



Fiscal Year 2021-2022





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City of Silverton

Budget Committee

Fiscal Year 2021-2022

Mayor:

Kyle Palmer

Council Members:

Elvi Cuellar Sutton

Jason Freilinger

Jess Miller

Crystal Neideigh

Jim Sears

Dana Smith

Citizen Members:

Gregory Chase

Chris Childs

Aaron Koch

April Newton

Micole Olivas-Leyva

Ammon Saboe

Walker Yeates



City Manager : (Hired: 5/3/2021)

Ron Chandler

City Manager Pro Tem: (Term: 5/5/2021)

Bob Willoughby

Deputy City Manager/Finance Director:

Kathleen Zaragoza

Police Chief:

Jim Anglemier

Community Development Director:

Jason Gottgetreu

Public Works Director:

Petra Schuetz



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Silverton

Oregon

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United State and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Silverton, Oregon, for its annual budget for the fiscal year beginning July 1, 2020. 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 communications 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 are submitting it to GFOA to determine eligibility for another award.

CITY OF SILVERTON

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CITY OF SILVERTON, OREGON

2021-2022 Budget Calendar

- 01/11/2021 Worksheets and other information distributed to Department Heads.
- 02/18/2021 Last day to submit proposed budget worksheets and narratives to Finance.
- 02/22/2021 City Manager meetings with Department Heads begin.
- 03/22/2021 Notice of first budget meeting to paper.
- 04/07/2021 **Publish first notice** of first Budget Committee meeting. (Not less than 5 days before the meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing and the website for the second notice. (At least 10 days prior to hearing.)
- 04/07/2021 City Manager to complete budget message.
- 04/14/2021 **Post on website second notice** of first Budget Committee meeting. (Must be posted at least 10 days before the first budget meeting.)
- 04/16/2021 Deliver Preliminary Budgets to Budget Committee, and Department Heads.
- 04/22/2021 **First Budget Committee meeting** and State Revenue Sharing Budget Hearing. (Meetings will be held in Council Chambers starting at 6:00 pm) (Thursday)
- 04/29/2021 Second Budget Committee meeting. (Thursday)
- 05/04/2021 Third Budget Committee meeting. (Tuesday)
Additional Budget Committee meetings will be added if necessary.
- 05/24/2021 Send budget summaries and notice of City Council hearing to paper.
- 06/02/2021 **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.
- 06/21/2021 Budget Hearing before City Council for adoption of appropriations, tax rate, bonded debt levy and acceptance of State Revenue Sharing.
- 07/09/2021 Submit Notice of Property Tax Levy to County Assessor.



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 to send a copy to the Marion County Tax Assessor's Office along with the other required documents.

The budget calendar and graphic provide more information about the budget process.

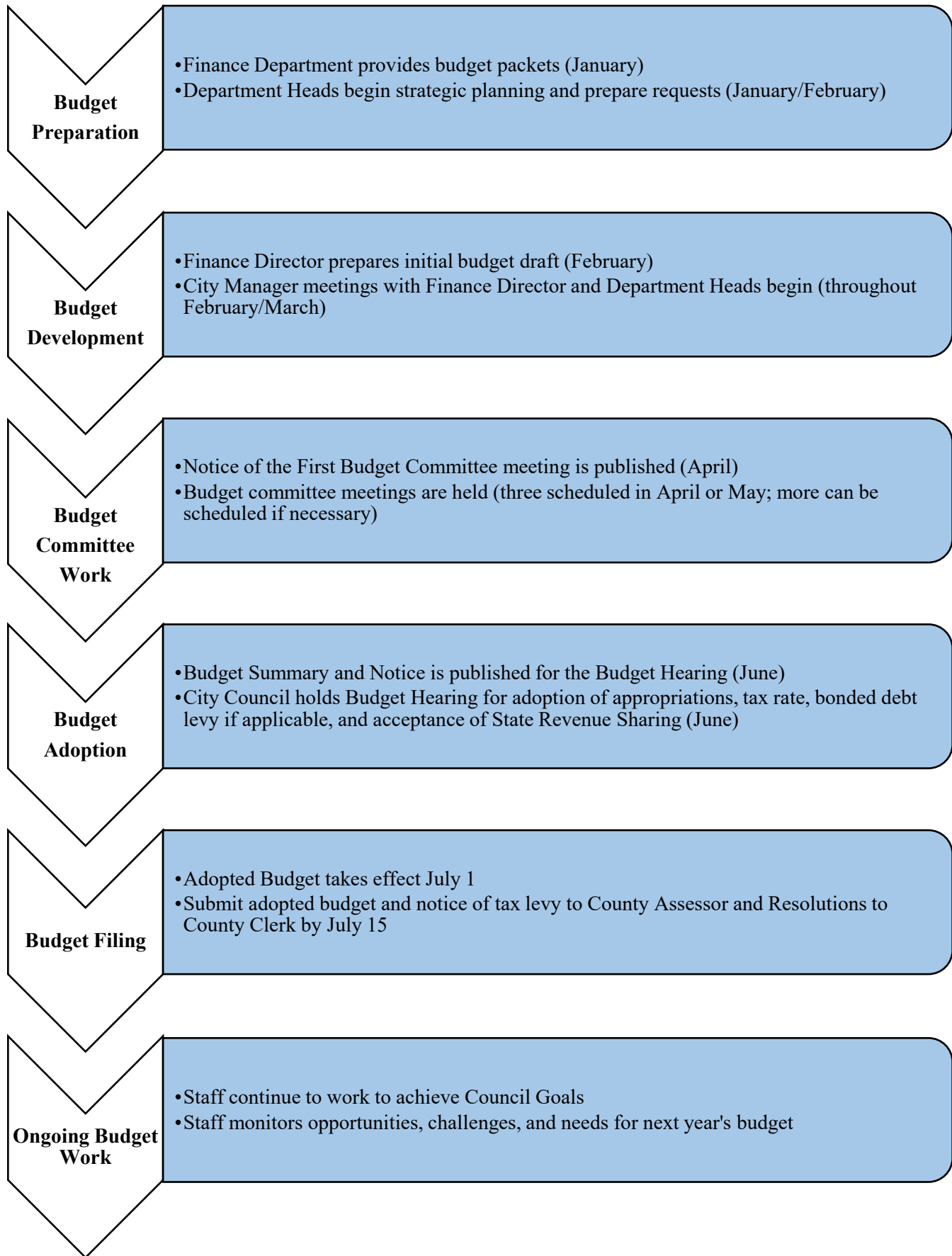
Changes after the Budget is Adopted

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 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 are always taking note of new methods or techniques for responding to Council Goals and other priorities. Staff apply that information in the development of the next year's budget.





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 Comprehensive Annual Financial Report (CAFR), 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 CAFR 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.

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 a Sewer Funds and a 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

Early History

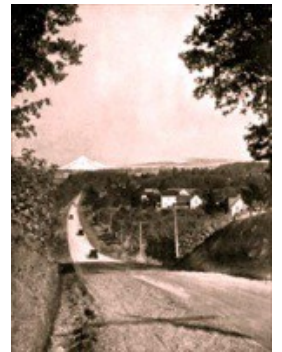
The first settlers arrived on the banks of Silver Creek in the 1800s following timber and water power. In 1846, James Smith and John Barger established a sawmill on the creek and a small settlement, Milford, began to grow. In 1854, Milford was abandoned and the businesses that had started there moved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



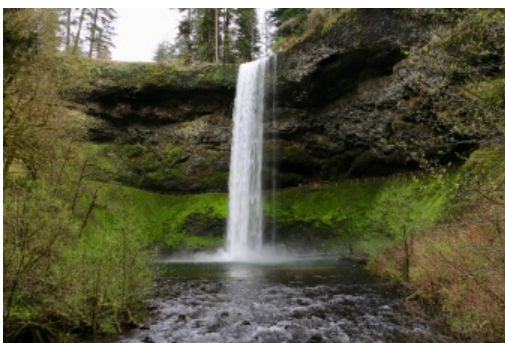
A short distance downstream from the Fischer Mill, the creek was dammed again to furnish power for a sash and door plant. Timber drove local industry, and the Silver Falls Timber Company was once the largest sawmill of its kind in the world. Metal piping was also part of the economy. To this day, metal



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.

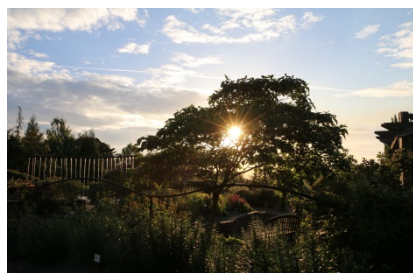
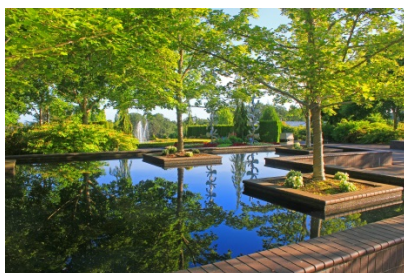


Silverton, Oregon's Garden City, is a growing community! Today Silverton features a historic downtown, hospital, a wide range of businesses, and access to nature including Silverton Reservoir and Silver Falls State Park just down the road.



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.



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.



Comparing Silverton and Marion County 2020-2021

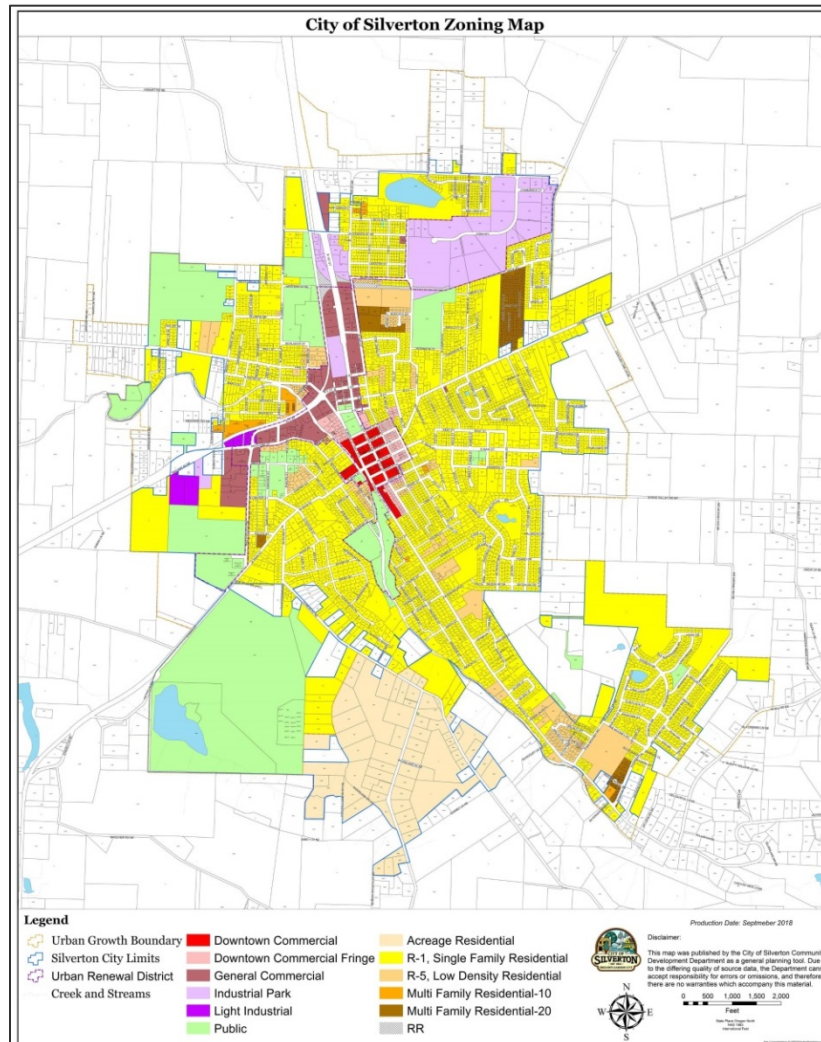
	Silverton	Marion County
Population April 1, 2010	9,222	315,335
Population change 2010-2019	14.9%	10.3%
Median value owner occupied housing (2015-2019)	\$296,400	\$247,100
High school graduate or higher (25+ years old, 2015-2019)	93.5%	85.2%
Bachelor's degree or higher (25+ years old, 2015-2019)	29.2%	23.5%
Language other than English spoken at home (5+ years old, 2015-2019)	14.0%	25.4%

Source: US Census QuickFacts (<https://www.census.gov/>)

Top 10 Taxpayers in Silverton 2020-2021

Total Measure 5 Taxable Value: 1,413,916,628		
Top 10 Taxpayers	M50 Assessed Value	Total Tax
Portland General Electric Co	17,979,000	300,653.81
Kumis LLC	10,816,171	180,873.43
Garden Resort LLC	8,514,974	143,664.80
Northwest Natural Gas Co	7,125,000	119,147.82
Diana Naturals Inc	6,984,240	116,840.51
Silverplace Apartment Homes LLC	6,219,530	104,675.30
Roth IGA Foodliner Inc	6,055,090	101,812.76
Forest River Manufacturing LLC	4,924,780	82,354.63
M Hashem Limited Partnership	4,419,460	74,379.99
Pacific Crest Apartments	4,259,720	71,691.50

Source: Marion County Assessor's Office
<https://www.co.marion.or.us/AO/Pages/datacenter.aspx>



CITY OF SILVERTON
2021-2022 CITY COUNCIL GOALS
Revised February 10, 2021



Mission Statement

To provide exceptional public service that ensures safety, maintains infrastructure, preserves our unique heritage, and protects natural resources while proactively pursuing emerging opportunities to enhance our quality of life.

Vision Statement – Vision for Silverton in 2035

We envision a Silverton that honors its history, traditions and heritage, embraces diversity, encouraging thoughtful change while celebrating our past, present and future. Our future Silverton is a connected community with broad citizen engagement, a clear vision for the future, and a detailed plan of action to achieve it. We envision a Silverton with a strong economy and viable, locally owned businesses, carefully balancing economic growth with our continued small-town livability, quality of life and affordability. Our Silverton is guided by a comprehensive plan for our future growth, with strong leadership, meaningful public involvement, informed decisions, and agreement on our community's key directions. We envision a Silverton that meets the basic needs of all of its residents, including quality jobs, affordable housing, accessible health care, and community safety. Education in our Silverton is a top priority for the entire community, providing our students with the best start in life, driving our community's progress, and shaping its future.

GOAL 1: Develop a 10-year Strategic Plan		
	Objective	Time Frame
1.1	Develop a 10-year Strategic Plan that encompasses the following elements: mission, vision, organizational values, significant issues and challenges facing the organization, goals and objectives, and actions and/or strategies. (Note: This goal is important to the City Council, but not time urgent. Council wants to minimize the cost of completion of the strategic plan.)	FY 2021-2022
GOAL 2: Identify new means and methods for public outreach, communication and participation		
	Objective	Time Frame
2.1	Update city website to make more searchable and user friendly and provide an increased social media presence including use of videos to educate the public on city services and processes. Explore hiring an additional staff person for greater social media outreach and public relations.	FY 2021-2022
2.2	Citizen Involvement Committee to evaluate: 1) the effectiveness of the implementation of the neighborhood association support; and 2) the SCYP class outcomes related to public outreach.	FY 2021-2022

GOAL 3: Maintain and improve infrastructure and facilities for current and future citizens in an efficient, sustainable, and resilient manner
(Note: “Efficient manner” includes correct construction sequencing)

	Objective	Time Frame
3.1	<p>Continue planning for and build new Police Station and City Hall within one year to include:</p> <ul style="list-style-type: none"> • Develop construction funding plan • Conduct facility needs assessment for civic center/city hall • Consider economy of scale by developing both facilities at the same time vs separate construction • Hire architectural firm to create conceptual ideas up to and including final full scale all-encompassing civic building with interconnection and design • Develop Master Plan (City Hall/Police Station/Park) • Enhance section on website to inform public of progress (to include photos and graphics) and solicit ideas for redevelopment 	FY 2021-2022
3.2	Implement the Transportation Master Plan.	FY 2021-2022
3.3	Revisit SDC methodology for transportation, water, waste water and storm water.	FY 2021-2022
3.4	Identify funding strategies, evaluate and implement the development of infrastructure (sidewalks, bike paths, street lights, stormwater, and speed calming devices) to facilitate infill, improve safety, and connectivity between developed areas generally, with priority to safe access to school corridors including N. James and Western Streets. This includes staff working with Marion County on a jurisdictional transfer. Acquire land in order to develop the city owned property below Anderson Drive which would establish a dedicated bike and pedestrian trail from west hill to Coolidge-McClaine Park and downtown.	FY 2021-2022
3.5	Complete Old Mill Park improvements.	FY 2021-2022
3.6	Reconstruct McClaine Street and evaluate re-engineering of the intersection of McClaine and Westfield/C Street.	FY 2021-2022
3.7	Improve streetscape and multi-modal connections to South Water Street. The City will continue the S. Water Street Sidewalk Project from Johna Lane (where the ODOT project ends) to Pioneer Drive.	FY 2021-2022

3.8	Evaluate recommended pool facility improvements, including a slope stability study of the adjacent stream bank.	FY 2021-2022
3.9	Improve pavement condition of Second Street from the railroad tracks to Jefferson Street.	FY 2021-2022
3.10	Use the Northside Addition as a focus area to create a model to assess overall improvements needed, create a cost analysis, provide funding options to move forward and use that model in other areas of Silverton.	FY 2021-2022
3.11	Evaluate and determine the future use of Pettit Property.	FY 2021-2022
3.12	Assist the URA in developing the scope of the redevelopment of the Westfield property, including possible use as affordable housing and/or assisted living.	FY 2021-2022
3.13	Develop the housing strategy implementation plan.	FY 2021-2022
3.14	Evaluate the structural condition of the Abiqua Dam and fish ladder and develop CIP for improvements (WTP).	FY 2021-2022
3.15	Apply for a feasibility grant in order to study the viability of an Aquifer Storage Recovery (ASR) with the City of Mt. Angel and move forward if the application is successful.	FY 2021-2022
GOAL 4: Implement policies and programs to maintain safety and quality of life		
	Objective	Time Frame
4.1	Further develop and implement strategies for affordable housing (including exploring public-private partnerships at Westfield). Greater collaboration between City Council and the Affordable Housing Task Force.	FY 2021-2022
4.2	Further develop and implement strategies for supporting homeless outreach in the community.	FY 2021-2022
4.3	Consider ordinance setting out smoke-free downtown area.	FY 2021-2022
4.4	Examine means and methods for increasing street trees in areas that lack them.	FY 2021-2022
4.5	Study ways with community partners and continue to implement sustainable energy program to lessen carbon footprint and achieve energy sustainability goals.	FY 2021-2022

4.6	In partnership with community organizations, state agencies, and the Urban Renewal Agency, evaluate ways to enhance beautification of city's gateways.	FY 2021-2022
4.7	Update parks master plan to include adding other park/recreational amenities.	FY 2021-2022
4.8	Update development code with long-term environmental impacts in mind.	FY 2021-2022
4.9	Explore the geographic expansion of transit service.	FY 2021-2022
4.10	Develop and adopt a Bike Master Plan.	FY 2021-2022
GOAL 5: Provide efficient and fiscally sound municipal services		
	Objective	Time Frame
5.1	Aggressively pursue funding opportunities for large scale water improvement projects (Silver Creek Raw Water Line, Water Treatment Plant upgrade and 2 MG West-side Reservoir).	FY 2021-2022
5.2	Develop funding plan and timeline for replacement of water treatment plant #1.	FY 2021-2022



CITY OF SILVERTON FINANCE DEPARTMENT

306 S. Water Street | Silverton, Oregon 97381

April 15, 2021

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

INTRODUCTION

This budget was prepared as we continue working through issues related to the COVID-19 Pandemic and an ice storm event. The ice storm event caused significant damage to trees, fencing; City owned buildings and required weeks to clean up debris so parks could be reopened. At the writing of this message City staff is continuing to address storm related cleanup and repairs. Some of the costs will be covered with insurance proceeds such as the costs to repair roofs, fences and damage to the City Shop building. COVID-19 has created many concerns regarding potential revenue losses and increased expenditures that will be ongoing as the City handles the new requirements set by state and federal guidelines. The other concern while preparing the budget being presented is the closing of Bruce Pac's Silverton location, which is a large industrial customer. Revenue projections have been adjusted to reflect the decrease in industrial related revenue for both the Water Fund and the Sewer Fund. Staff will continue to monitor the effects of these events so changes can be addressed as quickly as possible. The budget presented is for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The budget is prepared and organized by program and fund type. This document has been prepared to satisfy the legal requirements of the State of Oregon budget law, Local Government Accounting Standards, and the City of Silverton's reserve and contingency policies. The budget proposed for your approval is balanced and was prepared to provide the services citizens' desire and takes into consideration the goals established by City Council.

The City of Silverton is fortunate in this uncertain time to be financially stable and able to continue to have funding in place to complete the capital improvement projects for infrastructure and the Civic Building design services. The total proposed budget (all funds) for 2021-2022 fiscal year (FY) is **\$62,901,115**. This is a 3.28% decrease (\$2,135,765) over the FY 2020-2021 current adopted budget, and is primarily attributable to budgeted capital improvement projects, such as the McClaine Street improvement project that will be completed within FY 2020-2021.

The City continues to have a stable demand for new home construction for single residential homes. Staff has projected 40 new homes for the fiscal year ended 2022. Interest rates for home loans are currently still very low and will continue to create additional demands in the housing market for new homes.

City Council has updated the goals for FY 2021-2022, and they have been addressed within this proposed budget. Some of the goals will take more than one fiscal year to complete, such as the

Civic Building. Fees for services, system development charges and utility rates continue to be reviewed to assure resources are sufficient to cover the costs associated with providing the service and infrastructure.

The major operating funds continue to maintain strong contingency and reserve balances for FY 2021-2022. The City adopted reserve and contingency policy has been used to determine the amounts to budget for contingency and reserves. Having adequate reserves helps assure the City is able to provide services at the standard citizens have become accustomed to. They provide the City a funding source to weather the revenue losses that may take place and are unanticipated during this fiscal year. The contingency in each operating fund is for unforeseen circumstances that may take place within the budget year that need to be addressed and the reserve for future expenditures to assure adequate resources are available for at least three months of the next fiscal year. Staff will continue to pursue grant funding opportunities and all other financing mechanisms to offset the need to increase fees and costs to our residents.

This message highlights the activity and some of the major changes in each of the City's funds and service areas.

WORKFORCE/PERSONNEL SERVICES

The City of Silverton employees continue to be the most valuable resource the City has to provide the services our residents' desire and in the manner they deserve and expect. During the FY 2021-2022 the City expects only minor changes to staffing in the proposed budget.

The cost of personnel services includes manageable increases, including a 2.0% cost of living allowance beginning July 1, 2021 for all unrepresented staff. The Police have been budgeted a 2.5% increase based on the recently negotiated contract. Both unrepresented and Police have also been budgeted longevity pay for those employees who qualify. Public Works collective bargaining will be in the process of negotiating a new contract and when completed will require a resolution to be brought to City Council to change the proposed budget. We have also budgeted a 6% increase in the cost of medical insurance, dental and vision coverage. This will cover the actual cost increase and the potential changes that can be made to a plan during open enrollment or if there is a change due to a new hire or employee status.

The Public Employee Retirement System (PERS) rates reflect the cost set for the next two years. The rate increased by 22% for Tier I and II, by 37% for OPSRP general and 25% for OPSRP police. The City did participate in the EIF PERS funding to help reduce the PERS employers' costs in future years.

GENERAL FUND

The General Fund is an unrestricted fund that allocates property taxes, franchise fees, transfers, and other fees and revenues to fund services for police protection, parks maintenance, City Council expenses, administration, finance, planning, community services, legal services, information management services, and municipal court services. The total General Fund budget is **\$9,125,251**, which represents a decrease of 3.84% (\$364,380) under the FY 2020-2021 adopted budget. The City's fixed property tax rate is **\$3.6678 per each \$1,000** of assessed valuation. The proposed budget projects just over **\$3 million** in current year property tax receipts. This is a projected increase

of approximately 1.3% over the estimated taxes to be received for the current fiscal year. The increase in property taxes is partly due to the increase in new homes and commercial businesses which were placed on the tax roll by January 1, 2020 as well as the three percent property tax increase on the assessed value. The City continues to take a conservative approach for estimating property tax projections and has reduced the proposed revenues with the anticipation that there may be a loss due to Bruce Pac leaving the City.

The General Fund reserves have been increased in FY 2021-2022 to ensure the City has adequate resources available to pay for program expenditures that are paid primarily with property taxes. The City receives the majority of property tax revenues in December as most property owners pay their taxes by November 15 to receive a 3% discount. To meet the future financial needs from July 1, 2021 through November 30, 2021 for services funded primarily by property taxes, the City budgeted a reserve in the amount of \$1,611,190, compared to the reserves of \$1,090,522 in the current fiscal year. In addition, the City has a General Operating Reserve Fund with a balance of \$1,033,582 which provides resources for general operating purposes should the City experience unexpected cost increases, severely reduced revenues, or a natural disaster.

The adopted contingency for FY 2020-2021 was \$801,602 and the proposed contingency for FY 2021-2022 is \$1,094,703. This is 12% as compared to the desired 15%; however, the contingency is greater than last years' contingency.

The City has continued to place a priority in setting aside funds to construct the Civic Building. The Fiscal Year 2021-2022 budget includes additional transfers to the Civic Building Project Fund for costs associated with design services and future construction.

PROPRIETARY FUNDS

The proprietary funds include water, sewer, and internal service funds. This budget includes the rates passed by City Council as recommended by the utility rate study completed in 2019. The City is expecting to have reduced revenues as one of the two industrial customers announced they will be closing their Silverton plant and has provided an expected date when they will be completely out of the facility.

The necessary treatment facility upgrades for both water and sewer are among the most critical improvements needed within the next five years. The highest priorities for the Water Fund are to build a new water treatment facility intake line, treatment plant, and reservoir. The priorities in the Sewer Fund include funding for a third digester. An effort to set aside funds in both the Water Capital Improvement Fund and Sewer Capital Improvement Fund to reduce financial impacts to utility customers remains a priority. Staff will continue to look for grant opportunities as well as low cost loans.

OTHER FEES/TAXES

The fees for storm water, street maintenance and parks have been adjusted by the annual Consumer Price Index adopted at the June 18, 2018 City Council meeting. The Council approved the CPI designation for the City of Silverton to be the West Region Consumer Price Index, CPI-U annual average change as of December. These increases will help support the necessary maintenance and improvement projects. The CPI as of December 2020 was 1.5%.

CAPITAL PROJECTS OR ITEMS FOR FISCAL YEAR 2021-2022 OVER \$5,000

The following list includes the highlighted capital improvements proposed by fund:

FUND	CAPITAL PROJECTS OVER \$5,000	Amount Budgeted
General Fund		
010-011	SCAN TV capital equipment replacement	\$ 10,000
010-050	Evidence / property bar coding equipment and software	12,710
010-151	Large Format Scanner and Printer (50% of cost)	3,750
010-190	ADA ramp at the Community Center	30,000
Pool Op Fund		
016	Pool tarp storage reels	16,000
016	Pool Joint repairs	25,000
Street Fund		
020-020	Sidewalk projects for 50/50 program and other const/repair	200,000
Street, Sewer and Water Funds		
020,030,040	Large Format Scanner and Printer (50% of cost split 3 ways)	3,750
020,030,040	Asphalt replacement at City Shop (split 3 ways)	53,000
020,030,040	Roof for Decant Facility at City Shop (split 3 ways)	55,000
Sewer Fund		
030-030	Aeration basin blowers - 2	135,000
030-030	Constant air blower	45,000
030-030	Digester isolation valves -2	24,000
Water Fund		
040-040	Reservoir gate valves - 2	20,000
040-040	Plant #2 filter valves	105,000
040-040	Plant #2 rake motor variable frequency drive	55,000
Park Fee Fund		
070	Parks Improvements to Old Mill Park	40,000
070	Coolidge-McClaine Park path to connect to new bathroom	25,000
WWTP Digester		
212	Wastewater screw press and building completion	40,708
Civic Building		
225	Civic Building Project	5,152,900
Western St Imp		
227	Western Street Imp– Street, water, and storm	355,892
Street CIP Fund		
320	South Water Street eastside sidewalk	59,579
Sewer CIP Fund		
330	Slip Line Project- line to be determined	150,000
330	Sewer Headworks replacement	500,000

FUND	CAPITAL PROJECTS OVER \$5,000 (Continued)	Amount Budgeted
Water CIP Fund		
340	Silver Creek Raw Water Line	\$ 2,442,510
Fleet Replacement		
610	S Fleet Replacement – two Police Vehicles	105,986

CONTINGENCY AND RESERVES

City Council adopted a contingency and reserve policy for the City operating funds. The goal is to maintain a contingency of 15% of the total budget and reserves 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 taxes. Staff has been able to reach the goal in most of the funds. The General Fund has a contingency slightly below the 15% and the Sewer Fund is slightly below the 15% goal. There are three funds that meet the goal for reserves. However, all of the operating funds have a combined contingency and reserve well above 15% with the exception of the Electrical Inspection Fund and Transportation Fund. Both the Sewer Fund and Water Fund have the required debt reserve. Staff will continue to evaluate the contingency and reserves as they are an integral part of maintaining a financially healthy city.

The contingency and reserve page in this document provides more details pertaining to the requirements and the amounts budgeted for either the contingency or reserve.

CONCLUSION

The City like many other communities experienced revenue shortfalls as well as increased costs due to the pandemic and the recent ice storm. This situation created challenges that the City has been able to rise above as we all work together and use the strength of the community to move forward. The pandemic is not over and will still have some impacts on revenues as we see some businesses close. Also the ice storm had a significant impact on costs due to debris removal and repairs to City owned assets. It will be important for the City to look at priorities and how best to use the resources the City has available to provide the best services possible for Silverton citizens. There are many capital improvements budgeted within this document and funding of the projects will be critical to evaluate to assure the City can afford to move forward with the proposed improvement.

We look forward to working with the Budget Committee and City Council during this year's budget process and want to thank you in advance for the numerous hours you will contribute to ensure an open and transparent budget process. We appreciate your guidance, support, and willingness to serve the Silverton community as you review the budget and make decisions for the fiscal year 2021-2022. We know that this years' meeting process will be challenging for both the Committee and citizens.

We would also like to thank Silverton staff for the time they have spent in preparing the budget document you will be reviewing. Many hours have been spent doing research, preparing financial information, and updating narratives for preparation of the budget. Management staff will be available to answer questions as you review the budget. It is again an honor to work with professional and skilled City employees and community volunteers as we go through this year's budget process for the City of Silverton.

