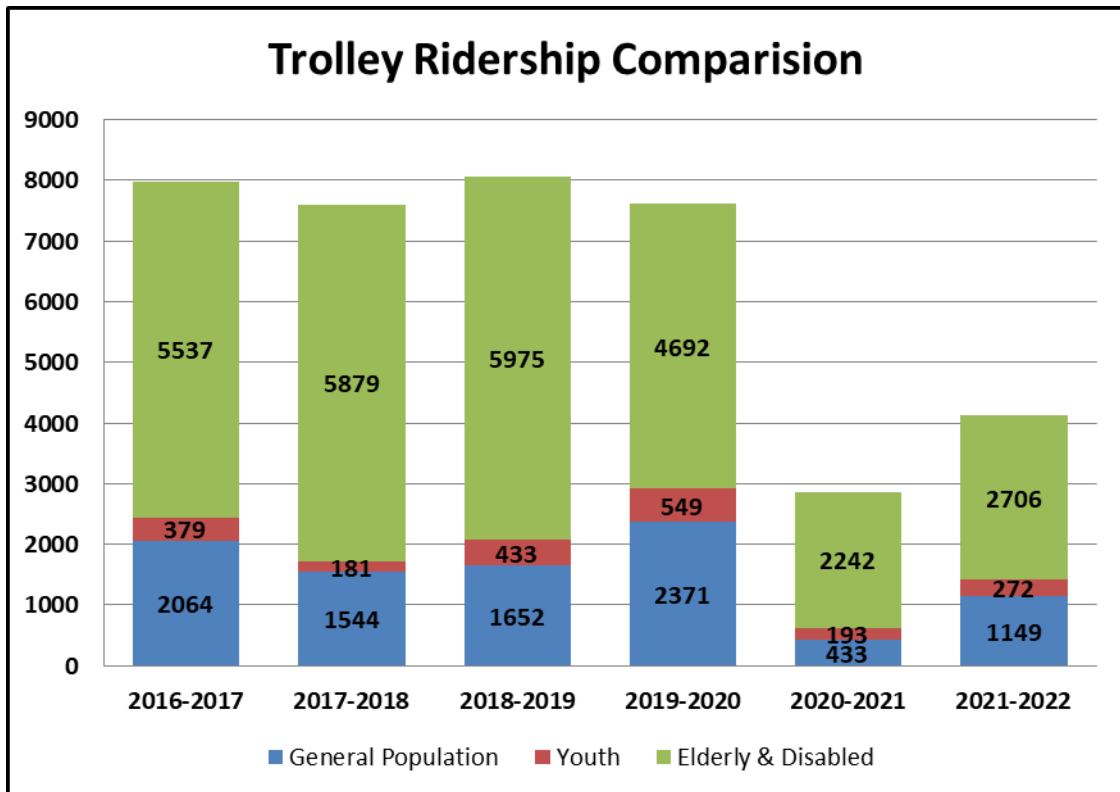
Budget Comments

The Transportation Fund is for the Silver Trolley, a free dial-a-ride service available to all seniors, disabled, youth and general populations, in the Silverton City Limits. This is a Special Revenue Fund that accounts for grant revenue and other miscellaneous revenue such as interest and donations. The revenues are restricted for the operation of the Silver Trolley and related expenditures. The Silver 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 and provides transportation for Senior Center sponsored field trips to events and destinations in neighboring communities.

Intergovernmental Revenue: These revenues are from two different grant sources. Grants are received from Oregon Department of Transportation (ODOT) and Salem Area Transit. Section 122 of Keep Oregon Moving (Oregon House Bill 2017) established a new dedicated source of funding for improving or expanding public transportation service in Oregon. This new funding source is called the Statewide Transportation Improvement Fund (STIF). This is a carryover from the previous year as the project was put on hold due to the COVID pandemic.

Trolley Ridership:

Trolley ridership continues to be impacted by the ongoing pandemic but is trending upward. Elderly is defined as 60 and older and youth is defined as younger than 18.



CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>TRANSPORTATION FUND</u>							
<u>INTERGOVERNMENTAL</u>							
013-000-43054	ODOT TRANSIT GRANT	33,467	105,802	67,296	71,000	71,000	71,000
013-000-43055	SALEM AREA TRANSIT GRANTS	16,687	17,500	17,500	18,000	18,000	18,000
013-000-43057	OREGON STIF GRANT	0	0	80,000	90,000	90,000	90,000
	TOTAL INTERGOVERNMENTAL	50,154	123,302	164,796	179,000	179,000	179,000
<u>MISCELLANEOUS REVENUE</u>							
013-000-45002	INTEREST EARNED	470	432	350	2,050	2,050	2,050
013-000-45017	TROLLEY DONATIONS	1,362	1,902	1,700	1,500	1,500	1,500
013-000-45019	MISCELLANEOUS REVENUE	0	1,507	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,832	3,841	2,050	3,550	3,550	3,550
<u>BEGINNING FUND BALANCE</u>							
013-000-49090	BEGINNING FUND BALANCE	77,148	78,078	89,407	125,578	125,578	125,578
	TOTAL BEGINNING FUND BALANCE	77,148	78,078	89,407	125,578	125,578	125,578
	TOTAL FUND REVENUE	129,135	205,222	256,253	308,128	308,128	308,128

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: TROLLEY OPERATIONS
FUND: TRANSPORTATION

STAFF LEVEL 2024: 1.67 FTE
STAFF LEVEL 2023: 1.57 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 grant funds are drastically reduced and other resources, such as a tax levy, would need to be pursued.

The City of Silverton continues to provide dial-a-ride service and may run a second shift on Wednesdays to accommodate an increase in demand.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Transit Operators (2 part-time/2 on-call)	1.47	1.47	
Planning and Permit Assistant	<u>0.10</u>	<u>0.20</u>	<u>0.10</u>
Total	1.57	1.67	0.10

Budget Comments

- The Planning and Permit Assistant FTE is being re-allocated from the Building Funds.
- 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 and proposed vehicle wraps to apply new graphics to the full size van.
- Account #61030 covers costs for gas for the trolley vehicles.
- Account #61059 contains funds from ODOT for service expansion study and implementation, including stakeholder interviews, rider surveys, community surveys, a project advisory committee, community meeting(s), cost benefit analysis, implementation strategies, etc.
- Account #71000 contains funds for transit software to facilitate service expansion.

Major Issues to be Resolved in the Next 5 Years

Coordinate with other transit providing agencies serving Silverton and the surrounding area for services. In addition, the City will continue to apply for grants and seek alternative stable funding source(s) for the operation of the Trolley. City staff will be conducting a planning effort to determine what increase in service will be provided given the increase in funding due to new transportation funding.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
TRANSPORTATION FUND						
TROLLEY OPERATIONS						
PERSONNEL SERVICES:						
013-013-51001	FULL TIME SALARIES	1,414	1,725	5,539	10,175	10,175
013-013-51002	PART TIME SALARIES	25,961	34,500	88,964	93,924	93,924
013-013-51003	WORKERS COMP INS	815	1,184	4,631	5,291	5,291
013-013-51004	SOCIAL SECURITY/MEDICARE	2,074	2,764	7,229	7,964	7,964
013-013-51005	HEALTH INSURANCE	875	892	908	1,965	1,965
013-013-51006	LIFE/ DISABILITY INS	17	14	26	49	49
013-013-51007	PERS RETIREMENT	5,879	6,312	21,575	24,214	24,214
013-013-51008	PAID LEAVE OREGON	0	0	0	416	416
	TOTAL PERSONNEL SERVICES	37,035	47,391	128,872	143,998	143,998
MATERIALS AND SERVICES:						
013-013-61001	SUPPLIES	218	185	200	200	200
013-013-61003	ADVERTISING EXPENSE	0	0	5,200	2,500	2,500
013-013-61004	COMMUNICATION EXPENSE	828	869	900	1,200	1,200
013-013-61015	TRAVEL, TRAINING & MEETINGS	0	0	200	200	200
013-013-61019	INSURANCE	4,141	4,542	5,224	8,225	8,225
013-013-61022	EQUIPMENT MAINTENANCE	0	0	500	500	500
013-013-61023	UNIFORM EXPENSE	100	32	150	200	200
013-013-61024	VEHICLE EXPENSE	1,437	1,352	5,000	5,000	5,000
013-013-61030	FUEL EXPENSES	2,121	4,433	4,000	5,000	5,000
013-013-61059	CONTRACTED SERVICES	354	114	80,000	50,000	50,000
013-013-62573	MISCELLANEOUS EXPENSE	0	136	0	0	0
013-013-71000	MINOR EQUIPMENT	35	15	300	300	300
013-013-71009	SOFTWARE	0	0	250	18,000	18,000
	TOTAL MATERIALS AND SERVICES	9,233	11,679	101,924	91,325	91,325
CONTINGENCY & RESERVES:						
013-013-90001	CONTINGENCY	0	0	19,633	66,977	66,977
	TOTAL CONTINGENCY & RESERVES	0	0	19,633	66,977	66,977
TRANSFERS OUT:						
013-013-95050	TRANSFER TO DEBT SERVICE	4,788	5,753	5,824	5,828	5,828
	TOTAL TRANSFERS OUT	4,788	5,753	5,824	5,828	5,828
	TOTAL TROLLEY OPERATIONS	51,057	64,823	256,253	308,128	308,128
	TOTAL FUND EXPENDITURES	51,057	64,823	256,253	308,128	308,128

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: POOL OPERATIONS LEVY

Program Description/Mission

Fiscal Year 2023-2024 will be the first funding year for the extension of tax revenues collected exclusively for the operation and capital costs of the Silverton Community Pool. The levy is a five-year levy, \$275,000 for each levy year passed by voters November 2022 General Election.



This fund covers operation, maintenance, and programming. 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. Under an annual contract, the YMCA provides management and lifeguards for daily pool use, swim lessons and aquatic programs.

Budget Comments

- Account #61006 includes gas and electric expenses to operate the pool; a 5% increase added due to Portland General Electric notification of rate increases.
- Account #61009 includes annual pool permit renewal.
- Account #61022 includes annual inspection and service for the emergency generator, chemical delivery system controller service, and mechanical pool vacuum maintenance, etc.
- Account #61032 includes janitorial and sanitation supplies.
- Account #61043 includes maintenance services for electrical, HVAC, mechanical, mechanical seal impeller for recirculating pump; backwash valves; maintenance to the building and grounds for pool and bathhouse.
- Account #61047 increase cost for anticipated price increase of pool chemicals (\$12,000).
- Account #61059 includes YMCA management contract (\$50,000), pool covers removal; storage and re-install (\$22,000), fire extinguisher services and other contracted services as needed.
- Account #81003 includes replacement and installation of 24 Pool Jets (\$150,000).

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
POOL OPERATIONS LEVY							
PROPERTY TAXES							
016-000-40001	PROPERTY TAXES CURRENT	262,094	262,395	256,000	264,150	264,150	264,150
016-000-40002	PROPERTY TAXES DELINQUENT	4,806	6,802	3,500	4,300	4,300	4,300
	TOTAL PROPERTY TAXES	266,899	269,196	259,500	268,450	268,450	268,450
INTERGOVERNMENTAL							
016-000-43021	GRANT PROCEEDS	31,129	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	31,129	0	0	0	0	0
MISCELLANEOUS REVENUE							
016-000-45002	INTEREST EARNED	6,537	4,754	3,000	14,940	14,940	14,940
	TOTAL MISCELLANEOUS REVENUE	6,537	4,754	3,000	14,940	14,940	14,940
BEGINNING FUND BALANCE							
016-000-49090	BEGINNING FUND BALANCE	688,899	802,110	725,012	871,530	871,530	871,530
	TOTAL BEGINNING FUND BALANCE	688,899	802,110	725,012	871,530	871,530	871,530
	TOTAL FUND REVENUE	993,464	1,076,060	987,512	1,154,920	1,154,920	1,154,920

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
POOL OPERATIONS LEVY							
POOL OPERATIONS							
MATERIALS AND SERVICES:							
016-210-61003	ADVERTISING EXPENSE	0	0	0	200	200	200
016-210-61004	COMMUNICATION EXPENSE	492	451	500	500	500	500
016-210-61005	POSTAGE & FREIGHT	0	0	300	200	200	200
016-210-61006	GAS/ ELECTRIC EXPENSE	60,918	55,935	80,000	80,000	80,000	80,000
016-210-61009	PERMIT FEES	424	514	700	700	700	700
016-210-61015	TRAVEL, TRAINING & MEETINGS	0	0	500	500	500	500
016-210-61022	EQUIPMENT MAINTENANCE	5,712	2,246	10,000	10,000	10,000	10,000
016-210-61032	JANITORIAL SUPPLIES	1,751	1,855	2,500	2,500	2,500	2,500
016-210-61042	SAFETY EQ/ PROT CLTHNG	84	64	600	600	600	600
016-210-61043	BUILDING/ GROUNDS MAINTENANCE	2,601	7,171	15,000	15,000	15,000	15,000
016-210-61045	EQUIPMENT RENTAL	2,391	3,615	3,000	3,500	3,500	3,500
016-210-61047	POOL CHEMICALS	10,207	8,916	10,000	12,000	12,000	12,000
016-210-61059	CONTRACTED SERVICES	67,257	68,230	80,000	80,000	80,000	80,000
016-210-71000	MINOR EQUIPMENT	122	598	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	151,959	149,594	204,100	206,700	206,700	206,700
CAPITAL OUTLAY:							
016-210-81003	CAPITAL - REPLACEMENT	39,395	137,115	0	150,000	150,000	150,000
	TOTAL CAPITAL OUTLAY	39,395	137,115	0	150,000	150,000	150,000
CONTINGENCY & RESERVES:							
016-210-90001	CONTINGENCY	0	0	250,000	173,238	173,238	173,238
016-210-91215	RESERVE- POOL CAPITAL IMPRVMT	0	0	533,412	624,982	624,982	624,982
	TOTAL CONTINGENCY & RESERVES	0	0	783,412	798,220	798,220	798,220
	TOTAL POOL OPERATIONS	191,354	286,709	987,512	1,154,920	1,154,920	1,154,920
	TOTAL FUND EXPENDITURES	191,354	286,709	987,512	1,154,920	1,154,920	1,154,920

BUDGET NARRATIVE
Fiscal Year 2023-2024

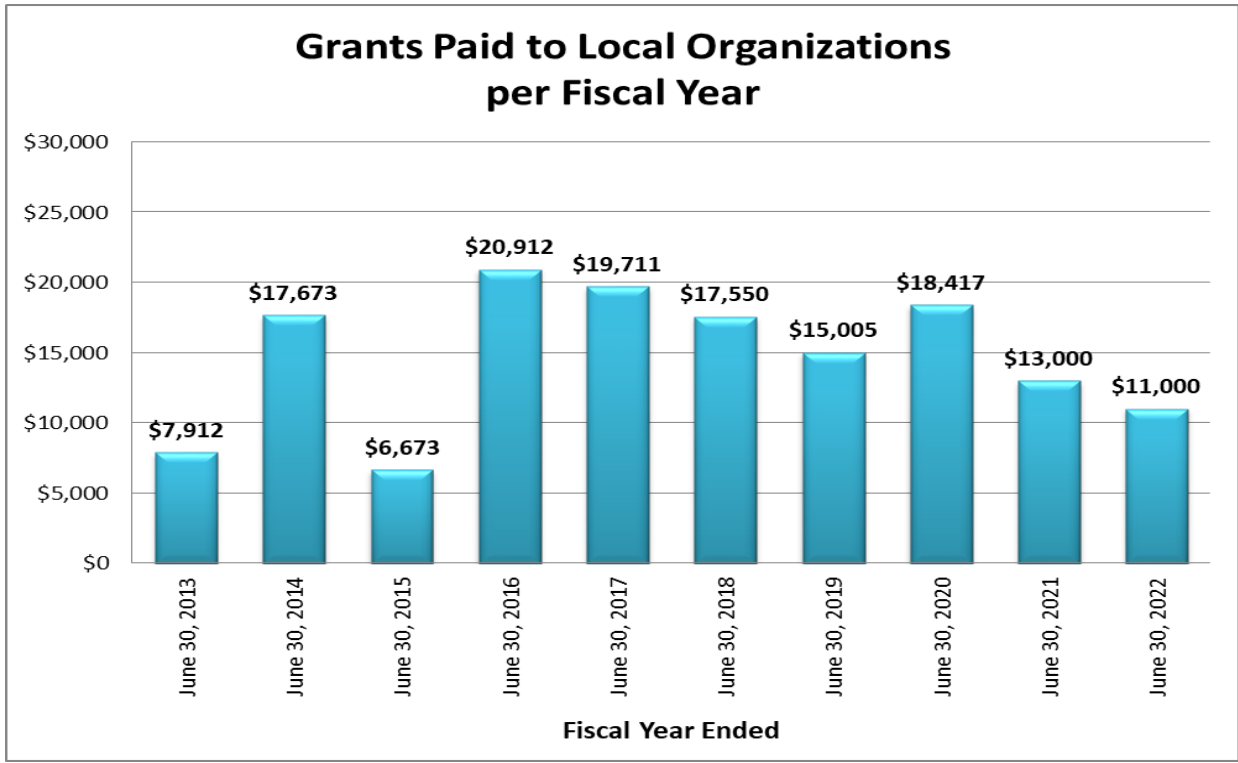
FUND: TRANSIENT TAX

Budget Comments

This special revenue fund accounts for transient taxes charged to patrons staying at hotels/ motels, bed and breakfast locations within the City of Silverton. The taxes are collected by the lodging business and remitted either monthly or quarterly to the City of Silverton. As of July 2018, large businesses are required to remit their tax collections monthly.

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 the revenues to 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 is transferred to the General Fund and used to help pay Civic Center debt.

- Account #61057 accounts for Tourism Promotion Grants. Outstanding grants waiting for 2nd half reimbursements as of January 18, 2023 are: Silverton First Friday (\$5,013), Silverton Paws in the Park (\$1,222.50), Silverton Sidewalk Shindig (\$3,250), Silverton Christmas Market (\$2,500), Silverton in Bloom (\$1,395.50), Silverton Arts Festival Zapplication (\$500) and Gordon House Air Conditioners (\$500) for a total obligated funds of \$14,381.
- Account #61059 provides \$35,000 for the Chamber of Commerce to provide visitor center services. Payments to the Chamber are made quarterly per Visitor Agreement dated July 1, 2019.
- Account #61060 increased for Music in the Garden event (\$5,000).
- Account #62571 provides for the installation (\$8,200) and continued annual maintenance (\$300) of a mural on the new Civic Center.
- Account #62577 is to provide assistance for the Gordon House (\$3,500), a tourism site, towards their utilities.



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>TAXES</u>							
017-000-40003	TRANSIENT TAXES	286,920	386,528	275,000	475,610	475,610	475,610
	TOTAL TAXES	286,920	386,528	275,000	475,610	475,610	475,610
<u>MISCELLANEOUS REVENUE</u>							
017-000-45002	INTEREST EARNED	1,086	1,068	750	4,348	4,348	4,348
	TOTAL MISCELLANEOUS REVENUE	1,086	1,068	750	4,348	4,348	4,348
<u>BEGINNING FUND BALANCE</u>							
017-000-49090	BEGINNING FUND BALANCE	113,958	140,723	148,023	207,833	207,833	207,833
	TOTAL BEGINNING FUND BALANCE	113,958	140,723	148,023	207,833	207,833	207,833
	TOTAL FUND REVENUE	401,964	528,319	423,773	687,791	687,791	687,791

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
017-017-61057	TOURISM PROMOTION GRANTS	13,000	11,000	105,273	109,820	109,820	109,820
017-017-61059	CONTRACTED SERVICES	35,000	35,000	35,000	35,000	35,000	35,000
017-017-61060	OREGON GARDEN FOUNDATION	135,765	182,712	150,000	231,132	236,132	236,132
017-017-62571	MURAL MAINTENANCE ASSISTANCE	0	0	0	8,200	8,200	8,200
017-017-62577	GORDON HOUSE TOURISM SUPPOR	5,645	3,500	3,500	3,500	3,500	3,500
	TOTAL MATERIALS AND SERVICES	189,410	232,212	293,773	387,652	392,652	392,652
<u>CONTINGENCY & RESERVES:</u>							
017-017-90001	CONTINGENCY	0	0	0	157,456	152,456	152,456
	TOTAL CONTINGENCY & RESERVES	0	0	0	157,456	152,456	152,456
<u>TRANSFERS OUT:</u>							
017-017-95010	TRANSFER TO GENERAL FUND	0	0	0	142,683	142,683	142,683
017-017-95061	TRANSFER TO BLDG IMP RSRV	71,832	115,889	130,000	0	0	0
	TOTAL TRANSFERS OUT	71,832	115,889	130,000	142,683	142,683	142,683
	TOTAL OPERATIONS	261,242	348,101	423,773	687,791	687,791	687,791
	TOTAL FUND EXPENDITURES	261,242	348,101	423,773	687,791	687,791	687,791

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: STREET

Budget Comments

Street Fund revenues are primarily from the State Highway apportionment. This is the allocation of gas tax collected by the State and then distributed to various entities. The Street Fund is a Special Revenue Fund, which requires that funds be used for the purpose as set by the source of the revenue. The resources collected by this fund are for street purposes, walkways and bikeways i.e. surface right-of-way.

Taxes: This category is for the local fuels tax passed by the Silverton voters and became effective January 1, 2018, which is currently \$0.02 cents per gallon motor vehicle fuel license tax on all dealers per Ordinance 17-09.

Fees and Permits: The City charges a permit fee to customers requesting to put in a driveway or a sidewalk. This is a small portion of the revenues collected by this fund and can change as the building demand within the City changes.

Miscellaneous: Includes interest earned on funds deposited with the Local Government Investment Pool.

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 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
STREET FUND							
TAXES							
020-000-40020	MOTOR VEHICLE FUELS TAX	91,981	101,139	79,800	85,500	85,500	85,500
	TOTAL TAXES	91,981	101,139	79,800	85,500	85,500	85,500
FEES AND PERMITS							
020-000-42102	INSPECTION FEES	7,594	10,273	7,000	9,000	9,000	9,000
020-000-42106	PLAN REVIEW FEES	0	6,684	0	5,000	5,000	5,000
020-000-42107	DRIVEWAY PERMITS	3,872	2,640	1,760	2,000	2,000	2,000
020-000-42108	SIDEWALK PERMITS	3,168	2,816	3,520	1,800	1,800	1,800
	TOTAL FEES AND PERMITS	14,634	22,413	12,280	17,800	17,800	17,800
INTERGOVERNMENTAL							
020-000-43005	STATE HIWAY APPORTIONMENT	778,102	846,077	700,000	775,000	775,000	775,000
020-000-43021	GRANT PROCEEDS	155,721	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	933,823	846,077	700,000	775,000	775,000	775,000
MISCELLANEOUS REVENUE							
020-000-45002	INTEREST EARNED	6,705	7,620	5,500	25,680	25,680	25,680
020-000-45019	MISCELLANEOUS REVENUE	1,771	250	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	8,476	7,870	5,500	25,680	25,680	25,680
BEGINNING FUND BALANCE							
020-000-49090	BEGINNING FUND BALANCE	897,076	1,277,941	1,333,692	999,864	999,864	999,864
	TOTAL BEGINNING FUND BALANCE	897,076	1,277,941	1,333,692	999,864	999,864	999,864
	TOTAL FUND REVENUE	1,945,990	2,255,441	2,131,272	1,903,844	1,903,844	1,903,844

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: STREET ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: STREET

STAFF LEVEL 2024: 0.58 FTE
STAFF LEVEL 2023: 0.58 FTE

Program Description/Mission

This program administers all street operations for 34 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, Circulation Refinement Plan, Parks Master Plan (Trails and Pathways portions) and Transportation Capital Improvement Plan (CIP) are the guiding documents for this fund.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Public Works Director	0.15	0.15	
City Engineer	0.10	0.10	
Engineering Technician I	0.18	0.18	
Administrative Assistant II	<u>0.15</u>	<u>0.15</u>	
Total	0.58	0.58	<u>0.00</u>

Budget Comments

- Account #61059 includes Shred-it services, phone system, document scanning services, bio-med testing and GIS/AutoCad Services with the Mid-Willamette Valley Council of Governments.
- Account #95320 accounts for a transfer to Street CIP to cover street capital projects.

Prior Year Accomplishments

- South Water Street sidewalk from Johna Lane to Fenne Lane.
- New ADA ramp on Mill Street At Robinson Street.
- Design of Second Street project.

Major Issues to be Resolved in the Next 5 Years

- City Council Goals #2 Strive for community-wide connectivity for multi-modal use with emphasis on Water Street and the NE quadrant of the City (Mill Town Streets) in identifying funding sources and creating a comprehensive project plan.
- Civic Center Street Improvement.
- Crack Seal, Slurry Seal, Skin Patch/Overlay.
- Downtown Improvement Project.
- Continue the design and inspection services associated with street maintenance and construction.
- Maintain in-house design capability.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
STREET FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
020-010-51001	FULL TIME SALARIES	70,169	37,437	44,803	49,443	49,443	49,443
020-010-51003	WORKERS COMP INS	465	367	696	814	814	814
020-010-51004	SOCIAL SECURITY/MEDICARE	5,278	2,807	3,427	3,782	3,782	3,782
020-010-51005	HEALTH INSURANCE	10,060	9,475	11,912	15,879	15,879	15,879
020-010-51006	LIFE/ DISABILITY INS	107	88	195	210	210	210
020-010-51007	PERS RETIREMENT	17,980	10,011	11,819	12,939	12,939	12,939
020-010-51008	PAID LEAVE OREGON	0	0	0	198	198	198
020-010-51009	OVERTIME SALARIES	11	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	104,070	60,185	72,852	83,265	83,265	83,265
MATERIALS AND SERVICES:							
020-010-61001	SUPPLIES	401	371	500	500	500	500
020-010-61002	PUBLICATIONS	73	162	250	250	250	250
020-010-61003	ADVERTISING EXPENSE	18	703	250	1,500	1,500	1,500
020-010-61004	COMMUNICATION EXPENSE	890	865	800	800	800	800
020-010-61005	POSTAGE & FREIGHT	174	36	150	150	150	150
020-010-61009	PERMIT FEES	33	0	100	100	100	100
020-010-61015	TRAVEL, TRAINING & MEETINGS	413	472	1,800	1,000	1,000	1,000
020-010-61016	DUES & MEMBERSHIPS	146	121	200	200	200	200
020-010-61024	VEHICLE EXPENSE	0	181	1,000	1,000	1,000	1,000
020-010-61030	FUEL EXPENSES	111	429	500	1,000	1,000	1,000
020-010-61031	RECORDING FEES	254	0	400	400	400	400
020-010-61042	SAFETY EQP/ PROT CLTHNG	77	5	600	600	600	600
020-010-61045	EQUIPMENT RENTAL	417	875	500	500	500	500
020-010-61059	CONTRACTED SERVICES	3,599	13,488	126,198	18,585	18,585	21,485
020-010-61065	TRAFFIC IMPACT SERVICES	0	3	0	0	0	0
020-010-61079	BANK & CHARGE CARD FEES	2	1	10	0	0	0
020-010-62573	MISCELLANEOUS EXPENSE	176	7	0	500	500	500
020-010-71000	MINOR EQUIPMENT	163	148	200	200	200	200
020-010-71009	SOFTWARE	180	316	500	1,200	1,200	1,200
	TOTAL MATERIALS AND SERVICES	7,127	18,184	133,958	28,485	28,485	31,385
CAPITAL OUTLAY:							
020-010-81003	CAPITAL - REPLACEMENT	256	1,045	0	0	0	0
020-010-85003	CAPITAL - NEW EQUIPMENT	0	9,119	0	0	0	0
	TOTAL CAPITAL OUTLAY	256	10,165	0	0	0	0
CONTINGENCY & RESERVES:							
020-010-90001	CONTINGENCY	0	0	278,896	269,953	269,953	267,053
020-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	244,379	187,487	187,487	187,487
	TOTAL CONTINGENCY & RESERVES	0	0	523,275	457,440	457,440	454,540
TRANSFERS OUT:							
020-010-95001	TRANSFER TO GENERAL FUND	108,592	112,453	125,679	182,666	182,666	182,666
020-010-95050	TRANSFER TO DEBT SERVICE	7,724	8,198	40,781	40,870	40,870	40,870
020-010-95320	TRANSFER TO STREET CIP FUND	0	0	565,000	680,000	680,000	680,000
020-010-95600	TRANSFER TO FLEET REPLACEMENT	109,058	109,058	109,058	30,434	30,434	30,434
020-010-95610	TRANSFER TO MAJOR EQUIP REP	20,926	20,926	20,926	7,549	7,549	7,549
	TOTAL TRANSFERS OUT	246,300	250,635	861,444	941,519	941,519	941,519
	TOTAL ADMINISTRATION	357,752	339,169	1,591,529	1,510,709	1,510,709	1,510,709

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: STREET MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: STREET

STAFF LEVEL 2024: 2.04 FTE
STAFF LEVEL 2023: 2.04 FTE

Program Description/Mission

This program is responsible for street maintenance operations for 34 miles of City owned and maintained roadways and right-of-ways. The mission is to maintain a safe and efficient transportation system for all City right-of-ways.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Maintenance Division Supervisor	0.20	0.20	
Utility Worker III/ Lead	0.18	0.18	
Utility Worker III/ Mechanic	0.20	0.20	
Utility Worker II	0.38	0.38	
Utility Worker I	<u>1.08</u>	<u>1.08</u>	
Total	2.04	2.04	<u>0.00</u>

Budget Comments

- Account #61015 includes cost for new CDL required school and other cert trainings.
- Account #61039 thermoplastic and curb paint signs and supplies.
- Account #61042 covers basic clothing per agreement and safety equipment (shared).
- Account #61043 covers a portion of annual HVAC and of annual electrical standard maintenance.
- Account #61046 for annual street striping (\$6,000), dust control, cold mix for pothole repair, rock and sand for street repairs, grading and routine street maintenance costs (\$30,000).
- Account #61059 covers Iworq, fire extinguisher service, storm detention clean-up, locate ticket services; Bio-med testing; hearing tests and other contracted services.
- Account #81003 includes funds for 3 point mower deck replacement (\$3,000) shared. Replacement of 4 shop desktop computers (\$4,000) shared.
- Account #81031 funding for the 50/50 sidewalk program (\$20,000).
- Account #85003 includes cost to purchase three (3) additional radar speed signs (\$8,500).

Prior Year Accomplishments

- Installed three (3) new electronic speed signs.
- Installed 36 sharrows (shared lane markings) in the City.
- Installed 10 banner and flower basket hangers along McClaine Street.

Major Issues to be Resolved in the Next 5 Years

- Completion of deferred maintenance activities and capital improvement projects.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
STREET FUND						
MAINTENANCE						
PERSONNEL SERVICES:						
020-020-51001	FULL TIME SALARIES	111,344	111,007	107,449	116,168	116,168
020-020-51003	WORKERS COMP INS	2,237	2,308	4,222	4,647	4,647
020-020-51004	SOCIAL SECURITY/MEDICARE	8,652	8,639	8,449	9,143	9,143
020-020-51005	HEALTH INSURANCE	29,407	26,248	36,077	49,329	49,329
020-020-51006	LIFE/ DISABILITY INS	318	257	526	557	557
020-020-51007	PERS RETIREMENT	27,903	23,860	28,062	28,624	28,624
020-020-51008	PAID LEAVE OREGON	0	0	0	465	465
020-020-51009	OVERTIME SALARIES	3,940	2,863	3,007	3,347	3,347
	TOTAL PERSONNEL SERVICES	183,802	175,182	187,792	212,280	212,280
MATERIALS AND SERVICES:						
020-020-61001	SUPPLIES	670	544	800	800	800
020-020-61002	PUBLICATIONS	0	0	100	100	100
020-020-61003	ADVERTISING EXPENSE	0	90	350	350	350
020-020-61004	COMMUNICATION EXPENSE	2,598	2,689	4,000	4,000	4,000
020-020-61005	POSTAGE & FREIGHT	8	0	200	100	100
020-020-61006	GAS/ ELECTRIC EXPENSE	560	525	500	500	500
020-020-61009	PERMIT FEES	0	100	100	100	100
020-020-61015	TRAVEL, TRAINING & MEETINGS	66	322	500	5,000	5,000
020-020-61016	DUES & MEMBERSHIPS	56	0	200	200	200
020-020-61022	EQUIPMENT MAINTENANCE	1,553	1,471	10,000	10,000	10,000
020-020-61024	VEHICLE EXPENSE	7,746	5,750	18,000	18,000	18,000
020-020-61030	FUEL EXPENSES	6,841	7,195	7,500	7,500	7,500
020-020-61031	RECORDING FEES	0	0	250	250	250
020-020-61032	JANITORIAL SUPPLIES	30	0	100	100	100
020-020-61039	TRAFFIC CONTROL SUPPLIES	18,449	9,914	23,000	26,000	26,000
020-020-61041	TREE MAINTENANCE	1,500	0	5,000	5,000	5,000
020-020-61042	SAFETY EQP/ PROT CLTHNG	570	833	1,200	2,000	2,000
020-020-61043	BUILDING/ GROUNDS MAINTENANCE	2,176	3,523	7,655	7,655	7,655
020-020-61045	EQUIPMENT RENTAL	382	544	500	500	500
020-020-61046	STREET MAINTENANCE	11,705	12,497	30,000	36,000	36,000
020-020-61059	CONTRACTED SERVICES	42,548	6,178	10,000	10,000	10,000
020-020-61095	STORM SEWER MAINTENANCE	0	561	5,000	7,500	7,500
020-020-62532	MAPPING COSTS	0	0	100	100	100
020-020-62573	MISCELLANEOUS EXPENSE	0	732	500	500	500
020-020-71000	MINOR EQUIPMENT	1,403	1,511	3,000	3,000	3,000
020-020-71009	SOFTWARE	25	0	100	100	100
	TOTAL MATERIALS AND SERVICES	98,884	54,980	128,655	145,355	145,355
CAPITAL OUTLAY:						
020-020-81003	CAPITAL - REPLACEMENT	13,649	1,666	8,693	7,000	7,000
020-020-81031	SIDEWALK CONST/ REPAIR	11,288	195,275	200,000	20,000	20,000
020-020-82100	CAPITAL - BUILDING IMPROVEMNTS	2,675	0	0	0	0
020-020-85003	CAPITAL - NEW EQUIPMENT	0	0	14,603	8,500	8,500
	TOTAL CAPITAL OUTLAY	27,611	196,941	223,296	35,500	35,500
	TOTAL MAINTENANCE	310,297	427,103	539,743	393,135	393,135
	TOTAL FUND EXPENDITURES	668,049	766,272	2,131,272	1,903,844	1,903,844

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 (SDCs) received for street improvements that increase capacity or are growth related.

Budget Comments

- Account #81072 is for street capacity improvements and payment to Westside Gateway Subdivision Developer, Westrend Homes LLC budgeted to be collected and paid. Per Resolution 22-13 the cost of the Railway Avenue Improvements Project was \$373,777.51 and the City is responsible for reimbursing Westrend Homes 74% of that cost or \$276,595.35 between Transportation SDCs \$196,689.28 and Stormwater SDCs \$79,906.07 (split between Stormwater Improvement SDC Fund \$56,280 and Stormwater Reimbursement SDC fund \$23,626.07) as homes are built. Estimating that 11 new homes will be built in fiscal year 2023-2024. The remaining obligation is: \$162,292.28.
- Account #91702 is for \$23,660 reserved for Steelhammer SDCs that have or is anticipated to be collected.

Major Issues to be Resolved in the Next 5 Years

- Review capital master plans for accuracy of cost estimates for projects and review SDC rates to reflect the updated master plans.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
021-000-42307	IMPROVEMENT SDCS	231,971	160,049	125,080	125,080	125,080	125,080
021-000-42308	STEELHAMMER SDCS	0	0	1,107	1,107	1,107	1,107
	TOTAL FEES AND PERMITS	231,971	160,049	126,187	126,187	126,187	126,187
<u>MISCELLANEOUS REVENUE</u>							
021-000-45002	INTEREST EARNED	14,882	11,779	8,350	30,000	30,000	30,000
	TOTAL MISCELLANEOUS REVENUE	14,882	11,779	8,350	30,000	30,000	30,000
<u>TRANSFERS IN</u>							
021-000-46217	TRANSFER FROM STEELHAMMER PR	0	0	22,553	0	0	0
	TOTAL TRANSFERS IN	0	0	22,553	0	0	0
<u>BEGINNING FUND BALANCE</u>							
021-000-49090	BEGINNING FUND BALANCE	1,766,115	2,012,968	2,133,915	2,252,813	2,252,813	2,252,813
	TOTAL BEGINNING FUND BALANCE	1,766,115	2,012,968	2,133,915	2,252,813	2,252,813	2,252,813
	TOTAL FUND REVENUE	2,012,968	2,184,796	2,291,005	2,409,000	2,409,000	2,409,000

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
021-021-61059	CONTRACTED SERVICES	0	399	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	399	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
021-021-81072	STREET CAPACITY IMPROVEMENTS	0	0	2,157,900	2,383,126	2,383,126	2,383,126
021-021-81801	DEVELOPER SDC CREDITS	0	0	109,445	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	2,267,345	2,383,126	2,383,126	2,383,126
<u>CONTINGENCY & RESERVES:</u>							
021-021-91702	RESERVE - FUTURE EXPENDITURE	0	0	23,660	25,874	25,874	25,874
	TOTAL CONTINGENCY & RESERVES	0	0	23,660	25,874	25,874	25,874
	TOTAL STREET IMPROVEMENTS	0	399	2,291,005	2,409,000	2,409,000	2,409,000
	TOTAL FUND EXPENDITURES	0	399	2,291,005	2,409,000	2,409,000	2,409,000

BUDGET NARRATIVE
Fiscal Year 2023-2024

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.

Budget Comments

- Account #81072 No projects are scheduled.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>FEES AND PERMITS</u>							
022-000-42309	REIMBURSEMENT SDC'S	64,258	31,063	25,320	25,320	25,320	25,320
	TOTAL FEES AND PERMITS	64,258	31,063	25,320	25,320	25,320	25,320
<u>MISCELLANEOUS REVENUE</u>							
022-000-45002	INTEREST EARNED	3,931	3,142	2,250	10,000	10,000	10,000
	TOTAL MISCELLANEOUS REVENUE	3,931	3,142	2,250	10,000	10,000	10,000
<u>BEGINNING FUND BALANCE</u>							
022-000-49090	BEGINNING FUND BALANCE	471,652	539,841	566,662	593,745	593,745	593,745
	TOTAL BEGINNING FUND BALANCE	471,652	539,841	566,662	593,745	593,745	593,745
	TOTAL FUND REVENUE	539,841	574,045	594,232	629,065	629,065	629,065

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
022-022-81031	SIDEWALK CONST/ REPAIR	0	0	200,000	0	0	0
022-022-81072	STREET CAPACITY IMPROVEMENTS	0	0	394,232	629,065	629,065	629,065
	TOTAL CAPITAL OUTLAY	0	0	594,232	629,065	629,065	629,065
	TOTAL STREET IMPROVEMENTS	0	0	594,232	629,065	629,065	629,065
	TOTAL FUND EXPENDITURES	0	0	594,232	629,065	629,065	629,065

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: STORMWATER IMPROVEMENT SDC

Program Description/Mission

This fund is dedicated to provide stormwater improvements for the City of Silverton. System Development Charges (SDCs) for stormwater improvements are accounted for in this fund. Stormwater projects related to either increasing capacity or growth are the only allowable uses of the Stormwater Improvement SDC revenue.

Budget Comments

- Account #81072 is for system capacity improvements and payment to Westside Gateway Subdivision Developer, Westrend Homes LLC budgeted to be collected and paid. Per Resolution 22-13 the cost of the Railway Avenue Improvements Project was \$373,777.51 and the City is responsible for reimbursing Westrend Homes 74% of that cost or \$276,595.35 between Transportation SDCs \$196,689.28 and Stormwater SDCs \$79,906.07 (split between Stormwater Improvement SDC Fund \$56,280 and Stormwater Reimbursement SDC fund \$23,626.07) as homes are built. Estimating that 11 new homes will be built in fiscal year 2023-2024. The remaining obligation is: \$162,292.28.
- Account #81801 is for developer credits, there are currently two (2) developments to Silver Mountain for Pioneer Village Phase 5 (\$840).

Major Issues to be Resolved in the Next 5 Years

- Review capital master plans for accuracy of cost estimates for projects and review SDC rates to reflect the updated master plans.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
023-000-42307	IMPROVEMENT SDCS	31,629	31,750	16,800	16,800	16,800	16,800
023-000-42309	REIMBURSEMENT SDCS	1,462	0	0	0	0	0
	TOTAL FEES AND PERMITS	33,091	31,750	16,800	16,800	16,800	16,800
<u>MISCELLANEOUS REVENUE</u>							
023-000-45002	INTEREST EARNED	3,235	1,593	1,250	6,000	6,000	6,000
	TOTAL MISCELLANEOUS REVENUE	3,235	1,593	1,250	6,000	6,000	6,000
<u>BEGINNING FUND BALANCE</u>							
023-000-49090	BEGINNING FUND BALANCE	556,312	313,317	257,295	258,362	258,362	258,362
	TOTAL BEGINNING FUND BALANCE	556,312	313,317	257,295	258,362	258,362	258,362
	TOTAL FUND REVENUE	592,638	346,661	275,345	281,162	281,162	281,162

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
023-023-61059	CONTRACTED SERVICES	75,631	81,231	0	0	0	0
	TOTAL MATERIALS AND SERVICES	75,631	81,231	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
023-023-81072	SYSTEM CAPACITY IMPROVEMENTS	0	0	89,638	280,322	280,322	280,322
023-023-81801	DEVELOPER SDC CREDITS	203,690	2,100	60,000	840	840	840
	TOTAL CAPITAL OUTLAY	203,690	2,100	149,638	281,162	281,162	281,162
<u>TRANSFERS OUT:</u>							
023-023-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	125,707	0	0	0
	TOTAL TRANSFERS OUT	0	0	125,707	0	0	0
	TOTAL STORM WATER IMPROVEMEN	279,321	83,331	275,345	281,162	281,162	281,162
	TOTAL FUND EXPENDITURES	279,321	83,331	275,345	281,162	281,162	281,162

BUDGET NARRATIVE
Fiscal Year 2023-2024

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.

Budget Comments

- Account #81072 is for system capacity improvements and payment to Westside Gateway Subdivision Developer, Westrend Homes LLC budgeted to be collected and paid. Per Resolution 22-13 the cost of the Railway Avenue Improvements Project was \$373,777.51 and the City is responsible for reimbursing Westrend Homes 74% of that cost or \$276,595.35 between Transportation SDCs \$196,689.28 and Stormwater SDCs \$79,906.07 (split between Stormwater Improvement SDC Fund \$56,280 and Stormwater Reimbursement SDC Fund \$23,626.07) as homes are built. Estimating that 11 new homes will be built in fiscal year 2023-2024. The remaining obligation is: \$162,292.28.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>FEES AND PERMITS</u>							
024-000-42309	REIMBURSEMENT SDCS	22,179	29,737	18,280	18,280	18,280	18,280
	TOTAL FEES AND PERMITS	22,179	29,737	18,280	18,280	18,280	18,280
<u>MISCELLANEOUS REVENUE</u>							
024-000-45002	INTEREST EARNED	1,121	975	500	3,800	3,800	3,800
	TOTAL MISCELLANEOUS REVENUE	1,121	975	500	3,800	3,800	3,800
<u>BEGINNING FUND BALANCE</u>							
024-000-49090	BEGINNING FUND BALANCE	130,680	153,980	182,760	166,386	166,386	166,386
	TOTAL BEGINNING FUND BALANCE	130,680	153,980	182,760	166,386	166,386	166,386
	TOTAL FUND REVENUE	153,980	184,692	201,540	188,466	188,466	188,466

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
024-024-81072	SYSTEM CAPACITY IMPROVEMENTS	0	0	201,540	188,466	188,466	188,466
	TOTAL CAPITAL OUTLAY	0	0	201,540	188,466	188,466	188,466
	TOTAL STORM WATER IMPROVEMEN	0	0	201,540	188,466	188,466	188,466
	TOTAL FUND EXPENDITURES	0	0	201,540	188,466	188,466	188,466

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: STREET MAINTENANCE FEE

Program Description/Mission

This fund was created to account for the Street Maintenance Fee revenue and expenditures that meet the criteria set by City Council established with Resolution 13-18 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Street Maintenance Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2023 this fee will increase by 6.2%. The Street Maintenance fee pay for costs associated with planning, management, construction, preservation, and maintenance of City owned or controlled streets.

Budget Comments:

- Account #85020 Overlay project for the repair and replacement of sidewalks and ADA ramps on Main St from Westfield St to Center St and Pine St from N James St to Brown St (\$450,000). The City will be going out for bid in June 2023 and start the overlays in late July 2023 into August 2023.



CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>FEES AND PERMITS</u>							
027-000-42172	STREET MAINTENANCE FEE	524,036	535,867	855,627	611,306	611,306	611,306
	TOTAL FEES AND PERMITS	524,036	535,867	855,627	611,306	611,306	611,306
<u>MISCELLANEOUS REVENUE</u>							
027-000-45002	INTEREST EARNED	1,687	5,109	2,800	28,980	28,980	28,980
027-000-45019	MISCELLANEOUS REVENUE	1,000	2,000	0	1,500	1,500	1,500
	TOTAL MISCELLANEOUS REVENUE	2,687	7,109	2,800	30,480	30,480	30,480
<u>BEGINNING FUND BALANCE</u>							
027-000-49090	BEGINNING FUND BALANCE	282,908	714,258	1,088,661	1,493,728	1,493,728	1,493,728
	TOTAL BEGINNING FUND BALANCE	282,908	714,258	1,088,661	1,493,728	1,493,728	1,493,728
	TOTAL FUND REVENUE	809,632	1,257,234	1,947,088	2,135,514	2,135,514	2,135,514

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
027-027-61003	ADVERTISING EXPENSE	0	116	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	116	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
027-027-85020	STREET CAPITAL IMPROVEMENTS	0	59,859	1,769,046	2,135,514	2,135,514	2,135,514
	TOTAL CAPITAL OUTLAY	0	59,859	1,769,046	2,135,514	2,135,514	2,135,514
<u>TRANSFERS OUT:</u>							
027-027-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	128,042	0	0	0
027-027-95226	TRANSFER TO MCCLAIN IMP PROJ	95,373	0	0	0	0	0
027-027-95229	TRANSFER TO JAMES ST IMP PROJ	0	0	50,000	0	0	0
	TOTAL TRANSFERS OUT	95,373	0	178,042	0	0	0
	TOTAL STREET IMPROVEMENTS	95,373	59,976	1,947,088	2,135,514	2,135,514	2,135,514
	TOTAL FUND EXPENDITURES	95,373	59,976	1,947,088	2,135,514	2,135,514	2,135,514

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: STORMWATER FEE

Program Description/Mission

This fund was created to account for the Stormwater Fee revenues and expenditures that meet the criteria set by City Council established with Resolution 13-16 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Stormwater Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2023 this fee will increase by 6.2%.

The fees 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 #85020 includes Stormwater improvements to connect the new system at the east end of Jersey Street with the existing storm system at 3rd Street and improvements related to the overlay project that is explained in the Street Maintenance Fund (\$5,000).

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.
- Purchase Vactor truck.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>FEES AND PERMITS</u>							
028-000-42173	STORM WATER FEE	491,021	501,508	530,943	570,412	570,412	570,412
	TOTAL FEES AND PERMITS	491,021	501,508	530,943	570,412	570,412	570,412
<u>MISCELLANEOUS REVENUE</u>							
028-000-45002	INTEREST EARNED	3,518	6,500	3,800	38,500	38,500	38,500
	TOTAL MISCELLANEOUS REVENUE	3,518	6,500	3,800	38,500	38,500	38,500
<u>TRANSFERS IN</u>							
028-000-46226	TRANSFER FROM MCCLAIN ST PRO	0	207,516	46,159	0	0	0
	TOTAL TRANSFERS IN	0	207,516	46,159	0	0	0
<u>BEGINNING FUND BALANCE</u>							
028-000-49090	BEGINNING FUND BALANCE	385,476	860,143	1,331,931	1,986,237	1,986,237	1,986,237
	TOTAL BEGINNING FUND BALANCE	385,476	860,143	1,331,931	1,986,237	1,986,237	1,986,237
	TOTAL FUND REVENUE	880,015	1,575,667	1,912,833	2,595,149	2,595,149	2,595,149

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>STORMWATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
028-028-61046	STORM SYSTEM MAINTENANCE	0	296	0	0	0	0
028-028-61059	CONTRACTED SERVICES	0	1,697	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	1,993	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
028-028-85020	STORM WTR CAPITAL IMPROVEMENT	0	62,652	1,390,133	1,984,288	1,984,288	1,984,288
	TOTAL CAPITAL OUTLAY	0	62,652	1,390,133	1,984,288	1,984,288	1,984,288
<u>TRANSFERS OUT:</u>							
028-028-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	502,828	590,250	590,250	590,250
028-028-95600	TRANSFER TO FLEET REPLACEMENT	19,872	19,872	19,872	20,611	20,611	20,611
	TOTAL TRANSFERS OUT	19,872	19,872	522,700	610,861	610,861	610,861
	TOTAL STORMWATER IMPROVEMEN	19,872	84,517	1,912,833	2,595,149	2,595,149	2,595,149
	TOTAL FUND EXPENDITURES	19,872	84,517	1,912,833	2,595,149	2,595,149	2,595,149

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: PARKS FEE

STAFF LEVEL 2024: 0.98 FTE
STAFF LEVEL 2023: 0.98 FTE

Program Description/Mission

This fund was created to account for the Parks fee revenue and expenditures that meet the criteria set by City Council established with Resolution 13-17 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Parks Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2023 this fee will increase by 6.2%. The Parks fee pays costs associated with construction, maintenance and operation of City owned parks and the marine park.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Utility Worker I	0.50	0.50	
Parks Maintenance Worker (1-Seasonal)	<u>0.48</u>	<u>0.48</u>	<u> </u>
Total	0.98	0.98	0.00

Budget Comments

- Account #61034 includes bark and other landscape supplies.
- Account #61035 includes the remaining funds from the “Fallen Hero Memorial” project the City agreed to use specifically for costs related to the memorial.
- Account #61043 includes funds for park maintenance.
- Account #61059 includes Skate Park, Dog Park and Pioneer Park port-a-pots and other contracted services as needed.
- Account #81003 replacement of backpack blowers (\$600) shared, replacement of weed eaters and attachments (\$600) shared.
- Account #85001 includes funds for Lincoln Park improvements which include new concrete paths and new concrete, half-basketball court (\$35,000).
- Account #85010 includes cost for grass bagger for John Deere Mower (\$1,500).