Respectfully submitted by,



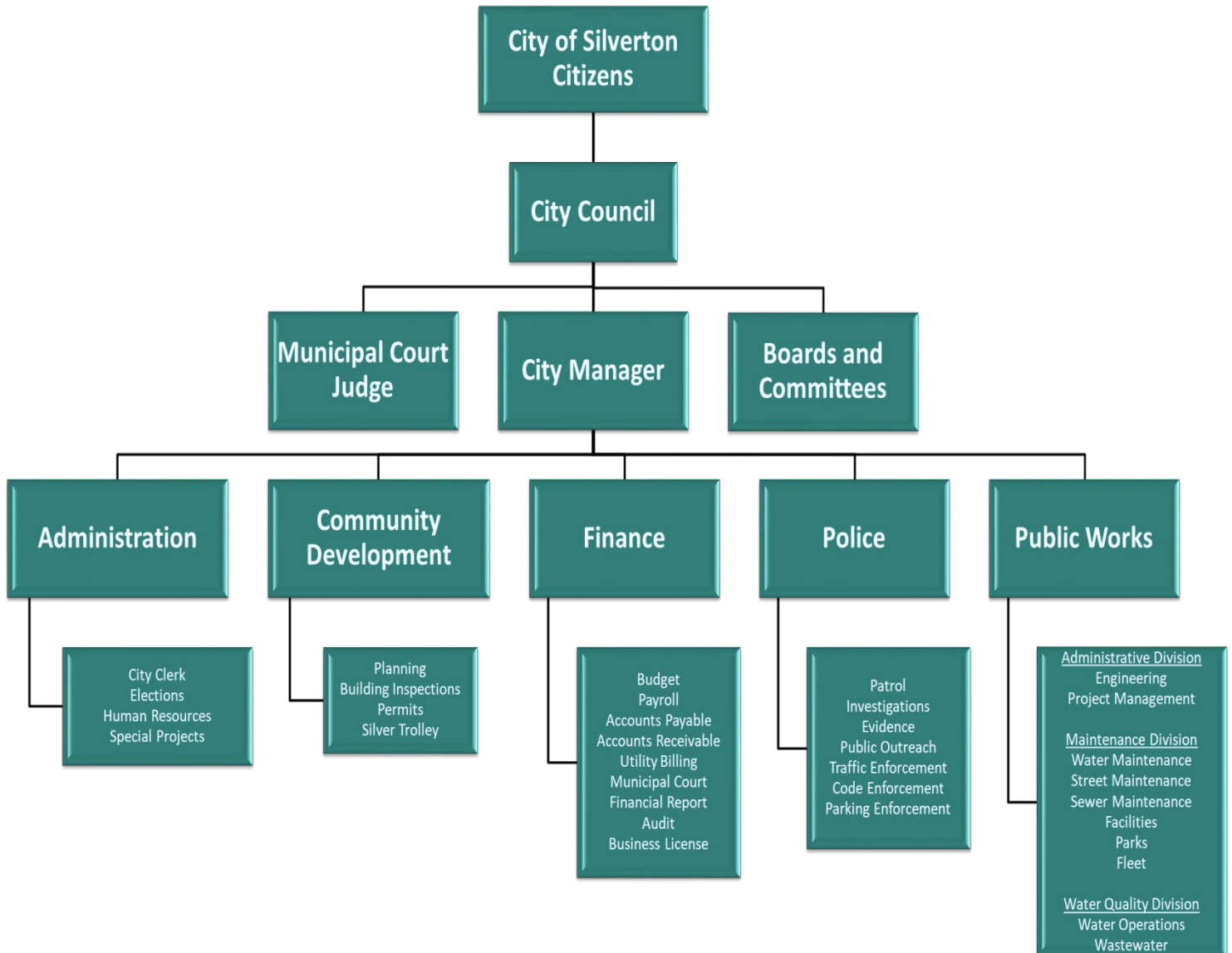
Bob Willoughby,
City Manager Pro Tem



Kathleen Zaragoza,
Deputy City Manager/Finance Director



City of Silverton Organizational Chart



CITY OF SILVERTON
Contingency and Reserve Information
FISCAL YEAR 2021-2022

FUND	TOTAL BUDGETED	CONTINGENCY	%	OPERATING * EXPENSES	RESERVE REQUIRED	BUDGETED RESERVE	RESERVE DIFFERENCE	CONTINGENCY AND RESERVE TOTAL	% OF BUDGET
General	\$ 9,184,987	\$ 1,052,637	11.46%	6,021,160	1,319,350	\$ 1,611,190	291,840	\$ 2,663,827	29.00%
Electrical Inspection	54,195	3,856	7.12%	50,339	12,585	-	(12,585)	3,856	7.12%
Building Operations	825,230	146,735	17.78%	371,497	92,874	306,998	214,124	453,733	54.98%
Transportation	241,360	10,090	4.18%	231,270	57,818	-	(57,818)	10,090	4.18%
Street	1,446,533	316,396	21.87%	723,691	180,923	168,656	(12,267)	485,052	33.53%
Sewer	5,483,580	760,662	13.87%	2,465,030	616,258	606,776	(9,482)	1,367,438	24.94%
Water	4,420,755	601,615	13.61%	2,008,244	502,061	324,995	(177,066)	926,610	20.96%
Total	\$ 21,656,640	\$ 2,891,991	13.35%	11,871,231	2,781,867	\$ 3,018,615	236,748	\$ 5,910,606	27.29%

20

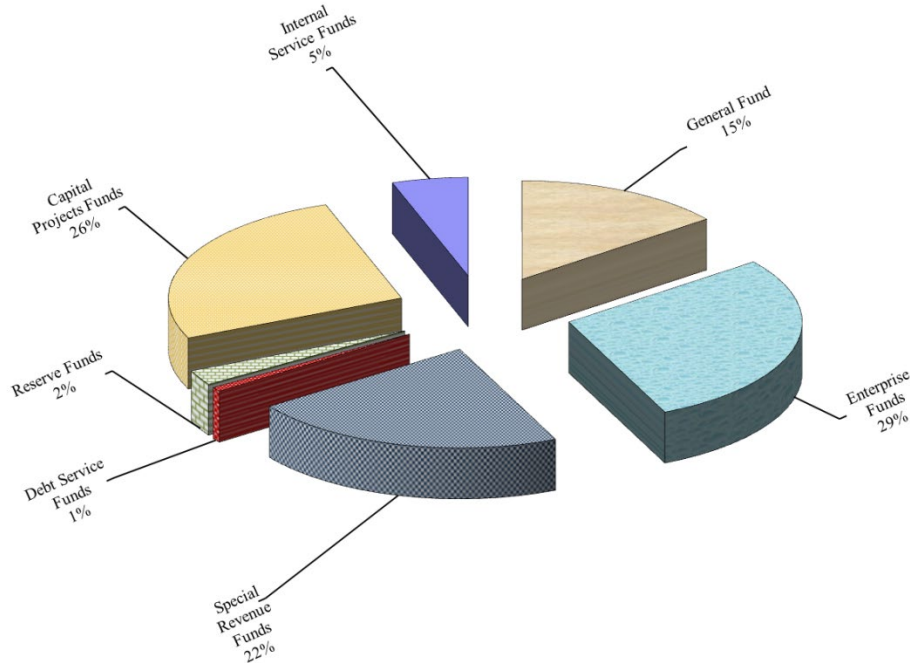
Reserve Requirement Police and Park \$ 1,319,350
GF Reserve at 3 mo. for all except transfers \$ 1,440,500

* 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 2021-2022



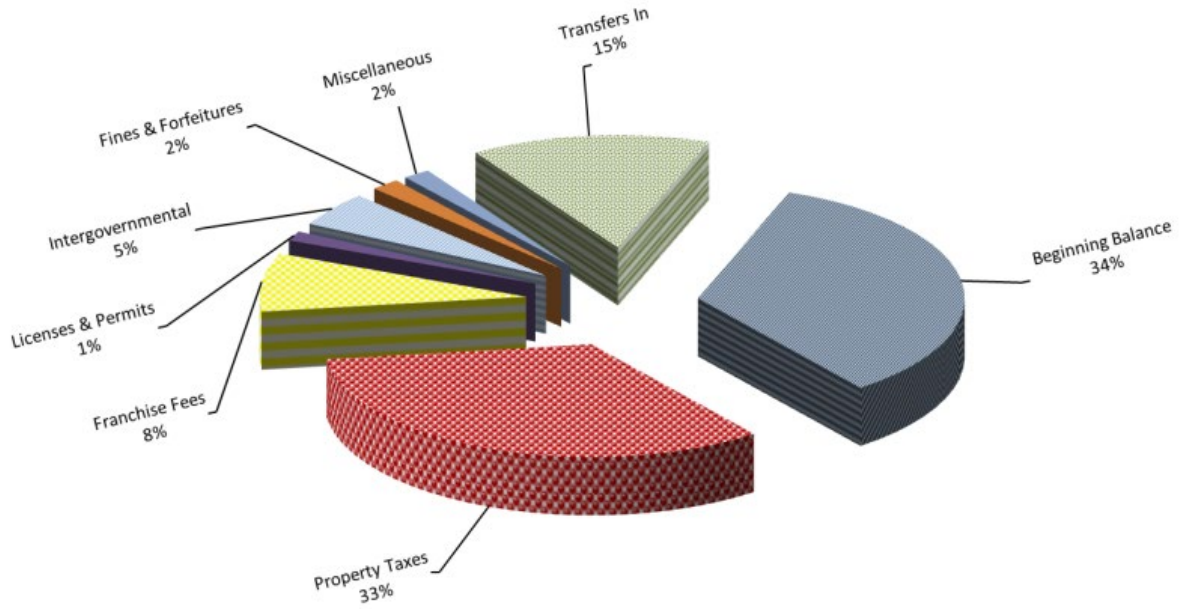
Fund Type	Amount
General Fund	\$9,184,987
Enterprise Funds	18,130,232
Special Revenue Funds	13,815,267
Debt Service Funds	463,992
Reserve Funds	1,550,860
Capital Projects Funds	16,653,158
Internal Service Funds	3,334,355
Total	\$63,132,851

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

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CITY OF SILVERTON

General Fund Revenue Fiscal Year 2021-2022



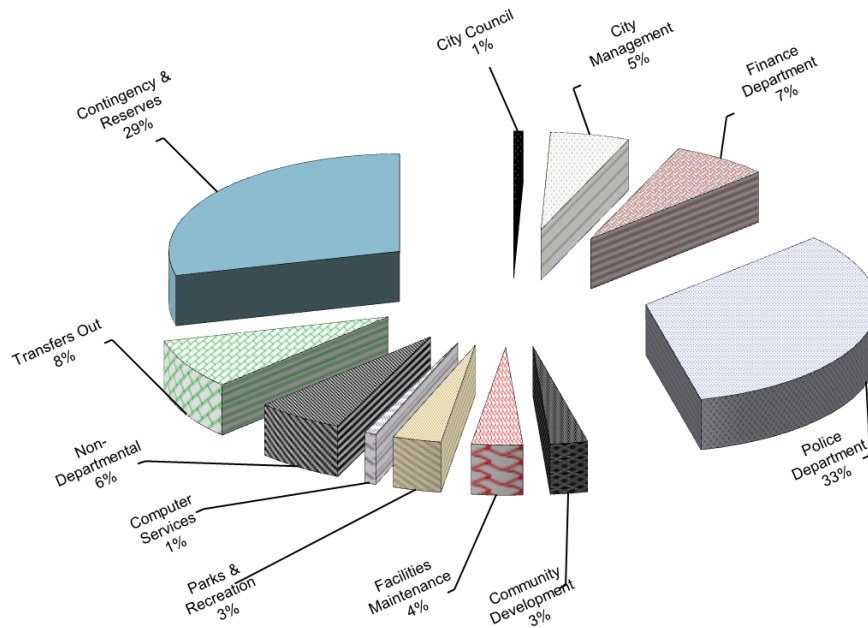
Source		Amount
Beginning Balance		\$3,125,315
Property Taxes		3,058,729
Franchise Fees		769,900
Licenses & Permits		125,300
Intergovernmental		457,170
Fines & Forfeitures		161,325
Miscellaneous		151,908
Transfers In		1,335,340
Total		\$9,184,987

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 2021-2022



Use by Appropriation	Amount	
City Council	\$ 60,725	0.66%
City Management	510,261	5.56%
Finance Department	622,290	6.78%
Police Department	3,048,109	33.19%
Community Development	241,497	2.63%
Facilities Maintenance	327,218	3.56%
Parks & Recreation	311,200	3.39%
Computer Services	74,200	0.81%
Non-Departmental	566,500	6.17%
Transfers Out	759,160	8.27%
Contingency & Reserves	2,663,827	29.00%
Total	\$9,184,987	

The largest use of General Fund resources is for Police services. The second largest use is for Contingency and Reserves which provides funding for the first part of the next fiscal year.

Many of the other programs are partially supported by transfers in.



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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 2021-2022

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 2021-2022 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. In addition, part of the Liquor Control Commission revenue is distributed to local governments in the form of State Revenue Sharing Funds. The State distributions are based on State projected per capita figures as provided by Portland State University. The City 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.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
GENERAL FUND							
PROPERTY TAXES							
010-000-40001	PROPERTY TAXES CURRENT	2,755,107	2,858,388	2,899,905	3,020,729	3,020,729	3,020,729
010-000-40002	PROPERTY TAXES DELINQUENT	110,614	49,209	48,000	38,000	38,000	38,000
	TOTAL PROPERTY TAXES	2,865,721	2,907,597	2,947,905	3,058,729	3,058,729	3,058,729
FRANCHISE FEES							
010-000-41001	NORTHWEST NATURAL GAS	123,084	124,238	123,500	118,500	118,500	118,500
010-000-41002	PORTLAND GENERAL ELECTRIC	396,048	402,281	380,000	395,000	395,000	395,000
010-000-41003	COMMUNICATION FRANCHISE	145,894	104,847	90,500	92,600	92,600	92,600
010-000-41004	REFUSE FRANCHISE FEES	110,069	111,162	100,000	105,800	105,800	105,800
010-000-41005	CABLE COMMUNICATIONS	65,908	61,230	60,000	58,000	58,000	58,000
	TOTAL FRANCHISE FEES	841,002	803,757	754,000	769,900	769,900	769,900
FEES AND PERMITS							
010-000-42006	PEG FEES FOR SCAN TV	3,466	2,375	2,800	2,500	2,500	2,500
010-000-42103	LIQUOR LICENSE FEES	1,200	1,285	1,000	850	850	850
010-000-42109	SIGN PERMITS	900	720	1,200	1,200	1,200	1,200
010-000-42110	CONDITIONAL USE PERMITS	1,100	1,100	1,100	1,100	1,100	1,100
010-000-42111	ZONE CHANGE FEES	7,663	7,740	2,750	2,750	2,750	2,750
010-000-42112	ANNEXATION FEES	5,500	2,750	0	0	0	0
010-000-42113	LOT LINE ADJUSTMENT FEES	1,100	0	550	550	550	550
010-000-42114	VARIANCE APPLICATION FEES	725	2,175	725	725	725	725
010-000-42115	PARTITION APPLICATION FEES	3,575	963	550	1,100	1,100	1,100
010-000-42117	SUBDIVISION REVIEW FEES	9,628	6,443	2,750	2,750	2,750	2,750
010-000-42119	DESIGN REVIEW FEES	1,925	1,994	825	825	825	825
010-000-42120	OTHER PLANNING FEES	2,530	2,150	1,000	1,000	1,000	1,000
010-000-42121	PARK RESERVATION FEES	2,800	0	0	0	0	0
010-000-42122	COMMUNITY/ FISCHER RENTAL FEES	6,389	4,669	5,250	500	500	500
010-000-42124	RESERVOIR PARKING FEES	39,501	47,775	48,000	48,000	48,000	48,000
010-000-42125	LIQUOR USE PERMIT FEES	300	50	100	50	50	50
010-000-42130	BUSINESS LICENSE FEES	59,438	62,119	50,000	48,000	48,000	48,000
010-000-42140	LIEN SEARCH FEES	14,770	14,640	10,500	12,150	12,150	12,150
010-000-42159	RETURNED CHECK FEES	1,334	1,988	1,500	500	500	500
010-000-42183	IMPOUND AND STORAGE FEES	3,500	2,850	5,800	750	750	750
	TOTAL FEES AND PERMITS	167,342	163,785	136,400	125,300	125,300	125,300
INTERGOVERNMENTAL							
010-000-43002	LIQUOR TAXES	170,304	183,941	152,800	155,000	155,000	155,000
010-000-43003	CIGARETTE TAXES	11,719	11,302	10,000	10,000	10,000	10,000
010-000-43010	MARIJUANA TAXES	86,406	112,022	87,500	76,670	76,670	76,670
010-000-43015	STATE SHARED REVENUE	111,503	120,017	105,000	108,500	108,500	108,500
010-000-43060	SCHOOL DIST - SRO SUPPORT	89,259	87,880	96,065	85,500	85,500	85,500
010-000-43062	GRANTS - POLICE	1,994	7,024	3,500	11,500	11,500	11,500
010-000-43063	POLICE EQUIPMENT GRANT	459	21,059	0	0	0	0
010-000-43066	TSS DUI GRANT	8,351	1,849	1,500	0	0	0
010-000-43068	TRAFFIC SAFETY GRANT	0	0	1,600	0	0	0
010-000-43152	DLCD PLANNING GRANT	0	0	40,000	0	0	0
010-000-43154	CLG/ SHIPO PLANNING GRANT	0	0	0	10,000	10,000	10,000
010-000-43170	MISC GRANTS & CONTRIBUTIONS	0	39,870	320,129	0	0	0
	TOTAL INTERGOVERNMENTAL	479,994	584,964	818,094	457,170	457,170	457,170
FINES AND FORFEITURES							
010-000-44000	COURT COSTS	72,850	60,626	58,000	40,000	40,000	40,000
010-000-44001	MUNICIPAL COURT FINES	129,344	130,577	108,800	94,825	94,825	94,825
010-000-44006	PARKING FINE REVENUE	23,022	18,402	15,000	18,000	18,000	18,000
010-000-44012	COUNTY CIRCUIT COURT FINES	16,897	24,916	12,800	8,500	8,500	8,500
	TOTAL FINES AND FORFEITURES	242,113	234,521	194,600	161,325	161,325	161,325



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CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
010-000-45002	INTEREST EARNED	95,762	88,314	45,250	25,600	25,600	25,600
010-000-45003	PARKING METERS COLLECTIONS	61,038	48,605	45,000	28,650	28,650	28,650
010-000-45004	MISC - ENGINEERING FEES	9,824	2,470	2,000	0	0	0
010-000-45005	PARKING LOT REVENUE	10,493	8,795	9,800	8,000	8,000	8,000
010-000-45008	MISC - POLICE RECEIPTS	2,431	2,465	3,400	2,300	2,300	2,300
010-000-45011	PEER COURT RECEIPTS	50	0	0	0	0	0
010-000-45014	DONATIONS - GENERAL	450	0	0	0	0	0
010-000-45016	RENTAL RECEIPTS	17,436	18,722	19,200	17,622	17,622	17,622
010-000-45019	MISCELLANEOUS REVENUE	66,644	28,661	25,000	10,000	10,000	10,000
010-000-45027	OREGON GARDEN DEBT REPAYMENT	131,535	0	0	0	0	0
010-000-45080	INSURANCE PROCEEDS	19,449	17,458	0	0	0	59,736
010-000-45100	WELLNESS/ RECOGNITION PROCEED	0	10	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	415,113	215,499	149,650	92,172	92,172	151,908
<u>TRANSFERS IN</u>							
010-000-46011	TRANSFER FROM ELEC INSPECTION	7,473	7,787	7,672	6,352	6,352	6,352
010-000-46012	TRANSFER FROM BUILDING OP	42,382	45,968	45,983	47,433	47,433	47,433
010-000-46020	TRANSFER FROM STREET FUND	102,795	108,199	108,592	112,453	112,453	112,453
010-000-46030	TRANSFER FROM SEWER	501,395	551,938	554,403	576,017	576,017	576,017
010-000-46040	TRANSFER FROM WATER	515,931	567,901	571,016	593,085	593,085	593,085
010-000-46073	TRANSFER FROM ASSESSMENT	0	0	150,000	0	0	0
	TOTAL TRANSFERS IN	1,169,976	1,281,793	1,437,666	1,335,340	1,335,340	1,335,340
<u>BEGINNING FUND BALANCE</u>							
010-000-49090	BEGINNING FUND BALANCE	3,215,776	3,682,798	3,051,316	3,125,315	3,125,315	3,125,315
	TOTAL BEGINNING FUND BALANCE	3,215,776	3,682,798	3,051,316	3,125,315	3,125,315	3,125,315
	TOTAL FUND REVENUE	9,397,039	9,874,714	9,489,631	9,125,251	9,125,251	9,184,987

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

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 showing who made a request and the number of search requests.

Account #61011 (Audit Services) covers costs of the annual 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; 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. The 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, for a Strategic Plan and Growth Study approximately \$40,000, and \$15,000 for a salary study.

Account #61065 (Emergency Management) provides funds for equipment and for needed funds during an emergency.

Account #62530 (Wellness & Recognition) covers volunteer recognition events and staff wellness and Holiday events.

Account #62572 (SCAN TV Services) is for SCAN TV contracted services such as Castus to provide live streaming and Vimeo Pro to host videos of City meetings.

Account #62573 (Senior Center Services) subsidizes the Silverton Area Seniors, Inc. (SASI) in its operation of the Senior Center for the City of Silverton after demonstrating an emergency situation due to a financial hardship.

Account #81003 (Capital-Replacement) is for SCAN TV capital equipment replacement.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>NON-DEPARTMENTAL</u>							
<u>MATERIALS AND SERVICES:</u>							
010-011-61009	LIEN SEARCH FEES	4,836	4,380	7,000	7,000	7,000	7,000
010-011-61011	AUDIT SERVICES	30,790	32,792	47,000	47,000	47,000	47,000
010-011-61012	MUNICIPAL CODE SERVICES	2,380	1,600	6,000	6,000	6,000	6,000
010-011-61016	DUES & MEMBERSHIPS	15,802	16,365	20,000	20,000	20,000	20,000
010-011-61019	INSURANCE	172,480	164,877	185,000	203,500	203,500	203,500
010-011-61024	VEHICLE EXPENSE	0	14	1,000	0	0	0
010-011-61025	UNEMPLOYMENT CLAIMS	1,812	5,895	40,000	25,000	25,000	25,000
010-011-61045	EQUIPMENT RENTAL	2,472	4,133	5,500	4,000	4,000	4,000
010-011-61050	VEHICLE LEASE PAYMENTS	0	0	3,000	3,000	3,000	3,000
010-011-61058	LEGAL SERVICES	350,680	82,879	140,450	147,500	147,500	147,500
010-011-61059	CONTRACTED SERVICES	20,183	30,438	50,000	65,000	65,000	65,000
010-011-61065	EMERGENCY MANAGEMENT	1,342	16,987	315,129	10,000	10,000	10,000
010-011-62530	WELLNESS & RECOGNITION PROGR	2,516	2,351	3,500	3,500	3,500	3,500
010-011-62572	SCAN TV SERVICES	5,613	5,850	15,000	10,000	10,000	10,000
010-011-62573	SENIOR CENTER SERVICES	0	0	5,000	5,000	5,000	5,000
010-011-69950	PERS UAL DEPOSIT	0	201,673	0	0	0	0
TOTAL MATERIALS AND SERVICES		610,906	570,236	843,579	556,500	556,500	556,500
<u>CAPITAL OUTLAY:</u>							
010-011-81003	CAPITAL - REPLACEMENT	0	0	10,000	10,000	10,000	10,000
TOTAL CAPITAL OUTLAY		0	0	10,000	10,000	10,000	10,000
<u>CONTINGENCY & RESERVES:</u>							
010-011-90001	CONTINGENCY	0	0	702,402	1,094,703	1,094,703	1,052,637
010-011-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,090,522	1,611,190	1,611,190	1,611,190
TOTAL CONTINGENCY & RESERVES		0	0	1,792,924	2,705,893	2,705,893	2,663,827
<u>TRANSFERS OUT:</u>							
010-011-95050	TRANSFER TO DEBT SERVICE FUND	127,284	135,731	138,947	145,408	145,408	145,408
010-011-95062	TRANSFER TO GEN OPERATING FUN	200,000	200,000	0	0	0	0
010-011-95225	TRANSFER TO CIVIC BLDG PROJECT	500,000	800,000	1,400,000	500,000	500,000	500,000
010-011-95600	TRANSFER TO FLEET REPLACEMENT	56,732	83,832	83,832	83,832	83,832	83,832
010-011-95610	TRANSFER TO MAJOR EQUIP REP	29,920	29,920	29,920	29,920	29,920	29,920
TOTAL TRANSFERS OUT		913,936	1,249,483	1,652,699	759,160	759,160	759,160
TOTAL NON-DEPARTMENTAL		1,524,842	1,819,719	4,299,202	4,031,553	4,031,553	3,989,487

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

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 #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. The Fall 2021 conference is planned for Bend, and a spring conference may be offered in 2022. Should trainings continue to be remote, expenses would be less than budgeted. We have budgeted for each Councilor to attend at least one League training.

Account #61003 (Advertising Expense) covers advertising expenses for Town Hall meetings and other Council-sponsored events.

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 facilitated goal setting, outreach or digital engagement tools, and miscellaneous contracted services as determined.

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:

1.	\$ 7,500	Utility Ratepayer Relief Program for Low Income & Senior Residents
2.	25,000	Parks and Recreation support
3.	2,500	Fireworks support
4.	1,800	Downtown Flower Baskets
5.	400	Spring Clean-up Day
6.	575	Holiday wreaths and swags
7.	150	"If I Were Mayor" contest
8.	50	Silverton Together Holiday craft table
9.	200	Parade support
10.	150	Various Council Approved requests
	\$38,325	Total

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY COUNCIL</u>							
<u>MATERIALS AND SERVICES:</u>							
010-012-61001	SUPPLIES	116	0	200	200	200	200
010-012-61003	ADVERTISING EXPENSE	0	0	500	500	500	500
010-012-61015	TRAVEL, TRAINING & MEETINGS	3,016	1,882	6,000	7,500	7,500	7,500
010-012-61016	DUES & MEMBERSHIPS	139	139	500	500	500	500
010-012-61059	CONTRACTED SERVICES	0	12,421	11,700	11,700	11,700	11,700
010-012-62573	MISCELLANEOUS EXPENSE	54	0	1,000	1,000	1,000	1,000
010-012-62574	COMMUNITY PROGRAMS	10,296	14,048	36,200	38,325	38,325	38,325
010-012-71000	MINOR EQUIPMENT	0	0	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		13,620	28,489	57,100	60,725	60,725	60,725
TOTAL CITY COUNCIL		13,620	28,489	57,100	60,725	60,725	60,725

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: ADMINISTRATION
DEPARTMENT: CITY MANAGEMENT
FUND: GENERAL

STAFF LEVEL 2022: 2.90 FTE
STAFF LEVEL 2021: 2.90 FTE

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

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
City Manager	1.00	1.00	
Assistant to the CM/City Clerk	0.90	0.90	
Assistant to the CM/HR Coordinator	1.00	1.00	
Total	2.90	2.90	0.00

Budget Comments

Account #61003 (Advertising Expense) covers advertising for committee vacancies, 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, website modifications, employee-driving records, music licenses (ASCAP and SESAC), Government Jobs posting service, facilitation of all staff trainings and other necessary contracted services.

Account # 62573 (Miscellaneous Expenses) covers neighborhood outreach.

Account #71009 (Software) covers software expenses or subscriptions.

Account #81003 (Capital) covers replacement of one laptop computer.

Accomplishments and Goals:

The Department continued website updates and the full-color annual report along with several recruitments, including collaborating with a consultant to recruit Silverton's next City Manager. In response to COVID-19, the Department conducted communications and risk management in collaboration with others, and enhanced communication through online community surveys and a livestreamed and recorded Town Hall. Goals for the coming year include ongoing electronic records management leadership and promoting equity in services and opportunities both internal and external.

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY MANAGEMENT</u>							
<u>PERSONNEL SERVICES:</u>							
010-013-51001	FULL TIME SALARIES	253,241	273,219	288,675	296,629	296,629	296,629
010-013-51003	WORKERS COMP INS	372	308	651	703	703	703
010-013-51004	SOCIAL SECURITY/MEDICARE	18,898	19,826	22,084	22,692	22,692	22,692
010-013-51005	HEALTH INSURANCE	39,221	43,827	47,176	53,589	53,589	53,589
010-013-51006	LIFE/ DISABILITY INS	636	646	1,192	1,219	1,219	1,219
010-013-51007	PERS RETIREMENT	53,401	78,740	83,051	85,079	85,079	85,079
	TOTAL PERSONNEL SERVICES	365,768	416,565	442,829	459,911	459,911	459,911
<u>MATERIALS AND SERVICES:</u>							
010-013-61001	SUPPLIES	1,364	922	1,400	1,400	1,400	1,400
010-013-61002	PUBLICATIONS	23	0	200	200	200	200
010-013-61003	ADVERTISING EXPENSE	437	0	500	500	500	500
010-013-61004	COMMUNICATION EXPENSE	1,694	1,781	2,000	2,000	2,000	2,000
010-013-61005	POSTAGE & FREIGHT	466	116	250	250	250	250
010-013-61015	TRAVEL, TRAINING & MEETINGS	3,875	5,796	8,000	6,000	6,000	6,000
010-013-61016	DUES & MEMBERSHIPS	1,741	1,942	2,500	2,500	2,500	2,500
010-013-61022	EQUIPMENT MAINTENANCE	0	0	200	200	200	200
010-013-61030	FUEL EXPENSES	0	0	500	500	500	500
010-013-61045	EQUIPMENT RENTAL	2,856	2,105	3,000	3,000	3,000	3,000
010-013-61059	CONTRACTED SERVICES	12,514	15,804	33,000	30,000	30,000	30,000
010-013-62573	MISCELLANEOUS EXPENSE	440	408	500	500	500	500
010-013-71000	MINOR EQUIPMENT	1,041	0	0	1,000	1,000	1,000
010-013-71009	SOFTWARE	0	0	600	600	600	600
	TOTAL MATERIALS AND SERVICES	26,450	28,874	52,650	48,650	48,650	48,650
<u>CAPITAL OUTLAY:</u>							
010-013-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	3,400	1,700	1,700	1,700
	TOTAL CAPITAL OUTLAY	0	0	3,400	1,700	1,700	1,700
	TOTAL CITY MANAGEMENT	392,218	445,439	498,879	510,261	510,261	510,261

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: ACCOUNTING & BILLING
DEPARTMENT: FINANCE
FUND: GENERAL

STAFF LEVEL 2022: 3.73 FTE
STAFF LEVEL 2021: 3.73 FTE

Program Description/Mission

The Finance Department administers all financial operations of the City. Staff prepares reports for general ledger, budget, audit, payroll, accounts payable, accounts receivable, utility billing, special assessments, business licenses, and other general receipts. This department is also responsible for receipting revenue, balancing subsidiary reports to the general ledger, handling all city billing, handling the municipal court, assisting the City Manager and other departments during the budget process and working with the auditors to prepare the Annual Financial Report. Finance staff assists customers who call, email or come into City Hall. The department also handles all financial aspects related to the Silverton Urban Renewal Agency.