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.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>PARKS FEE FUND</u>							
<u>FEES AND PERMITS</u>							
070-000-42170	PARKS FEE	88,083	89,742	94,040	95,500	95,500	95,500
	TOTAL FEES AND PERMITS	88,083	89,742	94,040	95,500	95,500	95,500
<u>MISCELLANEOUS REVENUE</u>							
070-000-45002	INTEREST EARNED	2,604	2,183	1,400	5,600	5,600	5,600
	TOTAL MISCELLANEOUS REVENUE	2,604	2,183	1,400	5,600	5,600	5,600
<u>BEGINNING FUND BALANCE</u>							
070-000-49090	BEGINNING FUND BALANCE	319,273	360,699	316,288	241,963	241,963	241,963
	TOTAL BEGINNING FUND BALANCE	319,273	360,699	316,288	241,963	241,963	241,963
	TOTAL FUND REVENUE	409,960	452,624	411,728	343,063	343,063	343,063



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
PARKS FEE FUND							
PARKS & RECREATION							
PERSONNEL SERVICES:							
070-070-51001	FULL TIME SALARIES	0	5,175	21,017	25,218	25,218	25,218
070-070-51002	PART TIME SALARIES	18,868	9,332	18,066	18,998	18,998	18,998
070-070-51003	WORKERS COMP INS	480	466	1,479	1,767	1,767	1,767
070-070-51004	SOCIAL SECURITY/MEDICARE	1,443	1,110	2,990	3,396	3,396	3,396
070-070-51005	HEALTH INSURANCE	0	1,145	5,470	9,963	9,963	9,963
070-070-51006	LIFE/ DISABILITY INS	0	13	108	123	123	123
070-070-51007	PERS RETIREMENT	0	0	11,288	11,435	11,435	11,435
070-070-51009	OVERTIME SALARIES	0	0	0	182	182	182
	TOTAL PERSONNEL SERVICES	20,791	17,240	60,418	71,082	71,082	71,082
MATERIALS AND SERVICES:							
070-070-61001	SUPPLIES	14	0	0	100	100	100
070-070-61004	COMMUNICATION EXPENSE	0	96	0	100	100	100
070-070-61022	EQUIPMENT MAINTENANCE	0	0	2,500	2,500	2,500	2,500
070-070-61034	LANDSCAPE SUPPLIES	569	678	6,350	6,000	6,000	6,000
070-070-61035	FALLEN HEROES MEMORIAL	0	0	4,125	4,125	4,125	4,125
070-070-61042	SAFETY EQP/ PROT CLTHNG	0	72	100	600	600	600
070-070-61043	BUILDING/ GROUNDS MAINTENANCE	1,902	3,786	4,000	4,000	4,000	4,000
070-070-61045	EQUIPMENT RENTAL	0	0	2,000	2,000	2,000	2,000
070-070-61059	CONTRACTED SERVICES	2,444	3,556	3,200	4,450	4,450	4,450
070-070-71000	MINOR EQUIPMENT	17,924	153	1,605	1,605	1,605	1,605
	TOTAL MATERIALS AND SERVICES	22,853	8,340	23,880	25,480	25,480	25,480
CAPITAL OUTLAY:							
070-070-81003	CAPITAL - REPLACEMENT	0	0	0	1,200	1,200	1,200
070-070-85001	PARK IMPROVEMENTS	0	2,977	60,000	45,000	45,000	45,000
070-070-85003	CAPITAL - NEW EQUIPMENT	5,617	18,720	0	1,500	1,500	1,500
	TOTAL CAPITAL OUTLAY	5,617	21,698	60,000	47,700	47,700	47,700
CONTINGENCY & RESERVES:							
070-070-90001	CONTINGENCY	0	0	89,775	51,459	51,459	51,459
070-070-91072	RESERVE - FUTURE EXPENDITURE	0	0	0	147,342	147,342	147,342
	TOTAL CONTINGENCY & RESERVES	0	0	89,775	198,801	198,801	198,801
TRANSFERS OUT:							
070-070-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	177,655	0	0	0
	TOTAL TRANSFERS OUT	0	0	177,655	0	0	0
	TOTAL PARKS & RECREATION	49,261	47,278	411,728	343,063	343,063	343,063
	TOTAL FUND EXPENDITURES	49,261	47,278	411,728	343,063	343,063	343,063

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: PARKS & RECREATION IMPROVEMENT SDC

Program Description/Mission

This fund is dedicated to capacity increasing parks and recreation projects. The primary revenue source for this fund is from Park System Development Charges (SDCs) 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 SDCs.

Budget Comments

- Account #81040 based on the City Council goal 3#, the City Council is reviewing current park improvement proposals to determine projects that will begin in Fiscal year 2023-2024 while identifying funding sources for the design and construction of the following projects:

Trail at Pettit Park: Design, Engineering, Mobilization, Erosion Control, Clear/Grub (\$46,000), trail construction (\$150,000), Bridge Construction (\$80,000), project contingency (\$24,000) for a total project cost of \$300,000.

Pickleball Courts

Disc Golf Amenities

Major Issues to be Resolved in the Next 5 Years

- Council Goal #3 Enhance Silverton’s Parks & Recreation facilities, update the parks and recreation master plan and review SDC rates to reflect the updated master plan.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
072-000-42307	IMPROVEMENT SDCS	277,734	188,617	187,200	187,200	187,200	187,200
	TOTAL FEES AND PERMITS	277,734	188,617	187,200	187,200	187,200	187,200
<u>MISCELLANEOUS REVENUE</u>							
072-000-45002	INTEREST EARNED	20,041	14,547	9,500	41,692	41,692	41,692
	TOTAL MISCELLANEOUS REVENUE	20,041	14,547	9,500	41,692	41,692	41,692
<u>BEGINNING FUND BALANCE</u>							
072-000-49090	BEGINNING FUND BALANCE	2,438,954	2,736,729	2,340,936	2,379,854	2,379,854	2,379,854
	TOTAL BEGINNING FUND BALANCE	2,438,954	2,736,729	2,340,936	2,379,854	2,379,854	2,379,854
	TOTAL FUND REVENUE	2,736,729	2,939,893	2,537,636	2,608,746	2,608,746	2,608,746

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>PARK IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
072-072-61059	CONTRACTED SERVICES	0	399	0	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	0	399	0	5,000	5,000	5,000
<u>CAPITAL OUTLAY:</u>							
072-072-81040	PARK CAPACITY IMPROVEMENT	0	0	2,462,636	2,603,746	2,603,746	2,603,746
	TOTAL CAPITAL OUTLAY	0	0	2,462,636	2,603,746	2,603,746	2,603,746
<u>TRANSFERS OUT:</u>							
072-072-95225	TRANSFER TO CIVIC BLDG PROJECT	0	550,000	75,000	0	0	0
	TOTAL TRANSFERS OUT	0	550,000	75,000	0	0	0
	TOTAL PARK IMPROVEMENTS	0	550,399	2,537,636	2,608,746	2,608,746	2,608,746
	TOTAL FUND EXPENDITURES	0	550,399	2,537,636	2,608,746	2,608,746	2,608,746

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: ASSESSMENT

Budget Comments

This fund is a Special Revenue fund that accounts for the collection of assessments charged to property owners for improvements that affect their property. The improvement could be for a street improvement, sidewalk, water improvement or sewer improvement. Property owners can enter into a payment agreement with the City to make semi-annual payments for these types of improvements.

This fund also accounts for agreements with property owners who have requested to pay their system development charges using an installment method. These agreements require a monthly payment with a maximum term of ten (10) years.

The expenditures within this fund are typically for the required debt service payments. The debt owed by this fund was paid during the 2018-2019 fiscal year. The expenditure for this fund are for possible legal services as there is still outstanding debt owed the City and if property owners do not pay as required then legal costs may be incurred to collect the debt.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>ASSESSMENT FUND</u>							
<u>FEES AND PERMITS</u>							
073-000-42422	ASSESSMENT - PRINCIPAL	5,000	(4,404)	0	0	0	0
073-000-42423	ASSESSMENT - INTEREST	27,986	32,888	10,000	25,000	25,000	25,000
	TOTAL FEES AND PERMITS	32,986	28,484	10,000	25,000	25,000	25,000
<u>MISCELLANEOUS REVENUE</u>							
073-000-45002	INTEREST EARNED	2,968	1,732	300	4,500	4,500	4,500
073-000-45019	MISCELLANEOUS REVENUE	0	295	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	2,968	2,027	300	4,500	4,500	4,500
<u>BEGINNING FUND BALANCE</u>							
073-000-49090	BEGINNING FUND BALANCE	310,813	196,766	223,915	252,450	252,450	252,450
	TOTAL BEGINNING FUND BALANCE	310,813	196,766	223,915	252,450	252,450	252,450
	TOTAL FUND REVENUE	346,766	227,277	234,215	281,950	281,950	281,950

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>ASSESSMENT FUND</u>							
<u>ASSESSMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
073-073-61058	LEGAL SERVICES	0	0	15,000	15,000	15,000	15,000
	TOTAL MATERIALS AND SERVICES	0	0	15,000	15,000	15,000	15,000
<u>CONTINGENCY & RESERVES:</u>							
073-073-90001	CONTINGENCY	0	0	219,215	266,950	266,950	266,950
	TOTAL CONTINGENCY & RESERVES	0	0	219,215	266,950	266,950	266,950
<u>TRANSFERS OUT:</u>							
073-073-95001	TRANSFER TO GENERAL FUND	150,000	0	0	0	0	0
	TOTAL TRANSFERS OUT	150,000	0	0	0	0	0
	TOTAL ASSESSMENTS	150,000	0	234,215	281,950	281,950	281,950
	TOTAL FUND EXPENDITURES	150,000	0	234,215	281,950	281,950	281,950

BUDGET NARRATIVE
Fiscal Year 2023-2024

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.

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 online lien searches.

Budget Comments

- Account #62534 includes CDBG CARES Act Program Funds for rehabilitation of manufactured homes. The City of Silverton entered into a contract with the State of Oregon on May 24, 2022. The program is a pass through grant where Valley Development Initiatives is administering the grant program for the City. The grant is for a total of \$450,000 and is a reimbursement type of grant.
- Account #62900 includes CDBG loans for residential property improvements which are interest free and must be repaid when the securing property is sold, refinanced, or ownership is otherwise transferred. The Commercial Improvements program was added during the 2005-2006 fiscal year and depending on the length of the repayment term, these loans may accrue interest charges. There is currently no loans outstanding as of June 30, 2022.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>CDBG HOUSING REHAB FUND</u>							
080-000-43038	GRANT PROCEEDS- CDBG	0	0	450,000	250,000	250,000	250,000
	TOTAL SOURCE 43	0	0	450,000	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
080-000-45002	INTEREST EARNED	4,623	2,452	1,850	9,000	9,000	9,000
080-000-45055	LOAN REPAYMENTS	42,080	56,725	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	46,702	59,177	1,850	9,000	9,000	9,000
<u>BEGINNING FUND BALANCE</u>							
080-000-49090	BEGINNING FUND BALANCE	680,631	396,545	401,717	425,952	425,952	425,952
	TOTAL BEGINNING FUND BALANCE	680,631	396,545	401,717	425,952	425,952	425,952
	TOTAL FUND REVENUE	727,334	455,721	853,567	684,952	684,952	684,952

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>CDBG HOUSING REHAB FUND</u>							
<u>CDBG HOUSING REHAB PROGRAM</u>							
<u>MATERIALS AND SERVICES:</u>							
080-080-62507	ADMINISTRATIVE SERVICES	5,206	4,478	10,000	35,000	35,000	35,000
080-080-62534	CONTRACTED SERVICES	0	0	450,000	250,000	250,000	250,000
080-080-62900	CDBG LOANS	25,583	10,073	250,000	250,000	250,000	250,000
	TOTAL MATERIALS AND SERVICES	30,789	14,551	710,000	535,000	535,000	535,000
<u>CONTINGENCY & RESERVES:</u>							
080-080-90001	CONTINGENCY	0	0	143,567	149,952	149,952	149,952
	TOTAL CONTINGENCY & RESERVES	0	0	143,567	149,952	149,952	149,952
<u>TRANSFERS OUT:</u>							
080-080-95225	TRANSFER TO CIVIC BLDG PROJECT	300,000	0	0	0	0	0
	TOTAL TRANSFERS OUT	300,000	0	0	0	0	0
	TOTAL CDBG HOUSING REHAB PROG	330,789	14,551	853,567	684,952	684,952	684,952
	TOTAL FUND EXPENDITURES	330,789	14,551	853,567	684,952	684,952	684,952



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DEBT SERVICE FUND

Debt Service Funds are funds established to account for payment of general long-term debt principle and interest.

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: DEBT SERVICE

Budget Comments

This fund accounts for money transferred in from other operating funds to pay the general debt of the City owed for the Pension Obligation Bonds and the Civic Building Loan.

The PERS bonds (*A2 rating*) were issued March of 2002, for \$1,957,495 with varying interest rates from 2% to 7.36% and amortized over 28 years. Payments are made December 1, interest only, and June 1, 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 (\$209,975) and paid an additional \$220,000 in principal. The principal balance as of June 30, 2022 was \$1,030,001.

STATEMENT OF BOND INTEREST & PRINCIPLE REQUIREMENTS

PERS Pension Bonds (Issued 3/15/2002 – Interest payable December 1 and June 1)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2023-24	6.85%	06/01/2024	195,000	58,910	253,910
2024-25	6.85%	06/01/2025	called	45,553	45,553
2025-26	6.85%	06/01/2026	245,000	45,553	290,553
2026-27	6.85%	06/01/2027	275,000	28,770	303,770
2027-28	6.85%	06/01/2028	<u>145,001</u>	<u>15,998</u>	<u>160,999</u>
Total			\$860,001	\$194,784	\$1,054,785

The Civic Building Loan of \$10,000,000 was entered into on March 18, 2022 with a fixed interest rate of 3.17% and a term of 25 years. This is the 2nd year of loan payments. Semi-annual payments of \$291,110.90 are due September 1 and March 1.

CIVIC BUILDING LOAN

Financed Amount: \$10,000,000 Term: 25 years

<u>Payment Date(s)</u>	<u>Interest Rate</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Total Payment</u>
2023-2024	3.17%	\$ 275,865	\$ 306,357	\$ 582,222
2024-2025	3.17%	284,679	297,543	582,222
2025-2026	3.17%	293,775	288,447	582,222
2026-2027	3.17%	303,162	279,060	582,222
2027-2028	3.17%	312,848	269,374	582,222
2028-2029	3.17%	322,844	259,378	582,222
2029-2030	3.17%	333,159	249,063	582,222
2030-2031	3.17%	343,804	238,418	582,222
2031-2032	3.17%	354,789	227,433	582,222
2032-2047	3.17%	<u>6,907,751</u>	<u>1,825,574</u>	<u>8,733,325</u>
TOTAL		\$9,732,676	\$4,240,647	\$13,973,323

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>						
<u>MISCELLANEOUS REVENUE</u>						
051-000-45002	INTEREST EARNED	1,099	803	350	4,809	4,809
	TOTAL MISCELLANEOUS REVENUE	1,099	803	350	4,809	4,809
<u>TRANSFERS IN</u>						
051-000-46010	TRANSFER FROM GENERAL FUND	138,947	145,408	543,392	543,960	543,960
051-000-46011	TRANSFER FROM ELEC INSPECTION	137	154	0	0	0
051-000-46012	TRANSFER FROM BUILDING OP	9,974	10,852	38,247	38,277	38,277
051-000-46013	TRANSFER FROM TRANSPORTATION	4,788	5,753	5,824	5,828	5,828
051-000-46020	TRANSFER FROM STREET	7,724	8,198	40,781	40,870	40,870
051-000-46030	TRANSFER FROM SEWER	31,464	34,141	108,012	107,089	107,089
051-000-46040	TRANSFER FROM WATER	26,701	26,326	100,012	100,108	100,108
	TOTAL TRANSFERS IN	219,735	230,832	836,268	836,132	836,132
<u>BEGINNING FUND BALANCE</u>						
051-000-49090	BEGINNING FUND BALANCE	23,632	24,731	25,367	74,685	74,685
	TOTAL BEGINNING FUND BALANCE	23,632	24,731	25,367	74,685	74,685
	TOTAL FUND REVENUE	244,466	256,366	861,985	915,626	915,626

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>						
<u>DEBT SERVICE</u>						
<u>CONTINGENCY & RESERVES:</u>						
051-051-91009	RESERVE - DEBT SERVICE	0	0	0	79,491	79,491
	TOTAL CONTINGENCY & RESERVES	0	0	0	79,491	79,491
<u>DEBT SERVICE:</u>						
051-051-97011	PERS BOND - PRINCIPAL	130,000	150,000	170,000	195,000	195,000
051-051-97012	PERS BOND - INTEREST	89,735	80,830	109,763	58,910	58,910
051-051-97013	CIVIC DEBT - PRINCIPAL	0	0	267,324	275,865	275,865
051-051-97014	CIVIC DEBT - INTEREST	0	0	314,898	306,360	306,360
	TOTAL DEBT SERVICE	219,735	230,830	861,985	836,135	836,135
	TOTAL DEBT SERVICE	219,735	230,830	861,985	915,626	915,626
	TOTAL FUND EXPENDITURES	219,735	230,830	861,985	915,626	915,626



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RESERVE FUNDS

A Reserve Fund is created for a specific purpose by Ordinance or Resolution and is set up to accumulate money to finance the cost of any service, project, property or equipment.

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: BUILDING CAPITAL IMPROVEMENT RESERVE

Program Description/Mission

The Building Capital Improvement Reserve Fund was created on June 28, 2004 by Resolution 04-12. This fund was reviewed June 16, 2014 by City Council and has been authorized for another ten (10) 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 or discontinue the fund. This fund has received its resources from transfers in from the General Fund. In the future, there will be a need to transfer funds from the Building Operation Fund, Street Fund, Sewer Fund, and Water Fund and to set aside for additional building improvements. The current resources in this fund are all transfers from the General Fund.

Budget Comments

- Account #81001 is a placeholder to cover major building costs for the current City Hall if necessary to get building ready to sell.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
061-000-45002	INTEREST EARNED	10,853	2,731	1,700	9,348	9,348	9,348
	TOTAL MISCELLANEOUS REVENUE	10,853	2,731	1,700	9,348	9,348	9,348
<u>TRANSFERS IN</u>							
061-000-46017	TRANSFER FROM TOT FUND	71,832	115,889	130,000	0	0	0
	TOTAL TRANSFERS IN	71,832	115,889	130,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
061-000-49090	BEGINNING FUND BALANCE	1,360,481	443,165	520,210	203,100	203,100	188,100
	TOTAL BEGINNING FUND BALANCE	1,360,481	443,165	520,210	203,100	203,100	188,100
	TOTAL FUND REVENUE	1,443,165	561,785	651,910	212,448	212,448	197,448

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>BUILDING CAPITAL PROJECTS</u>							
<u>CAPITAL OUTLAY:</u>							
061-100-81001	BUILDING IMPROVEMENTS	0	0	151,910	212,448	212,448	197,448
	TOTAL CAPITAL OUTLAY	0	0	151,910	212,448	212,448	197,448
<u>TRANSFERS OUT:</u>							
061-100-95225	TRANSFER TO CIVIC BLDG PROJECT	1,000,000	0	500,000	0	0	0
	TOTAL TRANSFERS OUT	1,000,000	0	500,000	0	0	0
	TOTAL BUILDING CAPITAL PROJECTS	1,000,000	0	651,910	212,448	212,448	197,448
	TOTAL FUND EXPENDITURES	1,000,000	0	651,910	212,448	212,448	197,448

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: GENERAL OPERATING RESERVE

Program Description/Mission

The General Operating Reserve Fund was created on June 23, 2008 by Resolution No. 08-25. The monies in this fund have been set aside for General Fund operations in the event of severely reduced revenues, unexpected increases in operating costs or a natural disaster that requires additional resources for recovery. This fund was reviewed at the May 17, 2018 meeting and it was determined that the fund should continue for at least another ten (10) years.

Budget Comments

The goal is to have a minimum fund balance equal to 15% of the General Fund operating expenditures (does not include contingency and reserves).

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
062-000-45002	INTEREST EARNED	7,979	5,909	3,500	20,250	20,250	20,250
062-000-45019	MISCELLANEOUS REVENUE	27,559	2,249	7,000	7,500	7,500	7,500
	TOTAL MISCELLANEOUS REVENUE	35,538	8,158	10,500	27,750	27,750	27,750
<u>TRANSFERS IN</u>							
062-000-46010	TRANSFER FROM GENERAL FUND	0	0	600,000	100,000	100,000	100,000
	TOTAL TRANSFERS IN	0	0	600,000	100,000	100,000	100,000
<u>BEGINNING FUND BALANCE</u>							
062-000-49090	BEGINNING FUND BALANCE	1,004,416	1,039,954	1,051,739	1,682,807	1,682,807	1,682,807
	TOTAL BEGINNING FUND BALANCE	1,004,416	1,039,954	1,051,739	1,682,807	1,682,807	1,682,807
	TOTAL FUND REVENUE	1,039,954	1,048,111	1,662,239	1,810,557	1,810,557	1,810,557

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>GENERAL RESERVES</u>							
<u>MATERIALS AND SERVICES:</u>							
062-100-61065	RISK MANAGEMENT	0	0	1,612,239	1,760,557	1,760,557	1,760,557
062-100-62573	MISCELLANEOUS EXPENSE	0	0	50,000	50,000	50,000	50,000
	TOTAL MATERIALS AND SERVICES	0	0	1,662,239	1,810,557	1,810,557	1,810,557
	TOTAL GENERAL RESERVES	0	0	1,662,239	1,810,557	1,810,557	1,810,557
	TOTAL FUND EXPENDITURES	0	0	1,662,239	1,810,557	1,810,557	1,810,557



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ENTERPRISE FUNDS

Enterprise funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Silverton's Enterprise funds are for water and sewer services.

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

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.

Fees and Permits: The primary revenue source within this category is from sewer service charges. Customers are classified as residential, commercial or industrial. The residential customer's sewer charge is based on their average water usage on the billings for November through April, as set by Resolution 21-09 known as the winter averaging method. Customers have the ability to "Opt-Out" of the winter averaging method. This means their sewer bill will be based on actual usage each month. When choosing to "Opt-Out" the customer will remain on this method for the upcoming year and has the ability to "Opt-In" effective with the next averaging period. Commercial customers are charged for sewer based on actual water usage. Industrial customer are charged a base charge, a flow fee, and load charge based on \$/Lb. of BOD and TSS. The Utility Rate schedule is included on the City's website and there is a 5% increase in sewer rates scheduled to be effective July 2023.

Intergovernmental: Includes a grant from Energy Trust of Oregon for the Waste Water Treatment Plant (WWTP) Blowers and Instrumentation Project (\$250,000).

Miscellaneous: Includes interest earned on funds deposited with the Local Government Investment Pool.

Transfers In: Is a transfer in from sewer debt reserve to close out the sewer debt reserve fund. The Sewer Fund is required to maintain, per the bond covenants, a specific amount of resources to cover future bond payments. The reserve requirement is \$772,880, which represents the annual debt service payments. This line item was setup for that purpose and currently has sufficient resources to meet the covenant requirement.

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 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
SEWER FUND							
FEES AND PERMITS							
030-000-42100	SEWER CHARGES- COMMERCIAL	0	0	0	3,061,518	3,061,518	898,591
030-000-42101	SEWER CHARGES- RESIDENTIAL	4,039,055	3,995,198	3,801,560	898,591	898,591	3,061,518
030-000-42102	INSPECTION FEES	17,738	33,237	8,500	10,000	10,000	10,000
030-000-42106	PLAN REVIEW FEES	0	30,457	0	0	0	0
030-000-42250	FLEET SERVICE FEES	3,530	3,077	2,800	2,800	2,800	2,800
	TOTAL FEES AND PERMITS	4,060,323	4,061,969	3,812,860	3,972,909	3,972,909	3,972,909
INTERGOVERNMENTAL							
030-000-43170	GRANTS- INTERGOVERNMENTAL	5,051	0	0	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	5,051	0	0	250,000	250,000	250,000
MISCELLANEOUS REVENUE							
030-000-45002	INTEREST EARNED	17,574	16,154	11,950	62,000	62,000	62,000
030-000-45016	RENTAL RECEIPTS	7,500	7,500	7,500	7,500	7,500	7,500
030-000-45019	MISCELLANEOUS REVENUE	21,496	2,539	2,155	1,500	1,500	1,500
030-000-45370	GRANTS- MISCELLANEOUS	0	0	250,000	0	0	0
	TOTAL MISCELLANEOUS REVENUE	46,570	26,193	271,605	71,000	71,000	71,000
TRANSFERS IN							
030-000-46036	TRANS FROM SEWER DEBT RESERV	0	0	0	859,661	859,661	859,661
	TOTAL TRANSFERS IN	0	0	0	859,661	859,661	859,661
OTHER FUNDING SOURCES							
030-000-48095	LOAN PROCEEDS	0	7,445,000	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	0	7,445,000	0	0	0	0
BEGINNING FUND BALANCE							
030-000-49090	BEGINNING FUND BALANCE	2,172,310	2,655,271	3,294,473	2,947,062	2,947,062	2,727,062
	TOTAL BEGINNING FUND BALANCE	2,172,310	2,655,271	3,294,473	2,947,062	2,947,062	2,727,062
	TOTAL FUND REVENUE	6,284,254	14,188,433	7,378,938	8,100,632	8,100,632	7,880,632

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: SEWER ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

STAFF LEVEL 2024: 1.63 FTE
STAFF LEVEL 2023: 1.63 FTE

Program Description/Mission

This program accounts for the administration of the City’s wastewater collection and treatment systems. This program is responsible for engineering and contract management of projects related to the collection and treatment of wastewater, clean effluent disposal and treated bio solids disposal.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Public Works Director	0.31	0.31	
City Engineer	0.45	0.45	
Engineering Technician I	0.42	0.42	
Administrative Assistant II	<u>0.45</u>	<u>0.45</u>	
Total	1.63	1.63	<u>0.00</u>

Budget Comments

- Account #61015 includes funds for procurement training, American Public Works Association (APWA) training and conference, Oregon Association of Water Utilities training and conference, GIS training and various trainings for certifications.
- Account #61016 includes APWA membership.
- Account #61059 includes the outsourcing for printing and mailing of the monthly utility bills (\$16,000), document scanning services, GIS/AutoCad Services with Mid-Willamette Valley Council of Governments, rate study (\$13,900), requirements associated with the DEQ MAO including the Pudding River Watershed SEP Project and a consultation with an independent expert and other contracted services as necessary.
- Account #91009 covers at least one (1) year of debt service payments.
- Account #95050 covers PERS debt and Civic Building debt service allocation.

Major Issues to be Resolved in the Next 5 Years

- Council Goal #4 Implement the City’s master plans. In-house refresher of sewer master plan.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
SEWER FUND						
ADMINISTRATION						
PERSONNEL SERVICES:						
030-010-51001	FULL TIME SALARIES	131,995	111,193	129,497	141,281	141,281
030-010-51003	WORKERS COMP INS	1,361	1,090	1,988	2,301	2,301
030-010-51004	SOCIAL SECURITY/MEDICARE	9,976	8,350	9,907	10,808	10,808
030-010-51005	HEALTH INSURANCE	31,600	28,272	34,813	44,571	44,571
030-010-51006	LIFE/ DISABILITY INS	341	253	560	599	599
030-010-51007	PERS RETIREMENT	33,453	30,093	20,116	37,231	37,231
030-010-51008	PAID LEAVE OREGON	0	0	0	565	565
030-010-51009	OVERTIME SALARIES	32	0	0	0	0
	TOTAL PERSONNEL SERVICES	208,758	179,250	196,881	237,356	237,356
MATERIALS AND SERVICES:						
030-010-61001	SUPPLIES	1,940	2,690	2,100	2,000	2,000
030-010-61002	PUBLICATIONS	106	36	100	100	100
030-010-61003	ADVERTISING EXPENSE	167	42	200	2,000	2,000
030-010-61004	COMMUNICATION EXPENSE	1,678	1,300	1,700	1,700	1,700
030-010-61005	POSTAGE & FREIGHT	6,417	7,199	1,000	1,200	1,200
030-010-61009	PERMIT FEES	33	0	100	100	100
030-010-61015	TRAVEL, TRAINING & MEETINGS	1,085	1,252	3,900	3,000	3,000
030-010-61016	DUES & MEMBERSHIPS	158	214	240	300	300
030-010-61024	VEHICLE EXPENSE	0	248	2,000	1,500	1,500
030-010-61030	FUEL EXPENSES	0	0	1,000	1,000	1,000
030-010-61031	RECORDING FEES	214	0	300	300	300
030-010-61042	SAFETY EQP/ PROT CLTHNG	271	9	1,300	1,000	1,000
030-010-61045	EQUIPMENT RENTAL	729	888	1,000	1,000	1,000
030-010-61059	CONTRACTED SERVICES	3,686	38,786	31,843	48,485	129,913
030-010-61079	BANK & CHARGE CARD FEES	22,849	23,506	16,000	16,000	16,000
030-010-62573	MISCELLANEOUS EXPENSE	5	7	0	500	500
030-010-71000	MINOR EQUIPMENT	247	342	600	500	500
030-010-71009	SOFTWARE	503	494	600	1,300	1,300
	TOTAL MATERIALS AND SERVICES	40,089	77,012	63,983	81,985	163,413
CAPITAL OUTLAY:						
030-010-81003	CAPITAL - REPLACEMENT	528	1,340	0	0	0
030-010-85003	CAPITAL - NEW	0	9,119	0	0	0
	TOTAL CAPITAL OUTLAY	528	10,459	0	0	0
CONTINGENCY & RESERVES:						
030-010-90001	CONTINGENCY	0	0	826,943	1,041,603	948,975
030-010-91009	RESERVE - DEBT SERVICE	0	0	0	859,661	859,661
030-010-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,704,837	1,029,869	1,029,869
	TOTAL CONTINGENCY & RESERVES	0	0	2,531,780	2,931,133	2,838,505
TRANSFERS OUT:						
030-010-95001	TRANSFER TO GENERAL FUND	554,403	576,017	628,825	816,429	816,429
030-010-95050	TRANSFER TO DEBT SERVICE	31,464	34,141	108,012	107,089	107,089
030-010-95212	TRANSFER TO WWTP DIGESTER PRJ	0	0	161,900	500,000	500,000
030-010-95229	TRANSFER TO JAMES ST IMP PROJ	0	0	51,400	0	0
030-010-95330	TRANSFER TO SEWER CIP FUND	650,000	560,872	500,000	0	0
030-010-95600	TRANSFER TO FLEET REPLACEMENT	14,787	14,787	14,787	35,703	35,703
030-010-95610	TRANSFER TO MAJOR EQUIP REP	21,889	21,889	21,889	14,032	14,032
	TOTAL TRANSFERS OUT	1,272,543	1,207,706	1,486,813	1,473,253	1,473,253
	TOTAL ADMINISTRATION	1,521,918	1,474,427	4,279,457	4,723,727	4,712,527

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: SEWER OPERATIONS **STAFF LEVEL 2024: 3.85 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023: 3.85 FTE**
FUND: SEWER

Program Description/Mission

This program accounts for operation and maintenance of the Wastewater Treatment Plant (WWTP) and eight (8) lift stations. This program is responsible for treatment of wastewater, clean effluent disposal and treated bio solids disposal. The Water Quality Division annually treats over 460 million gallons of raw sewage received from residential, commercial, and industrial customers.

<u>Personnel</u>	2023	2024	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Water Quality Division Supervisor	0.72	0.72	
Water/Sewer Operator III	0.05	0.05	
Water/Sewer Operator II	0.95	0.95	
Water/Sewer Operator I	1.90	1.90	
Seasonal Worker	<u>0.23</u>	<u>0.23</u>	
Total	3.85	3.85	<u>0.00</u>

Budget Comments

- Account #61015 includes CDL Training for new employee-95% Sewer Operations and 5% Water Operations (\$5,700).
- Account #61022 includes UV Maintenance (\$30,000), secondary clarifiers (\$1,000), crane and hoist inspection (\$5,000), digester and pumping gas system (\$10,000) and other items as necessary.
- Account #61024 includes vehicle maintenance and service truck repairs.
- Account #62525 covers chemicals for pH and alkalinity control.
- Account #61043 includes a drinking fountain (\$3,000).
- Account #61059 includes SCADA/PLC programing. Maintenance/operations tracking software and engineering of primary sludge pump building.
- Account #62554 includes hauling and spreading of approximately 1 million gallons of Biosolids.
- Account #62560 includes NPDES compliance testing.
- Account #62615 includes Oregon Gardens wetlands maintenance and wildlife control.
- Account #81003 includes completion of the WWTP Blowers and Instrumentation Project (\$277,000), a new fire & security system (\$30,000), Replacement of three (3) VFDs (1) for RAS Pump 3, and (2) WAS pumps (\$75,000), RAS Pump #3 replacement (\$40,000), replacing all lights at the WWTP for painting project (\$11,200), replacement valve actuators (\$50,000) and replacement of operator computers (\$10,000).
- Account #81109 includes pH and Ammonia bench top Probe System (\$10,000).
- Account #82100 includes clean and demo Lime Silo (\$100,000), control building windows (\$20,000) and repainting WWTP buildings (\$100,000).

Prior Year Accomplishments

Treated 468.84 million gal of wastewater. Reused 96.411 million gal of treated wastewater to fill the Oregon Garden wetlands and to irrigate the botanical garden. Land applied 1,008,370 gal of bio solids to harvested grass seed fields as a soil amendment. Cleaned and demo Lime Silo.

Major Issues to be Resolved in the Next 5 Years

Make necessary preparations for potential regulatory changes associated with a new NPDES Permit. Build a more resilient treatment process through assessing critical failure points and addressing weaknesses. Continue to educate operators and increase certification levels to assure future succession needs.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
SEWER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
030-030-51001	FULL TIME SALARIES	216,236	225,197	235,664	232,950	232,950	232,950
030-030-51002	PART TIME SALARIES	0	600	20,174	22,765	22,765	22,765
030-030-51003	WORKERS COMP INS	4,547	4,349	7,913	8,344	8,344	8,344
030-030-51004	SOCIAL SECURITY/MEDICARE	18,389	18,272	20,741	20,629	20,629	20,629
030-030-51005	HEALTH INSURANCE	64,018	75,727	77,964	87,690	87,690	87,690
030-030-51006	LIFE/ DISABILITY INS	761	615	1,118	1,105	1,105	1,105
030-030-51007	PERS RETIREMENT	62,243	58,055	64,936	62,673	62,673	62,673
030-030-51008	PAID LEAVE OREGON	0	0	0	1,023	1,023	1,023
030-030-51009	OVERTIME SALARIES	19,570	16,292	15,039	13,950	13,950	13,950
TOTAL PERSONNEL SERVICES		385,765	399,107	443,549	451,129	451,129	451,129
MATERIALS AND SERVICES:							
030-030-61001	SUPPLIES	922	1,788	2,000	4,000	4,000	4,000
030-030-61002	PUBLICATIONS	66	0	100	100	100	100
030-030-61003	ADVERTISING EXPENSE	200	0	200	400	400	400
030-030-61004	COMMUNICATION EXPENSE	12,194	11,161	15,000	15,000	15,000	15,000
030-030-61005	POSTAGE & FREIGHT	106	4	200	200	200	200
030-030-61006	GAS/ELECTRIC EXPENSE	248,026	239,968	244,650	295,000	295,000	295,000
030-030-61009	PERMIT FEES	13,550	16,190	18,000	18,000	18,000	18,000
030-030-61015	TRAVEL, TRAINING & MEETINGS	952	1,511	3,000	8,700	8,700	8,700
030-030-61016	DUES & MEMBERSHIPS	1,761	928	1,000	1,000	1,000	1,000
030-030-61022	EQUIPMENT MAINTENANCE	11,316	68,920	70,000	70,000	70,000	70,000
030-030-61024	VEHICLE EXPENSE	639	338	1,500	5,000	5,000	5,000
030-030-61030	FUEL EXPENSES	4,654	4,117	4,500	5,000	5,000	5,000
030-030-61032	JANITORIAL SUPPLIES	248	86	500	500	500	500
030-030-61040	LIFT STATION MAINTENANCE	2,191	8,573	10,000	10,000	10,000	10,000
030-030-61042	SAFETY EQ/ PROT CLTHNG	1,369	3,100	3,000	3,000	3,000	3,000
030-030-61043	BUILDING/ GROUNDS MAINTENANCE	4,754	8,704	45,000	20,000	20,000	20,000
030-030-61045	EQUIPMENT RENTAL	770	989	3,000	3,000	3,000	3,000
030-030-61048	SEWER SYSTEM MAINTENANCE	2,800	3	2,000	1,000	1,000	1,000
030-030-61059	CONTRACTED SERVICES	16,650	16,135	15,500	20,000	20,000	20,000
030-030-62525	CHEMICAL SUPPLIES	53,746	72,112	115,000	130,000	130,000	130,000
030-030-62530	LAB SUPPLIES	2,736	3,099	5,000	5,000	5,000	5,000
030-030-62554	SLUDGE DISPOSAL	79,838	70,399	100,000	100,000	100,000	100,000
030-030-62560	WATER TESTS	31,601	29,588	40,000	40,000	40,000	40,000
030-030-62573	MISCELLANEOUS EXPENSE	170	0	100	100	100	100
030-030-62615	OREGON GARDEN OPERATIONS	10,522	1,553	25,000	25,000	25,000	25,000
030-030-71000	MINOR EQUIPMENT	3,013	3,161	2,500	2,500	2,500	2,500
030-030-71009	SOFTWARE	0	0	5,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		504,793	562,425	731,750	783,500	783,500	783,500
CAPITAL OUTLAY:							
030-030-81003	CAPITAL - REPLACEMENT	100,307	33,416	751,240	710,000	710,000	501,200
030-030-81109	CAPITAL - LAB EQUIPMENT	0	0	0	10,000	10,000	10,000
030-030-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	0	220,000	220,000	220,000
030-030-85003	CAPITAL - NEW	0	0	2,000	0	0	0
TOTAL CAPITAL OUTLAY		100,307	33,416	753,240	940,000	940,000	731,200
TOTAL OPERATIONS		990,865	994,948	1,928,539	2,174,629	2,174,629	1,965,829

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: SEWER MAINTENANCE **STAFF LEVEL 2024: 2.97 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2022: 2.97 FTE**
FUND: SEWER

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. This program 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

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Maintenance Division Supervisor	0.36	0.36	
Utility Worker III/ Lead	0.36	0.36	
Utility Worker III/ Mechanic	0.40	0.40	
Utility Worker II	0.68	0.68	
Utility Worker I	<u>1.17</u>	<u>1.17</u>	
Total	2.97	2.97	<u>0.00</u>

Budget Comments

- Account #61015 includes trainings for Oregon Association of Water Utilities (OAWU), DEQ, safety and certificates. CDL required school.
- Account #61016 includes half the cost of dues associated with the Neptune water meter reading devices.
- Account #61022 includes cost to replace sewer cleaning nozzles (\$3,000).
- Account #61059 includes costs for CCTV (\$7,000), fire extinguisher services, locate ticket services, half the costs of Neptune water meter reading device maintenance, Iworq’s system, Bio-Med, hearing tests and unforeseen contracted services.
- Account #61048 includes materials associated with sewer system maintenance and repairs, including the required grind and overlays associated with County street repairs.
- Account #71000 includes purchasing and replacement of hand tools, field tools and power tools.
- Account #81003 includes cost to replace 4 desktop computers (\$4,000) shared.

Prior Year Accomplishments

- From July 1, 2022 to March 27, 2023 replaced 23 sewer laterals and responded to 54 sewer lateral plugs.
- Performed 6,831 feet of sewer mainline cleaning.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
SEWER FUND						
MAINTENANCE						
PERSONNEL SERVICES:						
030-035-51001	FULL TIME SALARIES	127,545	120,375	166,096	175,194	175,194
030-035-51003	WORKERS COMP INS	4,424	4,115	6,780	7,364	7,364
030-035-51004	SOCIAL SECURITY/MEDICARE	10,038	9,496	13,148	13,870	13,870
030-035-51005	HEALTH INSURANCE	57,678	49,014	58,062	76,362	76,362
030-035-51006	LIFE/ DISABILITY INS	590	443	803	836	836
030-035-51007	PERS RETIREMENT	34,176	29,447	42,210	43,656	43,656
030-035-51008	PAID LEAVE OREGON	0	0	0	701	701
030-035-51009	OVERTIME SALARIES	6,101	6,195	5,773	6,112	6,112
	TOTAL PERSONNEL SERVICES	240,552	219,085	292,872	324,095	324,095
MATERIALS AND SERVICES:						
030-035-61001	SUPPLIES	489	645	1,000	1,000	1,000
030-035-61002	PUBLICATIONS	0	0	100	100	100
030-035-61003	ADVERTISING EXPENSE	0	0	100	100	100
030-035-61004	COMMUNICATION EXPENSE	4,543	4,545	4,500	5,000	5,000
030-035-61005	POSTAGE & FREIGHT	45	0	100	100	100
030-035-61006	GAS/ELECTRIC EXPENSE	1,119	1,050	1,100	1,100	1,100
030-035-61015	TRAVEL, TRAINING & MEETINGS	924	810	2,500	6,000	6,000
030-035-61016	DUES & MEMBERSHIPS	971	2,061	2,400	4,000	4,000
030-035-61022	EQUIPMENT MAINTENANCE	897	441	5,000	8,000	8,000
030-035-61024	VEHICLE EXPENSE	2,150	1,368	8,864	8,000	8,000
030-035-61030	FUEL EXPENSES	7,803	9,155	7,000	10,000	10,000
030-035-61031	RECORDING FEES	0	0	100	0	0
030-035-61032	JANITORIAL SUPPLIES	30	0	100	0	0
030-035-61039	TRAFFIC CONTROL SUPPLIES	0	0	0	500	500
030-035-61042	SAFETY EQP/ PROT CLTHNG	909	1,016	3,000	4,000	4,000
030-035-61043	BUILDING/ GROUNDS MAINTENANCE	2,163	2,719	3,500	3,500	3,500
030-035-61045	EQUIPMENT RENTAL	585	384	1,000	1,000	1,000
030-035-61048	SEWER SYSTEM MAINTENANCE	5,653	4,780	22,500	22,500	22,500
030-035-61059	CONTRACTED SERVICES	3,333	2,960	22,000	22,000	22,000
030-035-62573	MISCELLANEOUS EXPENSE	0	72	500	500	500
030-035-62600	PETTIT PROPERTY MAINTENANCE	0	0	1,000	1,000	1,000
030-035-71000	MINOR EQUIPMENT	1,515	860	2,485	2,400	2,400
030-035-71009	SOFTWARE	25	0	500	500	500
	TOTAL MATERIALS AND SERVICES	33,154	32,866	89,349	101,300	101,300
CAPITAL OUTLAY:						
030-035-81003	CAPITAL - REPLACEMENT	9,596	0	8,693	4,000	4,000
030-035-82100	CAPITAL - BUILDING IMPROVEMNTS	2,675	0	0	0	0
030-035-85003	CAPITAL - NEW	0	0	7,148	0	0
	TOTAL CAPITAL OUTLAY	12,271	0	15,841	4,000	4,000
	TOTAL MAINTENANCE	285,977	251,951	398,062	429,395	429,395

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: DEBT SERVICE
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

Program Description/Mission

This program accounts for the payments of principle and interest owed by the Sewer Fund. The Sewer Fund has 1 (one) outstanding debt owed to Government Capital Corporation. The debt refinanced 2 (two) previously owed debts and kept the maturity for each of those debts which is why there is a series 2022A and series 2022B. This debt was refinanced in FY 2022-2023.

Budget Comments

- Account #96040 covers the principle portion of the series 2022A and series 2022B debt.
- Account #96041 covers the interest portion of the series 2022A and series 2022B debt.

SEWER REFINANCING NOTE-SERIES 2022A

Financed Amount: \$4,970,000 Interest Rate: 3.497%

FISCAL YEAR(S)	PRINCIPAL	INTEREST	TOTAL
2023-2024	\$290,416.78	\$161,407.74	\$451,824.52
2024-2025	300,661.45	151,163.07	451,824.52
2025-2026	311,267.49	140,557.03	451,824.52
2026-2027	322,247.68	129,576.84	451,824.52
2027-2028	333,615.20	118,209.32	451,824.52
2028-2029	345,383.72	106,440.80	451,824.52
2028-2036	2,783,988.55	378,783.09	3,162,771.64
TOTAL	\$4,687,580.87	\$1,186,137.89	\$5,873,718.76

LOCAP REFUNDING NOTE-SERIES 2022B

Financed Amount: \$2,475,000.00 Interest Rate: 3.375%

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2023-2024	\$247,711.84	\$73,342.76	\$321,054.60
2024-2025	256,142.65	64,911.95	321,054.60
2025-2026	264,860.40	56,194.20	321,054.60
2026-2027	273,874.87	47,179.73	321,054.60
2027-2028	283,196.13	37,858.47	321,054.60
2028-2029	292,834.64	28,219.96	321,054.60
2029-2030	302,801.21	18,253.39	321,054.60
2030-2031	313,107.02	7,947.58	321,054.60
TOTAL	\$2,234,528.76	\$333,908.04	\$2,568,436.80

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
SEWER FUND						
DEBT SERVICE						
DEBT SERVICE:						
030-050-96020	SEWER REF BONDS 2010 - PRIN	245,000	5,225,000	0	0	0
030-050-96021	SEWER REF BONDS 2010 - INT	240,556	230,756	0	0	0
030-050-96022	DIGESTER PROJ DEBT 2011 PRIN	220,000	2,700,000	0	0	0
030-050-96023	DIGESTER PROJECT DEBT 2011 INT	124,668	116,968	0	0	0
030-050-96040	SEWER REFIN SERIES A & B- PRIN	0	0	522,891	538,130	538,130
030-050-96041	SEWER REFIN SERIES A & B- INT	0	0	249,989	234,751	234,751
	TOTAL DEBT SERVICE	830,224	8,272,724	772,880	772,881	772,881
	TOTAL DEBT SERVICE	830,224	8,272,724	772,880	772,881	772,881
	TOTAL FUND EXPENDITURES	3,628,983	10,994,050	7,378,938	8,100,632	7,880,632

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 (SDCs) 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 #81072 includes funds for system capacity improvements. No projects are planned.

Major Issues to be Resolved in the Next 5 Years

- Review capital master plans for accuracy of cost estimates for projects and review SDC rates to reflect the updated master plans.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
031-000-42307	IMPROVEMENT SDCS	143,551	190,116	125,440	125,440	125,440	125,440
	TOTAL FEES AND PERMITS	143,551	190,116	125,440	125,440	125,440	125,440
<u>MISCELLANEOUS REVENUE</u>							
031-000-45002	INTEREST EARNED	10,417	8,352	6,215	40,000	40,000	40,000
	TOTAL MISCELLANEOUS REVENUE	10,417	8,352	6,215	40,000	40,000	40,000
<u>BEGINNING FUND BALANCE</u>							
031-000-49090	BEGINNING FUND BALANCE	1,295,223	1,403,761	1,518,750	1,726,086	1,726,086	1,726,086
	TOTAL BEGINNING FUND BALANCE	1,295,223	1,403,761	1,518,750	1,726,086	1,726,086	1,726,086
	TOTAL FUND REVENUE	1,449,190	1,602,229	1,650,405	1,891,526	1,891,526	1,891,526

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
031-031-61059	CONTRACTED SERVICES	0	399	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	399	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
031-031-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	1,444,805	1,891,526	1,891,526	1,891,526
031-031-81801	DEVELOPER SDC CREDITS	45,429	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	45,429	0	1,444,805	1,891,526	1,891,526	1,891,526
<u>TRANSFERS OUT:</u>							
031-031-95229	TRANSFER TO JAMES ST IMP PROJ	0	0	205,600	0	0	0
	TOTAL TRANSFERS OUT	0	0	205,600	0	0	0
	TOTAL SEWER IMPROVEMENTS	45,429	399	1,650,405	1,891,526	1,891,526	1,891,526
	TOTAL FUND EXPENDITURES	45,429	399	1,650,405	1,891,526	1,891,526	1,891,526

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 (SDCs) collected from new development is the primary revenue of this fund.