Personnel

	2021	2022	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	1.00	1.00	
Accounting Manager	1.00	1.00	
Account Clerk II	0.23	0.23	
Customer Service Representative	<u>0.50</u>	<u>0.50</u>	
Total	3.73	3.73	0.00

Budget Comments

Account #61001 provides for office supplies such as pens, paper, envelopes, printed forms for payroll, accounts payable and other various office supplies.

Account #61002 provides for GASB subscription and GFOA publications

Account #61005 is primarily for postage to mail accounts payable checks, billing statements and delinquent letters.

Account #61016 covers dues for the Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA), Women in Public Finance (WPF), and Heart of Oregon for payroll.

Account #61059 covers charges for the maintenance and support of the Caselle software and for shredding services.

Account #61079 covers charges related to Local Government Investment Pool monthly maintenance, bank account charges and merchant fees charged for payments allocated to the General Fund.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>FINANCE OFFICE</u>							
<u>PERSONNEL SERVICES:</u>							
010-015-51001	FULL TIME SALARIES	220,911	270,390	291,686	285,612	285,612	285,612
010-015-51002	PART TIME SALARIES	0	0	0	25,088	25,088	25,088
010-015-51003	WORKERS COMP INS	342	317	824	890	890	890
010-015-51004	SOCIAL SECURITY/MEDICARE	16,032	19,827	22,369	23,824	23,824	23,824
010-015-51005	HEALTH INSURANCE	54,790	66,391	80,957	73,061	73,061	73,061
010-015-51006	LIFE/ DISABILITY INS	383	669	1,307	1,371	1,371	1,371
010-015-51007	PERS RETIREMENT	54,273	75,746	81,089	86,440	86,440	86,440
010-015-51009	OVERTIME SALARIES	0	0	716	729	729	729
	TOTAL PERSONNEL SERVICES	346,731	433,339	478,948	497,015	497,015	497,015
<u>MATERIALS AND SERVICES:</u>							
010-015-61001	SUPPLIES	2,875	2,290	2,800	2,800	2,800	2,800
010-015-61002	PUBLICATIONS	391	0	500	825	825	825
010-015-61003	ADVERTISING EXPENSE	440	359	1,000	800	800	800
010-015-61004	COMMUNICATION EXPENSE	3,853	4,236	4,600	4,600	4,600	4,600
010-015-61005	POSTAGE & FREIGHT	2,504	2,382	3,300	3,500	3,500	3,500
010-015-61015	TRAVEL, TRAINING & MEETINGS	2,375	3,411	7,000	7,000	7,000	7,000
010-015-61016	DUES & MEMBERSHIPS	360	280	650	750	750	750
010-015-61022	EQUIPMENT MAINTENANCE	0	0	600	400	400	400
010-015-61045	EQUIPMENT RENTAL	3,525	3,562	4,800	4,800	4,800	4,800
010-015-61059	CONTRACTED SERVICES	22,142	28,126	28,000	28,000	28,000	28,000
010-015-61075	COLLECTION SERVICES	131	370	500	500	500	500
010-015-61079	BANK & CHARGE CARD FEES	4,540	4,838	5,700	5,900	5,900	5,900
010-015-62573	MISCELLANEOUS EXPENSE	46	69	250	250	250	250
010-015-71000	MINOR EQUIPMENT	500	319	800	800	800	800
	TOTAL MATERIALS AND SERVICES	43,680	50,241	60,500	60,925	60,925	60,925
<u>CAPITAL OUTLAY:</u>							
010-015-81003	CAPITAL - REPLACEMENT	1,744	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,744	0	0	0	0	0
	TOTAL FINANCE OFFICE	392,155	483,581	539,448	557,940	557,940	557,940

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: COURT
DEPARTMENT: FINANCE
FUND: GENERAL

STAFF LEVEL 2022: 0.65 FTE
STAFF LEVEL 2021: 0.65 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.

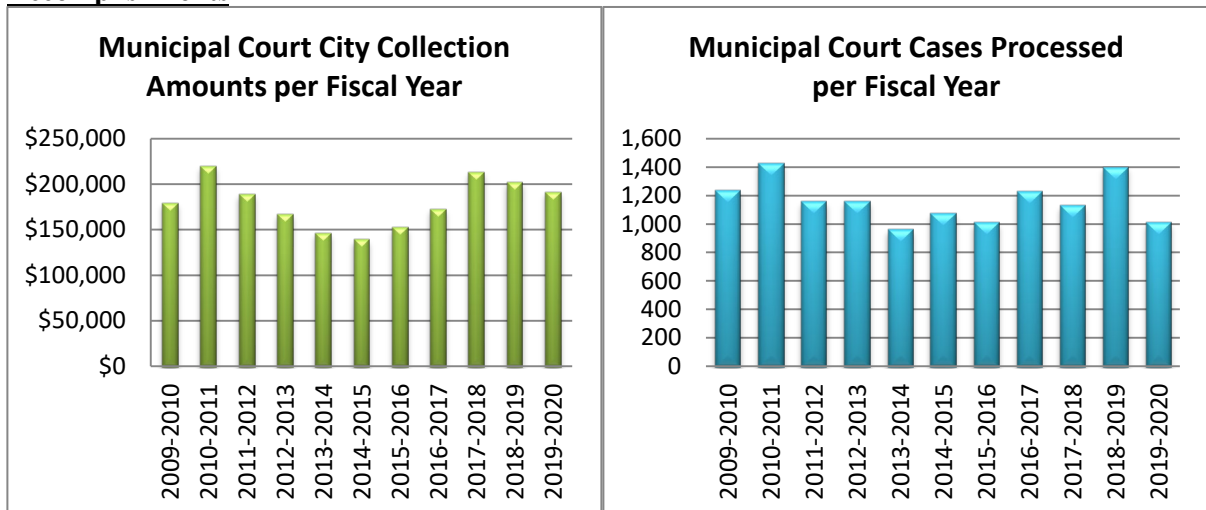
Personnel

<u>Title</u>	<u>2021 FTE</u>	<u>2022 FTE</u>	<u>FTE Change</u>
Account Clerk II	0.65	0.65	0.00

Budget Comments

Account #61001 covers costs of supplies such as pens, paper, forms & violation cards.
Account #61005 covers postage to mail suspensions, letters and information to other agencies.
Account #61015 covers attendance to Oregon Association of Court Administrators (OACA) conferences and a portion of the Judge's cost to attend training.
Account #61016 covers dues for the Oregon Association of Court Administrators (OACA).
Account #61058 covers charges for the attorney for legal/court services and interpreters.
Account #61059 covers charges for the Judge and court interpreters.
Account #61075 covers costs charged by the collection agency and Department of Revenue to collect delinquent court fines.

Accomplishments



Municipal Court is working with the Police Department to implement E-cites in 2021.

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COURT</u>							
<u>PERSONNEL SERVICES:</u>							
010-020-51001	FULL TIME SALARIES	37,567	25,580	28,177	28,548	28,548	28,548
010-020-51003	WORKERS COMP INS	66	40	121	125	125	125
010-020-51004	SOCIAL SECURITY/MEDICARE	2,809	1,776	2,156	2,184	2,184	2,184
010-020-51005	HEALTH INSURANCE	17,513	6,155	5,803	6,955	6,955	6,955
010-020-51006	LIFE/ DISABILITY INS	38	93	151	152	152	152
010-020-51007	PERS RETIREMENT	6,645	5,633	6,205	6,286	6,286	6,286
	TOTAL PERSONNEL SERVICES	64,639	39,277	42,613	44,250	44,250	44,250
<u>MATERIALS AND SERVICES:</u>							
010-020-61001	SUPPLIES	720	348	700	700	700	700
010-020-61002	PUBLICATIONS/ FORMS	31	0	150	150	150	150
010-020-61005	POSTAGE & FREIGHT	1,766	658	900	1,800	1,800	1,800
010-020-61015	TRAVEL, TRAINING & MEETINGS	364	1,263	3,000	3,000	3,000	3,000
010-020-61016	DUES & MEMBERSHIPS	75	150	200	200	200	200
010-020-61059	CONTRACTED SERVICES	5,347	4,616	8,000	8,000	8,000	8,000
010-020-61075	COLLECTION SERVICES	4,978	5,207	6,000	6,000	6,000	6,000
010-020-62573	MISCELLANEOUS EXPENSE	98	0	250	250	250	250
010-020-71000	MINOR EQUIPMENT	0	241	500	0	0	0
	TOTAL MATERIALS AND SERVICES	13,378	12,482	19,700	20,100	20,100	20,100
	TOTAL COURT	78,018	51,760	62,313	64,350	64,350	64,350

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: POLICE ADMINISTRATION
DEPARTMENT: POLICE
FUND: GENERAL

STAFF LEVEL 2022: 3.00 FTE
STAFF LEVEL 2021: 3.00 FTE

Program Description/Mission

This program includes Police Administration and Support Services Division of the agency. The mission is to provide support to operations personnel and to identify community resources to provide sworn staff with the resources needed to perform their duties. Administration works closely with the community, other City departments and elected officials. Administration focuses on community and regional partnerships in order to ensure the philosophy of community policing continues to be the vision of the agency. The Police Technician II is responsible to handle and oversee all office administrative functions and supervises the Police Technician I. Together they accomplish all support functions of the agency. This includes but is not limited to all evidence, and property duties, records data entry and distribution, public records requests, body camera video downloading, police website and social media monitoring. Support Services are located in the front office and provide customer service for all walk in customers and all business hour phone calls. The Peer Court Coordinator and Domestic Violence Advocate are independent contractors and not City employees. All department and contract personnel in support services work under the direction of the Chief of Police.

Personnel

<u>Title</u>	2021 <u>FTE</u>	2022 <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:

The updated body camera video system is working fairly well in the field for Officers and for the Evidence Tech in down loading and evidence entry to be more time efficient. The department increased video hard drive storage due to need. This includes distribution of the evidence copy to the District Attorney's Office as needed. The vendor could not provide an editing program as previously expected and the department is currently unable to provide video copies to the public due to privacy concerns of others, but we have been able to allow in-department viewing on a case-by-case basis. Support staff personnel are cross-trained internally in all aspects for the police department to provide full service to our citizens.

Accomplishments:

1) All police related, Council goals for FY 2020-2021 were achieved. 2) Partnership continues with Silver Falls School District for the SRO program. 3) Continuous training for all personnel to include in-service, on-line and other training that benefits the overall organization. 4) Staff continues to work on social media outreach on the City's Facebook page and the police department website.

Major Issues to be Resolved in the Next 5 Years:

1) Need for a modern police facility to meet operational and statutory needs. 2) Continue mentoring and training of personnel in department for promotion to supervisory and administrative positions that will occur in the future. 3) Continued work on retention of Officers.

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: POLICE OPERATIONS
DEPARTMENT: POLICE
FUND: GENERAL

STAFF LEVEL 2022: 16.00 FTE
STAFF LEVEL 2021: 16.00 FTE

Program Description/Mission

This program includes all aspects of the operational functions of the department including patrol, Detective, School Resource Officer and traffic functions. 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 by taking direct action or by referring complainants to community resources that may be able to provide assistance. Operations personnel perform their duties utilizing both traditional enforcement methods and 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.”

Personnel

	2021	2022	FTE
<u>Title</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	
<u>Traffic Officer</u>	<u>1.00</u>	<u>1.00</u>	
Total	16.00	16.00	0.00

Budget Comments

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 seventh year. Account #61023 provides funds for new and replacement uniform items needed to equip (19) personnel. Account #61024 covers labor and vehicle fleet maintenance costs. Public Works now performs vehicle maintenance on the PD fleet. 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 all costs associated with maintenance agreements and contracts, field reporting, Lexipol Policy Manual & Daily Training Bulletins, maintenance agreements for the New World Records Management and Mobile Data Terminals, and E-Cites. Account #71003 covers replacement of two (2) red dot riflescopes. Account #81003-Capital Replacement, includes funds for five (5) replacement office computers & monitors, and two (2) replacement patrol rifles. Account #85003 Capital New is to purchase evidence barcoding equipment.

Significant Changes

During FY 2020-2021 one Sergeant and three Officers resigned to go to larger agencies. Three new Officers were hired in January 2021 and one will be hired in February 2021. Two Officers will start the Police Academy in March 2021 for four months, followed by four months of Field Training.



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
GENERAL FUND							
POLICE							
PERSONNEL SERVICES:							
010-050-51001	FULL TIME SALARIES	1,221,955	1,273,816	1,364,621	1,326,607	1,326,607	1,326,607
010-050-51003	WORKERS COMP INS	47,729	27,903	32,374	35,935	35,935	35,935
010-050-51004	SOCIAL SECURITY/MEDICARE	100,483	102,613	112,967	110,550	110,550	110,550
010-050-51005	HEALTH INSURANCE	364,591	380,559	450,165	435,866	435,866	435,866
010-050-51006	LIFE/ DISABILITY INS	3,929	3,921	6,595	6,489	6,489	6,489
010-050-51007	PERS RETIREMENT	272,039	360,453	417,551	404,776	404,776	404,776
010-050-51009	OVERTIME SALARIES	113,900	101,063	112,074	118,488	118,488	118,488
TOTAL PERSONNEL SERVICES		2,124,626	2,250,329	2,496,347	2,438,711	2,438,711	2,438,711
MATERIALS AND SERVICES:							
010-050-61001	SUPPLIES	4,837	3,451	4,000	4,000	4,000	4,000
010-050-61002	PUBLICATIONS	356	0	400	400	400	400
010-050-61003	ADVERTISING EXPENSE	20	40	400	200	200	200
010-050-61004	COMMUNICATION EXPENSE	16,215	17,810	20,500	27,750	27,750	27,750
010-050-61005	POSTAGE & FREIGHT	1,939	1,242	2,500	2,000	2,000	2,000
010-050-61015	TRAVEL, TRAINING & MEETINGS	8,891	7,935	14,400	14,000	14,000	14,000
010-050-61016	DUES & MEMBERSHIPS	2,518	2,738	2,700	2,000	2,000	2,000
010-050-61022	EQUIPMENT MAINTENANCE	1,541	790	2,500	2,500	2,500	2,500
010-050-61023	UNIFORM EXPENSE	9,985	12,855	19,000	19,000	19,000	19,000
010-050-61024	VEHICLE EXPENSE	14,052	19,224	27,000	27,000	27,000	27,000
010-050-61025	RAIN SERVICE/MEMBERSHIP	2,353	2,509	2,500	2,750	2,750	2,750
010-050-61026	RADIO MAINTENANCE	206	1,375	1,500	1,500	1,500	1,500
010-050-61028	DISPATCHING SERVICES	178,898	199,755	211,370	217,750	217,750	217,750
010-050-61029	POLICE SUPPLIES	12,660	10,207	14,500	14,000	14,000	14,000
010-050-61030	FUEL EXPENSES	24,814	21,916	30,000	32,000	32,000	32,000
010-050-61045	EQUIPMENT RENTAL	5,887	5,849	7,500	6,500	6,500	6,500
010-050-61050	VEHICLE LEASE PAYMENTS	4,026	4,262	8,000	5,000	5,000	5,000
010-050-61058	LEGAL SERVICES	0	0	5,000	5,000	5,000	5,000
010-050-61059	CONTRACTED SERVICES	48,103	53,333	70,191	72,000	72,000	72,000
010-050-61060	HIRING EXPENSES	2,266	1,924	2,500	2,500	2,500	2,500
010-050-61069	TOWING EXPENSE	0	0	1,000	1,000	1,000	1,000
010-050-61086	COMPUTER SERVICES	0	0	6,500	6,500	6,500	6,500
010-050-62503	CRIME PREV/COMMUNITY POLICING	1,136	406	1,400	1,400	1,400	1,400
010-050-62515	STOP VIOLENCE PROGRAM	6,600	7,200	7,420	8,000	8,000	8,000
010-050-62520	PEER COURT SERVICES	19,278	19,278	19,278	19,278	19,278	19,278
010-050-62522	RESERVE OFFICER EXPENSES	0	0	1,000	1,000	1,000	1,000
010-050-62570	DRUG CONTROL ENFORCEMENT	0	0	2,000	1,000	1,000	1,000
010-050-62573	MISCELLANEOUS EXPENSE	115	1,946	2,500	2,500	2,500	2,500
010-050-71002	OFFICE EQUIPMENT	414	545	2,000	2,000	2,000	2,000
010-050-71003	MINOR EQUIPMENT	1,525	2,447	7,500	7,000	7,000	7,000
010-050-71004	COMMUNICATION EQUIPMENT	600	0	1,500	1,500	1,500	1,500
010-050-71009	SOFTWARE	360	408	1,500	1,500	1,500	1,500
010-050-71070	DRUG ENFORCEMENT EQUIPMENT	0	0	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		369,592	399,444	501,059	511,528	511,528	511,528
CAPITAL OUTLAY:							
010-050-81003	CAPITAL - REPLACEMENT	17,516	19,374	14,050	12,710	12,710	12,710
010-050-85003	CAPITAL - NEW	6,810	25,602	9,100	0	0	0
TOTAL CAPITAL OUTLAY		24,326	44,976	23,150	12,710	12,710	12,710
TOTAL POLICE		2,518,544	2,694,749	3,020,556	2,962,949	2,962,949	2,962,949

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: COMMUNITY ENFORCEMENT
DEPARTMENT: POLICE
FUND: GENERAL

STAFF LEVEL 2022: 0.76 FTE
STAFF LEVEL 2021: 0.76 FTE

Program Description/Mission

For fiscal year 2021-2022, there are no changes planned for the Community Services program. The Enforcement Officer (EO) is budgeted at 25 hours a week for parking enforcement and code enforcement. The (EO) investigates violations of the Silverton Municipal Code, on a complaint-based model. Compliance in the downtown parking district was good, however meter revenue declined due to the impact of Covid-19. The parking function is responsible for enforcement of all Truck Loading Zones, Parking Meter Violations, Time Zone Violations, Permit Parking (at City owned parking lots) and other parking violations such as over-space vehicles, yellow zone violations or handicapped parking violations. Police Officers and the EO handle and enforce parking violations at the Silverton Reservoir Marine Park. The EO works under the direction of the Police Chief. The EO issues parking citations and code violation summons to citizens and testifies at court. Collection of fines is a function of the Court Clerk and 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 meter repairperson who works only those hours needed to repair broken or non-functioning meters and empty coin from parking meters.

Personnel

<u>Title</u>	<u>2021 FTE</u>	<u>2022 FTE</u>	<u>FTE Change</u>
Enforcement Officer	0.62	0.62	
Parking Meter Repairman	0.14	0.14	
Total	0.76	0.76	0.00

Budget Comments

Account #61059 Contracted Services will continue with an amount of \$10,000 (as a placeholder) for any needed costs associated with abatement and prosecution of nuisances or problem properties. Account #71020 was increased to \$1,700 to reflect which line item is providing the funds for needed meter repair parts.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY ENFORCEMENT</u>							
<u>PERSONNEL SERVICES:</u>							
010-100-51002	PART TIME SALARIES	27,773	30,419	41,640	46,023	46,023	46,023
010-100-51003	WORKERS COMP INS	1,264	780	1,024	1,268	1,268	1,268
010-100-51004	SOCIAL SECURITY/MEDICARE	1,951	2,088	3,185	3,521	3,521	3,521
010-100-51005	HEALTH INSURANCE	5,237	5,490	5,921	9,226	9,226	9,226
010-100-51006	LIFE/ DISABILITY INS	47	89	202	210	210	210
010-100-51007	PERS RETIREMENT	4,155	5,831	7,573	8,112	8,112	8,112
TOTAL PERSONNEL SERVICES		40,427	44,697	59,545	68,360	68,360	68,360
<u>MATERIALS AND SERVICES:</u>							
010-100-61001	SUPPLIES	715	7	600	600	600	600
010-100-61004	COMMUNICATION EXPENSE	471	545	500	500	500	500
010-100-61005	POSTAGE & FREIGHT	44	38	200	200	200	200
010-100-61023	UNIFORM EXPENSE	0	0	600	500	500	500
010-100-61027	PARKING METER SUPPLIES	654	2,478	2,500	2,500	2,500	2,500
010-100-61029	MISCELLANEOUS SUPPLIES	0	0	200	200	200	200
010-100-61030	FUEL EXPENSES	0	0	0	100	100	100
010-100-61059	CONTRACTED SERVICES	104	45	10,000	10,000	10,000	10,000
010-100-71000	MINOR EQUIPMENT	0	0	500	500	500	500
010-100-71020	PARKING METERS	2,748	12	1,700	1,700	1,700	1,700
TOTAL MATERIALS AND SERVICES		4,735	3,124	16,800	16,800	16,800	16,800
TOTAL COMMUNITY ENFORCEMENT		45,162	47,821	76,345	85,160	85,160	85,160

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: PLANNING
DEPARTMENT: COMMUNITY DEVELOPMENT
FUND: GENERAL

STAFF LEVEL 2022: 1.45 FTE
STAFF LEVEL 2021: 1.45 FTE

Program Description/Mission

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

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.

Personnel

<u>Title</u>	<u>2021 FTE</u>	<u>2022 FTE</u>	<u>FTE Change</u>
Community Development Director	1.00	1.00	
Building Inspector	0.25	0.25	
Assistant to CM / City Clerk	0.10	0.10	
Planning and Permit Assistant	0.10	0.10	
Total	1.45	1.45	0.00

Budget Comments

Budgeted amounts are similar to budgeted expenditures for Fiscal Year 2020-2021.

Account #61066 (CLG Grant) is from the State to hire a consultant to perform Historic Survey's and the research required to add another structure to the National Register of Historic Places.

Account #81003 is for the replacement of the large format scanner and printer that will be split 50:50 with Public Works, the overall cost is \$7,500 with the Community Development Departments share at \$3,750. Also includes the Planning share of replacement computers for the Building Inspector, and Planning and Permit Assistant with the overall cost of each computer \$1,000 with the Planning share at \$350.

Accomplishments

During the past year, 17 land use applications were processed. There were 21 processed in 2019, 24 processed in 2018, 21 processed in 2017, and 40 processed in 2016. The Housing Needs Analysis was adopted and lead to the development of a Housing Strategy Implementation Plan, which was funded with a State grant. Additional efforts included working with an administering Tourism Promotion Grants, downtown kiosk map updates, working with businesses for Urban Renewal Grants, and administering COVID Business Relief Grants.

Major Issues to be Resolved in the Next 5 Years

Issues to be addressed include providing strategies for affordable housing, long-range planning for various City owned properties, and transitioning to a more paperless work environment.

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY DEVELOPMENT</u>							
<u>PERSONNEL SERVICES:</u>							
010-151-51001	FULL TIME SALARIES	153,839	153,493	135,927	140,427	140,427	140,427
010-151-51003	WORKERS COMP INS	716	536	503	561	561	561
010-151-51004	SOCIAL SECURITY/MEDICARE	11,717	11,630	10,398	10,743	10,743	10,743
010-151-51005	HEALTH INSURANCE	25,046	25,409	18,461	28,621	28,621	28,621
010-151-51006	LIFE/ DISABILITY INS	350	377	568	583	583	583
010-151-51007	PERS RETIREMENT	24,985	34,371	30,529	31,562	31,562	31,562
	TOTAL PERSONNEL SERVICES	216,653	225,816	196,386	212,497	212,497	212,497
<u>MATERIALS AND SERVICES:</u>							
010-151-61001	SUPPLIES	578	501	1,000	1,000	1,000	1,000
010-151-61003	ADVERTISING EXPENSE	1,552	1,558	2,000	2,200	2,200	2,200
010-151-61004	COMMUNICATION EXPENSE	1,787	2,057	2,100	2,100	2,100	2,100
010-151-61005	POSTAGE & FREIGHT	1,232	904	1,400	1,200	1,200	1,200
010-151-61015	TRAVEL, TRAINING & MEETINGS	320	221	1,200	1,000	1,000	1,000
010-151-61016	DUES & MEMBERSHIPS	1,714	454	1,600	1,800	1,800	1,800
010-151-61024	VEHICLE EXPENSE	176	117	250	250	250	250
010-151-61030	FUEL EXPENSES	212	201	400	300	300	300
010-151-61045	EQUIPMENT RENTAL	2,396	1,783	2,500	2,500	2,500	2,500
010-151-61059	CONTRACTED SERVICES	2,975	65,275	45,000	1,000	1,000	1,000
010-151-61066	CLG PLANNING GRANT	0	0	0	10,000	10,000	10,000
010-151-61100	BUSINESS ASSISTANCE GRANTS	0	0	15,000	0	0	0
010-151-62573	MISCELLANEOUS EXPENSE	11	37	200	200	200	200
010-151-71000	MINOR EQUIPMENT	207	590	1,500	1,000	1,000	1,000
010-151-71009	SOFTWARE	203	245	300	350	350	350
	TOTAL MATERIALS AND SERVICES	13,362	73,943	74,450	24,900	24,900	24,900
<u>CAPITAL OUTLAY:</u>							
010-151-81003	CAPITAL - REPLACEMENT	0	1,854	0	4,100	4,100	4,100
	TOTAL CAPITAL OUTLAY	0	1,854	0	4,100	4,100	4,100
	TOTAL COMMUNITY DEVELOPMENT	230,015	301,614	270,836	241,497	241,497	241,497

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: FACILITIES MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: GENERAL

STAFF LEVEL 2022: 0.89 FTE
STAFF LEVEL 2021: 0.89 FTE

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 Society, Chamber of Commerce, or the Art Building.

Personnel

	2021	2022	FTE
<u>Title</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	0.00

Budget Comments

Account #61043 includes HVAC services; electrical services; boiler services, permits (\$4,000); building and grounds maintenance for all facilities.

Account #61059 includes annual fire extinguisher testing and servicing; annual fire system testing for City Hall and Senior Center (\$4,600); elevator contract services for both City Hall and the Community Center; security alarm contract; facility management work order system; employee hearing tests; bargaining contract costs and additional contracted services e.g. an energy savings performance contract (ESPC) and/or power purchase agreements (PPA).

Account #62600 includes Pettit property maintenance (\$10,000), property tax (\$7,500).

Account #82100 includes funding for an exterior ADA ramp at the Community Center.

Accomplishments

Refined facilities maintenance program and performed several key maintenance projects including an OSHA audit at the Community Center where all priority recommendations were completed.

Major Issues to be Resolved in the Next 5 Years

Maintenance projects continue deferral per City Manager until which time ownership/usage of select public buildings is determined

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>FACILITIES MAINTENANCE</u>							
<u>PERSONNEL SERVICES:</u>							
010-190-51001	FULL TIME SALARIES	44,457	42,982	40,355	41,171	41,171	41,171
010-190-51003	WORKERS COMP INS	1,469	926	1,070	1,236	1,236	1,236
010-190-51004	SOCIAL SECURITY/MEDICARE	3,392	3,288	3,133	3,197	3,197	3,197
010-190-51005	HEALTH INSURANCE	17,068	16,561	17,486	17,606	17,606	17,606
010-190-51006	LIFE/ DISABILITY INS	175	148	205	208	208	208
010-190-51007	PERS RETIREMENT	2,135	6,689	12,186	12,432	12,432	12,432
010-190-51009	OVERTIME SALARIES	310	346	605	618	618	618
TOTAL PERSONNEL SERVICES		69,006	70,940	75,040	76,468	76,468	76,468
<u>MATERIALS AND SERVICES:</u>							
010-190-61001	SUPPLIES	82	108	100	100	100	100
010-190-61004	COMMUNICATION EXPENSE	920	183	1,500	1,500	1,500	1,500
010-190-61006	GAS/ELECTRIC EXPENSE	30,449	27,276	35,000	35,000	35,000	35,000
010-190-61007	STREET LIGHTING ENERGY	115,495	116,055	118,000	125,000	125,000	125,000
010-190-61015	TRAVEL, TRAINING & MEETINGS	0	0	100	100	100	100
010-190-61022	EQUIPMENT MAINTENANCE	0	31	500	500	500	500
010-190-61024	VEHICLE EXPENSE	266	211	1,500	1,500	1,500	1,500
010-190-61030	FUEL EXPENSES	782	596	800	850	850	850
010-190-61032	JANITORIAL SUPPLIES	1,759	1,802	2,500	2,500	2,500	2,500
010-190-61042	SAFETY EQ/ PROT CLTHNG	48	46	100	100	100	100
010-190-61043	BUILDING/ GROUNDS MAINTENANCE	10,429	20,285	20,000	20,000	20,000	20,000
010-190-61044	SMALL TOOLS	25	0	100	0	0	0
010-190-61059	CONTRACTED SERVICES	5,458	5,739	15,000	15,000	15,000	15,000
010-190-62573	MISCELLANEOUS EXPENSE	137	28	100	100	100	100
010-190-62600	PETTIT PROPERTY	1,353	7,631	17,500	17,500	17,500	17,500
010-190-71000	MINOR EQUIPMENT	267	1,004	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		167,471	180,992	213,800	220,750	220,750	220,750
<u>CAPITAL OUTLAY:</u>							
010-190-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	0	30,000	30,000	30,000
010-190-85003	CAPITAL - NEW	0	1,645	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,645	0	30,000	30,000	30,000
TOTAL FACILITIES MAINTENANCE		236,476	253,577	288,840	327,218	327,218	327,218

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

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

STAFF LEVEL 2022: 1.48 FTE
STAFF LEVEL 2021: 1.48 FTE

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 Museum and Chamber of Commerce.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.05	0.05	
Water Quality Division Supervisor	0.04	0.04	
Utility Worker I	0.02	0.02	
Utility Worker II	0.14	0.14	
Utility Worker III/Lead	0.05	0.05	
Facilities Maintenance Worker	0.25	0.25	
Park Maintenance Worker II	0.90	0.90	
Sewer/Water Operator II	<u>0.03</u>	<u>0.03</u>	
Total	1.48	1.48	<u>0.00</u>

Budget Comments

Account #61034 includes annual bark and engineered wood fiber for under play equipment (\$3,000) and like expenses.