Budget Comments

- Account #81072 No projects are scheduled.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
032-000-42309	REIMBURSEMENT SDCS	78,688	60,346	60,680	60,680	60,680	60,680
	TOTAL FEES AND PERMITS	78,688	60,346	60,680	60,680	60,680	60,680
<u>MISCELLANEOUS REVENUE</u>							
032-000-45002	INTEREST EARNED	16,733	12,491	9,580	56,000	56,000	56,000
	TOTAL MISCELLANEOUS REVENUE	16,733	12,491	9,580	56,000	56,000	56,000
<u>BEGINNING FUND BALANCE</u>							
032-000-49090	BEGINNING FUND BALANCE	2,091,429	2,174,109	2,232,853	2,337,050	2,337,050	2,337,050
	TOTAL BEGINNING FUND BALANCE	2,091,429	2,174,109	2,232,853	2,337,050	2,337,050	2,337,050
	TOTAL FUND REVENUE	2,186,850	2,246,947	2,303,113	2,453,730	2,453,730	2,453,730

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
032-032-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	2,303,113	2,453,730	2,453,730	2,453,730
	TOTAL CAPITAL OUTLAY	0	0	2,303,113	2,453,730	2,453,730	2,453,730
<u>TRANSFERS OUT:</u>							
032-032-95226	TRANSFER TO MCCLAIN IMP PROJ	12,741	0	0	0	0	0
	TOTAL TRANSFERS OUT	12,741	0	0	0	0	0
	TOTAL SEWER IMPROVEMENTS	12,741	0	2,303,113	2,453,730	2,453,730	2,453,730
	TOTAL FUND EXPENDITURES	12,741	0	2,303,113	2,453,730	2,453,730	2,453,730

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: SEWER DEBT RESERVE

Budget Comments

This fund was created to accumulate the resources dedicated to pay debt owed by the Sewer Fund. The Sewer Fund is required to maintain, per the bond covenants, a specific amount of resources to cover future bond payments. The reserve requirement is \$772,880, which represents the annual debt service payments. This fund was setup for that purpose and currently has sufficient resources to meet the covenant requirement. The resources are from the required reserve that was previously included in the Sewer Fund.

- Account #95030 to transfer funds to the Sewer Fund to close out this fund and use resources to pay future debt owed by the Sewer Fund.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
036-000-45002	INTEREST EARNED	6,502	4,724	3,740	0	0	0
	TOTAL MISCELLANEOUS REVENUE	6,502	4,724	3,740	0	0	0
<u>BEGINNING FUND BALANCE</u>							
036-000-49090	BEGINNING FUND BALANCE	824,885	831,387	835,387	859,661	859,661	859,661
	TOTAL BEGINNING FUND BALANCE	824,885	831,387	835,387	859,661	859,661	859,661
	TOTAL FUND REVENUE	831,387	836,111	839,127	859,661	859,661	859,661

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>DEBT SERVICE</u>							
<u>CONTINGENCY & RESERVES:</u>							
036-050-91009	RESERVE - DEBT SERVICE	0	0	839,127	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	839,127	0	0	0
<u>TRANSFERS OUT:</u>							
036-050-95030	TRANSFER TO SEWER FUND	0	0	0	859,661	859,661	859,661
	TOTAL TRANSFERS OUT	0	0	0	859,661	859,661	859,661
	TOTAL DEBT SERVICE	0	0	839,127	859,661	859,661	859,661
	TOTAL FUND EXPENDITURES	0	0	839,127	859,661	859,661	859,661

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

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.

Fees and Permits: The primary revenue source within this category is from water sales. Water customers are charged a base rate (based on meter size), a fixed fee (based on the number of users served by the meter) and a commodity rate per hundred cubic feet. The Utility Rate schedule is included on the City's website and there is a 5% increase in water rates scheduled to be effective July 2023.

Intergovernmental: A grant from the Oregon Water Resources Department for the City's ASR Study (\$250,000 match).

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 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
WATER FUND							
FEES AND PERMITS							
040-000-42100	WATER CHARGES- COMMERCIAL	0	0	0	446,554	446,554	446,554
040-000-42101	WATER CHARGES- RESIDENTIAL	2,874,897	2,821,360	2,529,400	2,663,994	2,663,994	2,663,994
040-000-42102	INSPECTION FEES	17,931	35,382	16,000	15,000	15,000	15,000
040-000-42106	PLAN REVIEW FEES	0	30,504	0	0	0	0
040-000-42132	NEW WATER METER CONNECTIONS	20,400	20,201	20,400	20,400	20,400	20,400
040-000-42140	ADMIN FEES	5,308	7,459	5,500	3,060	3,060	3,060
040-000-42148	DELINQUENT/LATE CHARGES	63,205	62,667	63,850	63,850	63,850	63,850
	TOTAL FEES AND PERMITS	2,981,740	2,977,574	2,635,150	3,212,858	3,212,858	3,212,858
INTERGOVERNMENTAL							
040-000-43170	GRANTS- INTERGOVERNMENTAL	60,612	15,000	0	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	60,612	15,000	0	250,000	250,000	250,000
MISCELLANEOUS REVENUE							
040-000-45002	INTEREST EARNED	14,867	14,478	10,745	63,750	63,750	63,750
040-000-45016	RENTAL RECEIPTS	10,997	11,902	11,902	11,902	11,902	11,902
040-000-45019	MISCELLANEOUS REVENUE	674	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	26,537	26,380	22,647	75,652	75,652	75,652
BEGINNING FUND BALANCE							
040-000-49090	BEGINNING FUND BALANCE	1,828,439	2,387,638	2,528,611	3,238,888	3,238,888	3,238,888
	TOTAL BEGINNING FUND BALANCE	1,828,439	2,387,638	2,528,611	3,238,888	3,238,888	3,238,888
	TOTAL FUND REVENUE	4,897,328	5,406,592	5,186,408	6,777,398	6,777,398	6,777,398

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: WATER ADMINISTRATION **STAFF LEVEL 2024:** 1.74 FTE
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023:** 1.74 FTE
FUND: WATER

Program Description/Mission

This program accounts for the administration of the City’s water treatment and distribution systems. This program is responsible for engineering and contract administration of projects related to the City’s potable water treatment and distribution.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Public Works Director	0.49	0.49	
City Engineer	0.45	0.45	
Engineering Technician I	0.40	0.40	
Administrative Assistant II	<u>0.40</u>	<u>0.40</u>	
Total	1.74	1.74	<u>0.00</u>

Budget Comments

- Account #61001 includes funds for all office and operating supplies.
- Account #61059 increased to account for City’s ASR Study (\$500,000) (if Oregon Water Resources Department Grant is not received \$500,000 will be used for the design of the new water tower), contracted services including: outsourcing the printing and mailing of the monthly utility bills (\$16,000) shared, document scanning services, GIS/AutoCad services, rate study (\$13,900) and other contracted services as necessary.
- Account #71009 accounts for Adobe Software for Public Works Director (\$203/yr).
- Account #95050 increased to account for debt service for the Civic Center building allocation.
- Account #95340 to account for a transfer to the Water Capital Improvement Fund to be used for projects.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
WATER FUND						
ADMINISTRATION						
PERSONNEL SERVICES:						
040-010-51001	FULL TIME SALARIES	157,015	121,791	144,016	158,485	158,485
040-010-51003	WORKERS COMP INS	1,647	1,219	2,251	2,613	2,613
040-010-51004	SOCIAL SECURITY/MEDICARE	11,944	9,113	11,017	12,124	12,124
040-010-51005	HEALTH INSURANCE	33,880	30,764	37,978	47,509	47,509
040-010-51006	LIFE/ DISABILITY INS	363	254	617	666	666
040-010-51007	PERS RETIREMENT	39,807	33,300	38,903	42,271	42,271
040-010-51008	PAID LEAVE OREGON	0	0	0	634	634
040-010-51009	OVERTIME SALARIES	28	0	0	0	0
	TOTAL PERSONNEL SERVICES	244,685	196,442	234,782	264,302	264,302
MATERIALS AND SERVICES:						
040-010-61001	SUPPLIES	2,018	3,318	2,000	1,500	1,500
040-010-61002	PUBLICATIONS	103	36	100	100	100
040-010-61003	ADVERTISING EXPENSE	182	42	200	1,500	1,500
040-010-61004	COMMUNICATION EXPENSE	1,591	1,281	1,600	1,600	1,600
040-010-61005	POSTAGE & FREIGHT	6,697	9,297	1,000	1,500	1,500
040-010-61009	PERMIT FEES	34	0	100	0	0
040-010-61015	TRAVEL, TRAINING & MEETINGS	1,158	1,420	3,200	2,500	2,500
040-010-61016	DUES & MEMBERSHIPS	374	986	1,200	1,500	1,500
040-010-61024	VEHICLE EXPENSE	0	281	500	1,000	1,000
040-010-61030	FUEL EXPENSES	0	0	300	500	500
040-010-61031	RECORDING FEES	32	0	100	100	100
040-010-61042	SAFETY EQ/ PROT CLTHNG	268	15	1,000	700	700
040-010-61045	EQUIPMENT RENTAL	729	888	1,000	1,000	1,000
040-010-61059	CONTRACTED SERVICES	23,312	82,074	360,045	629,900	632,800
040-010-61079	BANK & CHARGE CARD FEES	22,851	23,506	15,000	25,000	25,000
040-010-62573	MISCELLANEOUS EXPENSE	132	7	100	500	500
040-010-71000	MINOR EQUIPMENT	249	641	700	500	500
040-010-71009	SOFTWARE	571	480	500	1,000	1,000
	TOTAL MATERIALS AND SERVICES	60,302	124,271	388,645	670,400	673,300
CAPITAL OUTLAY:						
040-010-81003	CAPITAL - REPLACEMENT	835	1,315	0	0	0
040-010-85003	CAPITAL - NEW	0	9,119	0	0	0
	TOTAL CAPITAL OUTLAY	835	10,435	0	0	0
CONTINGENCY & RESERVES:						
040-010-90001	CONTINGENCY	0	0	392,871	891,458	884,858
040-010-91009	RESERVE - DEBT SERVICE	0	0	65,000	0	0
040-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	800,933	1,027,577	982,577
	TOTAL CONTINGENCY & RESERVES	0	0	1,258,804	1,919,035	1,867,435
TRANSFERS OUT:						
040-010-95001	TRANSFER TO GENERAL FUND	571,016	593,085	645,649	834,978	834,978
040-010-95050	TRANSFER TO DEBT SERVICE	26,701	26,326	100,012	100,108	100,108
040-010-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	0	96,003	96,003
040-010-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	224,200	0	0
040-010-95340	TRANSFER TO WATER CIP FUND	599,660	720,981	200,000	1,700,000	1,700,000
040-010-95600	TRANSFER TO FLEET REPLACEMENT	23,402	23,402	23,402	28,365	28,365
040-010-95610	TRANSFER TO MAJOR EQUIP REP	20,413	20,413	20,413	8,863	8,863
	TOTAL TRANSFERS OUT	1,241,192	1,384,207	1,213,676	2,768,317	2,768,317
	TOTAL ADMINISTRATION	1,547,014	1,715,355	3,095,907	5,622,054	5,573,354

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: WATER OPERATIONS **STAFF LEVEL 2024: 1.44 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023: 1.44 FTE**
FUND: WATER

Program Description/Mission

This program accounts for the operation and maintenance of the Water Treatment Plant (WTP), two pump stations, two surface water supply sources, and three reservoirs totaling 4.5 million gallons (MG) by Water Quality Division staff. The Water Operations Program accounts for the cost of treating approximately 545.33 MG of drinking water per year. Last year the WTP treated 504.68 MG from the Abiqua intake and 7 MG from Silver Creek.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Water Quality Division Supervisor	0.24	0.24	
Water/Sewer Operator III	0.95	0.95	
Water/Sewer Operator II	0.05	0.05	
Water/Sewer Operator I	0.10	0.10	
Seasonal Worker	<u>0.10</u>	<u>0.10</u>	
Total	1.44	1.44	<u>0.00</u>

Budget Comments

- Account #61015 includes CDL Training for a new employee-95% Sewer Operations and 5% Water Operations (\$300).
- Account #61042 includes basic uniforms; lock out tag out program and fluoride personal protective equipment (PPE).
- Account #61043 includes painting of Plant 1 and Plant 2 Buildings (\$60,000) and Split Air/Heat for Control Building (\$10,000).
- Account #61059 includes SCADA/PLC programming, industrial electrical work and replacement of lights at the WTP related to the painting project (\$3,700).
- Account #62538 includes Abiqua Dam road maintenance.
- Account #81003 includes four (4) new chemical dosing pumps (\$30,000) Plant 1 Valve replacement, replacement of all lights at the WTP for painting project (\$3,700) and operator computer (\$3,000).
- Account #85003 includes installation of new generator for Abiqua dam equipment (\$35,000).

Prior Year Accomplishments

- Silver Creek Intake Project started.
- USGS Guage Installed on Abigua and working.
- Roof and gutters replaced on Plant 1 & 2 Control Buildings.

Major Issues to be Resolved in the Next 5 Years

- Construct a new water storage facility.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
WATER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
040-040-51001	FULL TIME SALARIES	94,383	81,527	88,575	94,300	94,300	94,300
040-040-51002	PART TIME SALARIES	0	900	8,646	9,756	9,756	9,756
040-040-51003	WORKERS COMP INS	1,457	1,785	2,936	3,276	3,276	3,276
040-040-51004	SOCIAL SECURITY/MEDICARE	8,358	6,769	7,665	8,201	8,201	8,201
040-040-51005	HEALTH INSURANCE	16,950	27,047	27,495	25,452	25,452	25,452
040-040-51006	LIFE/ DISABILITY INS	218	247	407	427	427	427
040-040-51007	PERS RETIREMENT	30,410	20,449	26,047	23,687	23,687	23,687
040-040-51008	PAID LEAVE OREGON	0	0	0	416	416	416
040-040-51009	OVERTIME SALARIES	6,407	9,012	2,978	3,144	3,144	3,144
TOTAL PERSONNEL SERVICES		158,185	147,735	164,749	168,659	168,659	168,659
MATERIALS AND SERVICES:							
040-040-61001	SUPPLIES	1,589	400	1,000	1,000	1,000	1,000
040-040-61002	PUBLICATIONS	322	0	0	0	0	0
040-040-61003	ADVERTISING EXPENSE	51	0	100	500	500	500
040-040-61004	COMMUNICATION EXPENSE	12,389	11,173	11,500	11,500	11,500	11,500
040-040-61005	POSTAGE & FREIGHT	5	25	300	300	300	300
040-040-61006	GAS/ELECTRIC EXPENSE	77,933	77,083	76,000	90,000	90,000	90,000
040-040-61009	PERMIT FEES	6,068	6,157	5,500	5,500	5,500	5,500
040-040-61015	TRAVEL, TRAINING & MEETINGS	892	1,492	3,000	3,300	3,300	3,300
040-040-61016	DUES & MEMBERSHIPS	841	633	1,000	1,000	1,000	1,000
040-040-61022	EQUIPMENT MAINTENANCE	14,397	16,916	30,000	30,000	30,000	30,000
040-040-61024	VEHICLE EXPENSE	332	107	200	2,000	2,000	2,000
040-040-61030	FUEL EXPENSES	1,684	1,325	1,000	1,000	1,000	1,000
040-040-61032	JANITORIAL SUPPLIES	173	0	150	150	150	150
040-040-61042	SAFETY EQP/ PROT CLTHNG	375	1,157	2,000	2,000	2,000	2,000
040-040-61043	BUILDING/ GROUNDS MAINTENANCE	244	5,580	35,000	85,000	85,000	85,000
040-040-61045	EQUIPMENT RENTAL	13,207	709	2,500	2,500	2,500	2,500
040-040-61049	WATER SYSTEM MAINTENANCE	359	0	5,000	5,000	5,000	5,000
040-040-61059	CONTRACTED SERVICES	17,185	18,345	25,000	5,000	5,000	50,000
040-040-61063	PROPERTY TAXES	997	992	1,000	1,000	1,000	1,000
040-040-62525	CHEMICAL SUPPLIES	36,556	28,412	45,000	55,000	55,000	55,000
040-040-62530	LAB SUPPLIES	1,156	1,552	2,400	2,400	2,400	2,400
040-040-62538	ABIQUA DAM MAINTENANCE	800	0	5,000	5,000	5,000	5,000
040-040-62560	WATER TESTS	11,652	6,679	12,000	15,000	15,000	15,000
040-040-62573	MISCELLANEOUS EXPENSE	60	65	500	500	500	500
040-040-71000	MINOR EQUIPMENT	691	2,683	1,200	1,200	1,200	1,200
TOTAL MATERIALS AND SERVICES		199,959	181,488	266,350	325,850	325,850	370,850
CAPITAL OUTLAY:							
040-040-81003	CAPITAL - REPLACEMENT	5,423	2,770	40,000	33,000	33,000	36,700
040-040-85003	CAPITAL - NEW	12,704	0	45,000	35,000	35,000	35,000
TOTAL CAPITAL OUTLAY		18,127	2,770	85,000	68,000	68,000	71,700
TOTAL OPERATIONS		376,271	331,992	516,099	562,509	562,509	611,209

BUDGET NARRATIVE
Fiscal Year 2023-2024

PROGRAM: WATER MAINTENANCE **STAFF LEVEL 2024: 3.24 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2023: 3.24 FTE**
FUND: WATER

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, seven (7) pressure zones, over 3,300 water customers and the Silverton Reservoir. The program is responsible for ongoing maintenance, monitoring, and flushing of the water system and responds to water related customer issues 24/7.

Personnel

<u>Title</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Maintenance Division Supervisor	0.40	0.40	
Utility Worker III/ Lead	0.41	0.41	
Utility Worker III/ Mechanic	0.40	0.40	
Utility Worker II	0.80	0.80	
Utility Worker I	<u>1.23</u>	<u>1.23</u>	
Total	3.24	3.24	<u>0.00</u>

Budget Comments

- Account #61015 includes cost for new CDL required school.
- Account #61016 includes half the cost of dues associated with the Neptune water meter reading devices.
- Account #61051 covers the continued water meter program and projected 40 new homes.
- Account #61059 covers the Iworq contract, locate ticket program, half of the costs for Neptune water meter reading device maintenance, compound meter testing, pressure regulating valve services, leak detection program (\$6,500), hearing tests and other contracted services.
- Account #81003 includes cost to replace 4 desktop computers (\$4,000) shared.

Prior Year Accomplishments

- The Maintenance Division continued the annual fire hydrant and water main flushing.
- Performed over 1474 water maintenance activities including but not limited to taps/new services, repairing leaks in mains, high-pressure main repairs and responding to customers needing assistance for leaks, and water meter needs.

Major Issues to be Resolved in the Next 5 Years

- Implement a water leak detection for City distribution system.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
WATER FUND						
MAINTENANCE						
PERSONNEL SERVICES:						
040-045-51001	FULL TIME SALARIES	151,157	148,347	181,329	190,388	190,388
040-045-51003	WORKERS COMP INS	4,671	4,337	7,470	8,055	8,055
040-045-51004	SOCIAL SECURITY/MEDICARE	11,876	11,640	14,364	15,080	15,080
040-045-51005	HEALTH INSURANCE	61,352	52,389	64,428	82,899	82,899
040-045-51006	LIFE/ DISABILITY INS	631	472	874	905	905
040-045-51007	PERS RETIREMENT	40,137	35,115	46,208	47,501	47,501
040-045-51008	PAID LEAVE OREGON	0	0	0	762	762
040-045-51009	OVERTIME SALARIES	6,565	6,517	6,435	6,745	6,745
	TOTAL PERSONNEL SERVICES	276,389	258,818	321,108	352,335	352,335
MATERIALS AND SERVICES:						
040-045-61001	SUPPLIES	544	751	1,000	1,200	1,200
040-045-61002	PUBLICATIONS	79	0	50	50	50
040-045-61003	ADVERTISING EXPENSE	0	0	50	50	50
040-045-61004	COMMUNICATION EXPENSE	4,763	4,774	5,000	5,000	5,000
040-045-61005	POSTAGE & FREIGHT	16	16	200	200	200
040-045-61006	GAS/ELECTRIC EXPENSE	1,119	1,050	1,500	1,500	1,500
040-045-61009	PERMIT FEES	0	0	100	100	100
040-045-61015	TRAVEL, TRAINING & MEETINGS	1,625	1,059	2,500	6,000	6,000
040-045-61016	DUES & MEMBERSHIPS	801	2,441	2,500	4,000	4,000
040-045-61022	EQUIPMENT MAINTENANCE	1,101	531	5,000	5,000	5,000
040-045-61024	VEHICLE EXPENSE	2,696	1,455	6,365	6,000	6,000
040-045-61030	FUEL EXPENSES	8,148	9,139	6,000	11,500	11,500
040-045-61031	RECORDING FEES	0	0	100	100	100
040-045-61032	JANITORIAL SUPPLIES	33	0	200	200	200
040-045-61039	TRAFFIC CONTROL SUPPLIES	0	0	200	500	500
040-045-61042	SAFETY EQ/ PROT CLTHNG	850	1,017	3,000	4,000	4,000
040-045-61043	BUILDING/ GROUNDS MAINTENANCE	2,171	2,721	3,500	3,500	3,500
040-045-61045	EQUIPMENT RENTAL	593	394	1,000	1,000	1,000
040-045-61049	WATER SYSTEM MAINTENANCE	16,153	12,391	35,000	35,000	35,000
040-045-61051	WATER METER PROGRAM	48,202	27,309	80,000	80,000	80,000
040-045-61059	CONTRACTED SERVICES	6,273	19,464	52,500	52,500	52,500
040-045-62539	SILVER CREEK DAM MAINT	7,624	6,668	90,000	15,000	15,000
040-045-62573	MISCELLANEOUS EXPENSE	0	72	0	100	100
040-045-71000	MINOR EQUIPMENT	1,239	869	4,000	4,000	4,000
040-045-71009	SOFTWARE	25	0	100	0	0
	TOTAL MATERIALS AND SERVICES	104,056	92,121	299,865	236,500	236,500
CAPITAL OUTLAY:						
040-045-81003	CAPITAL - REPLACEMENT	9,559	0	5,227	4,000	4,000
040-045-82100	CAPITAL - BUILDING IMPROVEMNTS	2,675	0	0	0	0
040-045-85003	CAPITAL - NEW	0	0	7,148	0	0
	TOTAL CAPITAL OUTLAY	12,234	0	12,375	4,000	4,000
	TOTAL MAINTENANCE	392,679	350,939	633,348	592,835	592,835
	TOTAL FUND EXPENDITURES	2,509,690	2,592,012	5,186,408	6,777,398	6,777,398

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 (SDCs) received that are used for water improvements that increase capacity or are growth related. The estimated revenues are based on 40 new homes. The Water Master Plan is the planning document for this budget.

Budget Comments

- Account #81072 is for System Capacity Improvements approved by City Council. At this time there is no project scheduled for this line item.
- Account #95225 is to transfer funds to the Civic Building Project for the water main upsize (6 inch to 12 inch) on Water Street for a total cost estimate of \$111,631 (14% SDC eligible=\$15,628).
- Account #95340 is to transfer funds to the Water Capital Improvement Fund for the Silver Creek Raw Water Line project (56% SDC eligible).

Major Issues to be Resolved in the Next 5 Years

- Review capital master plans for accuracy of cost estimates for projects and review SDC rates to reflect the updated master plans.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
041-000-42307	IMPROVEMENT SDCS	269,930	251,999	277,120	277,120	277,120	277,120
	TOTAL FEES AND PERMITS	269,930	251,999	277,120	277,120	277,120	277,120
<u>MISCELLANEOUS REVENUE</u>							
041-000-45002	INTEREST EARNED	19,814	14,958	10,060	34,310	34,310	34,310
	TOTAL MISCELLANEOUS REVENUE	19,814	14,958	10,060	34,310	34,310	34,310
<u>BEGINNING FUND BALANCE</u>							
041-000-49090	BEGINNING FUND BALANCE	2,390,841	2,680,584	2,389,766	279,703	279,703	279,703
	TOTAL BEGINNING FUND BALANCE	2,390,841	2,680,584	2,389,766	279,703	279,703	279,703
	TOTAL FUND REVENUE	2,680,584	2,947,541	2,676,946	591,133	591,133	591,133

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
041-041-61059	CONTRACTED SERVICES	0	399	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	399	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
041-041-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	287,180	222,705	222,705	222,705
	TOTAL CAPITAL OUTLAY	0	0	287,180	222,705	222,705	222,705
<u>TRANSFERS OUT:</u>							
041-041-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	0	15,628	15,628	15,628
041-041-95340	TRANSFER TO WATER CIP FUND	0	540,948	2,389,766	352,800	352,800	352,800
	TOTAL TRANSFERS OUT	0	540,948	2,389,766	368,428	368,428	368,428
	TOTAL WATER IMPROVEMENTS	0	541,346	2,676,946	591,133	591,133	591,133
	TOTAL FUND EXPENDITURES	0	541,346	2,676,946	591,133	591,133	591,133

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 (SDCs) collected from new development is the primary revenue of this fund.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
042-000-42309	REIMBURSEMENT SDCS	61,038	53,224	54,280	54,280	54,280	54,280
	TOTAL FEES AND PERMITS	61,038	53,224	54,280	54,280	54,280	54,280
<u>MISCELLANEOUS REVENUE</u>							
042-000-45002	INTEREST EARNED	3,624	2,956	2,050	10,120	10,120	10,120
	TOTAL MISCELLANEOUS REVENUE	3,624	2,956	2,050	10,120	10,120	10,120
<u>BEGINNING FUND BALANCE</u>							
042-000-49090	BEGINNING FUND BALANCE	435,890	500,552	544,528	599,848	599,848	599,848
	TOTAL BEGINNING FUND BALANCE	435,890	500,552	544,528	599,848	599,848	599,848
	TOTAL FUND REVENUE	500,552	556,732	600,858	664,248	664,248	664,248

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
042-042-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	56,330	664,248	664,248	664,248
	TOTAL CAPITAL OUTLAY	0	0	56,330	664,248	664,248	664,248
<u>TRANSFERS OUT:</u>							
042-042-95340	TRANSFER TO WATER CIP FUND	0	0	544,528	0	0	0
	TOTAL TRANSFERS OUT	0	0	544,528	0	0	0
	TOTAL WATER IMPROVEMENTS	0	0	600,858	664,248	664,248	664,248
	TOTAL FUND EXPENDITURES	0	0	600,858	664,248	664,248	664,248



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CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for resources, such as bond sale proceeds and expenditures to be used for major capital item purchase or construction.

BUDGET NARRATIVE
Fiscal Year 2023-2024

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 final phase of the project includes the addition of a screw press to address the current liquid bio solids storage problem, scheduled for completion in fiscal year 2023-2024. Any remaining funds once the screw press is completed will transfer to the Sewer Capital Improvement Fund.

Budget Comments

- Account #85010 is for the design and engineering related to this project (\$30,000).
- Account #85020 is for the construction and completion of the screw press (\$1,700,000).

Prior Year Accomplishments:

The screw press building was built in fiscal year fiscal year 2020-2021. The engineering design for installation of the screw press into the building was completed in fiscal year 2021-2022 and the first half of fiscal year 2022-2023.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
212-000-45002	INTEREST EARNED	2,362	1,448	500	5,189	5,189	5,189
	TOTAL MISCELLANEOUS REVENUE	2,362	1,448	500	5,189	5,189	5,189
<u>TRANSFERS IN</u>							
212-000-46030	TRANSFER FROM SEWER	0	0	161,900	500,000	500,000	500,000
212-000-46330	TRANSFER FROM SEWER CIP	0	0	0	917,000	917,000	917,000
	TOTAL TRANSFERS IN	0	0	161,900	1,417,000	1,417,000	1,417,000
<u>BEGINNING FUND BALANCE</u>							
212-000-49090	BEGINNING FUND BALANCE	312,929	266,500	226,697	307,811	307,811	307,811
	TOTAL BEGINNING FUND BALANCE	312,929	266,500	226,697	307,811	307,811	307,811
	TOTAL FUND REVENUE	315,292	267,948	389,097	1,730,000	1,730,000	1,730,000

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
212-212-85010	ARCH & ENGR SERVICES	0	57,740	70,000	30,000	30,000	30,000
212-212-85020	CONSTRUCTION COSTS	48,792	0	319,097	1,700,000	1,700,000	1,700,000
	TOTAL CAPITAL OUTLAY	48,792	57,740	389,097	1,730,000	1,730,000	1,730,000
	TOTAL SEWER IMPROVEMENTS	48,792	57,740	389,097	1,730,000	1,730,000	1,730,000
	TOTAL FUND EXPENDITURES	48,792	57,740	389,097	1,730,000	1,730,000	1,730,000

REVENUE BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: CIVIC BUILDING PROJECT

Program Description/Mission

This fund was created in Fiscal Year (FY) 2016-2017 to account for costs to purchase the land and construction of the new Civic Building. The 26,217 square foot Civic Building will help meet the space needs for the Police Department into the future. The building may include the Council Chambers, the Municipal Court, Emergency Operations Center, other City offices and meeting space to meet City needs. It will also be built to meet current regulations regarding police buildings.

The land was purchased in FY 2017-2018 and the removal of the building took place during the 2018-2019 FY. Community meetings were held in 2019 to receive input regarding the plans for the future building and location amenities. Architectural services were selected in 2020 for the design. The design for the project was complete in FY 2021-2022. Corp Inc began construction on the building in April 2022 and is estimated to finish in fall 2023.

Budget Comments

- Account #43021 includes a grant from Energy Trust of Oregon (\$15,000).
- Account #46040 is a transfer funds from the Water Fund for the for the water main upsize (6 inch to 12 inch) on Water Street for a total cost estimate of \$111,631 (\$96,003).
- Account #46041 is to transfer funds from the Water Improvement SDC for the water main upsize (6 inch to 12 inch) on Water Street for a total cost estimate of \$111,631 (14% SDC eligible=\$15,628).
- Account #61059 includes funds for move management services (\$29,500).
- Account #81003 includes funds for equipment for the new Civic building and is a carryover from last year.
- Account #85005 includes fund for new furniture and fixtures for the new Civic building.
- Account #85010 includes funds for the continuation of the architectural design of the new Civic building.
- Account #85020 includes funding for construction of the new Civic building.



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>INTERGOVERNMENTAL</u>							
225-000-43021	GRANT PROCEEDS	255,500	2,151,575	584,727	15,000	15,000	15,000
	TOTAL INTERGOVERNMENTAL	255,500	2,151,575	584,727	15,000	15,000	15,000
<u>MISCELLANEOUS REVENUE</u>							
225-000-45002	INTEREST EARNED	14,458	42,859	27,000	90,000	90,000	90,000
225-000-45019	MISCELLANEOUS REVENUE	0	3,000	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	14,458	45,859	27,000	90,000	90,000	90,000
<u>TRANSFERS IN</u>							
225-000-46010	TRANSFER FROM GENERAL FUND	1,400,000	500,000	2,358,417	0	0	0
225-000-46025	TRANSFER FROM STREET LIGHT IMP	0	0	214,259	0	0	0
225-000-46027	TRANSFER FROM STREET MAINT FE	0	0	128,042	0	0	0
225-000-46040	TRANSFER FROM WATER	0	0	0	96,003	96,003	96,003
225-000-46041	TRANSFER FROM WATER IMP SDC	0	0	0	15,628	15,628	15,628
225-000-46061	TRANSFER FROM BUILDING CAP IMP	1,000,000	0	500,000	0	0	0
225-000-46070	TRANSFER FROM PARK FEE FUND	0	0	177,655	0	0	0
225-000-46072	TRANSFER FROM PARK SDC FUND	0	550,000	75,000	0	0	0
225-000-46080	TRANSFER FROM CDBG HOUSING R	300,000	0	0	0	0	0
225-000-46620	TRANSFER FROM EXTENDED LEAVE	100,000	0	0	0	0	0
	TOTAL TRANSFERS IN	2,800,000	1,050,000	3,453,373	111,631	111,631	111,631
<u>OTHER FUNDING SOURCES</u>							
225-000-48095	LOAN PROCEEDS	0	10,000,000	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	0	10,000,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
225-000-49090	BEGINNING FUND BALANCE	1,319,165	3,490,962	14,975,356	5,276,291	5,276,291	5,700,791
	TOTAL BEGINNING FUND BALANCE	1,319,165	3,490,962	14,975,356	5,276,291	5,276,291	5,700,791
	TOTAL FUND REVENUE	4,389,123	16,738,395	19,040,456	5,492,922	5,492,922	5,917,422

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>CIVIC BUILDING CAPITAL PROJECT</u>							
<u>MATERIALS AND SERVICES:</u>							
225-225-61059	CONTRACTED SERVICES	0	0	0	0	0	29,500
	TOTAL MATERIALS AND SERVICES	0	0	0	0	0	29,500
<u>CAPITAL OUTLAY:</u>							
225-225-81003	CAPITAL - EQUIPMENT	0	0	100,000	75,000	75,000	75,000
225-225-85003	ADVERTISING	0	1,076	0	0	0	0
225-225-85005	CAPITAL - NEW FURNITURE & FIX	0	0	595,000	200,000	200,000	595,000
225-225-85010	ARCH & ENGR SERVICES	898,161	686,121	570,900	586,301	586,301	586,301
225-225-85020	CONSTRUCTION COSTS	0	1,855,498	17,774,556	4,631,621	4,631,621	4,631,621
	TOTAL CAPITAL OUTLAY	898,161	2,542,695	19,040,456	5,492,922	5,492,922	5,887,922
	TOTAL CIVIC BUILDING CAPITAL PROJ	898,161	2,542,695	19,040,456	5,492,922	5,492,922	5,917,422
	TOTAL FUND EXPENDITURES	898,161	2,542,695	19,040,456	5,492,922	5,492,922	5,917,422

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: SECOND STREET IMPROVEMENT PROJECT

Program Description/Mission

The resources for this fund are from the Street Capital Fund, the Stormwater Fee fund and the Water Fund based on the estimated project cost. Since there are more than one type of improvement that needs to be funded for this project it was determined that a specific fund be created to accumulate the resources and to pay for costs of the project.

The Second Street project will improve 1,400 feet of Second Street from Lincoln Street south to where existing sidewalk ends. Other improvements consists of upsizing the water main from Jefferson Street to the southern end of the project from a 6 inch to a 10 inch, construct sidewalk on the east side of Second Street the full length of the project, 34' paved width reconstruction of Second Street, and associated stormwater improvements. Storm system components will be sized to accept stormwater from future road improvements on Washington, Jefferson, and Lincoln, Whittier and Chester streets.

In addition, the Mill and Whittier intersection will be improved with curb and sidewalk to realign Whittier with Mill Street at a 90-degree angle, which will reduce speeds and improve pedestrian safety at this intersection. Sidewalk and curb on the west side of Mill Street will be extended all the way to Whittier Street. Work at this intersection also includes stormwater improvements.

The City hired Firwood Design Group to complete the design for the improvements in 2022. The engineering design was done in the spring of 2023. Bids for construction were opened in May 2023 and construction will start in July 2023.

Budget Comments

- Account #85010 includes funds for design and engineering services (\$20,000).
- Account #85020 includes funds for the construction costs (\$2,499,795).

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
228-000-45002	INTEREST EARNED	0	0	0	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	0	0	0	5,000	5,000	5,000
<u>TRANSFERS IN</u>							
228-000-46023	TRANSFER FROM STRMWTR IMP SD	0	0	125,707	0	0	0
228-000-46028	TRANSFER FROM STRMWTR FEE FU	0	0	502,828	590,250	590,250	590,250
228-000-46040	TRANSFER FROM WATER FUND	0	0	224,200	0	0	0
228-000-46320	TRANSFER FROM STREET CIP FUND	0	0	1,569,510	229,555	229,555	229,555
	TOTAL TRANSFERS IN	0	0	2,422,245	819,805	819,805	819,805
<u>BEGINNING FUND BALANCE</u>							
228-000-49090	BEGINNING FUND BALANCE	0	0	0	1,694,990	1,694,990	1,672,058
	TOTAL BEGINNING FUND BALANCE	0	0	0	1,694,990	1,694,990	1,672,058
	TOTAL FUND REVENUE	0	0	2,422,245	2,519,795	2,519,795	2,496,863

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
228-228-85010	DESIGN SERVICES	0	0	342,000	20,000	20,000	20,000
228-228-85020	CONSTRUCTION COSTS	0	0	2,080,245	2,499,795	2,499,795	2,476,863
	TOTAL CAPITAL OUTLAY	0	0	2,422,245	2,519,795	2,519,795	2,496,863
	TOTAL SECOND ST IMPROVEMENT P	0	0	2,422,245	2,519,795	2,519,795	2,496,863
	TOTAL FUND EXPENDITURES	0	0	2,422,245	2,519,795	2,519,795	2,496,863

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: DOWNTOWN IMPROVEMENT PROJECT

Program Description/Mission

The resources for this fund are from the Street Capital Fund, the Stormwater Fee fund and the Water Fund. Since there are more than one type of improvement that needs to be funded for this project it was determined that a specific fund be created to accumulate the resources and to pay for costs of the project.

The Downtown Improvement Project will include improvements to Main Street between N Water Street and First Street. This project is set to begin in fiscal year 2023-2024 with public outreach and input September-December 2023, project design March-September 2024, construction bidding in November 2024 and construction beginning in January 2025.

Budget Comments

- Account #43180 includes a \$300,000 grant from the Silverton Urban Renewal Agency.
- Account #85010 includes funds for design and engineering services.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>DOWNTOWN IMPROVEMENT PROJ</u>							
<u>INTERGOVERNMENTAL</u>							
230-000-43180	URA GRANT PROCEEDS	0	0	0	300,000	300,000	300,000
	TOTAL INTERGOVERNMENTAL	0	0	0	300,000	300,000	300,000
	TOTAL FUND REVENUE	0	0	0	300,000	300,000	300,000

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>DOWNTOWN IMPROVEMENT PROJ</u>							
<u>DOWNTOWN IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
230-230-85010	DESIGN SERVICES	0	0	0	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	0	0	0	300,000	300,000	300,000
	TOTAL DOWNTOWN IMPROVEMENTS	0	0	0	300,000	300,000	300,000
	TOTAL FUND EXPENDITURES	0	0	0	300,000	300,000	300,000

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: STREET CAPITAL PROJECT FUND

Program Description/Mission

This fund administers the design and construction of all vehicle, bicycle, and pedestrian street capital improvement projects. This fund is funded by the Street Fund, the Street Improvement System Development Charge Fund and Street Reimbursement System Development Charge Fund. The City's Transportation System Plan (TSP) and Capital Improvement Plan are the guide documents for this program.

Budget Comments

- Account #95228 is a transfer of funds to the Second Street Improvement Project.

Major Issues to be Resolved in the Next 5 Years

- City Council Goals #2: Strive for community-wide connectivity for multi modal use. Emphasis on Water Street and NE quadrant of the City (Mill Town).
- Begin the process of adding South Water Street to ODOT's project list. South Water Street is an ODOT street and, in order for an ODOT project to go forward, it needs to be in the Statewide Transportation Improvement Program (STIP). The STIP is revised every 2 or 3 years with new projects based on available funding. The next STIP is scheduled for 2024-2028. The projects are identified and prioritized by local commissions on transportation. Our local commission is the Mid-Willamette Valley Area Commission on Transportation.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
320-000-43051	ODOT FUND EXCHANGE	0	0	250,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	250,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
320-000-45002	INTEREST EARNED	9,398	6,385	4,000	14,830	14,830	14,830
	TOTAL MISCELLANEOUS REVENUE	9,398	6,385	4,000	14,830	14,830	14,830
<u>TRANSFERS IN</u>							
320-000-46020	TRANSFER FROM STREET FUND	0	0	565,000	680,000	680,000	680,000
	TOTAL TRANSFERS IN	0	0	565,000	680,000	680,000	680,000
<u>BEGINNING FUND BALANCE</u>							
320-000-49090	BEGINNING FUND BALANCE	1,190,481	1,189,109	1,115,110	287,449	287,449	287,449
	TOTAL BEGINNING FUND BALANCE	1,190,481	1,189,109	1,115,110	287,449	287,449	287,449
	TOTAL FUND REVENUE	1,199,879	1,195,494	1,934,110	982,279	982,279	982,279

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
320-320-85010	DESIGN SERVICES	10,770	0	0	0	0	0
320-320-85020	CONSTRUCTION COSTS	0	78,899	364,600	752,724	752,724	752,724
	TOTAL CAPITAL OUTLAY	10,770	78,899	364,600	752,724	752,724	752,724
<u>TRANSFERS OUT:</u>							
320-320-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	1,569,510	229,555	229,555	229,555
	TOTAL TRANSFERS OUT	0	0	1,569,510	229,555	229,555	229,555
	TOTAL STREET IMPROVEMENTS	10,770	78,899	1,934,110	982,279	982,279	982,279
	TOTAL FUND EXPENDITURES	10,770	78,899	1,934,110	982,279	982,279	982,279

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: SEWER CAPITAL PROJECT FUND

Program Description/Mission

This fund accounts for the design and construction of all sanitary sewer capital improvement projects. Transfers to this fund are from Sewer Fund, Sewer Improvement System Development Charges (SDC's) and Sewer Reimbursement SDC's funds. The City's Sanitary Sewer Master Plan and Capital Improvement Plan are the guide documents for this program.

The only projects budgeted for this year is for a sewer main slip line project to reduce infiltration issues and the engineering design and construction for a new primary sludge pump and UV screen system at the wastewater treatment plant. Fiscal Year 2022-2023 saw the completion of a sewer main lining project that lined mains on 2nd, Lewis, Jersey, McClaine, and James Streets.

Budget Comments

- Account #85010 includes funds to design the new primary sludge pump and UV screen systems at the wastewater plant (\$100,000).
- Account #85020 includes funds for a slip line project to help reduce infiltration into the sewer pipes (\$300,000) and to construct the primary sludge pump and UV screen systems at the wastewater plant (\$300,000).

Major Issues to be Resolved in the Next 5 Years

- The rotary screw press at the wastewater plant needs to be installed so the City is not reliant on land application of biosolids as the sole method to dispose of sludge.
- Completion of sanitary sewer deferred maintenance activities and Capital Improvement Program projects.
- Completion of a new sewer master plan.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
330-000-45002	INTEREST EARNED	21,244	18,027	7,500	84,150	84,150	84,150
	TOTAL MISCELLANEOUS REVENUE	21,244	18,027	7,500	84,150	84,150	84,150
<u>TRANSFERS IN</u>							
330-000-46030	TRANSFER FROM SEWER FUND	650,000	560,872	500,000	0	0	0
	TOTAL TRANSFERS IN	650,000	560,872	500,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
330-000-49090	BEGINNING FUND BALANCE	2,440,190	3,089,434	3,346,238	3,706,568	3,706,568	3,706,568
	TOTAL BEGINNING FUND BALANCE	2,440,190	3,089,434	3,346,238	3,706,568	3,706,568	3,706,568
	TOTAL FUND REVENUE	3,111,434	3,668,333	3,853,738	3,790,718	3,790,718	3,790,718

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
330-330-61003	ADVERTISING	0	0	0	1,500	1,500	1,500
	TOTAL MATERIALS AND SERVICES	0	0	0	1,500	1,500	1,500
<u>CAPITAL OUTLAY:</u>							
330-330-85010	DESIGN SERVICES	0	0	0	100,000	100,000	100,000
330-330-85020	CONSTRUCTION COSTS	22,000	299,706	3,853,738	2,772,218	2,772,218	2,772,218
	TOTAL CAPITAL OUTLAY	22,000	299,706	3,853,738	2,872,218	2,872,218	2,872,218
<u>TRANSFERS OUT:</u>							
330-330-95212	TRANSFER TO WWTP DIGESTER PRJ	0	0	0	917,000	917,000	917,000
	TOTAL TRANSFERS OUT	0	0	0	917,000	917,000	917,000
	TOTAL SEWER IMPROVEMENTS	22,000	299,706	3,853,738	3,790,718	3,790,718	3,790,718
	TOTAL FUND EXPENDITURES	22,000	299,706	3,853,738	3,790,718	3,790,718	3,790,718

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: WATER CAPITAL PROJECT FUND

Program Description/Mission

This fund accounts for the design and construction of water capital improvement projects. Transfers to this fund can be from the Water Fund, the Water Improvement System Development Charge (SDC) Fund and the Water Reimbursement SDC Fund. The City's Water Master Plan and Capital Improvement Plan are the guide documents for this fund.

EDA (Economic Development Administration) approved a \$1.15 million Grant to help fund the Silver Creek Raw Water Line improvement. Construction started in spring of FY 2021-2022 and will continue into the fall of FY 2023-2024. The Water Improvement SDC fund is contributing up to 56% of the project.

Budget Comments

- Account #81003 Plant 3 replacement of 12 old air actuated valves with new electronic actuator (\$500,000).
- Account #85010 includes funds for the construction management design services by Keller for the Silver Creek Raw Water Installation Project (56% SDC eligible).
- Account #85020 includes funds for the completion of the construction of the Silver Creek Raw Water Line and the Water Main extension to the transitional housing (\$201,900).

Prior Year Accomplishments

- Construction on the Silver Creek Raw Water Project is 90% complete as of March 2023.

Major Issues to be Resolved in the Next 5 Years

- Identify the area and scope to improve Mill Town Street connectivity.
- Identify the area and scope of the Downtown Improvement Project.
- Obtain funding for the new water treatment plant.
- Staff is looking into applying for grants for the Abiqua Dam and Fish Ladder project.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
340-000-43021	GRANTS- EDA	0	140,000	1,150,000	115,000	115,000	115,000
	TOTAL INTERGOVERNMENTAL	0	140,000	1,150,000	115,000	115,000	115,000
<u>MISCELLANEOUS REVENUE</u>							
340-000-45002	INTEREST EARNED	8,679	6,614	3,000	10,000	10,000	10,000
	TOTAL MISCELLANEOUS REVENUE	8,679	6,614	3,000	10,000	10,000	10,000
<u>TRANSFERS IN</u>							
340-000-46010	TRANSFER FROM GENERAL FUND	0	0	0	0	0	201,900
340-000-46040	TRANSFER FROM WATER FUND	599,660	720,981	200,000	1,700,000	1,700,000	1,700,000
340-000-46041	TRANSFER FROM WATER IMP SDC	0	540,948	2,389,766	352,800	352,800	352,800
340-000-46042	TRANSFER FROM WATER REIMB SDC	0	0	544,528	0	0	0
340-000-46226	TRANSFER FROM MCCLAIN ST PRO	0	182,365	50,279	0	0	0
	TOTAL TRANSFERS IN	599,660	1,444,294	3,184,573	2,052,800	2,052,800	2,254,700
<u>OTHER FUNDING SOURCES</u>							
340-000-48095	LOAN PROCEEDS	0	0	9,500,000	0	0	0
	TOTAL OTHER FUNDING SOURCES	0	0	9,500,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
340-000-49090	BEGINNING FUND BALANCE	962,307	777,586	1,797,719	1,361,197	1,361,197	1,361,197
	TOTAL BEGINNING FUND BALANCE	962,307	777,586	1,797,719	1,361,197	1,361,197	1,361,197
	TOTAL FUND REVENUE	1,570,646	2,368,494	15,635,292	3,538,997	3,538,997	3,740,897

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
340-340-81103	CAPITAL - EQUIPMENT REHAB	0	0	0	500,000	500,000	500,000
340-340-85010	DESIGN SERVICES	791,839	424,709	100,000	30,000	30,000	30,000
340-340-85020	CONSTRUCTION COSTS	1,221	9,604	15,535,292	3,008,997	3,008,997	3,210,897
	TOTAL CAPITAL OUTLAY	793,060	434,314	15,635,292	3,538,997	3,538,997	3,740,897
	TOTAL WATER IMPROVEMENTS	793,060	434,314	15,635,292	3,538,997	3,538,997	3,740,897
	TOTAL FUND EXPENDITURES	793,060	434,314	15,635,292	3,538,997	3,538,997	3,740,897



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INTERNAL SERVICE FUNDS

Internal service funds are used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis.

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: FLEET REPLACEMENT

Program Description/Mission

This is an Internal Service Fund with the purpose of providing resources for fleet replacement. The goal of this fund is to accumulate resources to purchase the replacement item without the need to go out for financing which would cost more due to interest charges. 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 except the General Fund.