Account #61043 includes ongoing tree canopy work (\$5,000) for Coolidge-McClaine Park, fence repairs due to the ice storm (\$6,802) and other general building and grounds maintenance (\$8,000).

Account #61059 includes annual fire extinguisher service, Iworq management system, bargaining contracted costs and contracted services as needed.

Account #61060 is the annual Intergovernmental Agreement (IGA) with the Silver Falls School District.

Account #61065 includes costs for parking kiosk at the Silverton Marine Park (\$5,000) and for other minor costs.

Account #81003 will cover costs to repair the roofs for the Arthouse and the older restroom at Coolidge McClaine Park.

Accomplishments

Coordination of new play equipment at Lincoln Park.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PARKS & RECREATION</u>							
<u>PERSONNEL SERVICES:</u>							
010-225-51001	FULL TIME SALARIES	91,360	74,881	91,578	78,544	78,544	78,544
010-225-51002	PART TIME SALARIES	4,178	3,590	0	0	0	0
010-225-51003	WORKERS COMP INS	3,575	1,786	2,774	2,501	2,501	2,501
010-225-51004	SOCIAL SECURITY/MEDICARE	7,356	6,050	7,277	6,173	6,173	6,173
010-225-51005	HEALTH INSURANCE	30,303	26,496	29,165	30,610	30,610	30,610
010-225-51006	LIFE/ DISABILITY INS	323	266	377	384	384	384
010-225-51007	PERS RETIREMENT	14,422	17,014	23,626	20,036	20,036	20,036
010-225-51009	OVERTIME SALARIES	2,864	2,554	3,555	2,150	2,150	2,150
	TOTAL PERSONNEL SERVICES	154,382	132,636	158,352	140,398	140,398	140,398
<u>MATERIALS AND SERVICES:</u>							
010-225-61001	SUPPLIES	53	5	100	100	100	100
010-225-61003	ADVERTISING EXPENSE	0	0	100	100	100	100
010-225-61004	COMMUNICATION EXPENSE	2,290	1,841	2,000	2,000	2,000	2,000
010-225-61006	GAS/ELECTRIC EXPENSE	4,462	4,366	4,500	5,000	5,000	5,000
010-225-61015	TRAVEL, TRAINING & MEETINGS	56	163	1,000	500	500	500
010-225-61016	DUES & MEMBERSHIPS	0	25	0	0	0	0
010-225-61022	EQUIPMENT MAINTENANCE	1,596	702	1,800	1,800	1,800	1,800
010-225-61024	VEHICLE EXPENSE	494	127	2,300	2,300	2,300	2,300
010-225-61030	FUEL EXPENSES	2,693	2,262	2,700	2,700	2,700	2,700
010-225-61032	JANITORIAL SUPPLIES	2,179	2,585	3,000	3,000	3,000	3,000
010-225-61034	LANDSCAPE SUPPLIES	2,833	977	5,000	5,000	5,000	5,000
010-225-61042	SAFETY EQP/ PROT CLTHNG	358	405	1,000	500	500	500
010-225-61043	BUILDING/ GROUNDS MAINTENANCE	5,250	8,062	13,000	13,000	13,000	19,802
010-225-61044	SMALL TOOLS	49	36	0	0	0	0
010-225-61045	EQUIPMENT RENTAL	0	1,387	1,000	1,000	1,000	1,000
010-225-61059	CONTRACTED SERVICES	26,499	698	10,000	2,500	2,500	2,500
010-225-61060	INTERGOVERNMENTAL-SCHOOL FIEL	20,000	20,000	20,000	20,000	20,000	20,000
010-225-61065	MARINE PARK EXPENSES	6,200	6,353	5,000	7,000	7,000	7,000
010-225-62537	MUSEUM/DEPOT EXPENSES	1,657	1,545	1,500	1,500	1,500	1,500
010-225-62573	MISCELLANEOUS EXPENSE	96	292	500	500	500	500
010-225-71000	MINOR EQUIPMENT	436	34	0	500	500	500
	TOTAL MATERIALS AND SERVICES	77,201	51,867	74,500	69,000	69,000	75,802
<u>CAPITAL OUTLAY:</u>							
010-225-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	0	0	0	95,000
010-225-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	69,755	0	0	0
010-225-85001	PARK IMPROVEMENTS	0	0	6,805	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	76,560	0	0	95,000
	TOTAL PARKS & RECREATION	231,583	184,503	309,412	209,398	209,398	311,200

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

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 #61057 provides for continued contract services with Woodburn IT. Account #61059 provides for ongoing subscription services needed for various elements of software support, including, email network, firewall and related internet filter services, GIS mapping and webhosting, website hosting, and social media archiving. The increase over the previous year's amount includes a new subscription to the Oregon Records Management Solution program for electronic records management that will include a higher level of security for police use (\$3,000). The increase also includes upgrading to a more robust anti-virus program (\$3,000) due to increasing cyber security threats. The increase also includes a cloud backup and recovery service to mitigate risks of a ransomware attack and natural disaster hazards (\$2,000).

Accomplishments

The City continues to maintain the network by keeping up-to-date and updating needed software or hardware. A new backup power supply was added that has reduced downtime due to power outages.

Major Issues to be Resolved in the Next 5 Years

Proactively address network security and maximize uptime to facilitate efficient workflow.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMPUTER SERVICES</u>							
<u>MATERIALS AND SERVICES:</u>							
010-300-61004	COMMUNICATION EXPENSE	926	1,439	1,200	1,200	1,200	1,200
010-300-61057	IT SERVICES	2,996	5,775	8,000	8,000	8,000	8,000
010-300-61059	CONTRACTED SERVICES	46,330	44,090	55,500	63,000	63,000	63,000
010-300-71000	MINOR EQUIPMENT	1,152	2,433	1,000	1,000	1,000	1,000
010-300-71009	SOFTWARE	204	832	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	51,609	54,568	66,700	74,200	74,200	74,200
<u>CAPITAL OUTLAY:</u>							
010-300-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	3,538	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	3,538	0	0	0	0
	TOTAL COMPUTER SERVICES	51,609	58,107	66,700	74,200	74,200	74,200
	TOTAL FUND EXPENDITURES	5,714,241	6,369,357	9,489,631	9,125,251	9,125,251	9,184,987



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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.

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: ELECTRICAL INSPECTIONS
PROGRAM: INSPECTION SERVICES

STAFF LEVEL 2022: 0.05 FTE
STAFF LEVEL 2021: 0.05 FTE

Program Description/Mission

The City is responsible for administering all functions related to implementation and enforcement of the State Electrical Code. Electrical inspections are currently performed under an Intergovernmental Agreement with Marion County Building Department. The Electrical Inspections Fund is expected to maintain revenue due to the sustained economic conditions, but not reach a level to support in-house services.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Planning and Permit Assistant	0.05	0.05	0.00

Budget Comments

Account #61059 allows the utilization of an Intergovernmental Agreement with Marion County for electrical inspection services. They are paid 80% of the electrical permit revenue received.

Major Issues to be Resolved in the Next 5 Years

The City of Silverton will continue to maintain control of the electrical inspection program with the contracting of plan review and inspection services to Marion County Building Department as needed.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>							
<u>FEES AND PERMITS</u>							
011-000-42106	PLAN REVIEW FEES	282	322	100	300	300	300
011-000-42118	ELECTRICAL PERMITS	26,589	34,313	50,000	50,000	50,000	50,000
	TOTAL FEES AND PERMITS	26,870	34,635	50,100	50,300	50,300	50,300
<u>MISCELLANEOUS REVENUE</u>							
011-000-45002	INTEREST EARNED	382	216	250	50	50	50
	TOTAL MISCELLANEOUS REVENUE	382	216	250	50	50	50
<u>BEGINNING FUND BALANCE</u>							
011-000-49090	BEGINNING FUND BALANCE	14,063	9,452	3,550	3,845	3,845	3,845
	TOTAL BEGINNING FUND BALANCE	14,063	9,452	3,550	3,845	3,845	3,845
	TOTAL FUND REVENUE	41,315	44,303	53,900	54,195	54,195	54,195

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>							
<u>INSPECTION SERVICES</u>							
<u>PERSONNEL SERVICES:</u>							
011-141-51001	FULL TIME SALARIES	1,524	906	2,379	2,548	2,548	2,548
011-141-51003	WORKERS COMP INS	4	3	9	9	9	9
011-141-51004	SOCIAL SECURITY/MEDICARE	115	67	182	195	195	195
011-141-51005	HEALTH INSURANCE	282	292	467	458	458	458
011-141-51006	LIFE/ DISABILITY INS	1	4	12	12	12	12
011-141-51007	PERS RETIREMENT	203	200	524	561	561	561
	TOTAL PERSONNEL SERVICES	2,129	1,473	3,573	3,783	3,783	3,783
<u>MATERIALS AND SERVICES:</u>							
011-141-61001	SUPPLIES	150	0	100	0	0	0
011-141-61059	CONTRACTED SERVICES	21,941	27,838	40,000	40,000	40,000	40,000
011-141-61079	BANK & CHARGE CARD FEES	15	16	50	50	50	50
011-141-69950	PERS UAL DEPOSIT	0	1,811	0	0	0	0
	TOTAL MATERIALS AND SERVICES	22,107	29,665	40,150	40,050	40,050	40,050
<u>CONTINGENCY & RESERVES:</u>							
011-141-90001	CONTINGENCY	0	0	2,368	3,856	3,856	3,856
	TOTAL CONTINGENCY & RESERVES	0	0	2,368	3,856	3,856	3,856
<u>TRANSFERS OUT:</u>							
011-141-95001	TRANSFER TO GENERAL FUND	7,473	7,787	7,672	6,352	6,352	6,352
011-141-95050	TRANSFER TO DEBT SERVICE	154	129	137	154	154	154
	TOTAL TRANSFERS OUT	7,627	7,916	7,809	6,506	6,506	6,506
	TOTAL INSPECTION SERVICES	31,863	39,054	53,900	54,195	54,195	54,195
	TOTAL FUND EXPENDITURES	31,863	39,054	53,900	54,195	54,195	54,195

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: BUILDING OPERATIONS

STAFF LEVEL 2022: 2.50 FTE

STAFF LEVEL 2021: 2.50 FTE

Program Description/Mission

This fund is responsible for administering all functions related to the implementation of State Building Code regulations. 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 fiscal year 2021-2022's estimate is comparable to fiscal year 2020-2021 and is a conservative estimate of 40 new homes. Both residential and commercial construction remains strong. The City of Silverton will continue to maintain control of its inspection program and will continue to provide building review and inspection services. New construction remains steady and the Building Operations Fund is estimated to continue to be able to support the salary of an in-house Building Official and a Building Inspector.

Personnel

<u>Title</u>	<u>2021 FTE</u>	<u>2022 FTE</u>	<u>FTE Change</u>
Building Official	1.00	1.00	
Building Inspector	0.75	0.75	
Planning and Permit Assistant	<u>0.75</u>	<u>0.75</u>	
Total	2.50	2.50	<u>0.00</u>

Budget Comments

Account #61024 covers vehicle maintenance and includes new tires for the Building Official Vehicle. Account #61059 covers the cost of Marion County or Woodburn to provide inspection services, when City staff is unable to conduct inspections or plan review due to absences.

Account #62573 includes two licenses of plan review software.

Account #81003 includes the Building Operations share of computer replacements, \$1,650, for the Building Inspector and the Planning and Permit Assistant with the overall cost of each computer \$1,000. Also includes funding for two tablets to replace the field laptops that are in excess of 10 years old (\$1,000 each).

Accomplishments

During 2020, Building Operations issued 660 building permits, including 59 new single-family residences, 156 structural, 149 electrical, 197 mechanical, and 158 plumbing permits. The division conducted 2,139 inspections, about 178 every month throughout the 2020 calendar year.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
BUILDING OPERATIONS FUND							
FEES AND PERMITS							
012-000-42104	BUILDING PERMITS	121,420	193,297	140,000	140,000	140,000	140,000
012-000-42105	PLUMBING PERMITS	28,123	44,270	30,000	3,000	30,000	30,000
012-000-42106	PLAN REVIEW FEES	89,685	149,671	100,000	100,000	100,000	100,000
012-000-42116	MECHANICAL PERMITS	22,040	26,909	25,000	25,000	25,000	25,000
TOTAL FEES AND PERMITS		261,268	414,148	295,000	268,000	295,000	295,000
MISCELLANEOUS REVENUE							
012-000-45002	INTEREST EARNED	11,872	11,477	4,000	3,500	3,500	3,500
012-000-45019	MISCELLANEOUS REVENUE	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		11,872	11,477	4,000	3,500	3,500	3,500
BEGINNING FUND BALANCE							
012-000-49090	BEGINNING FUND BAL - BUILDING	500,500	503,016	537,062	526,730	526,730	526,730
TOTAL BEGINNING FUND BALANCE		500,500	503,016	537,062	526,730	526,730	526,730
TOTAL FUND REVENUE		773,640	928,641	836,062	798,230	825,230	825,230



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
BUILDING OPERATIONS FUND							
INSPECTION SERVICES							
PERSONNEL SERVICES:							
012-140-51001	FULL TIME SALARIES	134,840	147,685	182,453	180,939	180,939	180,939
012-140-51003	WORKERS COMP INS	1,975	1,424	2,384	2,293	2,293	2,293
012-140-51004	SOCIAL SECURITY/MEDICARE	10,062	10,931	13,958	13,842	13,842	13,842
012-140-51005	HEALTH INSURANCE	33,539	35,305	46,064	45,140	45,140	45,140
012-140-51006	LIFE/ DISABILITY INS	321	397	775	799	799	799
012-140-51007	PERS RETIREMENT	28,261	39,933	48,047	47,782	47,782	47,782
012-140-51009	OVERTIME SALARIES	18	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	209,016	235,675	293,681	290,795	290,795	290,795
MATERIALS AND SERVICES:							
012-140-61001	SUPPLIES	348	518	900	800	800	800
012-140-61002	PUBLICATIONS	0	473	0	100	100	100
012-140-61003	ADVERTISING EXPENSE	0	0	50	50	50	50
012-140-61004	COMMUNICATION EXPENSE	1,725	1,888	2,100	2,100	2,100	2,100
012-140-61005	POSTAGE & FREIGHT	15	7	50	50	50	50
012-140-61015	TRAVEL, TRAINING & MEETINGS	960	510	2,000	1,500	1,500	1,500
012-140-61016	DUES & MEMBERSHIPS	360	265	700	500	500	500
012-140-61024	VEHICLE EXPENSE	1,088	82	1,200	1,200	1,200	1,200
012-140-61030	FUEL EXPENSES	1,085	722	1,100	900	900	900
012-140-61045	EQUIPMENT RENTAL	476	484	500	500	500	500
012-140-61059	CONTRACTED SERVICES	1,366	401	5,000	5,000	5,000	5,000
012-140-61079	BANK & CHARGE CARD FEES	73	36	100	100	100	100
012-140-61098	REFERENCE LIBRARY	0	0	1,000	500	500	500
012-140-62573	MISCELLANEOUS EXPENSE	0	100	500	700	700	700
012-140-69950	PERS UAL DEPOSIT	0	30,082	0	0	0	0
012-140-71000	MINOR EQUIPMENT	0	187	1,000	800	800	800
	TOTAL MATERIALS AND SERVICES	7,497	35,754	16,200	14,800	14,800	14,800
CAPITAL OUTLAY:							
012-140-81003	CAPITAL - REPLACEMENT	0	1,034	0	3,650	3,650	3,650
	TOTAL CAPITAL OUTLAY	0	1,034	0	3,650	3,650	3,650
CONTINGENCY & RESERVES:							
012-140-90001	CONTINGENCY	0	0	94,850	119,735	146,735	146,735
012-140-91072	RESERVE - FUTURE EXPENDITURE	0	0	371,407	306,998	306,998	306,998
	TOTAL CONTINGENCY & RESERVES	0	0	466,257	426,733	453,733	453,733
TRANSFERS OUT:							
012-140-95001	TRANSFER TO GENERAL FUND	42,382	45,968	45,983	47,433	47,433	47,433
012-140-95050	TRANSFER TO DEBT SERVICE	8,561	8,561	9,974	10,852	10,852	10,852
012-140-95600	TRANSFER TO FLEET REPLCMNT	3,168	3,967	3,967	3,967	3,967	3,967
	TOTAL TRANSFERS OUT	54,111	58,496	59,924	62,252	62,252	62,252
	TOTAL INSPECTION SERVICES	270,623	330,958	836,062	798,230	825,230	825,230
	TOTAL FUND EXPENDITURES	270,623	330,958	836,062	798,230	825,230	825,230

REVENUE BUDGET NARRATIVE

Fiscal Year 2021-2022

FUND: TRANSPORTATION

Budget Comments

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

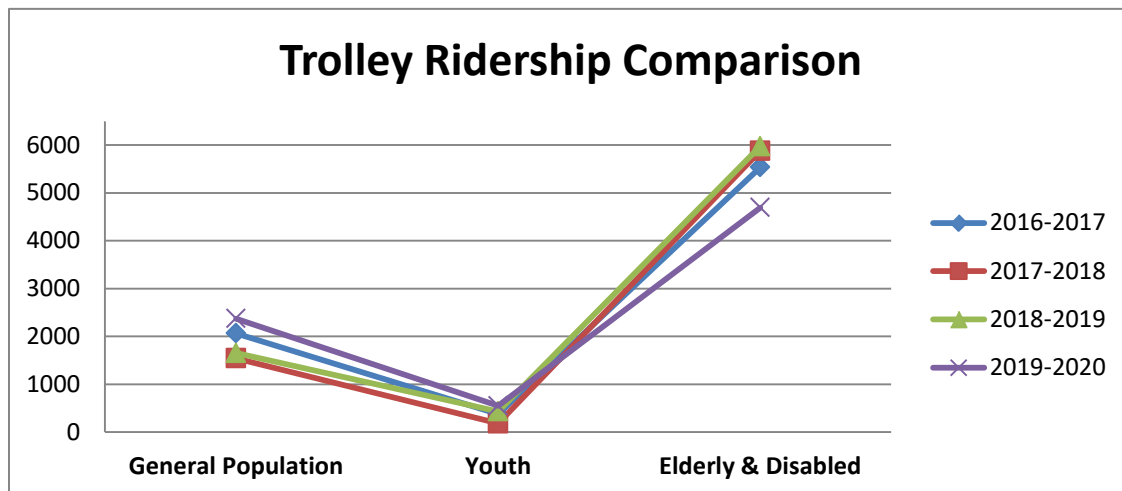
Section 122 of Keep Oregon Moving (Oregon House Bill 2017) established a new dedicated source of funding for improving or expanding public transportation service in Oregon. This new funding source is called the Statewide Transportation Improvement Fund (STIF).

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

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

Trolley Ridership:

	Fiscal Year <u>2016-2017</u>	Fiscal Year <u>2017-2018</u>	Fiscal Year <u>2018-2019</u>	Fiscal Year <u>2019-2020</u>
General population	2,064	1,544	1,652	2,371
Youth	379	181	433	549
Elderly& Disabled	<u>5,537</u>	<u>5,879</u>	<u>5,975</u>	<u>4,692</u>
Total Rides	7,980	7,604	8,060	7,612



CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>TRANSPORTATION FUND</u>							
<u>INTERGOVERNMENTAL</u>							
013-000-43054	ODOT TRANSIT GRANT	52,947	60,191	70,000	67,303	67,303	67,303
013-000-43055	SALEM AREA TRANSIT GRANTS	16,500	16,687	16,500	16,687	16,687	16,687
013-000-43057	OREGON STIF GRANT	0	0	80,000	80,000	80,000	80,000
	TOTAL INTERGOVERNMENTAL	69,447	76,878	166,500	163,990	163,990	163,990
<u>MISCELLANEOUS REVENUE</u>							
013-000-45002	INTEREST EARNED	1,333	1,099	500	350	350	350
013-000-45017	TROLLEY DONATIONS	1,845	2,202	1,800	1,250	1,250	1,250
	TOTAL MISCELLANEOUS REVENUE	3,178	3,301	2,300	1,600	1,600	1,600
<u>BEGINNING FUND BALANCE</u>							
013-000-49090	BEGINNING FUND BALANCE	68,489	70,863	74,850	75,770	75,770	75,770
	TOTAL BEGINNING FUND BALANCE	68,489	70,863	74,850	75,770	75,770	75,770
	TOTAL FUND REVENUE	141,114	151,042	243,650	241,360	241,360	241,360

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: TRANSPORTATION

STAFF LEVEL 2022: 1.57 FTE

STAFF LEVEL 2021: 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.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Transit Operators (3 part-time)	1.47	1.47	
Planning and Permit Assistant	<u>0.10</u>	<u>0.10</u>	
Total	1.57	1.57	0.00

Budget Comments

Account #61004 covers telephone related expenses for the cell phone used by the trolley drivers.

Account #61024 covers tire replacement and major mechanical repairs to the trolley vehicles and proposed vehicle wraps to apply new graphics to the full size van.

Account #61030 covers costs for gas for the trolley.

Account #61059 contains funds for the planning and programming service expansion including a deviated fixed route type of service expected at \$60,000 and program implementation following the study at \$20,000. The scope would include stakeholder interviews, rider surveys, community surveys, a project advisory committee, community meeting(s), cost benefit analysis, attendance at Council work sessions/meetings, etc. The funding source of the study is 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.

Accomplishments

The City of Silverton was able to apply for and receive several COVID grants. The City went through an ODOT compliance review and is working on implementing the recommendations to comply with grant requirements.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>TRANSPORTATION FUND</u>							
<u>TROLLEY OPERATIONS</u>							
<u>PERSONNEL SERVICES:</u>							
013-013-51001	FULL TIME SALARIES	0	0	4,759	5,096	5,096	5,096
013-013-51002	PART TIME SALARIES	45,476	40,002	78,700	90,834	90,834	90,834
013-013-51003	WORKERS COMP INS	1,660	1,231	3,090	3,933	3,933	3,933
013-013-51004	SOCIAL SECURITY/MEDICARE	3,449	3,034	6,385	7,339	7,339	7,339
013-013-51005	HEALTH INSURANCE	0	0	933	916	916	916
013-013-51006	LIFE/ DISABILITY INS	4	5	24	25	25	25
013-013-51007	PERS RETIREMENT	6,975	7,742	18,378	21,124	21,124	21,124
	TOTAL PERSONNEL SERVICES	57,564	52,014	112,269	129,267	129,267	129,267
<u>MATERIALS AND SERVICES:</u>							
013-013-61001	SUPPLIES	9	93	100	200	200	200
013-013-61003	ADVERTISING EXPENSE	0	0	100	250	250	250
013-013-61004	COMMUNICATION EXPENSE	780	822	900	900	900	900
013-013-61015	TRAVEL, TRAINING & MEETINGS	0	31	200	200	200	200
013-013-61019	INSURANCE	0	0	0	4,250	4,250	4,250
013-013-61022	EQUIPMENT MAINTENANCE	167	78	500	500	500	500
013-013-61023	UNIFORM EXPENSE	0	50	150	150	150	150
013-013-61024	VEHICLE EXPENSE	2,317	1,393	5,000	5,000	5,000	5,000
013-013-61030	FUEL EXPENSES	4,681	4,088	6,000	4,000	4,000	4,000
013-013-61059	CONTRACTED SERVICES	785	513	80,000	80,000	80,000	80,000
013-013-69950	PERS UAL DEPOSIT	0	10,887	0	0	0	0
013-013-71000	MINOR EQUIPMENT	366	0	300	300	300	300
013-013-71009	SOFTWARE	0	0	500	500	500	500
	TOTAL MATERIALS AND SERVICES	9,104	17,954	93,750	96,250	96,250	96,250
<u>CONTINGENCY & RESERVES:</u>							
013-013-90001	CONTINGENCY	0	0	32,843	10,090	10,090	10,090
	TOTAL CONTINGENCY & RESERVES	0	0	32,843	10,090	10,090	10,090
<u>TRANSFERS OUT:</u>							
013-013-95050	TRANSFER TO DEBT SERVICE	3,584	3,925	4,788	5,753	5,753	5,753
	TOTAL TRANSFERS OUT	3,584	3,925	4,788	5,753	5,753	5,753
	TOTAL TROLLEY OPERATIONS	70,252	73,894	243,650	241,360	241,360	241,360
	TOTAL FUND EXPENDITURES	70,252	73,894	243,650	241,360	241,360	241,360

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: POOL OPERATIONS LEVY

Program Description/Mission

Fiscal Year 2021-2022 will be the fourth 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 2017 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 #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; increased due to changes in sanitation requirements and increased community services, which have required additional product.

Account #61043 includes maintenance services for electrical, HVAC, mechanical, mechanical seal impeller for recirculating pump (\$2,500); back wash valves (\$3,000); etc. i.e. “anything attached” to the buildings and grounds maintenance for pool and bathhouse.

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 tarp storage reels for tarps replaced in FY 2020-2021 (\$16,000), joint repairs in pool (\$25,000) and replacement of the pool boiler (\$60,000).

Accomplishments

Replaced and painted the bathhouse exterior and interior painting. Existing pool tarps and the pool cleaner (vacuum) were replaced. The Slope Stability monitoring project began the first of five (5) years of monitoring by professional geotechnical engineers.

Major Issues to be Resolved in the Next 5 Years

Leverage programs such as the Energy Trust of Oregon to maximize more sustainable modernization of the Pool. Transition plan will be required if Parks and Recreation District comes to fruition. Department may work with the Silverton High School for side mural that includes “Home of the Aqua Foxes” or the like.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
<u>PROPERTY TAXES</u>							
016-000-40001	PROPERTY TAXES CURRENT	262,848	261,636	255,750	255,750	255,750	255,750
016-000-40002	PROPERTY TAXES DELINQUENT	7,526	4,663	2,800	2,500	2,500	2,500
	TOTAL PROPERTY TAXES	270,374	266,299	258,550	258,250	258,250	258,250
<u>INTERGOVERNMENTAL</u>							
016-000-43021	GRANT PROCEEDS	0	0	75,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	75,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
016-000-45002	INTEREST EARNED	17,068	15,882	4,250	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE	17,068	15,882	4,250	3,500	3,500	3,500
<u>BEGINNING FUND BALANCE</u>							
016-000-49090	BEGINNING FUND BALANCE	561,403	660,307	718,842	673,882	673,882	673,882
	TOTAL BEGINNING FUND BALANCE	561,403	660,307	718,842	673,882	673,882	673,882
	TOTAL FUND REVENUE	848,845	942,488	1,056,642	935,632	935,632	935,632

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
<u>POOL OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
016-210-61004	COMMUNICATION EXPENSE	492	492	500	500	500	500
016-210-61005	POSTAGE & FREIGHT	190	0	300	300	300	300
016-210-61006	GAS/ ELECTRIC EXPENSE	69,408	63,104	75,500	79,000	79,000	79,000
016-210-61009	PERMIT FEES	403	514	1,000	700	700	700
016-210-61015	TRAVEL, TRAINING & MEETINGS	325	0	500	500	500	500
016-210-61022	EQUIPMENT MAINTENANCE	5,888	2,800	10,000	10,000	10,000	10,000
016-210-61032	JANITORIAL SUPPLIES	1,543	1,491	1,700	3,700	3,700	3,700
016-210-61042	SAFETY EQP/ PROT CLTHNG	112	0	600	600	600	600
016-210-61043	BUILDING/ GROUNDS MAINTENANCE	13,091	3,116	30,000	20,500	20,500	20,500
016-210-61045	EQUIPMENT RENTAL	2,160	1,224	2,500	2,500	2,500	2,500
016-210-61047	POOL CHEMICALS	12,060	3,588	9,500	10,000	10,000	10,000
016-210-61059	CONTRACTED SERVICES	68,055	72,580	100,000	80,000	80,000	80,000
016-210-71000	MINOR EQUIPMENT	221	603	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	173,948	149,511	233,100	209,300	209,300	209,300
<u>CAPITAL OUTLAY:</u>							
016-210-81003	CAPITAL - REPLACEMENT	14,590	104,078	266,000	41,000	41,000	101,000
	TOTAL CAPITAL OUTLAY	14,590	104,078	266,000	41,000	41,000	101,000
<u>CONTINGENCY & RESERVES:</u>							
016-210-90001	CONTINGENCY	0	0	323,542	450,332	450,332	390,332
016-210-91215	RESERVE- POOL CAPITAL IMPRVMT	0	0	234,000	235,000	235,000	235,000
	TOTAL CONTINGENCY & RESERVES	0	0	557,542	685,332	685,332	625,332
	TOTAL POOL OPERATIONS	188,538	253,589	1,056,642	935,632	935,632	935,632
	TOTAL FUND EXPENDITURES	188,538	253,589	1,056,642	935,632	935,632	935,632

BUDGET NARRATIVE
Fiscal Year 2021-2022

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.

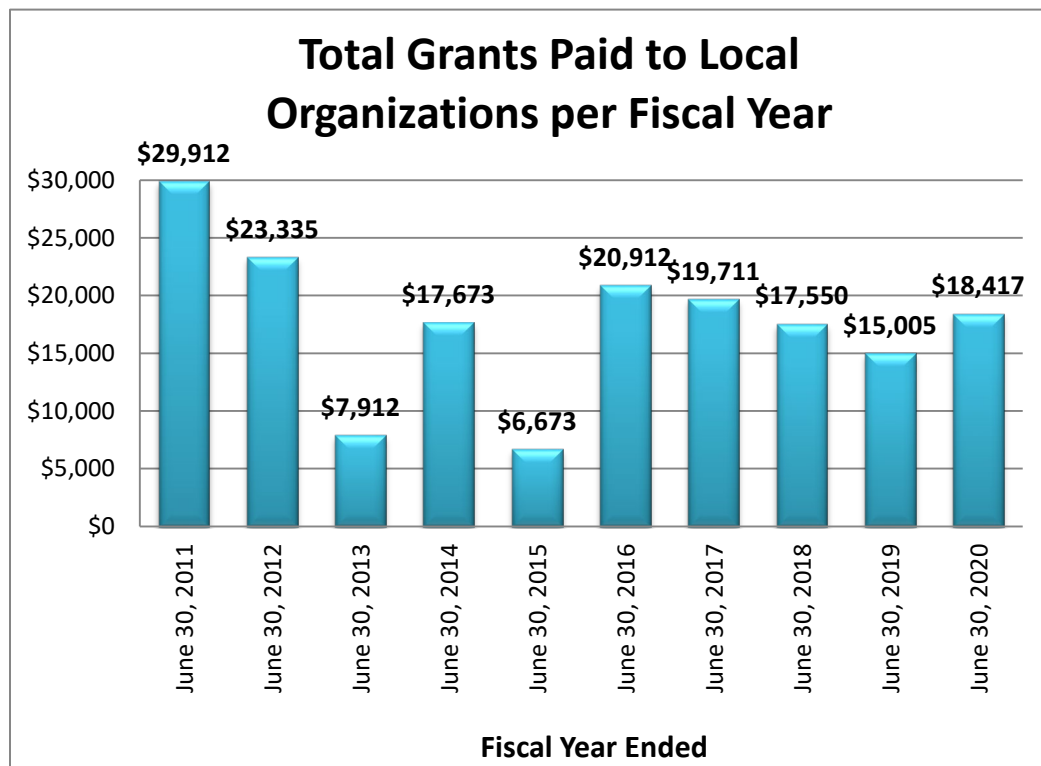
ORS 320.350 (6) states that at least 70 percent of net revenue from a new or increased local transient occupancy lodging tax shall be used for the purposes described in subsection (5) (a) or (c) of this section. Subsection (5) (a) and (c) require the revenues to be used to fund tourism promotion or tourism 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 Building Capital Improvement Reserve Fund.