Budget Comments

There are no vehicles being budgeted to be replaced.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
FLEET REPLACEMENT FUND							
MISCELLANEOUS REVENUE							
600-000-45002	INTEREST EARNED	13,420	10,480	6,500	42,820	42,820	42,820
600-000-45080	INSURANCE PROCEEDS	9,113	0	0	0	0	0
600-000-45111	SALE OF FIXED ASSETS	6,925	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	29,458	10,480	6,500	42,820	42,820	42,820
TRANSFERS IN							
600-000-46010	TRANSFER FROM GENERAL FUND	83,832	83,832	128,883	0	0	0
600-000-46012	TRANSFER FROM BUILDING OP	3,967	3,967	3,967	4,079	4,079	4,079
600-000-46020	TRANSFER FROM STREET	109,058	109,058	109,058	30,434	30,434	30,434
600-000-46028	TRANSFER FROM STORM WTR IMP	19,872	19,872	19,872	20,611	20,611	20,611
600-000-46030	TRANSFER FROM SEWER	14,787	14,787	14,787	35,703	35,703	35,703
600-000-46040	TRANSFER FROM WATER	23,402	23,402	23,402	28,365	28,365	28,365
	TOTAL TRANSFERS IN	254,918	254,918	299,969	119,192	119,192	119,192
BEGINNING FUND BALANCE							
600-000-49090	BEGINNING FUND BALANCE	1,476,771	1,742,339	1,615,431	1,838,552	1,838,552	1,838,552
	TOTAL BEGINNING FUND BALANCE	1,476,771	1,742,339	1,615,431	1,838,552	1,838,552	1,838,552
	TOTAL FUND REVENUE	1,761,147	2,007,737	1,921,900	2,000,564	2,000,564	2,000,564

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2023-2024

		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
FLEET REPLACEMENT FUND							
FLEET REPLACEMENT							
CAPITAL OUTLAY:							
600-600-81076	CAPITAL - FLEET	18,808	343,205	187,901	0	0	0
	TOTAL CAPITAL OUTLAY	18,808	343,205	187,901	0	0	0
CONTINGENCY & RESERVES:							
600-600-91731	RESERVE - VEHICLES	0	0	1,733,999	2,000,564	2,000,564	2,000,564
	TOTAL CONTINGENCY & RESERVES	0	0	1,733,999	2,000,564	2,000,564	2,000,564
	TOTAL FLEET REPLACEMENT	18,808	343,205	1,921,900	2,000,564	2,000,564	2,000,564
	TOTAL FUND EXPENDITURES	18,808	343,205	1,921,900	2,000,564	2,000,564	2,000,564

BUDGET NARRATIVE
Fiscal Year 2023-2024

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, computer servers, building HVAC systems, and park play structures.

Budget Comments

- Account #81003 includes funds for a main server replacement (\$15,000), back-up server (\$7,000), and upgrade of the 2014 phone system for the new Civic Center (\$109,095).

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
610-000-45002	INTEREST EARNED	9,338	7,331	4,875	27,412	27,412	27,412
	TOTAL MISCELLANEOUS REVENUE	9,338	7,331	4,875	27,412	27,412	27,412
<u>TRANSFERS IN</u>							
610-000-46010	TRANSFER FROM GENERAL FUND	29,920	29,920	29,920	0	0	0
610-000-46020	TRANSFER FROM STREET	20,926	20,926	20,926	7,549	7,549	7,549
610-000-46030	TRANSFER FROM SEWER	21,889	21,889	21,889	14,032	14,032	14,032
610-000-46040	TRANSFER FROM WATER	20,413	20,413	20,413	8,863	8,863	8,863
	TOTAL TRANSFERS IN	93,148	93,148	93,148	30,444	30,444	30,444
<u>BEGINNING FUND BALANCE</u>							
610-000-49090	BEGINNING FUND BALANCE	1,101,987	1,204,473	1,303,879	1,371,005	1,371,005	1,371,005
	TOTAL BEGINNING FUND BALANCE	1,101,987	1,204,473	1,303,879	1,371,005	1,371,005	1,371,005
	TOTAL FUND REVENUE	1,204,473	1,304,952	1,401,902	1,428,861	1,428,861	1,428,861

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MAJOR EQUIPMENT</u>							
<u>CAPITAL OUTLAY:</u>							
610-610-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	159,495	131,095	131,095	131,095
	TOTAL CAPITAL OUTLAY	0	0	159,495	131,095	131,095	131,095
<u>CONTINGENCY & RESERVES:</u>							
610-610-91701	RESERVE - MAJOR EQUIPMENT	0	0	1,242,407	1,297,766	1,297,766	1,297,766
	TOTAL CONTINGENCY & RESERVES	0	0	1,242,407	1,297,766	1,297,766	1,297,766
	TOTAL MAJOR EQUIPMENT	0	0	1,401,902	1,428,861	1,428,861	1,428,861
	TOTAL FUND EXPENDITURES	0	0	1,401,902	1,428,861	1,428,861	1,428,861

BUDGET NARRATIVE
Fiscal Year 2023-2024

FUND: EXTENDED LEAVE

Budget Comments

This is an Internal Service fund and the purpose of this fund was 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 that exists as of the end of December.

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. This work also must be unable to be done later when the employee returns or by other City staff.

Each fund or program has a budget for personnel costs for 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.

For fiscal year 2023-2024 this fund is closing and the funds are being transferred to the general fund.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
620-000-45002	INTEREST EARNED	738	187	110	0	0	0
	TOTAL MISCELLANEOUS REVENUE	738	187	110	0	0	0
<u>BEGINNING FUND BALANCE</u>							
620-000-49090	BEGINNING FUND BALANCE	132,240	32,979	33,109	34,066	34,066	34,066
	TOTAL BEGINNING FUND BALANCE	132,240	32,979	33,109	34,066	34,066	34,066
	TOTAL FUND REVENUE	132,979	33,166	33,219	34,066	34,066	34,066

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>OPERATIONS</u>							
<u>PERSONNEL SERVICES:</u>							
620-100-51002	PART TIME SALARIES	0	0	29,250	0	0	0
620-100-51003	WORKERS COMP INS	0	0	1,722	0	0	0
620-100-51004	SOCIAL SECURITY/MEDICARE	0	0	2,247	0	0	0
	TOTAL PERSONNEL SERVICES	0	0	33,219	0	0	0
<u>TRANSFERS OUT:</u>							
620-100-95010	TRANSFER TO GENERAL FUND	0	0	0	34,066	34,066	34,066
620-100-95225	TRANSFER TO CIVIC BLDG PROJECT	100,000	0	0	0	0	0
	TOTAL TRANSFERS OUT	100,000	0	0	34,066	34,066	34,066
	TOTAL OPERATIONS	100,000	0	33,219	34,066	34,066	34,066
	TOTAL FUND EXPENDITURES	100,000	0	33,219	34,066	34,066	34,066



DISCONTINUED FUNDS/ PROGRAMS

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>							
<u>FEES AND PERMITS</u>							
011-000-42106	PLAN REVIEW FEES	236	1,035	0	0	0	0
011-000-42118	ELECTRICAL PERMITS	34,684	32,063	0	0	0	0
	TOTAL FEES AND PERMITS	34,920	33,098	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
011-000-45002	INTEREST EARNED	54	5	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	54	5	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
011-000-49090	BEGINNING FUND BALANCE	5,249	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	5,249	0	0	0	0	0
	TOTAL FUND REVENUE	40,224	33,103	0	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>							
<u>INSPECTION SERVICES</u>							
<u>PERSONNEL SERVICES:</u>							
011-141-51001	FULL TIME SALARIES	2,467	4,066	0	0	0	0
011-141-51003	WORKERS COMP INS	6	14	0	0	0	0
011-141-51004	SOCIAL SECURITY/MEDICARE	183	295	0	0	0	0
011-141-51005	HEALTH INSURANCE	442	446	0	0	0	0
011-141-51006	LIFE/ DISABILITY INS	9	8	0	0	0	0
011-141-51007	PERS RETIREMENT	543	928	0	0	0	0
	TOTAL PERSONNEL SERVICES	3,651	5,758	0	0	0	0
<u>MATERIALS AND SERVICES:</u>							
011-141-61059	CONTRACTED SERVICES	28,757	26,751	0	0	0	0
011-141-61079	BANK & CHARGE CARD FEES	41	4	0	0	0	0
	TOTAL MATERIALS AND SERVICES	28,798	26,755	0	0	0	0
<u>TRANSFERS OUT:</u>							
011-141-95001	TRANSFER TO GENERAL FUND	7,638	436	0	0	0	0
011-141-95050	TRANSFER TO DEBT SERVICE	137	154	0	0	0	0
	TOTAL TRANSFERS OUT	7,775	590	0	0	0	0
	TOTAL INSPECTION SERVICES	40,224	33,103	0	0	0	0
	TOTAL FUND EXPENDITURES	40,224	33,103	0	0	0	0

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
025-000-45002	INTEREST EARNED	1,663	1,206	950	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,663	1,206	950	0	0	0
<u>BEGINNING FUND BALANCE</u>							
025-000-49090	BEGINNING FUND BALANCE	210,647	212,309	213,309	0	0	0
	TOTAL BEGINNING FUND BALANCE	210,647	212,309	213,309	0	0	0
	TOTAL FUND REVENUE	212,309	213,516	214,259	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>TRANSFERS OUT:</u>							
025-025-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	214,259	0	0	0
	TOTAL TRANSFERS OUT	0	0	214,259	0	0	0
	TOTAL STREET IMPROVEMENTS	0	0	214,259	0	0	0
	TOTAL FUND EXPENDITURES	0	0	214,259	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

	2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>WATER FUND</u>						
<u>DEBT SERVICE</u>						
<u>DEBT SERVICE:</u>						
040-050-96024	CITIZENS BANK LOAN - PRINCIPAL	177,434	180,944	282,549	0	0
040-050-96025	CITIZENS BANK LOAN - INTEREST	16,291	12,781	8,505	0	0
040-050-96026	WTP LOAN - PRINCIPAL	0	0	205,861	0	0
040-050-96027	WTP LOAN - INTEREST	0	0	444,139	0	0
	TOTAL DEBT SERVICE	193,725	193,725	941,054	0	0
	TOTAL DEBT SERVICE	193,725	193,725	941,054	0	0

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>FEES AND PERMITS</u>							
217-000-42308	STEELHAMMER SDCS	5,535	1,107	0	0	0	0
	TOTAL FEES AND PERMITS	5,535	1,107	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
217-000-45002	INTEREST EARNED	141	114	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	141	114	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
217-000-49090	BEGINNING FUND BALANCE	15,655	21,331	22,553	0	0	0
	TOTAL BEGINNING FUND BALANCE	15,655	21,331	22,553	0	0	0
	TOTAL FUND REVENUE	21,331	22,553	22,553	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>TRANSFERS OUT:</u>							
217-217-95021	TRANSFER TO STREET IMP SDC	0	0	22,553	0	0	0
	TOTAL TRANSFERS OUT	0	0	22,553	0	0	0
	TOTAL STREET IMPROVEMENTS	0	0	22,553	0	0	0
	TOTAL FUND EXPENDITURES	0	0	22,553	0	0	0

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>INTERGOVERNMENTAL</u>							
226-000-43051	ODOT FUND EXCHANGE	500,000	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	500,000	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
226-000-45002	INTEREST EARNED	16,817	2,000	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	16,817	2,000	0	0	0	0
<u>TRANSFERS IN</u>							
226-000-46027	TRANSFER FROM STREET MAINT FN	95,373	0	0	0	0	0
226-000-46032	TRANSFER FROM SEWER REIMB SD	12,741	0	0	0	0	0
	TOTAL TRANSFERS IN	108,114	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
226-000-49090	BEGINNING FUND BALANCE	2,597,509	484,319	96,438	0	0	0
	TOTAL BEGINNING FUND BALANCE	2,597,509	484,319	96,438	0	0	0
	TOTAL FUND REVENUE	3,222,440	486,319	96,438	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
226-226-85010	DESIGN SERVICES	27,573	0	0	0	0	0
226-226-85020	CONSTRUCTION COSTS	2,710,547	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	2,738,121	0	0	0	0	0
<u>TRANSFERS OUT:</u>							
226-226-95028	TRANSFER TO STORMWATER FEE FN	0	207,516	46,159	0	0	0
226-226-95340	TRANSFER TO WATER CIP FUND	0	182,365	50,279	0	0	0
	TOTAL TRANSFERS OUT	0	389,881	96,438	0	0	0
	TOTAL MCCLLAINE ST IMPROVEMENT	2,738,121	389,881	96,438	0	0	0
	TOTAL FUND EXPENDITURES	2,738,121	389,881	96,438	0	0	0

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>JAMES ST IMPROVEMENT PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
229-000-45002	INTEREST EARNED	0	0	500	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	0	500	0	0	0
<u>TRANSFERS IN</u>							
229-000-46027	TRANSFER FROM STREET MNT FEE	0	0	50,000	0	0	0
229-000-46030	TRANSFER FROM SEWER FUND	0	0	51,400	0	0	0
229-000-46031	TRANSFER FROM SEWER IMP SDC	0	0	205,600	0	0	0
	TOTAL TRANSFERS IN	0	0	307,000	0	0	0
	TOTAL FUND REVENUE	0	0	307,500	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2023-2024

		2020-2021 FISCAL ACTUAL	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL BUDGET	2023-2024 CITY MNGR PROPOSED	2023-2024 BDGT COMM APPROVED	2023-2024 COUNCIL ADOPTED
<u>JAMES ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
229-229-85020	CONSTRUCTION COSTS	0	0	307,500	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	307,500	0	0	0
	TOTAL DEPARTMENT 229	0	0	307,500	0	0	0
	TOTAL FUND EXPENDITURES	0	0	307,500	0	0	0



OTHER BUDGET INFORMATION

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

To assessor of MARION County

FORM LB-50 2023-2024

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

Check here if this is an amended form.

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

<u>306 S Water</u> <small>Mailing Address of District</small>	<u>Silverton</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97381</u> <small>ZIP code</small>	<u>July 1, 2023</u> <small>Date</small>
<u>Kathleen Zaragoza</u> <small>Contact Person</small>	<u>Deputy City Manager/ Finance Director</u> <small>Title</small>	<u>503-874-2203</u> <small>Daytime Telephone</small>	kzaragoza@silverton.or.us <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits	
		Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	3.6678	
2.	Local option operating tax	275,000	
3.	Local option capital project tax	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4.	City of Portland Levy for pension and disability obligations	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		0
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		0
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)		0

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	3.6678
7.	Election date when your new district received voter approval for your permanent rate limit	
8.	Estimated permanent rate limit for newly merged/consolidated district	

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Pool Operating Levy	November 2022	2023	2027	275,000

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

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

**The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.



Marion County
OREGON

COUNTY CLERK
Bill Burgess
(503) 588-3579
bburgess@co.marion.or.us

ELECTIONS
(503) 588-5041
Fax: (503) 588-5383
elections@co.marion.or.us

LICENSING AND RECORDING
(503) 588-5226
Fax: (503) 373-4408
recording@co.marion.or.us

ADMINISTRATION
(503) 584-4785
Fax: (503) 373-4408

STATE OF OREGON }
 } SS.
COUNTY OF MARION }

CERTIFICATE

I, Bill Burgess, Marion County Clerk and Chief Election Official of Marion County, being first duly sworn, do depose and say:

THAT the attached abstracts are the true and final tallies from Marion County for the November 8, 2022, General Election.

IN WITNESS HERETO I do set my hand this 5th day of December, 2022.

Bill Burgess
Marion County Clerk

City of Silverton Cumulative Results

November 8, 2022 General Election
Ballot Tally

Run Time 1:19 PM
Run Date 12/05/2022

Marion County, Oregon

General Election Official Ballot

11/8/2022

Page 2

Official Results

Registered Voters
5320 of 7504 = 70.90%


Precincts Reporting
2 of 2 = 100.00%

24-473 - Five-Year Operating Levy for Swimming Pool Operations and Maintenance in Silverton - Vote for one

Precincts			Voters		
Counted	Total	Percent	Ballots	Registered	Percent
2	2	100.00%	5,320	7,504	70.90%

Choice	Party	Vote by Mail		Total	
YES		3,301	64.15%	3,301	64.15%
NO		1,845	35.85%	1,845	35.85%
Cast Votes:		5,146	100.00%	5,146	100.00%
Undervotes:		174		174	
Overvotes:		0		0	
Misc. write-in:		0		0	

*** End of report ***

I certify that the votes recorded on this abstract correctly summarize the tally of votes cast at the November 8, 2022, General Election.	
	December 5, 2022
Signature of County Clerk Bill Burgess	Date of Abstract

CITY OF SILVERTON
RESOLUTION
23-14

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SILVERTON
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 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
7. Sewer 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 26th day of June, 2023.



Mayor, City of Silverton
Jason Freilinger

ATTEST:



City Manager Pro Tem/Recorder, City of Silverton
Kathleen Zaragoza

CITY OF SILVERTON
RESOLUTION
23-15

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

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

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SILVERTON
RESOLVES AS FOLLOWS:**

Section 1: Pursuant to ORS 221.770, the City hereby elects to receive state shared revenue for Fiscal Year 2023-2024.

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

Passed by the City Council and approved by the Mayor this 26th day of June, 2023.



Mayor, City of Silverton
Jason Freilinger

ATTEST:



City Manager Pro Tem/Recorder, City of Silverton
Kathleen Zaragoza

I certify that a public hearing before the Budget Committee was held on April 20, 2023, and a public hearing before the City Council was held on June 26, 2023, giving citizens an opportunity to comment on the proposed uses of state shared revenues.



Kathleen Zaragoza, City Manager Pro Tem

CITY OF SILVERTON
RESOLUTION
23-16

A RESOLUTION OF THE SILVERTON CITY COUNCIL ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING THE AD VALOREM PROPERTY TAXES TO BE CERTIFIED TO THE COUNTY ASSESSOR

WHEREAS, April 27, 2023, the City of Silverton Budget Committee, after appropriate deliberation and public hearing held on April 20, 2023, approved the budget for fiscal year 2023-2024; and

WHEREAS, in accordance with Oregon Budget Law, the City seeks to adopt a budget and appropriate City expenditures for fiscal year 2023-2024; and

WHEREAS, the City seeks to declare the ad valorem property taxes for fiscal year 2023-2024 to the Marion County Tax Assessor.

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

Section 1: The City Council of the City of Silverton hereby adopts the budget for fiscal year 2023-2024 (July 1, 2023 through June 30, 2024) in the total of \$74,883,229, on file at City Hall after July 1, 2023.

Section 2: The City Council hereby declares and certifies to the Marion County Tax Assessor the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the tax district of the City of Silverton for fiscal year 2023-2024:

In the amount of \$ 3.6678 per \$ 1,000 of assessed value for permanent tax rate;
In the amount of \$275,000 for local option tax; and

Section 3: The City Council hereby resolves that the taxes imposed be hereby categorized for the purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Tax Rate \$3.6678/ \$ 1,000
Local Option Tax \$275,000

Section 4: The City Council makes the following appropriations in the amounts stated for fiscal year 2023-2024 and for the following purposes by Fund:

GENERAL FUND

Non-Departmental/ non-program	
Materials & Services	\$ 712,196
Transfers	845,860
Contingency	2,041,582
City Council	76,450
City Management	533,291
Finance	734,434
Police	3,512,755
Community Enforcement	120,141
Community Development	357,630
Facilities Maintenance	389,878
Parks & Recreation	273,037
Computer Services	179,200
Appropriation Total	9,776,454
Reserve-Future Expenditures*	1,621,737
Fund Total	\$11,398,191

BUILDING OPERATIONS FUND

Inspection Services	\$ 425,983
Transfers	114,440
Contingency	110,542
Appropriation Total	650,965
Reserve-Future Expenditures*	158,694
Fund Total	\$ 809,659

TRANSPORTATION FUND

Trolley Services	\$ 235,323
Transfers	5,828
Contingency	66,977
Appropriation Total	\$ 308,128

POOL OPERATIONS LEVY FUND

Materials & Services	\$ 356,700
Contingency	173,238
Appropriation Total	529,938
Reserve-Future Expenditures*	624,982
Fund Total	\$ 1,154,920

TRANSIENT TAX FUND

Materials & Services	\$ 392,652
Transfers	142,683
Contingency	152,456
Appropriation Total	\$ 687,791

STREET FUND

Administration	\$ 114,650
Maintenance	393,135
Transfers	941,519
Contingency	267,053
Appropriation Total	1,716,357
Reserve-Future Expenditures*	187,487
Fund Total	\$ 1,903,844

STREET IMPROVEMENT SDC FUND

Street Improvements	\$ 2,383,126
Reserve-Future Expenditures*	25,874
Fund Total	\$ 2,409,000

STREET REIMBURSEMENT SDC FUND

Street Improvements	\$ 629,065
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STORM WATER IMPROVEMENT SDC FUND

Storm Water Improvements	\$ 281,162
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STORM WATER REIMBURSEMENT SDC FUND

Storm Water Improvements	\$ 188,466
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STREET MAINTENANCE FEE FUND

Street Improvements	\$2,135,514
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STORMWATER FEE FUND

Storm Water Improvements	\$1,984,288
Transfers	610,861
Appropriation Total	\$2,595,149

BUILDING CAPITAL IMP RESERVE FUND

Capital Outlay	\$ 197,448
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GENERAL OPERATING RESERVE FUND

Materials & Services	\$1,810,557
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PARKS FEE FUND

Parks & Recreation	\$ 144,262
Contingency	51,459
Appropriation Total	\$ 195,721
Reserve-Future Expenditures*	147,342
Fund Total	\$ 343,063

PARKS & REC IMPROVEMENT SDC FUND

Parks Improvements	\$2,608,746
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ASSESSMENT FUND
 Materials & Services \$ 15,000
 Contingency 266,950
 Appropriation Total \$ 281,950

CDBG HOUSING REHAB FUND
 Materials & Services \$ 535,000
 Contingency 149,952
 Appropriation Total \$ 684,952

SEWER FUND
 Administration \$ 400,769
 Operations 1,965,829
 Maintenance 429,395
 Debt Service 772,881
 Transfers 1,473,253
 Contingency 948,975
 Appropriation Total 5,991,102
 Reserve-Future Expenditures* 1,889,530
 Fund Total \$7,880,632

SEWER IMPROVEMENT SDC FUND
 Sewer Improvements \$ 1,891,526

SEWER REIMBURSEMENT SDC FUND
 Sewer Improvements \$ 2,453,730

SEWER DEBT RESERVE FUND
 Transfers \$ 859,661

WATER FUND
 Administration \$ 937,602
 Operations 611,209
 Maintenance 592,835
 Transfers 2,768,317
 Contingency 884,858
 Appropriation Total 5,749,821
 Reserve-Future Expenditures* 982,577
 Fund Total \$ 6,777,398

WATER IMPROVEMENT SDC FUND
 Water Improvements \$ 222,705
 Transfers 368,428
 Appropriation Total \$ 591,133

WATER REIMBURSEMENT SDC FUND
 Water Improvements \$ 664,248

DEBT SERVICE FUND
 Debt Service \$ 836,135
 Reserve-Debt Service* 79,491
 Fund Total \$ 915,626

WWTP DIGESTER PROJECT FUND
 Sewer Improvements \$1,730,000

CIVIC BUILDING PROJECT FUND
 Building Improvements \$ 5,917,422

SECOND ST IMPROVEMENT FUND
 Street Improvements \$ 2,496,863

DOWNTOWN IMPROVEMENT FUND
 Downtown Improvements \$ 300,000

STREET CAPITAL PROJECT FUND
 Street Improvements \$ 752,724
 Transfers 229,555
 Appropriation Total \$ 982,279

SEWER CAPITAL PROJECT FUND
 Sewer Improvements \$ 2,873,718
 Transfers 917,000
 Appropriation Total \$3,790,718

WATER CAPITAL PROJECT FUND
 Water Improvements \$ 3,740,897

FLEET REPLACEMENT FUND
 Reserve-Future Expenditures* \$ 2,000,564

MAJOR EQUIP REPLACEMENT FUND
 Capital Outlay \$ 131,095
 Reserve-Future Expenditures* 1,297,766
 Fund Total \$ 1,428,861

EXTENDED LEAVE FUND
 Transfers \$ 34,066

Section 5: The City Council hereby directs the City to certify to the 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, 2023.

Section 6: 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 26th day of June, 2023.



Mayor, City of Silverton
Jason Freiling

ATTEST:



City Manager Pro Tem/Recorder, City of Silverton
Kathleen Zaragoza

*Included for informational purposes only

CITY OF SILVERTON
RESOLUTION
23-17

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 the workers' compensation payroll schedule, and verified at audit:

1. Public Safety Volunteers

An assumed monthly wage of \$800 will be used for applicable public safety volunteers in the following volunteer positions:

Police reserve

2. Applicable volunteer boards, commissions and councils for the performance of administrative duties.

All applicable non-public safety volunteers, volunteer boards, commissions and councils listed below will track their hours and City staff will report those hours using Oregon's minimum wage rate in effect January 1st of the calendar year in which the policy is effective:

- a. City Council
- b. Planning Commission
- c. Budget Committee

3. Non-public safety volunteers

All applicable non-public safety volunteers listed below will track their hours and City staff will report those hours using Oregon's minimum wage rate in effect January 1st of the calendar year in which the policy is effective:

- Parks and recreation
- Other

4. Other volunteers

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

- a. The City of Silverton provides at least two weeks' advance written notice to the workers' compensation carrier underwriting department requesting the coverage.
- b. The workers' compensation carrier approves the coverage and date of coverage.
- c. The workers' compensation carrier 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 OF SILVERTON, AS FOLLOWS:

Section 1: Workers' Compensation coverage is provided as indicated above.

Section 2: That this resolution is and shall be effective July 1, 2023 through June 30, 2024.

Resolution adopted by the City Council of the City of Silverton, this 26th day of June, 2023.



Mayor, City of Silverton
Jason Freilinger

ATTEST



City Manager Pro Tem/Recorder, City of Silverton
Kathleen Zaragoza

CITY OF SILVERTON

DEBT ANALYSIS

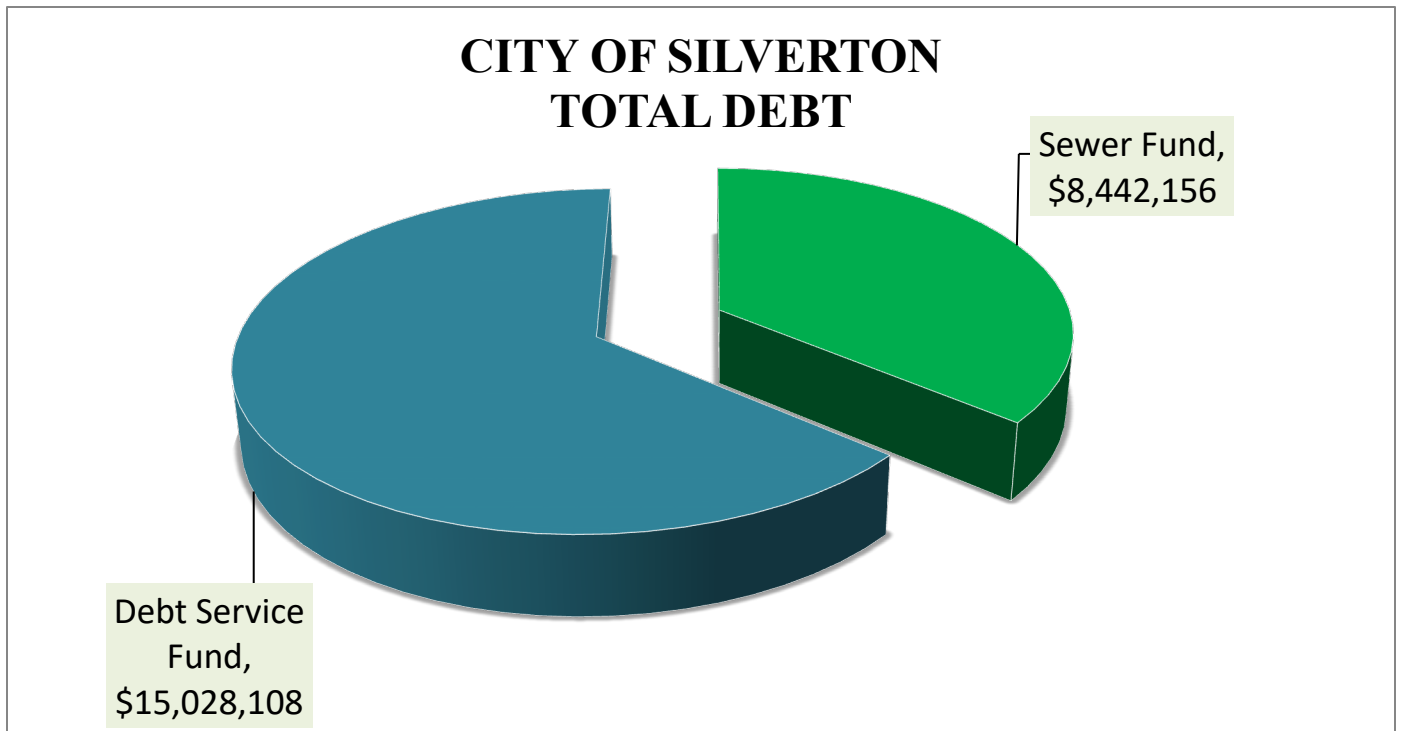
As of June 30, 2023

The City of Silverton has several types of debt it is currently required to account for and to budget repayments for. This includes general debt and loans. The following chart shows the breakdown of principal owed by the fund responsible to repay the debt.

The Debt Service Fund shoulders the largest debt burden with over 64 percent of the total debt load. The Debt Service Fund accounts for the PERS Pension Obligation Bonds and the Civic Building Loan. For the PERS Bonds all operating funds transfer resources to pay their share based on budgeted personnel costs. In 2010, the City called one series of the PERS Bond, the 2024-2025 bond, for \$220,000. This saved the City \$209,975 in interest. None of the remaining principal bonds can be called. This fund also includes a \$10,000,000 loan for the construction of the new Civic Center Building.

The Sewer Fund has one outstanding debt. The debt refinanced two previously owed debts and kept the maturity for each of those debts and includes a Series 2022A for the sewer refinancing note and Series 2022B for the LOCAP refunding note.

	Principal	Total	% of Total
Sewer Fund	\$6,922,110	\$8,442,156	36%
Debt Service Fund	\$10,592,677	\$15,028,108	64%
	\$17,514,787	\$23,470,264	



City of Silverton
Adopted Financial Policies as of June 2019

Introduction:

The City of Silverton has formally adopted financial policies on two recent occasions. On December 4, 2017, the City of Silverton City Council adopted Resolution 17-39, A Resolution Establishing a Fund Balance Reserves Policy, and also adopted Resolution 17-40, A Resolution Establishing and Adopting the Capitalization Value, a Depreciation Method and Estimated Useful Lives of Fixed Assets.

In the spring of 2019, the City of Silverton found it desirable to review and adopt additional financial management policies to formalize current practices and guide operations to meet current and future service needs and goals. The City Council established and adopted the General Financial Management Policies on June 17, 2019.

Policies are included in full below the summary chart.

1. Purpose and Objectives	<i>General Financial Management Policies adopted June 17, 2019 by Resolution 19-29</i>
2. Policy for Management of Fiscal Policy	
3. Financial Planning Policy	
4. Accounting and Financial Reporting Policy	
5. Revenue Policy	
6. Expenditure Policy	
7. Budgeting Policy	
8. Investments Policy	
9. Debt Management Policy	
10. Capital Improvement Planning Policy	
11. Fund Balance Reserves Policy	<i>Adopted December 4, 2017 by Resolution 17-39</i>
12. Fixed Asset Capitalization Policy	<i>Adopted December 4, 2017 by Resolution 17-40</i>

1. Purpose and Objectives (adopted June 17, 2019 by Resolution 19-29)

1. Purpose

The General Financial Management Policies are the tools used to ensure that the City is financially able to meet its current and future service needs. The individual fiscal policies contained herein set a basis for both the financial planning, reporting and internal financial management of the City.

Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet immediate and long-term needs. These policies safeguard the fiscal stability required to achieve the City's objectives and ensure long-term financial health.

These policies are adopted by Council as the basic framework for overall financial management of the City, to guide day-to-day and long-range fiscal planning and decision making, and to achieve the following general financial goals.

General Financial Management Policies – City of Silverton

- a) Provide an adequate financial base to sustain a sufficient level of municipal services to maintain the social well-being and physical conditions of the City.
- b) Deliver cost effective and efficient services to citizens.
- c) Provide and maintain essential public facilities, utilities, and capital equipment.
- d) Provide the financial stability needed to navigate through economic downturns, adjust to changes in the service requirements of the community and respond to other changes as they affect the City's residents.
- e) Protect and enhance the City's credit rating so as to obtain the lowest cost of borrowing and also to assure taxpayers and the financial community that the City is well managed and financially sound.
- f) Adhere to the highest standards of financial management and reporting practices as set by the Government Finance Officers Association, the Governmental Accounting Standards Board and other professional standards.
- g) Fully comply with finance related legal mandates, laws and regulations including Oregon Revised Statutes and Oregon Budget Law.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting, financial planning and forecasting, investment and asset management, debt management, accounting and financial reporting, reserves and internal controls. These policies shall be reviewed each year as part of the annual budget preparation process.

2. Objectives

- a) To guide the City Council and management policy decisions that have significant fiscal impact.
- b) To employ balanced revenue policies that provides adequate funding for services and service levels.
- c) To maintain appropriate financial capacity for present and future needs.
- d) To maintain sufficient reserves so as to maintain service levels during periods of economic downturn.
- e) To promote sound financial management by providing accurate and timely information on the City's financial condition.
- f) To ensure the legal use of financial resources through an effective system of internal controls.
- g) To protect the City's credit rating and provide for adequate resources to meet the provisions of the City's debt obligations on all municipal debt.
- h) To promote cooperation and coordination with other governments and the private sector in financing and delivery of services.

2.Management of Fiscal Policy (adopted June 17, 2019 by Resolution 19-29):

1. Fiscal policies shall be reviewed by the City Council and adopted by resolution.
2. The City Manager shall oversee fiscal policies and monitor compliance.
3. Should the City Manager discover a material deviation from a policy, the City Manager shall inform the City Council in writing in a timely manner.
4. The City Manager’s annual budget message shall identify (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year’s budget.

3.Financial Planning Policy (adopted June 17, 2019 by Resolution 19-29):

1. The City will prepare a long-range financial plan to promote responsible planning for the use of its resources. This plan will project revenues, expenditures, and reserve balances for the next five years. The analysis will incorporate the City’s Capital Improvement Plan.
2. Long term projections of revenues and expenditures will be based on an objective analytical process, conservative, and based on the best practices.
3. The long-range financial plan shall be updated annually by the City’s Finance Director.

4.Accounting and Financial Reporting Policy (adopted June 17, 2019 by Resolution 19-29):

1. The City shall establish maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles (GAAP) and standards promulgated by the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB).
2. Pursuant to state law, the City shall have an annual audit performed by an independent public accounting firm licensed to practice as Municipal Auditors in the State of Oregon. The audit firm shall also provide a Single Audit of Federal and State grants, when necessary. The firm will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary. The Finance Director will responsible for establishing a process to ensure timely resolution of audit recommendations, if any.
3. The City will use a system of internal controls and procedures to maintain a reasonable assurance of safeguarding of assets and compliance with laws and

regulations. Staff duties will be assigned to maximize a system of financial checks and balances.

4. The use of the term “Fund Balance” is limited to governmental funds where it is used to describe the difference between fund assets and fund liabilities. Governmental Funds can report up to five different components of fund balance (non-spendable, restricted, committed, assigned and unassigned) designed to indicate constraints on how resources can be spent and the source of the constraint. The Finance Director shall be responsible to classify the governmental-type fund balances to comply with GASB Statement No. 54 as follows:
 - a. Non-spendable: Non-spendable is defined as fund balance amounts which cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Examples of “not in a spendable form” include inventories or prepaid expenses.
 - b. Restricted: Restricted is defined as constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Examples include revenue sources from federal grants with a specific purpose, donations from citizens with specific instructions, or State Gas Tax revenue to be used for roads.
 - c. Committed: Committed is defined as constraints which have been imposed by formal action of the government’s highest level of decision-making authority (i.e. the City Council). An example is the Building Capital Improvement Reserve.
 - d. Assigned: Assigned is defined as fund balance which a delegate (i.e. Finance Director) of the City has been given authority to apply less formal constraints than those listed above. An example would be the Finance Director setting aside fund balance for the General Operating Reserve that is otherwise available for general use.
 - e. Unassigned: Unassigned is defined as the residual classification for the General Fund without constraint. This is only applicable to the General Fund (unless another governmental fund has a deficit fund balance). An example of a revenue source which could result in an unassigned fund balance is property taxes available for general purpose use.
5. Monthly financial reports will be available to the City Council, the City Manager, and Department Heads. The reports will include revenues and expenditures actual to date with comparison to the budget. These reports will be available within thirty working days of the end of each month.

5.Revenue Policy (adopted June 17, 2019 by Resolution 19-29):

1. The City will pursue a balanced mix of revenue sources.
2. The City will comply each year with requirements to receive State Shared Revenues.
3. Charges for utility services shall be sufficient to finance all operating, capital outlay, and debt service expenses including operating contingency and reserve requirements. Rates will be adjusted as needed to account for major changes in consumption, capital improvements and cost increases.
4. Charges for City services shall be established at a level sufficient to cover the full cost for those services to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation.
5. The City will maintain a current list of fees and revise the fees as necessary with City Council approval.
6. The City will attempt to collect on delinquent accounts and will use legal means necessary to recoup these charges and fees.
7. System development charges will be established to pay for new capacity in infrastructure systems such as street, sewer, water, parks and stormwater facilities.
8. One-time revenues shall be clearly identified in the budget.
9. Significant one-time revenues will be used only for one-time expenditures, not for ongoing programs and services.

6.Expenditures Policy (adopted June 17, 2019 by Resolution 19-29):

1. Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each Department Head will be responsible for the administration of their department/program budget(s). This includes accomplishing the goals and objectives incorporated into the budget and monitoring each department/division budget for compliance with spending limitations.
2. The Department Director and Finance Director are responsible for the oversight of all expenditures to ensure that all approved expenditures are within appropriation authority.

General Financial Management Policies – City of Silverton

3. Purchasing shall comply with the most recent version of the City’s Purchasing Policies.
4. The City Manager may control budgetary expenditures at the appropriation level. Any increase in a budget appropriation level requires City Council approval.
5. All expenditure invoices must be reviewed and approved by the City Manager or the appropriate Department Head before being paid.
6. Accounting and budget information is available to authorized staff. Monthly actual-to-budget reports will be prepared and made available to appropriate staff and available on the City’s website.

7. Budgeting Policy (adopted June 17, 2019 by Resolution 19-29):

1. The City will prepare the annual budget in accordance with Oregon local budget law.
2. The budget process will be coordinated so that major policy issues, Council Goals and department goals and objectives are identified and incorporated into the budget.
3. The Finance Director will prepare a Budget Calendar for adoption by the City Council which details key dates and elements in the budget process.
4. A Budget Committee will be appointed in conformance with the City Charter and state statutes. The Budget Committee’s purpose is to review the Budget Officer’s proposed budget and recommend a budget and tax levy for the City Council to adopt.
5. The City will allocate direct and administrative costs to each fund based upon the cost of providing those services.
6. The City Council will adopt the budget appropriation authority at the program, department, or fund level as a total dollar amount.
7. Long-term debt shall not be used to finance operations and shall be used only for acquisition of capital facilities, infrastructure improvements or specialized equipment.
8. The City will endeavor to enhance the budget document and process each year to provide greater information and accessibility for the public and the City.
9. The City will take immediate corrective action if at any time during the fiscal year financial monitoring indicates that an operating fund’s anticipated expenditures

General Financial Management Policies – City of Silverton

are expected to exceed its anticipated revenues or potential to exceed the adopted appropriation authority.

8. Investments Policy (adopted June 17, 2019 by Resolution 19-29):

1. City funds shall be invested to provide safety of principal and sufficient level to meet cash flow needs.
2. All idle cash shall be invested in the Local Government Investment Pool or the approved Money Market Account.

9. Debt Management Policy (adopted June 17, 2019 by Resolution 19-29):

1. The City will comply with all statutory debt limitations imposed by the Oregon Revised Statutes, the City Charter and any additional resolutions adopted by City Council.
2. Capital projects, financed through the issuance of bonds or other notes, will be financed for a period not to exceed the useful life of the project.
3. The City will not use long-term debt to finance current operations, to balance the budget, or to fund projects that can be funded from current resources.
4. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease-purchase agreements.
5. The City will maintain its bond rating at the highest level that is fiscally prudent.

10. Capital Improvement Planning (adopted June 17, 2019 by Resolution 19-29):

1. The City will prepare, at a minimum, a five year Capital Improvement Plan (CIP) encompassing all City facilities annually with the budget. The CIP will be composed of projects identified in the City's adopted Master Plans (e.g. parks, sewer, stormwater, transportation, water.) The CIP will be incorporated into the City's budget and long range financial planning processes.
2. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future operating maintenance and replacement costs. The City recognizes that deferred maintenance increases future capital costs, thus placing a burden on future residents. Therefore, the budget will provide for adequate maintenance and the orderly replacement of capital plant and equipment from current revenues when possible.
3. The City will determine the least costly funding method for its capital projects and will obtain grants, contributions and low cost state or federal loans whenever possible.

4. The City will establish capital equipment reserves to provide for funding of vehicles and equipment.
5. The City will consider the use of debt financing for capital projects under the following circumstances:
 - a. When the project’s useful life will exceed the terms of the financing.
 - b. When resources are deemed sufficient and reliable to service the long-term debt.
 - c. When market conditions present favorable interest rates for City financing.
 - d. When the issuance of debt will not adversely affect the City’s credit rating, coverage ratios or City Charter limitations.
6. Special funds dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

Fund Reserves Balance and Contingency Policy (adopted December 4, 2017 by Resolution 17-39):

Purpose

The City of Silverton is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and full disclosure. The purpose of the financial policy is to enable the City to achieve and maintain a long-term stable and positive financial condition. Policies should be adopted by the City Council to set the basic framework for the overall financial management of the City, and guide day to day, budgeting, and long-range planning and decision making. Policies should also strive to maintain levels of service as well as provide for necessary capital improvements.

Goals

To establish a fund balance reserves and contingency policy that provides a stable financial base for the City in accordance with sound financial management principals. The City shall set aside reserves and contingency within its fund balances adequate to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures and estimated funds necessary for continued operations for the next fiscal year.

When determining the amount to have as either a contingency or a reserve, the method may vary from fund to fund. Best practices recommend no less than two months of regular fund operating expenditures be used to determine a reserve balance so funds are available for the next fiscal year and to reduce the risk related to a revenue shortfall. The contingency should be an amount sufficient to cover unanticipated expenditures that arise throughout the fiscal year.

Reserves and contingency should be sufficient in each fund for the City to have the ability to:

1. Mitigate short-term volatility in revenue.

2. Absorb unanticipated operating needs that arise during the fiscal year but were not anticipated during the budget process.
3. Sustain City services in the event of an emergency.
4. Meet operating cash flow requirements before the collection of property taxes, grant proceeds, utility billing revenues and other operating revenues.
5. Meet major facility and equipment repair and replacement needs.
6. Meet future capital project requirements so as to minimize future debt obligations and additional burden on future citizens.

Fund Balance Reserves and Contingency Requirements

The City shall maintain adequate working capital reserves and a contingency in all operating funds.

1. The General Fund shall maintain sufficient fund balance reserves to allow the City to adequately fund operations in the next fiscal year until property taxes are received in November of each year, without borrowing. Contingency should be sufficient to cover unanticipated expenditures that may occur during the fiscal year. In no event should the contingency be less than 15% of the total fund.
2. The City's enterprise funds which are primarily supported by user fees shall maintain at a minimum sufficient fund balance reserves to adequately fund operations for ninety days. A reserve balance should also include any debt service requirement. The contingency should be adequate to cover emergency repairs and other types of unforeseen expenditures. In no event should the contingency be less than 15% of the total fund.
3. The City's debt service funds shall maintain sufficient fund balance reserves to pay required annual debt service without borrowing and fund any required debt service reserve requirement, as stipulated within debt service documents.
4. The City's other operating funds shall maintain sufficient fund balance reserves to adequately fund operations for ninety days. The contingency should be adequate to cover emergency repairs and other types of unforeseen expenditures. In no event should the contingency be less than 15% of the total fund.
5. In the event that fund balance reserves fall below the levels described in this section a plan shall be developed to restore the reserves in an acceptable manner under the circumstances.

Fixed Asset Capitalization Policy (adopted December 4, 2017 by Resolution 17-40):

Purpose

The purpose of this policy is to establish standard procedures for capitalizing fixed assets to facilitate the identification, reporting and safeguarding of City assets in compliance with generally accepted financial reporting requirements.

Asset Value

Capital assets are valued at their historical cost. In the absence of historical cost information, the asset's estimated historical cost will be assigned and used. Contributed capital is reported at fair market value or the value on the date the asset is contributed.

The cost of a capital asset includes the following:

General Financial Management Policies – City of Silverton

1. Historical cost of the asset
2. Ancillary charges necessary to place the asset in its intended location (i.e. freight charges)
3. Ancillary charges necessary to place the asset in its intended condition for use (i.e. installation and site preparation charges)
4. Capitalized interest
5. Any subsequent improvements that meet the qualifications listed below.

Capitalization Threshold

The City will capitalize all individual assets which meet or exceed \$5,000 and has an estimated useful life of one year or more.

Grouped or Networked Assets

Individual assets that cost less than the capitalization threshold, but that operates as part of a combined system will be capitalized in the aggregate, using the group method if the estimated average useful life of the individual asset is one year or more and the value of the item meets the capital value for budgeting as set by the City Manager. A combined system is determined to be where individual components may be below the capitalization threshold but are interdependent and the overriding value to the City is on the entire system and not the individual assets. Examples include: Street lights, sidewalks, special equipment that are necessary to function as a whole, etc.

Depreciation Method

Capitalized assets are depreciated using the straight line method for the Annual Financial Report. The City maintains a depreciation schedule for the General Fund and the Enterprise Funds.

Estimated Useful Lives

The following guidelines are used in setting useful lives for asset reporting:

- Building and Building Improvements 50 years
- Equipment 10 years
- Small Vehicles (less than one-ton rating) 5-10 years
- Large Vehicles (equal to or greater than one-ton rating) 10-20 years
- Rolling Stock (all equipment not classified as a vehicle) 10-20 years
- Furniture and Office Equipment 5-10 years
- Street Improvements:
 - New Construction – Road Base 60 years
 - New Construction – Surface, min vertical depth 4” 35 years
 - New Construction – Curb, Gutter, Sidewalk 60 years
 - New Construction – Street Lights 60 years
- Overlay of existing improvement, minimum vertical depth 2” 15 years
- Utility Infrastructure (water, sewer, storm drain) 25-60 years
- Land Improvements 10-25 years

Improvements vs. Maintenance Costs

With respect to asset improvements, costs at or over the capitalization threshold should be capitalized if:

General Financial Management Policies – City of Silverton

- The estimated useful life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%

Improvements that do not meet these criteria should be expensed as repair and maintenance.

Assets below Capitalization Policy

The City shall report assets which do not meet the capitalization threshold on an inventory list to maintain adequate control and safeguard City property. Periodic audits will be performed to verify that items listed on the inventory report are still located on City property and available for City use. Examples include: small tools, small equipment, office equipment, public works supplies, etc. An annual inventory shall be completed each year.

GLOSSARY

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Accrual basis. Method of accounting recognizing transactions when they occur without regard to cash flow timing [ORS 294.311(1)].

Adopted budget. Financial plan that is the basis for appropriations. Adopted by the governing body (ORS 294.456).

Ad valorem tax. A property tax computed as a percentage of the value of taxable property See "Assessed Value".

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

Approved budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.428).

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

Assessment date. The date on which the real market value of property is set-January 1.

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

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

Balanced budget. A budget in which the resources equal the requirements in every fund.

Billing Rate. A district's tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

Budget. Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

Budget Committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district (ORS 294.414).

Budget Message. Written explanation of a local government's budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body (ORS 294.403).

Budget Officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital expenditure. For budgetary purposes \$1,000 is used for capital and per Resolution \$5,000 is used for depreciation.

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Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.388(4)]

Capital projects fund. A fund used to account for resources, such as bond sale proceeds and expenditures to be used for major capital item purchase or construction [OAR 150-294.0420(2)(c)].

Category of limitation. The three categories of taxes on property for the purpose of the constitutional limits- education, general government, excluded from limitation (ORS 310.150).

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

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

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, OR Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.0420(2)(d)].

Division of tax. Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, also known as tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. (*Any March or September election*)

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(13)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.0420(f)].

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

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Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance [ORS 294.311(16)].

Fiscal year. A 12-month period to which the annual operating budget applies. The Fiscal Year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The excess of the assets of a fund over its liabilities and reserves [ORS 294.311(18)].

Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1)-(A)].

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.0420(2)(a)].

General government category. The limitation category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

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

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(21)].

Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.468).

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis (ORS 294.343).

Levy. (v) To impose a property tax. (n) Amount of ad valorem tax certified by a local government for the support of government activities.

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

Local option tax. Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

Materials and Services. Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

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Maximum assessed value (MAV). The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction (OAR 308.146).

Measure 5. A constitutional tax rate limitation (Art. XI, section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of real market value. All other general governmental taxes are limited to \$10 per 1,000 for general government of real market value.

Measure 50. A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's maximum assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Net working capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

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

Operating rate. The rate determined by dividing the local government's tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division) [ORS 294.311(31)].

Personnel Services. Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

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

Property taxes. Ad valorem tax, another other "tax on property", or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

Proposed budget. Financial and operating plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

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Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; or hand delivery to each street address within the boundaries of the local government [ORS 294.311(35)].

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's length transaction as of the assessment date. For most properties, the value used to test the constitutional limits (ORS 308.205).

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.346; 280.050).

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts (ORS 294.361).

Special levy. A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.0420(2)(b)].

Supplemental budget. A revised financial plan prepared to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.471).

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

Tax on property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(18)].

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

Tax roll. The official listing of the amount of taxes imposed against each taxable property.

Tax year. The Fiscal Year from July 1 through June 30.

Unappropriated ending fund balance. Amount set aside in the budget to be used as cash as a cash carryover to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.398).