Account #61057 provides funds for Tourism Promotion Grants.

Account #61059 provides \$35,000 for the Chamber of Commerce to provide visitor center services. Payments to the Chamber are made quarterly.

Account #62577 is to provide assistance for the Gordon House, a tourism site, towards their utilities and an additional amount for assistance to repair the heating system.

Accomplishments



CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>TAXES</u>							
017-000-40003	TRANSIENT TAXES	338,032	274,811	350,800	250,000	250,000	250,000
	TOTAL TAXES	338,032	274,811	350,800	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
017-000-45002	INTEREST EARNED	2,866	3,069	950	950	950	950
	TOTAL MISCELLANEOUS REVENUE	2,866	3,069	950	950	950	950
<u>BEGINNING FUND BALANCE</u>							
017-000-49090	BEGINNING FUND BALANCE	81,779	105,121	89,954	81,713	81,713	81,713
	TOTAL BEGINNING FUND BALANCE	81,779	105,121	89,954	81,713	81,713	81,713
	TOTAL FUND REVENUE	422,677	383,002	441,704	332,663	332,663	332,663

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
017-017-61057	TOURISM PROMOTION GRANTS	15,005	18,417	91,879	30,000	30,000	30,000
017-017-61059	CONTRACTED SERVICES	35,000	35,000	35,000	35,000	35,000	35,000
017-017-61060	OREGON GARDEN FOUNDATION	161,141	129,684	168,500	150,000	150,000	150,000
017-017-62577	GORDON HOUSE TOURISM SUPPOR	5,000	3,500	5,700	5,700	5,700	5,700
	TOTAL MATERIALS AND SERVICES	216,146	186,601	301,079	220,700	220,700	220,700
<u>CONTINGENCY & RESERVES:</u>							
017-017-90001	CONTINGENCY	0	0	41,825	36,963	36,963	36,963
	TOTAL CONTINGENCY & RESERVES	0	0	41,825	36,963	36,963	36,963
<u>TRANSFERS OUT:</u>							
017-017-95036	TRANSFER TO SEWER DEBT RESERV	101,410	82,443	0	0	0	0
017-017-95061	TRANSFER TO BLDG IMP RSRV	0	0	98,800	75,000	75,000	75,000
	TOTAL TRANSFERS OUT	101,410	82,443	98,800	75,000	75,000	75,000
	TOTAL OPERATIONS	317,556	269,044	441,704	332,663	332,663	332,663
	TOTAL FUND EXPENDITURES	317,556	269,044	441,704	332,663	332,663	332,663

REVENUE BUDGET NARRATIVE
Fiscal Year 2021-2022

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 2 cents. The City will be doing a survey to look at increasing the tax to either 5 or 6 cents.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET FUND</u>							
<u>TAXES</u>							
020-000-40020	MOTOR VEHICLE FUELS TAX	87,294	86,131	80,000	82,000	82,000	82,000
	TOTAL TAXES	87,294	86,131	80,000	82,000	82,000	82,000
<u>FEES AND PERMITS</u>							
020-000-42065	TRAFFIC IMPACT FEES	1,500	0	20,000	10,000	10,000	10,000
020-000-42102	INSPECTION FEES	51,749	13,148	7,500	8,000	8,000	8,000
020-000-42107	DRIVEWAY PERMITS	3,432	4,752	2,500	4,000	4,000	4,000
020-000-42108	SIDEWALK PERMITS	3,520	4,576	2,500	4,000	4,000	4,000
	TOTAL FEES AND PERMITS	60,201	22,476	32,500	26,000	26,000	26,000
<u>INTERGOVERNMENTAL</u>							
020-000-43005	STATE HIWAY APPORTIONMENT	747,688	709,550	645,000	645,000	645,000	645,000
020-000-43180	URA GRANT PROCEEDS	0	14,532	0	0	0	0
	TOTAL INTERGOVERNMENTAL	747,688	724,082	645,000	645,000	645,000	645,000
<u>MISCELLANEOUS REVENUE</u>							
020-000-45002	INTEREST EARNED	19,640	19,948	7,000	4,500	4,500	4,500
020-000-45019	MISCELLANEOUS REVENUE	342	47	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	19,982	19,995	7,000	4,500	4,500	4,500
<u>BEGINNING FUND BALANCE</u>							
020-000-49090	BEGINNING FUND BALANCE	628,217	1,086,863	681,209	689,033	689,033	689,033
	TOTAL BEGINNING FUND BALANCE	628,217	1,086,863	681,209	689,033	689,033	689,033
	TOTAL FUND REVENUE	1,543,381	1,939,546	1,445,709	1,446,533	1,446,533	1,446,533

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: STREET ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: STREET

STAFF LEVEL 2022: 0.58 FTE
STAFF LEVEL 2021: 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 guidance documents for this program.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.15	0.15	
Public Works Coordinator	0.15	0.15	
City Engineer	0.10	0.10	
Engineering Technician	<u>0.18</u>	<u>0.18</u>	
Total	0.58	0.58	0.00

Budget Comments

Account #81003 includes the replacement a large format printer used by Community Development and Public Works (\$1,250, shared expense), computer replacement for Engineering Technician (\$540, shared expense).

Accomplishments

Completed McClaine Street engineering and construction. Completed a Transportation System Plan update. Recruited a new Engineering Technician. Engineering site plan review and inspection of multiple private developments that included street network improvements.

Major Issues to be Resolved in the Next 5 Years

Continue the design and inspection services associated with street maintenance and construction. Maintain in-house design capability.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
STREET FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
020-010-51001	FULL TIME SALARIES	34,915	32,910	44,521	47,223	47,223	47,223
020-010-51003	WORKERS COMP INS	487	316	503	595	595	595
020-010-51004	SOCIAL SECURITY/MEDICARE	2,593	2,428	3,406	3,613	3,613	3,613
020-010-51005	HEALTH INSURANCE	5,815	7,085	13,290	13,025	13,025	13,025
020-010-51006	LIFE/ DISABILITY INS	53	81	194	203	203	203
020-010-51007	PERS RETIREMENT	5,935	7,708	12,147	12,871	12,871	12,871
020-010-51009	OVERTIME SALARIES	7	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	49,805	50,528	74,061	77,530	77,530	77,530
MATERIALS AND SERVICES:							
020-010-61001	SUPPLIES	447	384	500	500	500	500
020-010-61002	PUBLICATIONS	77	0	200	200	200	200
020-010-61003	ADVERTISING EXPENSE	239	168	200	200	200	200
020-010-61004	COMMUNICATION EXPENSE	681	871	800	800	800	800
020-010-61005	POSTAGE & FREIGHT	99	49	150	150	150	150
020-010-61009	PERMIT FEES	0	0	0	100	100	100
020-010-61015	TRAVEL, TRAINING & MEETINGS	1,070	436	3,200	1,800	1,800	1,800
020-010-61016	DUES & MEMBERSHIPS	110	133	200	200	200	200
020-010-61024	VEHICLE EXPENSE	24	18	500	500	500	500
020-010-61030	FUEL EXPENSES	176	236	500	400	400	400
020-010-61031	RECORDING FEES	390	0	200	400	400	400
020-010-61042	SAFETY EQP/ PROT CLTHNG	13	26	500	600	600	600
020-010-61045	EQUIPMENT RENTAL	379	404	300	450	450	450
020-010-61059	CONTRACTED SERVICES	10,554	82,800	75,000	75,000	75,000	75,000
020-010-61065	TRAFFIC IMPACT SERVICES	611	0	20,000	2,000	2,000	2,000
020-010-61079	BANK & CHARGE CARD FEES	3	2	10	10	10	10
020-010-62573	MISCELLANEOUS EXPENSE	3,466	27	100	100	100	100
020-010-69950	PERS UAL DEPOSIT	0	26,524	0	0	0	0
020-010-71000	MINOR EQUIPMENT	428	281	500	200	200	200
020-010-71009	SOFTWARE	180	274	500	500	500	500
	TOTAL MATERIALS AND SERVICES	18,946	112,633	103,360	84,110	84,110	84,110
CAPITAL OUTLAY:							
020-010-81003	CAPITAL - REPLACEMENT	0	215	1,000	1,790	1,790	1,790
	TOTAL CAPITAL OUTLAY	0	215	1,000	1,790	1,790	1,790
CONTINGENCY & RESERVES:							
020-010-90001	CONTINGENCY	0	0	176,233	359,532	319,051	316,396
020-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	144,828	168,656	168,656	168,656
	TOTAL CONTINGENCY & RESERVES	0	0	321,061	528,188	487,707	485,052
TRANSFERS OUT:							
020-010-95001	TRANSFER TO GENERAL FUND	102,795	108,199	108,592	112,453	112,453	112,453
020-010-95050	TRANSFER TO DEBT SERVICE	7,458	7,589	7,724	8,198	8,198	8,198
020-010-95320	TRANSFER TO STREET CIP FUND	0	425,000	0	0	0	0
020-010-95600	TRANSFER TO FLEET REPLACEMENT	34,355	15,121	109,058	109,058	109,058	109,058
020-010-95610	TRANSFER TO MAJOR EQUIP REP	20,926	20,926	20,926	20,926	20,926	20,926
	TOTAL TRANSFERS OUT	165,534	576,835	246,300	250,635	250,635	250,635
	TOTAL ADMINISTRATION	234,285	740,211	745,782	942,253	901,772	899,117

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: STREET MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: STREET

STAFF LEVEL 2022: 2.11 FTE
STAFF LEVEL 2021: 1.61 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

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.20	0.20	
PW Coordinator - PW	0.07	0.07	
Utility Worker I	0.58	1.08	0.50
Utility Worker II	0.38	0.38	
Utility Worker III/ Lead	0.18	0.18	
Utility Worker III/ Mechanic	<u>0.20</u>	<u>0.20</u>	
Total	1.61	2.11	<u>0.50</u>

Budget Comments

Account #61022 includes equipment repairs.

Account #61039 thermoplastic and curb paint signs and supplies.

Account #61042 includes a transition to basic uniform (shared expense).

Account #61043 covers portion of annual HVAC maintenance, portion of annual electrical standard maintenance and fence repairs due to ice storm damage (\$2,655).

Account #61046 includes annual street striping, dust control, cold mix for pothole repair, rock and sand for street repairs, grading and routine street maintenance costs (\$25,000). Account #61059 covers Iworq system, fire extinguisher service, labor for storm detention clean-up, locate ticket services; Bio-med testing; hearing tests; bargaining services and other contracted services. Account #81003 includes costs to replace asphalt at the City Shops.

Account #81031 includes funding for the 50/50 sidewalk program and other sidewalk programs as determined by City Council.

Account #82100 is to put a cover over the new decant facility.

Accomplishments

Grading, inventory/asset management, Pavement Management Index update, and striping.

Major Issues to be Resolved in the Next 5 Years

- Completion of deferred maintenance activities and capital improvement projects.
- Replacement of aging vehicles and equipment.
- Western/James/Grant Street improvements.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
STREET FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
020-020-51001	FULL TIME SALARIES	85,254	96,483	110,869	86,574	105,840	105,840
020-020-51002	PART TIME SALARIES	3,583	0	0	0	0	0
020-020-51003	WORKERS COMP INS	3,725	2,037	3,454	2,910	3,433	3,433
020-020-51004	SOCIAL SECURITY/MEDICARE	6,866	7,411	8,787	6,844	8,318	8,318
020-020-51005	HEALTH INSURANCE	26,941	33,016	31,221	30,602	43,775	43,775
020-020-51006	LIFE/ DISABILITY INS	318	342	430	418	521	521
020-020-51007	PERS RETIREMENT	15,760	22,385	28,476	22,236	28,178	28,178
020-020-51009	OVERTIME SALARIES	2,827	2,243	4,050	2,896	2,896	2,896
	TOTAL PERSONNEL SERVICES	145,274	163,918	187,287	152,480	192,961	192,961
MATERIALS AND SERVICES:							
020-020-61001	SUPPLIES	999	563	1,000	800	800	800
020-020-61002	PUBLICATIONS	0	0	100	100	100	100
020-020-61003	ADVERTISING EXPENSE	61	4	350	350	350	350
020-020-61004	COMMUNICATION EXPENSE	2,732	2,769	4,000	4,000	4,000	4,000
020-020-61005	POSTAGE & FREIGHT	123	132	200	200	200	200
020-020-61006	GAS/ ELECTRIC EXPENSE	487	401	500	500	500	500
020-020-61009	PERMIT FEES	100	0	100	100	100	100
020-020-61015	TRAVEL, TRAINING & MEETINGS	195	584	500	500	500	500
020-020-61016	DUES & MEMBERSHIPS	210	87	200	200	200	200
020-020-61022	EQUIPMENT MAINTENANCE	6,574	2,010	10,000	10,000	10,000	10,000
020-020-61024	VEHICLE EXPENSE	11,578	6,704	8,000	18,000	18,000	18,000
020-020-61030	FUEL EXPENSES	4,970	5,200	6,500	6,500	6,500	6,500
020-020-61031	RECORDING FEES	0	0	250	250	250	250
020-020-61032	JANITORIAL SUPPLIES	30	81	100	100	100	100
020-020-61039	TRAFFIC CONTROL SUPPLIES	17,025	14,843	30,000	23,000	23,000	23,000
020-020-61041	TREE MAINTENANCE	795	1,100	8,000	5,000	5,000	5,000
020-020-61042	SAFETY EQP/ PROT CLTHNG	536	1,456	1,000	1,000	1,000	1,000
020-020-61043	BUILDING/ GROUNDS MAINTENANCE	1,094	765	5,000	5,000	5,000	7,655
020-020-61044	SMALL TOOLS	217	51	0	0	0	0
020-020-61045	EQUIPMENT RENTAL	400	561	500	500	500	500
020-020-61046	STREET MAINTENANCE	10,725	22,078	25,000	25,000	25,000	25,000
020-020-61059	CONTRACTED SERVICES	2,960	5,124	83,000	8,000	8,000	8,000
020-020-61095	STORM SEWER MAINTENANCE	0	0	5,000	5,000	5,000	5,000
020-020-62532	MAPPING COSTS	0	0	100	100	100	100
020-020-62573	MISCELLANEOUS EXPENSE	220	37	500	500	500	500
020-020-71000	MINOR EQUIPMENT	602	2,107	4,200	1,000	1,000	1,000
020-020-71009	SOFTWARE	36	25	100	100	100	100
	TOTAL MATERIALS AND SERVICES	62,668	66,680	194,200	115,800	115,800	118,455
CAPITAL OUTLAY:							
020-020-81003	CAPITAL - REPLACEMENT	9,680	0	6,850	17,667	17,667	17,667
020-020-81030	SAFE ROUTE TO SCHOOL	0	0	100,000	0	0	0
020-020-81031	SIDEWALK CONST/ REPAIR	4,612	50,641	200,000	200,000	200,000	200,000
020-020-82100	CAPITAL - BUILDING IMPROVEMNTS	0	20,511	11,590	18,333	18,333	18,333
020-020-85003	CAPITAL - NEW EQUIPMENT	0	510	0	0	0	0
	TOTAL CAPITAL OUTLAY	14,291	71,661	318,440	236,000	236,000	236,000
	TOTAL MAINTENANCE	222,233	302,259	699,927	504,280	544,761	547,416
	TOTAL FUND EXPENDITURES	456,518	1,042,470	1,445,709	1,446,533	1,446,533	1,446,533

BUDGET NARRATIVE
Fiscal Year 2021-2022

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

Major Issues to be Resolved in the Next 5 Years

Maintain adequate funding to meet transportation needs as new growth occurs. Current transportation SDC methodology includes the entire master plan project list.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
021-000-42307	IMPROVEMENT SDCS	131,234	222,147	125,080	150,000	150,000	150,000
	TOTAL FEES AND PERMITS	131,234	222,147	125,080	150,000	150,000	150,000
<u>MISCELLANEOUS REVENUE</u>							
021-000-45002	INTEREST EARNED	36,357	35,053	15,700	1,225	1,225	1,225
	TOTAL MISCELLANEOUS REVENUE	36,357	35,053	15,700	1,225	1,225	1,225
<u>BEGINNING FUND BALANCE</u>							
021-000-49090	BEGINNING FUND BALANCE	1,378,244	1,538,855	1,731,060	1,980,615	1,980,615	1,980,615
	TOTAL BEGINNING FUND BALANCE	1,378,244	1,538,855	1,731,060	1,980,615	1,980,615	1,980,615
	TOTAL FUND REVENUE	1,545,835	1,796,055	1,871,840	2,131,840	2,131,840	2,131,840

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
021-021-61059	CONTRACTED SERVICES	6,980	21,681	0	0	0	0
	TOTAL MATERIALS AND SERVICES	6,980	21,681	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
021-021-81072	STREET CAPACITY IMPROVEMENTS	0	0	1,779,840	2,131,840	2,131,840	2,131,840
021-021-81801	DEVELOPER SDC CREDITS	0	8,259	5,000	0	0	0
	TOTAL CAPITAL OUTLAY	0	8,259	1,784,840	2,131,840	2,131,840	2,131,840
<u>TRANSFERS OUT:</u>							
021-021-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	87,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	87,000	0	0	0
	TOTAL STREET IMPROVEMENTS	6,980	29,940	1,871,840	2,131,840	2,131,840	2,131,840
	TOTAL FUND EXPENDITURES	6,980	29,940	1,871,840	2,131,840	2,131,840	2,131,840

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STREET REIMBURSEMENT SDC

Program Description/Mission

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>FEES AND PERMITS</u>							
022-000-42309	REIMBURSEMENT SDC'S	26,637	45,451	25,320	23,320	23,320	23,320
	TOTAL FEES AND PERMITS	26,637	45,451	25,320	23,320	23,320	23,320
<u>MISCELLANEOUS REVENUE</u>							
022-000-45002	INTEREST EARNED	9,969	9,373	3,000	2,500	2,500	2,500
	TOTAL MISCELLANEOUS REVENUE	9,969	9,373	3,000	2,500	2,500	2,500
<u>BEGINNING FUND BALANCE</u>							
022-000-49090	BEGINNING FUND BALANCE	380,222	416,828	452,901	504,020	504,020	504,020
	TOTAL BEGINNING FUND BALANCE	380,222	416,828	452,901	504,020	504,020	504,020
	TOTAL FUND REVENUE	416,828	471,652	481,221	529,840	529,840	529,840

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
022-022-81072	STREET CAPACITY IMPROVEMENTS	0	0	181,221	529,840	529,840	529,840
	TOTAL CAPITAL OUTLAY	0	0	181,221	529,840	529,840	529,840
<u>TRANSFERS OUT:</u>							
022-022-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	300,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	300,000	0	0	0
	TOTAL STREET IMPROVEMENTS	0	0	481,221	529,840	529,840	529,840
	TOTAL FUND EXPENDITURES	0	0	481,221	529,840	529,840	529,840

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STORM WATER IMPROVEMENT SDC

Program Description/Mission

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

Budget Comments

Account #61072 is for future improvements.

Major Issues to be Resolved in the Next 5 Years

- Full funding of the storm water fee or other funding mechanism such as Local Improvement District (LID) to help fund stormwater improvement projects will need consideration if the City expects to build all the storm water projects when needed.
- MS4 storm water compliance and design standards

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
023-000-42307	IMPROVEMENT SDCS	22,057	32,093	16,800	28,000	28,000	28,000
	TOTAL FEES AND PERMITS	22,057	32,093	16,800	28,000	28,000	28,000
<u>MISCELLANEOUS REVENUE</u>							
023-000-45002	INTEREST EARNED	12,454	11,438	3,500	4,000	4,000	4,000
	TOTAL MISCELLANEOUS REVENUE	12,454	11,438	3,500	4,000	4,000	4,000
<u>BEGINNING FUND BALANCE</u>							
023-000-49090	BEGINNING FUND BALANCE	478,291	512,781	548,680	224,622	224,622	224,622
	TOTAL BEGINNING FUND BALANCE	478,291	512,781	548,680	224,622	224,622	224,622
	TOTAL FUND REVENUE	512,802	556,312	568,980	256,622	256,622	256,622

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
023-023-61059	CONTRACTED SERVICES	21	0	160,000	0	0	0
	TOTAL MATERIALS AND SERVICES	21	0	160,000	0	0	0
<u>CAPITAL OUTLAY:</u>							
023-023-81072	SYSTEM CAPACITY IMPROVEMENTS	0	0	376,824	253,682	253,682	253,682
023-023-81801	DEVELOPER SDC CREDITS	0	0	0	2,940	2,940	2,940
	TOTAL CAPITAL OUTLAY	0	0	376,824	256,622	256,622	256,622
<u>TRANSFERS OUT:</u>							
023-023-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	32,156	0	0	0
	TOTAL TRANSFERS OUT	0	0	32,156	0	0	0
	TOTAL STORM WATER IMPROVEMEN	21	0	568,980	256,622	256,622	256,622
	TOTAL FUND EXPENDITURES	21	0	568,980	256,622	256,622	256,622

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STORMWATER REIMBURSEMENT SDC

Program Description/Mission

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

Major Issues to be Resolved in the Next 5 Years

- Providing adequate resources for Stormwater improvements that do not qualify for Improvement SDC funds
- The City will also need to begin looking at MS4 stormwater compliance and design standards

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>FEES AND PERMITS</u>							
024-000-42309	REIMBURSEMENT SDCS	12,677	34,050	18,280	18,280	18,280	18,280
	TOTAL FEES AND PERMITS	12,677	34,050	18,280	18,280	18,280	18,280
<u>MISCELLANEOUS REVENUE</u>							
024-000-45002	INTEREST EARNED	2,938	2,248	700	500	500	500
	TOTAL MISCELLANEOUS REVENUE	2,938	2,248	700	500	500	500
<u>BEGINNING FUND BALANCE</u>							
024-000-49090	BEGINNING FUND BALANCE	110,690	94,382	114,543	153,288	153,288	153,288
	TOTAL BEGINNING FUND BALANCE	110,690	94,382	114,543	153,288	153,288	153,288
	TOTAL FUND REVENUE	126,306	130,680	133,523	172,068	172,068	172,068

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
024-024-81072	SYSTEM CAPACITY IMPROVEMENTS	31,924	0	115,679	172,068	172,068	172,068
	TOTAL CAPITAL OUTLAY	31,924	0	115,679	172,068	172,068	172,068
<u>TRANSFERS OUT:</u>							
024-024-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	17,844	0	0	0
	TOTAL TRANSFERS OUT	0	0	17,844	0	0	0
	TOTAL STORM WATER IMPROVEMEN	31,924	0	133,523	172,068	172,068	172,068
	TOTAL FUND EXPENDITURES	31,924	0	133,523	172,068	172,068	172,068

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STREET LIGHT IMPROVEMENT

Program Description/Mission

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

Budget Comments

Account #81005 includes funds for a street light project to be determined. Priority areas include:

- 1) Civic Building and park project
- 2) Reserve Street
- 3) Jefferson Street
- 4) Skate Park

Other areas within the city will also be looked at.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
025-000-45002	INTEREST EARNED	5,167	4,509	3,000	1,200	1,200	1,200
	TOTAL MISCELLANEOUS REVENUE	5,167	4,509	3,000	1,200	1,200	1,200
<u>BEGINNING FUND BALANCE</u>							
025-000-49090	BEGINNING FUND BALANCE	200,970	206,138	210,638	212,257	212,257	212,257
	TOTAL BEGINNING FUND BALANCE	200,970	206,138	210,638	212,257	212,257	212,257
	TOTAL FUND REVENUE	206,138	210,647	213,638	213,457	213,457	213,457

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
025-025-81005	STREET LIGHT IMPROVEMENTS	0	0	213,638	213,457	213,457	213,457
	TOTAL CAPITAL OUTLAY	0	0	213,638	213,457	213,457	213,457
	TOTAL STREET IMPROVEMENTS	0	0	213,638	213,457	213,457	213,457
	TOTAL FUND EXPENDITURES	0	0	213,638	213,457	213,457	213,457

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STREET MAINTENANCE FEE

Program Description/Mission

Fiscal Year 2022 is the 9th year of the Street Maintenance Fee Fund. It was created to account for the Street Maintenance Fee. The fee, established by Resolution 13-18, was passed by Council June 17, 2013. Per Resolution No. 20-05 passed March 2, 2020, the monthly Street Maintenance Fee will adjust every July 1 by the annual CPI as approved by City Council. The increase effective July 1, 2021 is 1.5%. The fees are to pay costs associated with planning, management, construction, preservation, and maintenance of City owned or controlled streets.

Budget Comments:

Funds are being transferred to the Western Street Improvement Project to address the lack of sidewalks in the area and safety concerns.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>FEES AND PERMITS</u>							
027-000-42172	STREET MAINTENANCE FEE	480,837	501,592	510,679	520,000	520,000	520,000
	TOTAL FEES AND PERMITS	480,837	501,592	510,679	520,000	520,000	520,000
<u>MISCELLANEOUS REVENUE</u>							
027-000-45002	INTEREST EARNED	9,298	4,818	2,000	950	950	950
027-000-45019	MISCELLANEOUS REVENUE	750	750	750	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	10,048	5,568	2,750	1,950	1,950	1,950
<u>BEGINNING FUND BALANCE</u>							
027-000-49090	BEGINNING FUND BALANCE	608,369	255,748	278,367	807,393	807,393	807,393
	TOTAL BEGINNING FUND BALANCE	608,369	255,748	278,367	807,393	807,393	807,393
	TOTAL FUND REVENUE	1,099,254	762,908	791,796	1,329,343	1,329,343	1,329,343

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
027-027-85020	STREET CAPITAL IMPROVEMENTS	188,506	0	131,311	1,201,686	1,201,686	1,201,686
	TOTAL CAPITAL OUTLAY	188,506	0	131,311	1,201,686	1,201,686	1,201,686
<u>TRANSFERS OUT:</u>							
027-027-95226	TRANSFER TO MCCLAIN IMP PROJ	655,000	480,000	660,485	0	0	0
027-027-95227	TRANSFER TO WESTERN IMP PROJ	0	0	0	127,657	127,657	127,657
	TOTAL TRANSFERS OUT	655,000	480,000	660,485	127,657	127,657	127,657
	TOTAL STREET IMPROVEMENTS	843,506	480,000	791,796	1,329,343	1,329,343	1,329,343
	TOTAL FUND EXPENDITURES	843,506	480,000	791,796	1,329,343	1,329,343	1,329,343

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STORMWATER FEE

Program Description/Mission

Fiscal Year 2022 is the 9th year of the Stormwater Fee Fund. It was created to account for the Stormwater Fee revenues and expenditures that meet the criteria set by City Council. Per Resolution No. 20-05 passed March 2, 2020, the monthly Stormwater Fee will adjust every July 1 by the annual CPI as approved by City Council. The increase effective July 1, 2021 is 1.5%. 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 #95227 is to transfer funds for the Western St Improvement project.
Account #95600 covers 50% of the costs to replace the vactor truck.

Major Issues to be Resolved in the Next 5 Years

- Continued community support to collect and increase funds to maintain or improve the current stormwater infrastructure owned or controlled by the City.
- MS4 permit requirements associated with a certified population of over 10,000.
- Purchase vactor truck.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>FEES AND PERMITS</u>							
028-000-42173	STORM WATER FEE	453,831	471,875	483,914	490,000	490,000	490,000
	TOTAL FEES AND PERMITS	453,831	471,875	483,914	490,000	490,000	490,000
<u>MISCELLANEOUS REVENUE</u>							
028-000-45002	INTEREST EARNED	10,908	7,954	3,500	3,600	3,600	3,600
	TOTAL MISCELLANEOUS REVENUE	10,908	7,954	3,500	3,600	3,600	3,600
<u>TRANSFERS IN</u>							
028-000-46226	TRANSFER FROM MCCLAIN ST PRO	0	0	0	207,516	207,516	207,516
028-000-46323	TRANSFER FRM STORM WATER CIP	57,912	0	0	0	0	0
	TOTAL TRANSFERS IN	57,912	0	0	207,516	207,516	207,516
<u>BEGINNING FUND BALANCE</u>							
028-000-49090	BEGINNING FUND BALANCE	324,519	437,298	396,701	858,104	858,104	858,104
	TOTAL BEGINNING FUND BALANCE	324,519	437,298	396,701	858,104	858,104	858,104
	TOTAL FUND REVENUE	847,170	917,127	884,115	1,559,220	1,559,220	1,559,220

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>STORMWATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
028-028-61024	VEHICLE EXPENSE	0	1,780	0	0	0	0
028-028-61059	CONTRACTED SERVICES	0	10,000	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	11,780	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
028-028-85020	STORM WTR CAPITAL IMPROVEMENT	0	0	689,839	1,450,157	1,450,157	1,450,157
	TOTAL CAPITAL OUTLAY	0	0	689,839	1,450,157	1,450,157	1,450,157
<u>TRANSFERS OUT:</u>							
028-028-95226	TRANSFER TO MCCLAIN IMP PROJ	390,000	500,000	174,404	0	0	0
028-028-95227	TRANSFER TO WESTERN IMP PROJ	0	0	0	89,191	89,191	89,191
028-028-95600	TRANSFER TO FLEET REPLACEMENT	19,872	19,872	19,872	19,872	19,872	19,872
	TOTAL TRANSFERS OUT	409,872	519,872	194,276	109,063	109,063	109,063
	TOTAL STORMWATER IMPROVEMEN	409,872	531,652	884,115	1,559,220	1,559,220	1,559,220
	TOTAL FUND EXPENDITURES	409,872	531,652	884,115	1,559,220	1,559,220	1,559,220

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: BUILDING CAPITAL IMPROVEMENT RESERVE

Program Description/Mission

This fund was reviewed June 16, 2014 by City Council and has been authorized for another ten years. The overall mission is to set aside funds for new buildings, replacement buildings, or to cover the cost of major remodeling projects. An evaluation of the fund will need to take place once every 10 years to determine whether to retain 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 this purpose. 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 City Hall if necessary.

Accomplishments

Provided \$1,000,000 in funding to be used for the Civic Building Project.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
061-000-45002	INTEREST EARNED	33,372	29,124	13,200	9,155	9,155	9,155
	TOTAL MISCELLANEOUS REVENUE	33,372	29,124	13,200	9,155	9,155	9,155
<u>TRANSFERS IN</u>							
061-000-46017	TRANSFER FROM TOT FUND	0	0	98,800	75,000	75,000	75,000
	TOTAL TRANSFERS IN	0	0	98,800	75,000	75,000	75,000
<u>BEGINNING FUND BALANCE</u>							
061-000-49090	BEGINNING FUND BALANCE	1,297,984	1,331,357	1,376,357	433,123	433,123	433,123
	TOTAL BEGINNING FUND BALANCE	1,297,984	1,331,357	1,376,357	433,123	433,123	433,123
	TOTAL FUND REVENUE	1,331,357	1,360,481	1,488,357	517,278	517,278	517,278

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>BUILDING CAPITAL PROJECTS</u>							
<u>CAPITAL OUTLAY:</u>							
061-100-81001	BUILDING IMPROVEMENTS	0	0	488,357	517,278	517,278	517,278
	TOTAL CAPITAL OUTLAY	0	0	488,357	517,278	517,278	517,278
<u>TRANSFERS OUT:</u>							
061-100-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	1,000,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	1,000,000	0	0	0
	TOTAL BUILDING CAPITAL PROJECTS	0	0	1,488,357	517,278	517,278	517,278
	TOTAL FUND EXPENDITURES	0	0	1,488,357	517,278	517,278	517,278

BUDGET NARRATIVE
Fiscal Year 2021-2022

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 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). The proposed General Fund operating expenditures for the fiscal year (FY) 2021-2022 the operating expenditures are \$6.3 million, which means a fully funded reserve for this fiscal year would require a set aside of \$956,678. The current budgeted amount is \$1,033,582 and is more than the desired funding for the reserve.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
062-000-45002	INTEREST EARNED	16,473	18,697	4,200	6,296	6,296	6,296
062-000-45019	MISCELLANEOUS REVENUE	12,843	18,974	12,000	7,000	7,000	7,000
	TOTAL MISCELLANEOUS REVENUE	29,316	37,671	16,200	13,296	13,296	13,296
<u>TRANSFERS IN</u>							
062-000-46010	TRANSFER FROM GENERAL FUND	200,000	200,000	0	0	0	0
	TOTAL TRANSFERS IN	200,000	200,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
062-000-49090	BEGINNING FUND BALANCE	537,429	766,744	1,004,394	1,020,286	1,020,286	1,020,286
	TOTAL BEGINNING FUND BALANCE	537,429	766,744	1,004,394	1,020,286	1,020,286	1,020,286
	TOTAL FUND REVENUE	766,744	1,004,416	1,020,594	1,033,582	1,033,582	1,033,582

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>GENERAL RESERVES</u>							
<u>MATERIALS AND SERVICES:</u>							
062-100-61065	RISK MANAGEMENT	0	0	970,594	983,582	983,582	983,582
062-100-62573	MISCELLANEOUS EXPENSE	0	0	50,000	50,000	50,000	50,000
	TOTAL MATERIALS AND SERVICES	0	0	1,020,594	1,033,582	1,033,582	1,033,582
	TOTAL GENERAL RESERVES	0	0	1,020,594	1,033,582	1,033,582	1,033,582
	TOTAL FUND EXPENDITURES	0	0	1,020,594	1,033,582	1,033,582	1,033,582

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: PARKS FEE

STAFF LEVEL 2022: 1.46 FTE
STAFF LEVEL 2021: 0.96 FTE

Program Description/Mission

This fund was created to account for the Park Fee established with Resolution 13-17 and passed by City Council at the June 17, 2013 Council meeting. Per Resolution No. 20-05 passed March 2, 2020, the monthly Park Fee will adjust every July 1 by the annual CPI as approved by City Council. The increase effective July 1, 2021 is 1.5%. The Park Fee pays costs associated with construction, maintenance and operation of City owned parks and the marine park. The line item for the "Fallen Hero Memorial" is the remaining funds from the project the City agreed to use specifically for costs related to the memorial.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Utility I	0.00	0.50	0.50
Parks Maintenance Worker (2-Seasonal)	<u>0.96</u>	<u>0.96</u>	
Total	0.96	1.46	0.50

Budget Comments

Account #61034 includes bark and other landscape supplies.

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 #85001 includes costs to complete the Old Mill Park (\$40,000), and a path to connect the new sidewalk to the new bathroom facility in Coolidge-McClaine Park (\$25,000).

Account #85003 includes costs to purchase an additional mower, (\$25,000).

Major Issues to be Resolved in the Next 5 Years

- Ability to collect sufficient funds to maintain, improve or construct additional park infrastructure of the City.
- A transition plan will be required if the Parks and Recreation District comes to fruition.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>PARKS FEE FUND</u>							
<u>FEES AND PERMITS</u>							
070-000-42170	PARKS FEE	81,010	84,567	87,477	89,445	89,445	89,445
	TOTAL FEES AND PERMITS	81,010	84,567	87,477	89,445	89,445	89,445
<u>MISCELLANEOUS REVENUE</u>							
070-000-45002	INTEREST EARNED	5,682	6,013	2,500	1,800	1,800	1,800
070-000-45010	DONATIONS	4,682	4,959	5,000	0	0	0
070-000-45023	DONATIONS- DOG PARK	100	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	10,465	10,972	7,500	1,800	1,800	1,800
<u>TRANSFERS IN</u>							
070-000-46372	TRANSFER FROM PARKS CIP	4,969	0	0	0	0	0
	TOTAL TRANSFERS IN	4,969	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
070-000-49090	BEGINNING FUND BALANCE	185,896	255,722	330,899	379,953	379,953	379,953
	TOTAL BEGINNING FUND BALANCE	185,896	255,722	330,899	379,953	379,953	379,953
	TOTAL FUND REVENUE	282,340	351,262	425,876	471,198	471,198	471,198



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
PARKS FEE FUND							
PARKS & RECREATION							
PERSONNEL SERVICES:							
070-070-51001	FULL TIME SALARIES	0	0	0	0	19,266	19,266
070-070-51002	PART TIME SALARIES	0	7,711	38,795	33,913	33,913	33,913
070-070-51003	WORKERS COMP INS	0	236	1,200	1,205	1,728	1,728
070-070-51004	SOCIAL SECURITY/MEDICARE	0	590	2,968	2,594	4,068	4,068
070-070-51005	HEALTH INSURANCE	0	0	0	0	13,173	13,173
070-070-51006	LIFE/ DISABILITY INS	0	0	0	0	103	103
070-070-51007	PERS RETIREMENT	0	0	0	0	5,942	5,942
	TOTAL PERSONNEL SERVICES	0	8,537	42,963	37,712	78,193	78,193
MATERIALS AND SERVICES:							
070-070-61032	JANITORIAL SUPPLIES	0	6	50	0	0	0
070-070-61034	LANDSCAPE SUPPLIES	2,999	410	3,000	3,000	3,000	3,000
070-070-61035	FALLEN HEROES MEMORIAL	150	0	4,125	4,125	4,125	4,125
070-070-61042	SAFETY EQP/ PROT CLTHNG	0	58	100	100	100	100
070-070-61043	BUILDING/ GROUNDS MAINTENANCE	2,335	4,451	4,000	4,000	4,000	4,000
070-070-61044	SMALL TOOLS	9	0	0	0	0	0
070-070-61059	CONTRACTED SERVICES	2,061	2,274	3,200	3,200	3,200	3,200
070-070-71000	MINOR EQUIPMENT	0	834	19,500	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	7,554	8,033	33,975	15,425	15,425	15,425
CAPITAL OUTLAY:							
070-070-85001	PARK IMPROVEMENTS	19,064	15,418	65,000	0	65,000	65,000
070-070-85003	CAPITAL - NEW EQUIPMENT	0	0	29,000	65,000	25,000	25,000
	TOTAL CAPITAL OUTLAY	19,064	15,418	94,000	65,000	90,000	90,000
CONTINGENCY & RESERVES:							
070-070-90001	CONTINGENCY	0	0	254,938	353,061	287,580	287,580
	TOTAL CONTINGENCY & RESERVES	0	0	254,938	353,061	287,580	287,580
	TOTAL PARKS & RECREATION	26,618	31,988	425,876	471,198	471,198	471,198
	TOTAL FUND EXPENDITURES	26,618	31,988	425,876	471,198	471,198	471,198

REVENUE BUDGET NARRATIVE
Fiscal Year 2021-2022

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. Completion of the Parks and Recreation Master Plan (last adopted 2008) is proposed in this budget.

Budget Comments

There are no planned expenditures for this fiscal year as the City is waiting to see what the outcome will be for a parks and recreation district.

Major Issues to be Resolved in the Next 5 Years

The future of this fund depends on results of the Silver Falls Parks and Recreation District status.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
072-000-42307	IMPROVEMENT SDCS	194,617	348,858	249,600	249,600	249,600	249,600
	TOTAL FEES AND PERMITS	194,617	348,858	249,600	249,600	249,600	249,600
<u>MISCELLANEOUS REVENUE</u>							
072-000-45002	INTEREST EARNED	47,703	47,296	20,000	16,500	16,500	16,500
	TOTAL MISCELLANEOUS REVENUE	47,703	47,296	20,000	16,500	16,500	16,500
<u>BEGINNING FUND BALANCE</u>							
072-000-49090	BEGINNING FUND BALANCE	1,800,479	2,042,799	2,347,638	2,672,665	2,672,665	2,672,665
	TOTAL BEGINNING FUND BALANCE	1,800,479	2,042,799	2,347,638	2,672,665	2,672,665	2,672,665
	TOTAL FUND REVENUE	2,042,799	2,438,954	2,617,238	2,938,765	2,938,765	2,938,765

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>PARK IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
072-072-61059	CONTRACTED SERVICES	0	0	160,000	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	160,000	0	0	0
<u>CAPITAL OUTLAY:</u>							
072-072-81040	PARK CAPACITY IMPROVEMENT	0	0	2,457,238	2,388,765	2,388,765	2,388,765
	TOTAL CAPITAL OUTLAY	0	0	2,457,238	2,388,765	2,388,765	2,388,765
<u>TRANSFERS OUT:</u>							
072-072-95225	TRANSFER TO CIVIC CAPITAL PROJ	0	0	0	550,000	550,000	550,000
	TOTAL TRANSFERS OUT	0	0	0	550,000	550,000	550,000
	TOTAL PARK IMPROVEMENTS	0	0	2,617,238	2,938,765	2,938,765	2,938,765
	TOTAL FUND EXPENDITURES	0	0	2,617,238	2,938,765	2,938,765	2,938,765

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: CDBG HOUSING REHAB

Program Description/Mission

This fund accounts for Community Development Block Grant (CDBG) loans made to residential community members for improvements to their property. Loans are made based on application approval and are contingent on the borrower's financial situation. Loans are secured by a lien on the property. CDBG loans are interest free and must be repaid when the securing property is sold, refinanced, or ownership is otherwise transferred.

The City does have the option to provide other types of loans with a payback and/ or interest charge. The City currently contracts with Willamette Valley Council of Governments for the administration of the Loans. The City maintains information on customer balance owed and submits the information to Net Assets so it is available for online lien searches.

The Commercial Improvements program was added during the 2005-2006 fiscal year. Depending on the length of the repayment term, these loans may accrue interest charges. There is currently no loan outstanding as of June 30, 2020.

The total CDBG loans outstanding for both programs as of June 30, 2020 totaled \$420,410.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>CDBG HOUSING REHAB FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
080-000-45002	INTEREST EARNED	15,798	14,212	3,000	2,500	2,500	2,500
080-000-45055	LOAN REPAYMENTS	20,068	35,782	0	0	0	0
080-000-45056	FACADE LOAN REPAYMENTS	4,384	0	0	0	0	0
080-000-45057	LOAN INTEREST EARNED	51	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	40,300	49,994	3,000	2,500	2,500	2,500
<u>BEGINNING FUND BALANCE</u>							
080-000-49090	BEGINNING FUND BALANCE	593,909	633,944	653,446	374,801	374,801	374,801
	TOTAL BEGINNING FUND BALANCE	593,909	633,944	653,446	374,801	374,801	374,801
	TOTAL FUND REVENUE	634,210	683,937	656,446	377,301	377,301	377,301

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>CDBG HOUSING REHAB FUND</u>							
<u>CDBG HOUSING REHAB PROGRAM</u>							
<u>MATERIALS AND SERVICES:</u>							
080-080-62507	ADMINISTRATIVE SERVICES	266	3,306	6,500	6,500	6,500	6,500
080-080-62900	CDBG LOANS	0	0	100,000	100,000	100,000	100,000
	TOTAL MATERIALS AND SERVICES	266	3,306	106,500	106,500	106,500	106,500
<u>CONTINGENCY & RESERVES:</u>							
080-080-90001	CONTINGENCY	0	0	99,946	120,801	120,801	120,801
	TOTAL CONTINGENCY & RESERVES	0	0	99,946	120,801	120,801	120,801
<u>TRANSFERS OUT:</u>							
080-080-95225	TRANSFER TO CIVIC BUILDING PRJ	0	0	300,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	300,000	0	0	0
	TOTAL CDBG HOUSING REHAB PROG	266	3,306	506,446	227,301	227,301	227,301

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>CDBG HOUSING REHAB FUND</u>							
<u>COMMERCIAL FACADE IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
080-081-62900	COMMERCIAL IMPROVEMENT LOANS	0	0	150,000	150,000	150,000	150,000
	TOTAL MATERIALS AND SERVICES	0	0	150,000	150,000	150,000	150,000
	TOTAL COMMERCIAL FACADE IMPRO	0	0	150,000	150,000	150,000	150,000
	TOTAL FUND EXPENDITURES	266	3,306	656,446	377,301	377,301	377,301



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DEBT SERVICE FUNDS

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

BUDGET NARRATIVE
Fiscal Year 2021-2022

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. There is currently one debt paid from this fund.

In 2002, City Council decided to become part of a larger group of entities who worked with Seattle Northwest to issue bonds to pay the balance of the unfunded liability owed to the Public Employees Retirement System (PERS) owed at that time.

The PERS bonds 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, interest only, and June, both principal and interest, of each year. The bonds are non-callable, except for the 2025 maturity. During the 2010-2011 fiscal year, the City called the 2025 maturity to save on total interest (\$209,975) and paid an additional \$220,000 in principal. The principal balance as of June 30, 2020 was \$1,310,001.

STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS

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

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2020-21	6.85%	06/01/2021	\$ 130,000	\$ 89,735	\$ 219,735
2021-22	6.85%	06/01/2022	150,000	80,830	230,830
2022-23	6.85%	06/01/2023	170,000	70,555	240,555
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			\$1,310,001	\$ 435,904	\$1,745,905

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
051-000-45002	INTEREST EARNED	3,273	2,963	800	550	550	550
	TOTAL MISCELLANEOUS REVENUE	3,273	2,963	800	550	550	550
<u>TRANSFERS IN</u>							
051-000-46010	TRANSFER FROM GENERAL FUND	127,284	135,731	138,947	145,408	145,408	145,408
051-000-46011	TRANSFER FROM ELEC INSPECTION	154	129	137	154	154	154
051-000-46012	TRANSFER FROM BUILDING OP	8,561	8,561	9,974	10,852	10,852	10,852
051-000-46013	TRANSFER FROM TRANSPORTATION	3,584	3,925	4,788	5,753	5,753	5,753
051-000-46020	TRANSFER FROM STREET	7,458	7,589	7,724	8,198	8,198	8,198
051-000-46030	TRANSFER FROM SEWER	29,977	30,203	31,464	34,141	34,141	34,141
051-000-46040	TRANSFER FROM WATER	24,432	25,310	26,701	26,326	26,326	26,326
	TOTAL TRANSFERS IN	201,450	211,448	219,735	230,832	230,832	230,832
<u>BEGINNING FUND BALANCE</u>							
051-000-49090	BEGINNING FUND BALANCE	17,274	20,669	23,218	24,597	24,597	24,597
	TOTAL BEGINNING FUND BALANCE	17,274	20,669	23,218	24,597	24,597	24,597
	TOTAL FUND REVENUE	221,997	235,080	243,753	255,979	255,979	255,979

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
051-051-97011	PERS BOND - PRINCIPAL	31,788	50,317	130,000	150,000	150,000	150,000
051-051-97012	PERS BOND - INTEREST	169,540	161,131	113,753	105,979	105,979	105,979
	TOTAL DEBT SERVICE	201,328	211,448	243,753	255,979	255,979	255,979
	TOTAL DEBT SERVICES	201,328	211,448	243,753	255,979	255,979	255,979
	TOTAL FUND EXPENDITURES	201,328	211,448	243,753	255,979	255,979	255,979

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: ASSESSMENT

Budget Comments

This fund accounts for the collection of assessments charged to property owners for improvements that affect their property. The improvement could be for a street improvement, 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 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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>ASSESSMENT FUND</u>							
<u>FEES AND PERMITS</u>							
073-000-42422	ASSESSMENT - PRINCIPAL	37,733	3,810	4,500	2,000	2,000	2,000
073-000-42423	ASSESSMENT - INTEREST	24,343	36,410	17,000	10,000	10,000	10,000
	TOTAL FEES AND PERMITS	62,076	40,220	21,500	12,000	12,000	12,000
<u>MISCELLANEOUS REVENUE</u>							
073-000-45002	INTEREST EARNED	7,135	6,669	3,500	2,000	2,000	2,000
073-000-45019	MISCELLANEOUS REVENUE	156	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	7,291	6,669	3,500	2,000	2,000	2,000
<u>BEGINNING FUND BALANCE</u>							
073-000-49090	BEGINNING FUND BALANCE	250,995	263,924	299,474	194,013	194,013	194,013
	TOTAL BEGINNING FUND BALANCE	250,995	263,924	299,474	194,013	194,013	194,013
	TOTAL FUND REVENUE	320,362	310,813	324,474	208,013	208,013	208,013

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>ASSESSMENT FUND</u>							
<u>ASSESSMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
073-073-61058	LEGAL SERVICES	0	0	10,000	15,000	15,000	15,000
	TOTAL MATERIALS AND SERVICES	0	0	10,000	15,000	15,000	15,000
<u>CONTINGENCY & RESERVES:</u>							
073-073-90001	CONTINGENCY	0	0	164,474	193,013	193,013	193,013
	TOTAL CONTINGENCY & RESERVES	0	0	164,474	193,013	193,013	193,013
<u>TRANSFERS OUT:</u>							
073-073-95001	TRANSFER TO GENERAL FUND	0	0	150,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	150,000	0	0	0
<u>DEBT SERVICE:</u>							
073-073-96030	WEVP WATER PROJ BOND- PRIN	52,476	0	0	0	0	0
073-073-96031	WEVP WATER PROJ BOND- INT	3,962	0	0	0	0	0
	TOTAL DEBT SERVICE	56,438	0	0	0	0	0
	TOTAL ASSESSMENTS	56,438	0	324,474	208,013	208,013	208,013
	TOTAL FUND EXPENDITURES	56,438	0	324,474	208,013	208,013	208,013



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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 2021-2022

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 for actual water usage on the billings for November through April, as set by Resolution 20-05. 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.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER FUND</u>							
<u>FEES AND PERMITS</u>							
030-000-42101	SEWER SERVICE CHARGES	3,629,628	3,778,399	3,499,630	3,395,320	3,395,320	3,395,320
030-000-42102	INSPECTION FEES	19,670	6,437	5,000	5,000	5,000	5,000
030-000-42250	FLEET SERVICE FEES	4,373	3,938	2,500	3,000	3,000	3,000
	TOTAL FEES AND PERMITS	3,653,670	3,788,774	3,507,130	3,403,320	3,403,320	3,403,320
<u>MISCELLANEOUS REVENUE</u>							
030-000-45002	INTEREST EARNED	42,323	39,506	18,000	12,000	12,000	12,000
030-000-45016	RENTAL RECEIPTS	0	7,500	7,500	7,500	7,500	7,500
030-000-45019	MISCELLANEOUS REVENUE	2,750	10,913	2,000	2,500	2,500	2,500
	TOTAL MISCELLANEOUS REVENUE	45,073	57,919	27,500	22,000	22,000	22,000
<u>BEGINNING FUND BALANCE</u>							
030-000-49090	BEGINNING FUND BALANCE	1,683,512	1,793,092	1,710,732	2,058,260	2,058,260	2,058,260
	TOTAL BEGINNING FUND BALANCE	1,683,512	1,793,092	1,710,732	2,058,260	2,058,260	2,058,260
	TOTAL FUND REVENUE	5,382,255	5,639,785	5,245,362	5,483,580	5,483,580	5,483,580

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: SEWER ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

STAFF LEVEL 2022: 1.63 FTE
STAFF LEVEL 2021: 1.63 FTE

Program Description/Mission

This program accounts for the administration of the City's wastewater collection and treatment systems. This division 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

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.31	0.31	
Public Works Coordinator	0.45	0.45	
City Engineer	0.45	0.45	
Engineering Technician	<u>0.42</u>	<u>0.42</u>	
Total	1.63	1.63	<u>0.00</u>

Budget Comments

Account #61001 includes funds for all office and operating costs; includes funds for utility bills (\$1,500).

Account #61059 includes funds to implement sewer rate study recommendations and additional contracted services namely sewer modeling and analysis, unforeseen environmental permitting or like expenses.

Account #81003 includes the replacement a large format printer used by Community Development and Public Works (\$1,250, shared expense), computer replacement for Engineering Technician (\$1,260, shared expense).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
SEWER FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
030-010-51001	FULL TIME SALARIES	117,203	110,059	125,175	134,098	134,098	134,098
030-010-51003	WORKERS COMP INS	1,653	1,055	1,396	1,669	1,669	1,669
030-010-51004	SOCIAL SECURITY/MEDICARE	8,529	7,950	9,576	10,258	10,258	10,258
030-010-51005	HEALTH INSURANCE	19,365	23,287	38,398	37,598	37,598	37,598
030-010-51006	LIFE/ DISABILITY INS	164	261	545	575	575	575
030-010-51007	PERS RETIREMENT	19,587	25,029	34,394	36,847	36,847	36,847
030-010-51009	OVERTIME SALARIES	16	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	166,517	167,640	209,484	221,045	221,045	221,045
MATERIALS AND SERVICES:							
030-010-61001	SUPPLIES	1,730	1,841	1,600	2,100	2,100	2,100
030-010-61002	PUBLICATIONS	77	0	200	100	100	100
030-010-61003	ADVERTISING EXPENSE	209	27	200	200	200	200
030-010-61004	COMMUNICATION EXPENSE	1,330	1,407	1,000	1,700	1,700	1,700
030-010-61005	POSTAGE & FREIGHT	6,652	6,417	8,000	8,000	8,000	8,000
030-010-61009	PERMIT FEES	0	0	0	100	100	100
030-010-61015	TRAVEL, TRAINING & MEETINGS	627	1,065	2,300	3,900	3,900	3,900
030-010-61016	DUES & MEMBERSHIPS	110	232	240	240	240	240
030-010-61024	VEHICLE EXPENSE	36	18	1,000	1,000	1,000	1,000
030-010-61030	FUEL EXPENSES	0	0	100	100	100	100
030-010-61031	RECORDING FEES	81	0	100	300	300	300
030-010-61042	SAFETY EQP/ PROT CLTHNG	13	26	1,200	1,300	1,300	1,300
030-010-61045	EQUIPMENT RENTAL	994	804	1,000	1,000	1,000	1,000
030-010-61059	CONTRACTED SERVICES	18,328	15,832	10,000	10,000	10,000	10,000
030-010-61079	BANK & CHARGE CARD FEES	11,982	13,361	14,000	16,000	16,000	16,000
030-010-62573	MISCELLANEOUS EXPENSE	113	27	100	100	100	100
030-010-69950	PERS UAL DEPOSIT	0	99,398	0	0	0	0
030-010-71000	MINOR EQUIPMENT	156	355	200	600	600	600
030-010-71009	SOFTWARE	301	412	200	600	600	600
	TOTAL MATERIALS AND SERVICES	42,737	141,222	41,440	47,340	47,340	47,340
CAPITAL OUTLAY:							
030-010-81003	CAPITAL - REPLACEMENT	0	968	2,000	2,510	2,510	2,510
	TOTAL CAPITAL OUTLAY	0	968	2,000	2,510	2,510	2,510
CONTINGENCY & RESERVES:							
030-010-90001	CONTINGENCY	0	0	780,622	794,461	787,461	760,662
030-010-91072	RESERVE - FUTURE EXPENDITURE	0	0	396,358	606,776	606,776	606,776
	TOTAL CONTINGENCY & RESERVES	0	0	1,176,980	1,401,237	1,394,237	1,367,438
TRANSFERS OUT:							
030-010-95001	TRANSFER TO GENERAL FUND	501,395	551,938	554,403	576,017	576,017	576,017
030-010-95032	TRANSFER TO SEWER REIMB SDC	0	76,750	0	0	0	0
030-010-95050	TRANSFER TO DEBT SERVICE	29,977	30,203	31,464	34,141	34,141	34,141
030-010-95226	TRANSFER TO MCCLAIN IMP PROJ	182,000	300,000	0	0	0	0
030-010-95330	TRANSFER TO SEWER CIP FUND	500,000	0	650,000	560,872	560,872	560,872
030-010-95600	TRANSFER TO FLEET REPLACEMENT	37,989	14,787	14,787	14,787	14,787	14,787
030-010-95610	TRANSFER TO MAJOR EQUIP REP	21,889	21,889	21,889	21,889	21,889	21,889
	TOTAL TRANSFERS OUT	1,273,250	995,567	1,272,543	1,207,706	1,207,706	1,207,706
	TOTAL ADMINISTRATION	1,482,504	1,305,397	2,702,447	2,879,838	2,872,838	2,846,039

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: SEWER OPERATIONS **STAFF LEVEL 2022: 3.85 FTE**
DEPARTMENT: PUBLIC WORKS **STAFF LEVEL 2021: 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 759 million gallons of raw sewage received from residential, commercial, and industrial customers.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Water Quality Division Supervisor	0.72	0.72	
CWE/Seasonal WQ worker	0.23	0.23	
Water/Sewer Operator I	1.90	1.90	
Water/Sewer Operator II	<u>1.00</u>	<u>1.00</u>	
Total	3.85	3.85	<u>0.00</u>

Budget Comments

Account #61022 covers maintenance on UV lamps, sleeves, and wipers (\$10,000); headworks (\$3,000); primary clarifier drive and sludge pump (\$2,000); secondary clarifier (\$2,000); primary sludge gravity thickener aeration basin (\$4,000); effluent pump station; SCADA and PLC programming (\$5,000); emergency generator inspection (\$2,000); DAFT (\$2,000); RAS/WAS pump (\$3,000); Magnesium Hydroxide feed system (\$3,000); crane and hoist inspection (\$2,000); digester and pumping system (\$4,000); in-line chemical monitoring device; plant HVAC equipment (\$2,000); and miscellaneous maintenance (\$3,000). Account #61042 includes addition of basic uniform (shared expense). Account #61043 includes building maintenance (\$2,000); fertilizer and pesticides; waste disposal fees (\$6,500); cottonwood tree removal; fence repairs (\$4,144) and HVAC maintenance (\$3,000). Account #61059 covers sewer bond administration fees; industrial electrician services (\$5,000), SCADA/PLC contract services, and other contracted services (\$5,000). Account #62525 includes Magnesium Hydroxide (\$75,000) and other chemicals (\$10,000). Account #62554 includes 1.2 MG sludge disposal (transportation and land application) (\$85,000). Account #62560 includes NPDES compliance testing (\$24,000). Account #62615 includes Oregon Garden wetlands maintenance and wildlife control (\$10,000) and CIP related projects (\$15,000). Account #71000 includes barricades and other minor equipment expenses. Account #81003 includes replacement of two aeration basin blowers (\$135,000), two digester isolation valves (\$24,000), security system upgrade (20,000) and one constant air blower (\$45,000).

Accomplishments

Treated 476.89 million gallons of wastewater. Reused 73.746 million gallons of treated wastewater to fill the Oregon Garden wetlands and to irrigate the botanical garden. Received national recognition as a "Community Water Champion" by the WaterReuse Association. Land applied 956,000 gallons of bio solids to harvested grass seed fields as a soil amendment.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
SEWER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
030-030-51001	FULL TIME SALARIES	214,760	216,686	225,999	249,213	249,213	249,213
030-030-51002	PART TIME SALARIES	0	0	4,830	6,919	6,919	6,919
030-030-51003	WORKERS COMP INS	8,424	4,427	5,633	20,150	20,150	20,150
030-030-51004	SOCIAL SECURITY/MEDICARE	17,012	17,565	18,723	79,270	79,270	79,270
030-030-51005	HEALTH INSURANCE	68,969	62,524	59,774	79,270	79,270	79,270
030-030-51006	LIFE/ DISABILITY INS	773	768	1,082	1,098	1,098	1,098
030-030-51007	PERS RETIREMENT	50,573	62,275	63,921	65,242	65,242	65,242
030-030-51009	OVERTIME SALARIES	10,983	14,345	13,910	14,191	14,191	14,191
TOTAL PERSONNEL SERVICES		371,494	378,590	393,872	515,353	515,353	515,353
MATERIALS AND SERVICES:							
030-030-61001	SUPPLIES	579	1,171	1,000	1,500	1,500	1,500
030-030-61002	PUBLICATIONS	0	0	100	100	100	100
030-030-61003	ADVERTISING EXPENSE	236	0	200	200	200	200
030-030-61004	COMMUNICATION EXPENSE	11,778	12,017	12,500	14,000	14,000	14,000
030-030-61005	POSTAGE & FREIGHT	39	51	200	200	200	200
030-030-61006	GAS/ELECTRIC EXPENSE	229,311	242,100	222,000	233,000	233,000	233,000
030-030-61009	PERMIT FEES	12,183	13,834	14,000	14,000	14,000	14,000
030-030-61015	TRAVEL, TRAINING & MEETINGS	2,127	930	2,000	2,000	2,000	2,000
030-030-61016	DUES & MEMBERSHIPS	990	1,625	1,000	1,000	1,000	1,000
030-030-61022	EQUIPMENT MAINTENANCE	14,076	24,064	41,000	40,000	47,000	47,000
030-030-61024	VEHICLE EXPENSE	93	929	1,000	1,500	1,500	1,500
030-030-61030	FUEL EXPENSES	5,071	3,037	4,000	4,500	4,500	4,500
030-030-61032	JANITORIAL SUPPLIES	173	497	500	500	500	500
030-030-61040	LIFT STATION MAINTENANCE	5,269	1,825	5,000	5,000	5,000	5,000
030-030-61042	SAFETY EQP/ PROT CLTHNG	979	1,374	2,000	2,000	2,000	2,000
030-030-61043	BUILDING/ GROUNDS MAINTENANCE	4,181	6,736	10,000	10,000	10,000	14,144
030-030-61044	SMALL TOOLS	541	183	0	0	0	0
030-030-61045	EQUIPMENT RENTAL	1,741	2,504	3,000	3,000	3,000	3,000
030-030-61048	SEWER SYSTEM MAINTENANCE	(1,854)	1,540	2,000	2,000	2,000	2,000
030-030-61059	CONTRACTED SERVICES	9,620	19,461	15,500	15,500	15,500	15,500
030-030-62525	CHEMICAL SUPPLIES	44,776	56,024	75,000	95,000	95,000	95,000
030-030-62530	LAB SUPPLIES	1,838	4,070	3,000	3,000	3,000	3,000
030-030-62554	SLUDGE DISPOSAL	63,125	85,014	85,000	95,000	95,000	95,000
030-030-62560	WATER TESTS	28,250	29,747	28,000	40,000	40,000	40,000
030-030-62573	MISCELLANEOUS EXPENSE	0	0	0	100	100	100
030-030-62615	OREGON GARDEN OPERATIONS	4,125	2,196	25,000	25,000	25,000	25,000
030-030-71000	MINOR EQUIPMENT	1,108	1,555	2,500	2,500	2,500	2,500
030-030-71009	SOFTWARE	540	0	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		440,895	512,484	556,500	611,600	618,600	622,744
CAPITAL OUTLAY:							
030-030-81003	CAPITAL - REPLACEMENT	196,367	54,796	369,000	204,000	204,000	224,000
030-030-85003	CAPITAL - NEW	0	46,157	0	0	0	0
TOTAL CAPITAL OUTLAY		196,367	100,953	369,000	204,000	204,000	224,000
TOTAL OPERATIONS		1,008,756	992,027	1,319,372	1,330,953	1,337,953	1,362,097

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: SEWER MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

STAFF LEVEL 2022: 3.20 FTE
STAFF LEVEL 2021: 3.20 FTE

Program Description/Mission

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

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.36	0.36	
Admin Assistant I – Public Works	0.23	0.23	
Utility Worker I	1.17	1.17	
Utility Worker II	0.68	0.68	
Utility Worker III/ Lead	0.36	0.36	
Utility Worker III/ Mechanic	<u>0.40</u>	<u>0.40</u>	
Total	3.20	3.20	<u>0.00</u>

Budget Comments

Account #61059 includes costs for fire extinguisher services; locate ticket services, Iworq's system, Bio-Med and hearing tests, bargaining and unforeseen contracted services.

Account #61043 includes costs for fence repair (\$2,655) caused by ice storm and other maintenance.

Account #61048 includes materials associated with sewer system maintenance and repairs, which includes the required grind and overlays associated with County street repairs.

Account #71000 includes minor equipment such as barricades and like expenses.

Account #81003 includes costs to replace asphalt at the City Shops.

Account #82100 is to put a cover over the new decant facility.

Accomplishments

Performed annual sewer line flushing and preventative maintenance.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
SEWER FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
030-035-51001	FULL TIME SALARIES	120,438	135,550	159,752	166,205	166,205	166,205
030-035-51002	PART TIME SALARIES	10,212	0	13,451	5,511	5,511	5,511
030-035-51003	WORKERS COMP INS	6,616	4,005	4,435	13,140	13,140	13,140
030-035-51004	SOCIAL SECURITY/MEDICARE	10,131	10,254	13,655	57,995	57,995	57,995
030-035-51005	HEALTH INSURANCE	38,789	48,576	61,947	803	803	803
030-035-51006	LIFE/ DISABILITY INS	465	502	860	42,596	42,596	42,596
030-035-51007	PERS RETIREMENT	25,593	33,112	43,985	42,596	42,596	42,596
030-035-51009	OVERTIME SALARIES	5,958	5,051	5,298	5,563	5,563	5,563
	TOTAL PERSONNEL SERVICES	218,202	237,050	303,383	334,409	334,409	334,409
MATERIALS AND SERVICES:							
030-035-61001	SUPPLIES	605	484	1,000	1,000	1,000	1,000
030-035-61002	PUBLICATIONS	0	0	100	100	100	100
030-035-61003	ADVERTISING EXPENSE	83	8	100	100	100	100
030-035-61004	COMMUNICATION EXPENSE	4,357	4,871	4,500	4,500	4,500	4,500
030-035-61005	POSTAGE & FREIGHT	279	5	100	100	100	100
030-035-61006	GAS/ELECTRIC EXPENSE	1,063	802	1,000	1,100	1,100	1,100
030-035-61015	TRAVEL, TRAINING & MEETINGS	1,122	645	2,000	1,500	1,500	1,500
030-035-61016	DUES & MEMBERSHIPS	1,100	461	850	850	850	850
030-035-61022	EQUIPMENT MAINTENANCE	1,737	1,126	5,000	5,000	5,000	5,000
030-035-61024	VEHICLE EXPENSE	1,897	3,884	5,500	6,000	6,000	6,000
030-035-61030	FUEL EXPENSES	6,069	5,861	7,000	7,000	7,000	7,000
030-035-61031	RECORDING FEES	0	0	100	100	100	100
030-035-61032	JANITORIAL SUPPLIES	30	81	100	100	100	100
030-035-61042	SAFETY EQP/ PROT CLTHNG	682	2,161	3,300	3,000	3,000	3,000
030-035-61043	BUILDING/ GROUNDS MAINTENANCE	1,092	1,004	2,000	2,000	2,000	4,655
030-035-61044	SMALL TOOLS	197	54	0	0	0	0
030-035-61045	EQUIPMENT RENTAL	520	590	600	1,000	1,000	1,000
030-035-61048	SEWER SYSTEM MAINTENANCE	7,441	3,718	22,500	22,500	22,500	22,500
030-035-61059	CONTRACTED SERVICES	3,402	2,927	15,000	15,000	15,000	15,000
030-035-62573	MISCELLANEOUS EXPENSE	0	0	500	500	500	500
030-035-62600	PETTIT PROPERTY MAINTENANCE	0	0	1,000	1,000	1,000	1,000
030-035-71000	MINOR EQUIPMENT	576	90	1,700	1,700	1,700	1,700
030-035-71009	SOFTWARE	36	25	500	500	500	500
	TOTAL MATERIALS AND SERVICES	32,286	28,798	74,450	74,650	74,650	77,305
CAPITAL OUTLAY:							
030-035-81003	CAPITAL - REPLACEMENT	18,661	0	850	17,667	17,667	17,667
030-035-82100	CAPITAL - BUILDING IMPROVEMNTS	0	20,510	11,590	18,333	18,333	18,333
030-035-85003	CAPITAL - NEW	0	57,139	0	0	0	0
	TOTAL CAPITAL OUTLAY	18,661	77,649	12,440	36,000	36,000	36,000
	TOTAL MAINTENANCE	269,149	343,497	390,273	445,059	445,059	447,714

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: DEBT SERVICE
DEPARTMENT: PUBLIC WORKS
FUND: SEWER

Program Description/Mission

This program accounts for the payments of principal and interest owed by the Sewer Fund. The Sewer Fund has two outstanding debts. The first of the debts is for the Sewer Refunding bonds and is for a term of 25 years with interest rates ranging from 3% to 4.625%. The payments are due June 1, principal and interest, and December 1, interest only, of each year. The second of the debts is for the Wastewater Digester Project owed to LOCAP and is for a term of 20 years with interest rates ranging from 2% to 4.6%. The payments are due annually June 1 for both principal and interest. The outstanding debt on June 30, 2020 owed by the Sewer Fund was \$8,390,000.

Budget Comments

Account #96020 covers the principal portion of the payment for the Refunding Bond.
Account #96021 covers the interest portion of the payment for the Refunding Bond.
Account #96022 covers the principal portion of the payment for the Digester Project Bond.
Account #96023 covers the interest portion of the payment for the Digester Project Bond.

Sewer Revenue
Refunding Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 245,000	\$ 240,556	\$ 485,556
2022	255,000	230,756	485,756
2023	265,000	220,556	485,556
2024	280,000	209,956	489,956
2025	290,000	198,756	488,756
2026-30	1,635,000	798,624	2,433,624
2031-35	2,035,000	398,445	2,433,445
2036	<u>465,000</u>	<u>21,509</u>	<u>486,509</u>
	\$ 5,470,000	\$ 2,319,158	\$ 7,789,158

Sewer Revenue
LOCAP Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 220,000	\$ 124,668	\$ 344,668
2022	225,000	116,967	341,967
2023	235,000	108,643	343,643
2024	240,000	99,477	339,477
2025	250,000	89,578	339,578
2026-30	1,425,000	276,145	1701,145
2031-35	<u>325,000</u>	<u>14,950</u>	<u>339,950</u>
	\$2,920,000	\$ 830,428	\$3,750,428

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
030-050-96020	SEWER REF BONDS 2010 - PRIN	225,000	235,000	245,000	255,000	255,000	255,000
030-050-96021	SEWER REF BONDS 2010 - INT	258,956	249,956	240,600	230,760	230,760	230,760
030-050-96022	DIGESTER PROJ DEBT 2011 PRIN	205,000	210,000	220,000	225,000	225,000	225,000
030-050-96023	DIGESTER PROJECT DEBT 2011 INT	139,798	131,598	127,670	116,970	116,970	116,970
	TOTAL DEBT SERVICE	828,754	826,554	833,270	827,730	827,730	827,730
	TOTAL DEBT SERVICES	828,754	826,554	833,270	827,730	827,730	827,730
	TOTAL FUND EXPENDITURES	3,589,162	3,467,475	5,245,362	5,483,580	5,483,580	5,483,580

BUDGET NARRATIVE
Fiscal Year 2021-2022

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

No projects are planned for this fiscal year.

Major Issues to be Resolved in the Next 5 Years

Maintain adequate funding to meet sanitary sewer needs as new growth occurs. Current sanitary SDC methodology includes the entire master plan project list.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
031-000-42307	IMPROVEMENT SDCS	136,648	178,574	125,440	170,000	170,000	170,000
	TOTAL FEES AND PERMITS	136,648	178,574	125,440	170,000	170,000	170,000
<u>MISCELLANEOUS REVENUE</u>							
031-000-45002	INTEREST EARNED	25,029	25,281	9,000	7,000	7,000	7,000
	TOTAL MISCELLANEOUS REVENUE	25,029	25,281	9,000	7,000	7,000	7,000
<u>BEGINNING FUND BALANCE</u>							
031-000-49090	BEGINNING FUND BALANCE	936,671	1,091,368	1,246,076	1,427,294	1,427,294	1,427,294
	TOTAL BEGINNING FUND BALANCE	936,671	1,091,368	1,246,076	1,427,294	1,427,294	1,427,294
	TOTAL FUND REVENUE	1,098,348	1,295,223	1,380,516	1,604,294	1,604,294	1,604,294

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
031-031-61059	CONTRACTED SERVICES	6,980	0	160,000	0	0	0
	TOTAL MATERIALS AND SERVICES	6,980	0	160,000	0	0	0
<u>CAPITAL OUTLAY:</u>							
031-031-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	1,220,516	1,604,294	1,604,294	1,604,294
	TOTAL CAPITAL OUTLAY	0	0	1,220,516	1,604,294	1,604,294	1,604,294
	TOTAL SEWER IMPROVEMENTS	6,980	0	1,380,516	1,604,294	1,604,294	1,604,294
	TOTAL FUND EXPENDITURES	6,980	0	1,380,516	1,604,294	1,604,294	1,604,294

BUDGET NARRATIVE
Fiscal Year 2021-2022

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.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
032-000-42309	REIMBURSEMENT SDCS	90,297	93,223	60,680	80,000	80,000	80,000
	TOTAL FEES AND PERMITS	90,297	93,223	60,680	80,000	80,000	80,000
<u>MISCELLANEOUS REVENUE</u>							
032-000-45002	INTEREST EARNED	25,323	41,519	15,600	12,500	12,500	12,500
	TOTAL MISCELLANEOUS REVENUE	25,323	41,519	15,600	12,500	12,500	12,500
<u>TRANSFERS IN</u>							
032-000-46030	TRANSFER FROM SEWER	0	76,750	0	0	0	0
032-000-46036	TRANS FROM SEWER DEBT RESERV	0	804,250	0	0	0	0
	TOTAL TRANSFERS IN	0	881,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
032-000-49090	BEGINNING FUND BALANCE	960,067	1,075,687	2,069,752	2,166,674	2,166,674	2,166,674
	TOTAL BEGINNING FUND BALANCE	960,067	1,075,687	2,069,752	2,166,674	2,166,674	2,166,674
	TOTAL FUND REVENUE	1,075,687	2,091,429	2,146,032	2,259,174	2,259,174	2,259,174

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
032-032-81072	SYSTEM CAPACITY IMPRVMNTS	0	0	1,643,524	2,259,174	2,259,174	2,259,174
	TOTAL CAPITAL OUTLAY	0	0	1,643,524	2,259,174	2,259,174	2,259,174
<u>TRANSFERS OUT:</u>							
032-032-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	502,508	0	0	0
	TOTAL TRANSFERS OUT	0	0	502,508	0	0	0
	TOTAL SEWER IMPROVEMENTS	0	0	2,146,032	2,259,174	2,259,174	2,259,174
	TOTAL FUND EXPENDITURES	0	0	2,146,032	2,259,174	2,259,174	2,259,174

BUDGET NARRATIVE
Fiscal Year 2021-2022

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 \$835,078. 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.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
036-000-45002	INTEREST EARNED	36,602	18,265	10,000	4,000	4,000	4,000
	TOTAL MISCELLANEOUS REVENUE	36,602	18,265	10,000	4,000	4,000	4,000
<u>TRANSFERS IN</u>							
036-000-46017	TRANSFER FROM TRANSIENT TAX	101,410	82,443	0	0	0	0
	TOTAL TRANSFERS IN	101,410	82,443	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
036-000-49090	BEGINNING FUND BALANCE	1,390,415	1,528,427	842,202	830,385	830,385	830,385
	TOTAL BEGINNING FUND BALANCE	1,390,415	1,528,427	842,202	830,385	830,385	830,385
	TOTAL FUND REVENUE	1,528,427	1,629,135	852,202	834,385	834,385	834,385

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>DEBT SERVICES</u>							
<u>CONTINGENCY & RESERVES:</u>							
036-050-91009	RESERVE - DEBT SERVICE	0	0	852,202	834,385	834,385	834,385
	TOTAL CONTINGENCY & RESERVES	0	0	852,202	834,385	834,385	834,385
<u>TRANSFERS OUT:</u>							
036-050-95032	TRANSFER TO SEWER REIMB SDC	0	804,250	0	0	0	0
	TOTAL TRANSFERS OUT	0	804,250	0	0	0	0
	TOTAL DEBT SERVICES	0	804,250	852,202	834,385	834,385	834,385
	TOTAL FUND EXPENDITURES	0	804,250	852,202	834,385	834,385	834,385

REVENUE BUDGET NARRATIVE
Fiscal Year 2021-2022

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.

Intergovernmental Grants: The grant is for an ASR study.

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 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>FEES AND PERMITS</u>							
040-000-42101	WATER SERVICE CHARGES	2,447,969	2,495,462	2,444,641	2,500,000	2,500,000	2,500,000
040-000-42102	INSPECTION FEES	13,951	5,528	5,000	5,000	5,000	5,000
040-000-42132	NEW WATER METER CONNECTIONS	19,422	36,416	20,400	20,000	20,000	20,000
040-000-42140	ADMIN FEES	5,692	4,890	4,000	5,000	5,000	5,000
040-000-42148	DELINQUENT/LATE CHARGES	63,449	54,243	65,000	65,000	65,000	65,000
	TOTAL FEES AND PERMITS	2,550,483	2,596,539	2,539,041	2,595,000	2,595,000	2,595,000
<u>INTERGOVERNMENTAL</u>							
040-000-43170	GRANTS - MISCELLANEOUS	0	0	20,000	15,000	15,000	15,000
	TOTAL INTERGOVERNMENTAL	0	0	20,000	15,000	15,000	15,000
<u>MISCELLANEOUS REVENUE</u>							
040-000-45002	INTEREST EARNED	38,648	38,637	21,400	11,500	11,500	11,500
040-000-45016	RENTAL RECEIPTS	11,348	10,350	10,350	11,000	11,000	11,000
040-000-45019	MISCELLANEOUS REVENUE	1,580	209	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	51,577	49,195	31,750	22,500	22,500	22,500
<u>BEGINNING FUND BALANCE</u>							
040-000-49090	BEGINNING FUND BALANCE	1,265,998	1,961,460	1,472,521	1,788,255	1,788,255	1,788,255
	TOTAL BEGINNING FUND BALANCE	1,265,998	1,961,460	1,472,521	1,788,255	1,788,255	1,788,255
	TOTAL FUND REVENUE	3,868,058	4,607,194	4,063,312	4,420,755	4,420,755	4,420,755

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: WATER ADMINISTRATION
DEPARTMENT: PUBLIC WORKS
FUND: WATER

STAFF LEVEL 2022: 1.74 FTE
STAFF LEVEL 2021: 1.74 FTE

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

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.49	0.49	
Public Works Coordinator	0.40	0.40	
City Engineer	0.45	0.45	
Engineering Technician	<u>0.40</u>	<u>0.40</u>	
Total	1.74	1.74	0.00

Budget Comments

Account #61001 includes funds for all office and operating supplies; includes funds for utility bills (\$1,500).

Account #61059 includes eastside access road to the reservoir agreements and preliminary design (\$45,000); contracted services for bargaining (\$4,500), ASR study (\$30,000) and other contracted services as necessary.

Account #81003 includes the replacement a large format printer used by Community Development and Public Works (\$1,250, shared expense), computer replacement for Engineering Technician (\$1,200, shared expense).

Accomplishments

Completed an in-house Water Master Plan update.

Major Issues to be Resolved in the Next 5 Years

Manage the design and construction of the Water Treatment Plant Upgrade Project.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
WATER FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
040-010-51001	FULL TIME SALARIES	123,490	122,984	142,008	151,134	151,134	151,134
040-010-51003	WORKERS COMP INS	1,809	1,207	1,640	1,954	1,954	1,954
040-010-51004	SOCIAL SECURITY/MEDICARE	9,004	8,712	10,864	11,562	11,562	11,562
040-010-51005	HEALTH INSURANCE	21,086	25,224	40,935	40,070	40,070	40,070
040-010-51006	LIFE/ DISABILITY INS	191	283	610	641	641	641
040-010-51007	PERS RETIREMENT	21,423	28,511	39,933	42,475	42,475	42,475
040-010-51009	OVERTIME SALARIES	15	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	177,018	186,921	235,990	247,836	247,836	247,836
MATERIALS AND SERVICES:							
040-010-61001	SUPPLIES	1,754	1,911	1,000	1,800	1,800	1,800
040-010-61002	PUBLICATIONS	77	0	100	100	100	100
040-010-61003	ADVERTISING EXPENSE	464	27	100	200	200	200
040-010-61004	COMMUNICATION EXPENSE	1,255	1,443	1,500	1,600	1,600	1,600
040-010-61005	POSTAGE & FREIGHT	6,651	6,421	10,000	9,000	9,000	9,000
040-010-61009	PERMIT FEES	0	0	0	100	100	100
040-010-61015	TRAVEL, TRAINING & MEETINGS	771	1,293	3,200	3,200	3,200	3,200
040-010-61016	DUES & MEMBERSHIPS	110	359	500	500	500	500
040-010-61024	VEHICLE EXPENSE	37	18	200	200	200	200
040-010-61030	FUEL EXPENSES	0	0	100	100	100	100
040-010-61031	RECORDING FEES	0	0	0	100	100	100
040-010-61042	SAFETY EQP/ PROT CLTHNG	13	26	1,200	1,000	1,000	1,000
040-010-61044	SMALL TOOLS	2	0	0	0	0	0
040-010-61045	EQUIPMENT RENTAL	995	747	1,000	1,000	1,000	1,000
040-010-61059	CONTRACTED SERVICES	39,739	62,127	70,000	89,500	89,500	89,500
040-010-61063	PROPERTY TAXES	998	0	0	0	0	0
040-010-61079	BANK & CHARGE CARD FEES	11,990	13,380	15,000	15,000	15,000	15,000
040-010-62573	MISCELLANEOUS EXPENSE	114	27	100	100	100	100
040-010-69950	PERS UAL DEPOSIT	0	79,625	0	0	0	0
040-010-71000	MINOR EQUIPMENT	200	371	0	500	500	500
040-010-71009	SOFTWARE	301	412	400	500	500	500
	TOTAL MATERIALS AND SERVICES	65,469	168,186	104,400	124,500	124,500	124,500
CAPITAL OUTLAY:							
040-010-81003	CAPITAL - REPLACEMENT	0	968	1,000	2,450	2,450	2,450
	TOTAL CAPITAL OUTLAY	0	968	1,000	2,450	2,450	2,450
CONTINGENCY & RESERVES:							
040-010-90001	CONTINGENCY	0	0	496,904	666,653	659,653	601,615
040-010-91009	RESERVE - DEBT SERVICE	0	0	193,726	193,726	193,726	193,726
040-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	323,960	324,995	324,995	324,995
	TOTAL CONTINGENCY & RESERVES	0	0	1,014,590	1,185,374	1,178,374	1,120,336
TRANSFERS OUT:							
040-010-95001	TRANSFER TO GENERAL FUND	515,931	567,901	571,016	593,085	593,085	593,085
040-010-95050	TRANSFER TO DEBT SERVICE	24,432	25,310	26,701	26,326	26,326	26,326
040-010-95226	TRANSFER TO MCCLAIN IMP PROJ	43,000	335,623	0	0	0	0
040-010-95227	TRANSFER TO WESTERN IMP PROJ	0	0	0	139,019	139,019	139,019
040-010-95340	TRANSFER TO WATER CIP FUND	82,000	480,000	599,660	720,981	720,981	720,981
040-010-95600	TRANSFER TO FLEET REPLACEMENT	28,118	23,402	23,402	23,402	23,402	23,402
040-010-95610	TRANSFER TO MAJOR EQUIP REP	20,413	20,413	20,413	20,413	20,413	20,413
	TOTAL TRANSFERS OUT	713,894	1,452,649	1,241,192	1,523,226	1,523,226	1,523,226
	TOTAL ADMINISTRATION	956,381	1,808,723	2,597,172	3,083,386	3,076,386	3,018,348

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: WATER OPERATIONS
DEPARTMENT: PUBLIC WORKS
FUND: WATER

STAFF LEVEL 2022: 1.41 FTE
STAFF LEVEL 2021: 1.75 FTE

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.

Personnel

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Water Quality Division Supervisor	0.24	0.24	
Water/Sewer Operator I	0.10	0.10	
Water/Sewer Operator II – part-time	0.34	0.00	(0.34)
Water/Sewer Operator II	0.97	0.97	
CWE/Seasonal Worker	<u>0.10</u>	<u>0.10</u>	
Total	1.75	1.41	(0.34)

Budget Comments

Account #61022 covers maintenance of Abiqua intake (\$2,000), Silver Creek intake, WTP Plant #1 mixer, WTP Plant #2 clarifier drive & rack assembly, chemical feed pump, hypochlorite generator, anthracite filter material (\$2,000), SCADA (\$10,000), cathodic system 2MG reservoir, 1.5MG clear well dive inspection and cleaning (\$10,000); WTP transducer calibration and maintenance (\$3,000), and emergency generator.

Account # 61042 includes the addition of basic uniform (shared expense).

Account #61043 covers control building maintenance (\$7,000), fertilizer, landscaping, fence repairs (\$5,381) and Edison Road pump station maintenance (\$5,000), tree trimming and other maintenance.

Account #61059 includes PLC programming services (\$10,000), industrial electrician service (\$5,000), USGS gages (\$26,000), Silver Creek Dam mailer printing, costs related to hearing tests, shredding and copier costs.

Account #62525 includes chemicals for the water treatment process, such as aluminum sulfate (\$22,000); sodium hydroxide (\$10,000); fluoride (\$2,000), salt; and like expenses.

Account #62530 includes lab regents and testing supplies.

Account #81003 includes two reservoir gate valves (\$20,000); plant #2 filter valves (\$105,000), security system upgrade (\$20,000) and plant #2 rake motor VFD (\$55,000).

Accomplishments

Treated 504.68 MG from the Abiqua intake, and 40.65 MG from Silver Creek. Worked with the USGS on stream gauge calibration and flow reporting improvements for Abiqua Creek and Silver Creek.

Major Issues to be Resolved in the Next 5 Years

Complete an additional Silver Creek crossing pipeline project and construction of a new west-side 2.0 MG reservoir. Complete construction of the New Water Treatment Plant Facility.

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
WATER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
040-040-51001	FULL TIME SALARIES	80,815	88,485	125,049	97,116	97,116	97,116
040-040-51002	PART TIME SALARIES	0	0	3,498	0	0	0
040-040-51003	WORKERS COMP INS	3,238	1,697	3,085	2,627	2,627	2,627
040-040-51004	SOCIAL SECURITY/MEDICARE	6,228	6,777	10,045	7,652	7,652	7,652
040-040-51005	HEALTH INSURANCE	25,083	22,521	39,093	33,665	33,665	33,665
040-040-51006	LIFE/ DISABILITY INS	313	292	605	409	409	409
040-040-51007	PERS RETIREMENT	21,598	27,097	38,885	27,855	27,855	27,855
040-040-51009	OVERTIME SALARIES	1,440	1,720	2,754	2,912	2,912	2,912
	TOTAL PERSONNEL SERVICES	138,714	148,588	223,014	172,236	172,236	172,236
MATERIALS AND SERVICES:							
040-040-61001	SUPPLIES	580	790	500	1,000	1,000	1,000
040-040-61003	ADVERTISING EXPENSE	209	0	100	100	100	100
040-040-61004	COMMUNICATION EXPENSE	10,399	12,556	11,500	11,500	11,500	11,500
040-040-61005	POSTAGE & FREIGHT	489	32	300	300	300	300
040-040-61006	GAS/ELECTRIC EXPENSE	61,887	60,144	68,000	71,500	71,500	71,500
040-040-61009	PERMIT FEES	1,684	1,070	4,500	5,500	5,500	5,500
040-040-61015	TRAVEL, TRAINING & MEETINGS	1,184	990	2,000	2,000	2,000	2,000
040-040-61016	DUES & MEMBERSHIPS	250	598	500	1,000	1,000	1,000
040-040-61022	EQUIPMENT MAINTENANCE	13,344	7,398	20,000	20,000	27,000	27,000
040-040-61024	VEHICLE EXPENSE	81	78	100	200	200	200
040-040-61030	FUEL EXPENSES	809	693	1,000	1,200	1,200	1,200
040-040-61032	JANITORIAL SUPPLIES	143	116	150	150	150	150
040-040-61042	SAFETY EQP/ PROT CLTHNG	189	293	8,000	1,000	1,000	1,000
040-040-61043	BUILDING/ GROUNDS MAINTENANCE	12,745	6,641	15,000	15,000	15,000	20,381
040-040-61044	SMALL TOOLS	19	33	0	0	0	0
040-040-61045	EQUIPMENT RENTAL	508	442	2,500	2,500	2,500	2,500
040-040-61049	WATER SYSTEM MAINTENANCE	3,052	781	5,000	5,000	5,000	5,000
040-040-61059	CONTRACTED SERVICES	1,980	1,345	121,000	46,000	46,000	46,000
040-040-61063	PROPERTY TAXES	0	996	0	0	0	0
040-040-62525	CHEMICAL SUPPLIES	34,367	27,999	35,000	42,000	42,000	42,000
040-040-62530	LAB SUPPLIES	2,770	970	2,400	2,400	2,400	2,400
040-040-62538	ABIQUA DAM MAINTENANCE	126	975	3,000	3,000	3,000	3,000
040-040-62560	WATER TESTS	5,396	5,096	10,000	10,000	10,000	10,000
040-040-62573	MISCELLANEOUS EXPENSE	0	0	500	500	500	500
040-040-71000	MINOR EQUIPMENT	303	935	1,200	1,200	1,200	1,200
040-040-71009	SOFTWARE	0	540	200	0	0	0
	TOTAL MATERIALS AND SERVICES	152,515	131,512	312,450	243,050	250,050	255,431
CAPITAL OUTLAY:							
040-040-81003	CAPITAL - REPLACEMENT	30,843	39,365	200,000	180,000	180,000	200,000
040-040-85003	CAPITAL - NEW	1,990	1,520	1,000	0	0	0
	TOTAL CAPITAL OUTLAY	32,833	40,884	201,000	180,000	180,000	200,000
	TOTAL OPERATIONS	324,061	320,985	736,464	595,286	602,286	627,667

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: WATER MAINTENANCE
DEPARTMENT: PUBLIC WORKS
FUND: WATER

STAFF LEVEL 2022: 3.44 FTE
STAFF LEVEL 2021: 3.44 FTE

Program Description/Mission

This program accounts for the operation and maintenance of the water distribution system. The water system consists of approximately 58 miles of waterlines, 490 fire hydrants, 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

	2021	2022	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.40	0.40	
Admin Assistant I - PW	0.20	0.20	
Utility Worker I	1.23	1.23	
Utility Worker II	0.80	0.80	
Utility Worker III (Lead)	0.41	0.41	
Utility Worker III/ Mechanic	<u>0.40</u>	<u>0.40</u>	
Total	3.44	3.44	0.00

Budget Comments

Account #61043 covers fence repairs (\$2,657) caused by ice storm and other maintenance.

Account #61051 covers the continued water meter program.

Account #61059 covers the Iworq contract, locate ticket program, compound meter testing, pressure regulating valve services, hearing tests, Cleanup of the Silver Creek spillway (\$30,000) and other contracted services.

Account #71000 includes new barricades (shared expense).

Account #81003 is for a portion of the asphalt costs at the shops.

Account #81200 is for a roof cover for the decant facility.

Accomplishments

- The Maintenance Division continued the annual fire hydrant and water main flushing, which allows the Division to move forward on preventive maintenance tasks.
- Performed over 100 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, etc.

Major Issues to be Resolved in the Next 5 Years

- Flushing of the water system and a condition assessment of fire hydrants, valves, vacuum/ air valves, and pressure reducing/ sustaining valves.

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
WATER FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
040-045-51001	FULL TIME SALARIES	149,358	151,676	174,509	181,582	181,582	181,582
040-045-51002	PART TIME SALARIES	9,406	0	11,696	0	0	0
040-045-51003	WORKERS COMP INS	7,108	4,244	4,793	6,112	6,112	6,112
040-045-51004	SOCIAL SECURITY/MEDICARE	12,193	11,745	14,695	14,366	14,366	14,366
040-045-51005	HEALTH INSURANCE	49,073	53,722	67,338	64,402	64,402	64,402
040-045-51006	LIFE/ DISABILITY INS	558	558	922	877	877	877
040-045-51007	PERS RETIREMENT	29,997	38,352	47,553	46,712	46,712	46,712
040-045-51009	OVERTIME SALARIES	5,196	6,777	5,880	6,207	6,207	6,207
	TOTAL PERSONNEL SERVICES	262,888	267,074	327,386	320,258	320,258	320,258
MATERIALS AND SERVICES:							
040-045-61001	SUPPLIES	750	616	1,000	1,000	1,000	1,000
040-045-61002	PUBLICATIONS	0	0	50	50	50	50
040-045-61003	ADVERTISING EXPENSE	83	8	50	50	50	50
040-045-61004	COMMUNICATION EXPENSE	4,617	5,074	5,000	5,000	5,000	5,000
040-045-61005	POSTAGE & FREIGHT	284	34	200	200	200	200
040-045-61006	GAS/ELECTRIC EXPENSE	1,111	802	1,400	1,500	1,500	1,500
040-045-61009	PERMIT FEES	0	0	100	100	100	100
040-045-61015	TRAVEL, TRAINING & MEETINGS	2,407	1,233	2,500	2,500	2,500	2,500
040-045-61016	DUES & MEMBERSHIPS	1,251	1,396	1,500	1,500	1,500	1,500
040-045-61022	EQUIPMENT MAINTENANCE	1,928	810	5,000	5,000	5,000	5,000
040-045-61024	VEHICLE EXPENSE	2,316	2,571	3,500	3,500	3,500	3,500
040-045-61030	FUEL EXPENSES	6,604	5,947	6,000	6,000	6,000	6,000
040-045-61031	RECORDING FEES	0	0	100	100	100	100
040-045-61032	JANITORIAL SUPPLIES	31	81	200	200	200	200
040-045-61039	TRAFFIC CONTROL SUPPLIES	0	0	100	100	100	100
040-045-61042	SAFETY EQP/ PROT CLTHNG	631	2,543	3,000	3,000	3,000	3,000
040-045-61043	BUILDING/ GROUNDS MAINTENANCE	1,088	769	2,000	2,000	2,000	4,657
040-045-61044	SMALL TOOLS	200	216	0	0	0	0
040-045-61045	EQUIPMENT RENTAL	515	664	600	1,000	1,000	1,000
040-045-61049	WATER SYSTEM MAINTENANCE	4,133	37,549	25,000	25,000	25,000	25,000
040-045-61051	WATER METER PROGRAM	111,981	45,052	100,000	100,000	100,000	100,000
040-045-61059	CONTRACTED SERVICES	3,828	12,131	16,000	16,000	16,000	46,000
040-045-62539	SILVER CREEK DAM MAINT	5,754	243	16,500	15,000	15,000	15,000
040-045-62573	MISCELLANEOUS EXPENSE	0	0	500	0	0	0
040-045-71000	MINOR EQUIPMENT	1,333	1,191	3,200	3,200	3,200	3,200
040-045-71009	SOFTWARE	36	25	100	100	100	100
	TOTAL MATERIALS AND SERVICES	150,881	118,954	193,600	192,100	192,100	224,757
CAPITAL OUTLAY:							
040-045-81003	CAPITAL - REPLACEMENT	18,661	7,534	850	17,667	17,667	17,667
040-045-82100	CAPITAL - BUILDING IMPROVEMNTS	0	20,512	11,590	18,333	18,333	18,333
040-045-85003	CAPITAL - NEW	0	41,248	2,500	0	0	0
	TOTAL CAPITAL OUTLAY	18,661	69,294	14,940	36,000	36,000	36,000
	TOTAL MAINTENANCE	432,430	455,322	535,926	548,358	548,358	581,015

BUDGET NARRATIVE
Fiscal Year 2021-2022

PROGRAM: DEBT SERVICE
DEPARTMENT: PUBLIC WORKS
FUND: WATER

Program Description/Mission

This program accounts for payments of principal and interest owed by the Water Fund. The Water Fund has one outstanding debt. The debt is for a loan from Citizens Bank used to refinance a 40-year bond. The Citizens Bank loan is a 10-year loan with a 3% interest rate and no early payment penalty. Payments of principal and interest are paid April 30 and October 30 of each year. The outstanding debt on June 30, 2020 owed by the Water Fund was \$639,586.

Budget Comments

Account #96024 covers the principal portion of the payment for the loan.
Account #96025 covers the interest portion of the payment for the loan.

Citizens Bank Loan			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 175,861	\$ 17,864	\$ 193,725
2022	181,176	12,549	193,725
2023	186,652	7,073	193,725
2024	<u>95,897</u>	<u>1,432</u>	<u>97,329</u>
	\$ 639,586	\$ 38,918	\$ 678,504

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
040-050-96024	CITIZENS BANK LOAN - PRINCIPAL	165,801	170,979	175,885	181,176	181,176	181,176
040-050-96025	CITIZENS BANK LOAN - INTEREST	27,924	22,746	17,865	12,549	12,549	12,549
TOTAL DEBT SERVICE		193,725	193,725	193,750	193,725	193,725	193,725
TOTAL DEBT SERVICES		193,725	193,725	193,750	193,725	193,725	193,725
TOTAL FUND EXPENDITURES		1,906,598	2,778,756	4,063,312	4,420,755	4,420,755	4,420,755

BUDGET NARRATIVE
Fiscal Year 2021-2022

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 Capacity improvements approved by City Council. At this time there is no project scheduled for this line item.

Account # 95340 is to transfer funds to the Water Capital Improvement Fund for both the Silver Creek Raw Water Line project (\$1,229,806) and the Water Treatment Plant Trident project design costs (\$710,410).

Major Issues to be Resolved in the Next 5 Years

- Maintain adequate funding to meet water needs as new growth occurs. Current Water SDC methodology includes the entire master plan project list.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
041-000-42307	IMPROVEMENT SDCS	159,650	362,324	277,120	277,120	277,120	277,120
	TOTAL FEES AND PERMITS	159,650	362,324	277,120	277,120	277,120	277,120
<u>MISCELLANEOUS REVENUE</u>							
041-000-45002	INTEREST EARNED	46,972	45,986	25,000	14,450	14,450	14,450
	TOTAL MISCELLANEOUS REVENUE	46,972	45,986	25,000	14,450	14,450	14,450
<u>BEGINNING FUND BALANCE</u>							
041-000-49090	BEGINNING FUND BALANCE	1,782,888	1,982,531	2,282,313	2,667,534	2,667,534	2,667,534
	TOTAL BEGINNING FUND BALANCE	1,782,888	1,982,531	2,282,313	2,667,534	2,667,534	2,667,534
	TOTAL FUND REVENUE	1,989,510	2,390,841	2,584,433	2,959,104	2,959,104	2,959,104

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
041-041-61059	CONTRACTED SERVICES	6,980	0	0	0	0	0
	TOTAL MATERIALS AND SERVICES	6,980	0	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
041-041-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	594,973	1,018,888	1,018,888	1,018,888
041-041-81801	DEVELOPER SDC CREDITS	0	0	129,050	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	724,023	1,018,888	1,018,888	1,018,888
<u>TRANSFERS OUT:</u>							
041-041-95340	TRANSFER TO WATER CIP FUND	0	0	1,860,410	1,940,216	1,940,216	1,940,216
	TOTAL TRANSFERS OUT	0	0	1,860,410	1,940,216	1,940,216	1,940,216
	TOTAL WATER IMPROVEMENTS	6,980	0	2,584,433	2,959,104	2,959,104	2,959,104
	TOTAL FUND EXPENDITURES	6,980	0	2,584,433	2,959,104	2,959,104	2,959,104

BUDGET NARRATIVE
Fiscal Year 2021-2022

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.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
042-000-42309	REIMBURSEMENT SDCS	56,604	79,657	54,280	64,000	64,000	64,000
	TOTAL FEES AND PERMITS	56,604	79,657	54,280	64,000	64,000	64,000
<u>MISCELLANEOUS REVENUE</u>							
042-000-45002	INTEREST EARNED	7,946	8,262	3,000	2,150	2,150	2,150
	TOTAL MISCELLANEOUS REVENUE	7,946	8,262	3,000	2,150	2,150	2,150
<u>BEGINNING FUND BALANCE</u>							
042-000-49090	BEGINNING FUND BALANCE	293,096	347,971	403,587	502,790	502,790	502,790
	TOTAL BEGINNING FUND BALANCE	293,096	347,971	403,587	502,790	502,790	502,790
	TOTAL FUND REVENUE	357,646	435,890	460,867	568,940	568,940	568,940

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
042-042-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	385,867	568,940	568,940	568,940
042-042-81801	DEVELOPER SDC CREDITS	9,676	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	9,676	0	385,867	568,940	568,940	568,940
<u>TRANSFERS OUT:</u>							
042-042-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	75,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	75,000	0	0	0
	TOTAL WATER IMPROVEMENTS	9,676	0	460,867	568,940	568,940	568,940
	TOTAL FUND EXPENDITURES	9,676	0	460,867	568,940	568,940	568,940



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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 2021-2022

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 FY 2021-2022. Any remaining funds once the screw press is completed will transfer to the Sewer Capital Improvement Fund.

Budget Comments

Account #85020 will complete installation and the pole building for the screw press.
Account #95330 will transfer the last of the funds to the Sewer Capital Improvement Fund.

Accomplishments:

The screw press building was built in fiscal year 2020-2021.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
212-000-45002	INTEREST EARNED	15,405	10,838	1,500	500	500	500
	TOTAL MISCELLANEOUS REVENUE	15,405	10,838	1,500	500	500	500
<u>BEGINNING FUND BALANCE</u>							
212-000-49090	BEGINNING FUND BALANCE	601,122	606,519	277,111	266,337	266,337	266,337
	TOTAL BEGINNING FUND BALANCE	601,122	606,519	277,111	266,337	266,337	266,337
	TOTAL FUND REVENUE	616,526	617,357	278,611	266,837	266,837	266,837

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
212-212-85003	ADVERTISING	131	0	0	0	0	0
212-212-85010	ARCH & ENGR SERVICES	9,876	1,646	0	0	0	0
212-212-85020	CONSTRUCTION COSTS	0	302,782	89,500	40,708	40,708	40,708
	TOTAL CAPITAL OUTLAY	10,007	304,428	89,500	40,708	40,708	40,708
<u>TRANSFERS OUT:</u>							
212-212-95330	TRANSFER TO SEWER CIP FUND	0	0	189,111	226,129	226,129	226,129
	TOTAL TRANSFERS OUT	0	0	189,111	226,129	226,129	226,129
	TOTAL SEWER IMPROVEMENTS	10,007	304,428	278,611	266,837	266,837	266,837
	TOTAL FUND EXPENDITURES	10,007	304,428	278,611	266,837	266,837	266,837

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: STEELHAMMER STREET IMPROVEMENT PROJECT

Program Description/Mission

The funds for this account were originally transferred from the Street Improvement System Development Charge (SDC) Fund where they were accounted for in a dedicated line item for the Steelhammer SDC's. This fund now accounts for the collection of Steelhammer SDC's and the expenditures related to the Steelhammer improvement.

It was decided to begin the Steelhammer improvement in phases so the funds collected have been transferred to this capital project fund. The existing fund balance is not enough to complete any work on the next phase in FY 2021-2022.

Accomplishments:

Phase 1 of the project was completed in late 2017.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>FEES AND PERMITS</u>							
217-000-42308	STEELHAMMER SDCS	12,279	8,647	2,214	3,321	3,321	3,321
	TOTAL FEES AND PERMITS	12,279	8,647	2,214	3,321	3,321	3,321
<u>MISCELLANEOUS REVENUE</u>							
217-000-45002	INTEREST EARNED	723	549	400	75	75	75
	TOTAL MISCELLANEOUS REVENUE	723	549	400	75	75	75
<u>BEGINNING FUND BALANCE</u>							
217-000-49090	BEGINNING FUND BALANCE	27,817	37,019	11,216	23,524	23,524	23,524
	TOTAL BEGINNING FUND BALANCE	27,817	37,019	11,216	23,524	23,524	23,524
	TOTAL FUND REVENUE	40,819	46,215	13,830	26,920	26,920	26,920

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
217-217-85010	ENGINEERING SERVICES	3,800	0	13,830	26,920	26,920	26,920
217-217-85020	CONSTRUCTION COSTS	0	30,560	0	0	0	0
	TOTAL CAPITAL OUTLAY	3,800	30,560	13,830	26,920	26,920	26,920
	TOTAL STREET IMPROVEMENTS	3,800	30,560	13,830	26,920	26,920	26,920
	TOTAL FUND EXPENDITURES	3,800	30,560	13,830	26,920	26,920	26,920

REVENUE BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: CIVIC BUILDING PROJECT

Program Description/Mission

This fund was created in fiscal year 2016-2017 to account for costs to purchase the land and construction of the new Civic Building. It is anticipated that the Civic Building will be built in phases, but the desire is to build it all at once to save on construction costs. The 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, other City offices and meeting space to meet City needs. It will also be built to meet current regulations regarding police buildings. This fund was established with a transfer from the General Operating Reserve Fund and a transfer from the General Fund.

The land was purchased in fiscal year 2017-2018 and the removal of the building took place during the 2018-2019 fiscal year. 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.

Budget Comments

Account #85010 will provide for continuation of the architectural design of the building.
Account #85050 is the beginning of funding for construction of the Civic building.

Accomplishments:

The design for the project is almost complete.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>INTERGOVERNMENTAL</u>							
225-000-43021	GRANT PROCEEDS	60,000	250,000	0	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	60,000	250,000	0	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
225-000-45002	INTEREST EARNED	11,387	12,595	5,000	6,745	6,745	6,745
	TOTAL MISCELLANEOUS REVENUE	11,387	12,595	5,000	6,745	6,745	6,745
<u>TRANSFERS IN</u>							
225-000-46010	TRANSFER FROM GENERAL FUND	500,000	800,000	1,400,000	500,000	500,000	500,000
225-000-46061	TRANSFER FROM BUILDING CAP IMP	0	0	1,000,000	0	0	0
225-000-46072	TRANSFER FROM PARK SDC FUND	0	0	0	550,000	550,000	550,000
225-000-46080	TRANSFER FROM CDBG HOUSING R	0	0	300,000	0	0	0
225-000-46620	TRANSFER FROM EXTENDED LEAVE	0	0	100,000	0	0	0
	TOTAL TRANSFERS IN	500,000	800,000	2,800,000	1,050,000	1,050,000	1,050,000
<u>BEGINNING FUND BALANCE</u>							
225-000-49090	BEGINNING FUND BALANCE	492,986	333,144	1,394,044	3,846,155	3,846,155	3,846,155
	TOTAL BEGINNING FUND BALANCE	492,986	333,144	1,394,044	3,846,155	3,846,155	3,846,155
	TOTAL FUND REVENUE	1,064,373	1,395,739	4,199,044	5,152,900	5,152,900	5,152,900

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>CIVIC BUILDING CAPITAL PROJECT</u>							
<u>CAPITAL OUTLAY:</u>							
225-225-85003	ADVERTISING	495	0	0	0	0	0
225-225-85010	ARCH & ENGR SERVICES	14,742	76,574	2,000,000	1,000,000	1,000,000	1,000,000
225-225-85020	CONSTRUCTION COSTS	0	0	0	4,152,900	4,152,900	4,152,900
225-225-85050	CAPITAL - BUILDING IMPROVEMNTS	715,992	0	2,199,044	0	0	0
	TOTAL CAPITAL OUTLAY	731,228	76,574	4,199,044	5,152,900	5,152,900	5,152,900
	TOTAL CIVIC BUILDING CAPITAL PROJ	731,228	76,574	4,199,044	5,152,900	5,152,900	5,152,900
	TOTAL FUND EXPENDITURES	731,228	76,574	4,199,044	5,152,900	5,152,900	5,152,900

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: McCLAIN STREET IMPROVEMENT PROJECT

Program Description/Mission

The resources for this fund have been transferred from the Sewer, Water, Stormwater and Street Fund's based on an estimated cost and the portion each fund would be responsible to pay for the McClaine Street improvements. Some of the funding will be from the Oregon Department of Transportation Fund Exchange.

Budget Comments

The transfers out are to refund amounts transferred in that were more than the applicable fund's share of the project cost.

Accomplishments:

The project was completed in Fiscal Year 2020-2021.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>INTERGOVERNMENTAL</u>							
226-000-43051	ODOT FUND EXCHANGE	0	0	500,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	500,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
226-000-45002	INTEREST EARNED	13,766	39,615	20,000	0	0	0
	TOTAL MISCELLANEOUS REVENUE	13,766	39,615	20,000	0	0	0
<u>TRANSFERS IN</u>							
226-000-46021	TRANSFER FROM STREET IMP SDC	0	0	87,000	0	0	0
226-000-46022	TRANSFER FROM STREET REIMB SD	0	0	300,000	0	0	0
226-000-46023	TRANSFER FROM STRM WTR IMP SD	0	0	32,156	0	0	0
226-000-46024	TRANSFER FROM STRM WTR REIMB	0	0	17,844	0	0	0
226-000-46027	TRANSFER FROM STREET MAINT FN	655,000	480,000	660,485	0	0	0
226-000-46028	TRANSFER FROM STORM WTR FUND	390,000	500,000	174,404	0	0	0
226-000-46030	TRANSFER FROM SEWER FUND	182,000	300,000	0	0	0	0
226-000-46032	TRANSFER FROM SEWER REIMB SD	0	0	502,508	0	0	0
226-000-46040	TRANSFER FROM WATER FUND	43,000	335,623	0	0	0	0
226-000-46042	TRANSFER FROM WATER REIMB SDC	0	0	75,000	0	0	0
226-000-46320	TRANSFER FROM STREET CAP IMP	0	0	900,000	0	0	0
	TOTAL TRANSFERS IN	1,270,000	1,615,623	2,749,397	0	0	0
<u>BEGINNING FUND BALANCE</u>							
226-000-49090	BEGINNING FUND BALANCE	0	1,233,771	2,736,142	389,881	389,881	389,881
	TOTAL BEGINNING FUND BALANCE	0	1,233,771	2,736,142	389,881	389,881	389,881
	TOTAL FUND REVENUE	1,283,766	2,889,009	6,005,539	389,881	389,881	389,881

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
226-226-85010	DESIGN SERVICES	49,995	291,500	50,000	0	0	0
226-226-85020	CONSTRUCTION COSTS	0	0	5,955,539	0	0	0
	TOTAL CAPITAL OUTLAY	49,995	291,500	6,005,539	0	0	0
<u>TRANSFERS OUT:</u>							
226-226-95028	TRANSFER TO STORMWATER FEE FN	0	0	0	207,516	207,516	207,516
226-226-95340	TRANSFER TO WATER CIP FUND	0	0	0	182,365	182,365	182,365
	TOTAL TRANSFERS OUT	0	0	0	389,881	389,881	389,881
	TOTAL MCCLAIN ST IMPROVEMENT	49,995	291,500	6,005,539	389,881	389,881	389,881
	TOTAL FUND EXPENDITURES	49,995	291,500	6,005,539	389,881	389,881	389,881

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: WESTERN STREET IMPROVEMENT PROJECT

Program Description/Mission

The resources for this fund are from the Street 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.

Budget Comments

The improvement is estimated to improve or replace 400 lineal feet of 6" pipe for stormwater, install 590 lineal feet of new 8" water main and improve the sidewalk within this project area.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WESTERN ST IMPROVEMENT PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
227-000-45002	INTEREST EARNED	0	0	0	25	25	25
	TOTAL MISCELLANEOUS REVENUE	0	0	0	25	25	25
<u>TRANSFERS IN</u>							
227-000-46020	TRANSFER FROM STREET FUND	0	0	0	127,657	127,657	127,657
227-000-46028	TRANSFER FROM STRMWTR FEE FU	0	0	0	89,191	89,191	89,191
227-000-46040	TRANSFER FROM WATER FUND	0	0	0	139,019	139,019	139,019
	TOTAL TRANSFERS IN	0	0	0	355,867	355,867	355,867
	TOTAL FUND REVENUE	0	0	0	355,892	355,892	355,892

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WESTERN ST IMPROVEMENT PROJ</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
227-227-85010	DESIGN SERVICES	0	0	0	71,173	71,173	71,173
227-227-85020	CONSTRUCTION COSTS	0	0	0	284,719	284,719	284,719
	TOTAL CAPITAL OUTLAY	0	0	0	355,892	355,892	355,892
	TOTAL STREET IMPROVEMENTS	0	0	0	355,892	355,892	355,892
	TOTAL FUND EXPENDITURES	0	0	0	355,892	355,892	355,892

BUDGET NARRATIVE
Fiscal Year 2021-2022

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. Transfers to this fund are from 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.

One project to be funded within this fund is for the Eastside sidewalk on South Water Street. ODOT is managing the design and construction of this project. The ODOT Fund Exchange will fund a portion of the project. These funds will be pursued in Fiscal Year 2021-2022 when the project is anticipated to begin construction.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
320-000-43051	ODOT FUND EXCHANGE	0	0	250,000	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	0	0	250,000	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
320-000-45002	INTEREST EARNED	19,137	20,590	5,000	7,500	7,500	7,500
	TOTAL MISCELLANEOUS REVENUE	19,137	20,590	5,000	7,500	7,500	7,500
<u>TRANSFERS IN</u>							
320-000-46020	TRANSFER FROM STREET FUND	0	425,000	0	0	0	0
	TOTAL TRANSFERS IN	0	425,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
320-000-49090	BEGINNING FUND BALANCE	758,084	777,221	1,207,718	1,189,058	1,189,058	1,189,058
	TOTAL BEGINNING FUND BALANCE	758,084	777,221	1,207,718	1,189,058	1,189,058	1,189,058
	TOTAL FUND REVENUE	777,221	1,222,811	1,462,718	1,446,558	1,446,558	1,446,558

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
320-320-85010	DESIGN SERVICES	0	32,330	50,000	59,579	59,579	59,579
320-320-85020	CONSTRUCTION COSTS	0	0	512,718	1,386,979	1,386,979	1,386,979
	TOTAL CAPITAL OUTLAY	0	32,330	562,718	1,446,558	1,446,558	1,446,558
<u>TRANSFERS OUT:</u>							
320-320-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	900,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	900,000	0	0	0
	TOTAL STREET IMPROVEMENTS	0	32,330	1,462,718	1,446,558	1,446,558	1,446,558
	TOTAL FUND EXPENDITURES	0	32,330	1,462,718	1,446,558	1,446,558	1,446,558

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: SEWER CAPITAL PROJECT FUND

Program Description/Mission

This fund administers 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 project budgeted for this year is for a slip line project to reduce infiltration issues.

Budget Comments

Account #85020 includes \$150,000 for a slip line project to help reduce infiltration into the sewer pipes, \$145,000 for the gravity thickener rebuild and \$500,000 for the replacement of the headworks.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
330-000-45002	INTEREST EARNED	55,265	52,467	12,600	12,200	12,200	12,200
	TOTAL MISCELLANEOUS REVENUE	55,265	52,467	12,600	12,200	12,200	12,200
<u>TRANSFERS IN</u>							
330-000-46030	TRANSFER FROM SEWER FUND	500,000	0	650,000	560,872	560,872	560,872
330-000-46212	TRANS FROM WASTEWATER DIGSTR	0	0	189,111	226,129	226,129	226,129
	TOTAL TRANSFERS IN	500,000	0	839,111	787,001	787,001	787,001
<u>BEGINNING FUND BALANCE</u>							
330-000-49090	BEGINNING FUND BALANCE	2,031,102	2,400,671	2,442,548	2,962,040	3,107,040	3,107,040
	TOTAL BEGINNING FUND BALANCE	2,031,102	2,400,671	2,442,548	2,962,040	3,107,040	3,107,040
	TOTAL FUND REVENUE	2,586,367	2,453,138	3,294,259	3,761,241	3,906,241	3,906,241

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
330-330-61003	ADVERTISING	0	0	500	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	500	0	0	0
<u>CAPITAL OUTLAY:</u>							
330-330-85010	DESIGN SERVICES	0	0	75,000	0	0	0
330-330-85020	CONSTRUCTION COSTS	185,696	12,948	3,218,759	3,761,241	3,906,241	3,906,241
	TOTAL CAPITAL OUTLAY	185,696	12,948	3,293,759	3,761,241	3,906,241	3,906,241
	TOTAL SEWER IMPROVEMENTS	185,696	12,948	3,294,259	3,761,241	3,906,241	3,906,241
	TOTAL FUND EXPENDITURES	185,696	12,948	3,294,259	3,761,241	3,906,241	3,906,241

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: WATER CAPITAL PROJECT FUND

Program Description/Mission

This fund administers 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. The Water Improvement SDC fund is contributing the \$1.15 million match and 56% of the costs for the project that are 100% City costs for \$79,806. Completion of the design and permitting for the Silver Creek project will occur in FY 2020-2021. Construction will occur in FY 2021-2022 and FY 2022-2023.

The City hired a consultant in FY 2020-2021 to design a new 4.0 MGD water treatment plant for the City. The consultant will complete the design in FY 2021-2022. Construction on the new water treatment plant could begin in late FY 2021-2022 with most of it occurring in FY 2022-2023 if the City can obtain affordable financing for the project.

Budget Comments

Account #85010 is for the completion of the Water Treatment Plant design.
Account #85020 includes \$2,442,510 for the construction of the Silver Creek Raw Water Line.

Major Issues to be Resolved in the Next 5 Years

Future design and replacement of the Abiqua Creek Intake and the Westside reservoir.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
340-000-43021	GRANTS - EDA	0	0	1,150,000	1,150,000	1,150,000	1,150,000
	TOTAL INTERGOVERNMENTAL	0	0	1,150,000	1,150,000	1,150,000	1,150,000
<u>MISCELLANEOUS REVENUE</u>							
340-000-45002	INTEREST EARNED	14,360	17,392	10,250	4,500	4,500	4,500
	TOTAL MISCELLANEOUS REVENUE	14,360	17,392	10,250	4,500	4,500	4,500
<u>TRANSFERS IN</u>							
340-000-46040	TRANSFER FROM WATER FUND	82,000	480,000	599,660	720,981	720,981	720,981
340-000-46041	TRANSFER FROM WATER IMP SDC	0	0	1,860,410	1,940,216	1,940,216	1,940,216
340-000-46226	TRANSFER FROM MCCLAIN ST PRO	0	0	0	182,365	182,365	182,365
	TOTAL TRANSFERS IN	82,000	480,000	2,460,070	2,843,562	2,843,562	2,843,562
<u>BEGINNING FUND BALANCE</u>							
340-000-49090	BEGINNING FUND BALANCE	518,982	615,342	1,049,417	1,109,867	1,109,867	1,109,867
	TOTAL BEGINNING FUND BALANCE	518,982	615,342	1,049,417	1,109,867	1,109,867	1,109,867
	TOTAL FUND REVENUE	615,342	1,112,734	4,669,737	5,107,929	5,107,929	5,107,929

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
340-340-61003	ADVERTISING	0	0	500	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	500	0	0	0
<u>CAPITAL OUTLAY:</u>							
340-340-85010	DESIGN SERVICES	0	150,427	1,390,898	916,731	916,731	916,731
340-340-85020	CONSTRUCTION COSTS	0	0	3,278,339	4,191,198	4,191,198	4,191,198
	TOTAL CAPITAL OUTLAY	0	150,427	4,669,237	5,107,929	5,107,929	5,107,929
	TOTAL WATER IMPROVEMENTS	0	150,427	4,669,737	5,107,929	5,107,929	5,107,929
	TOTAL FUND EXPENDITURES	0	150,427	4,669,737	5,107,929	5,107,929	5,107,929



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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 2021-2022

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.

Budget Comments

There are three vehicles being requested to be replaced using the Vehicle Replacement Fund.

One vehicle is for a hybrid Ford Interceptor and the second is for a Ford F150 Super Cres Styleside 4X4 pickup. The third is for a new street sweeper. All costs are listed below and include the equipment necessary for the police vehicles.

1)	New Street Sweeper TBD	\$275,000
2)	Trolley Vehicle	52,000
3)	2022 Ford Police Utility Interceptor Hybrid	57,381
4)	2022 Ford Police F150 Super Cres Styleside 4X4 pickup	<u>48,605</u>
	Total	\$432,986

CITY OF SILVERTON

REVENUES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
600-000-45002	INTEREST EARNED	33,644	32,343	25,000	9,600	9,600	9,600
600-000-45111	SALE OF FIXED ASSETS	3,976	10,885	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	37,619	43,228	25,000	9,600	9,600	9,600
<u>TRANSFERS IN</u>							
600-000-46010	TRANSFER FROM GENERAL FUND	56,732	83,832	83,832	83,832	83,832	83,832
600-000-46012	TRANSFER FROM BUILDING OP	3,168	3,967	3,967	3,967	3,967	3,967
600-000-46020	TRANSFER FROM STREET	34,355	15,121	109,058	109,058	109,058	109,058
600-000-46028	TRANSFER FROM STORM WTR IMP	19,872	19,872	19,872	19,872	19,872	19,872
600-000-46030	TRANSFER FROM SEWER	37,989	14,787	14,787	14,787	14,787	14,787
600-000-46040	TRANSFER FROM WATER	28,118	23,402	23,402	23,402	23,402	23,402
	TOTAL TRANSFERS IN	180,234	160,981	254,918	254,918	254,918	254,918
<u>BEGINNING FUND BALANCE</u>							
600-000-49090	BEGINNING FUND BALANCE	1,166,505	1,323,348	1,463,217	1,732,564	1,732,564	1,732,564
	TOTAL BEGINNING FUND BALANCE	1,166,505	1,323,348	1,463,217	1,732,564	1,732,564	1,732,564
	TOTAL FUND REVENUE	1,384,358	1,527,557	1,743,135	1,997,082	1,997,082	1,997,082

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>FLEET REPLACEMENT</u>							
<u>CAPITAL OUTLAY:</u>							
600-600-81076	CAPITAL - FLEET	61,010	50,786	367,834	105,986	380,986	432,986
	TOTAL CAPITAL OUTLAY	61,010	50,786	367,834	105,986	380,986	432,986
<u>CONTINGENCY & RESERVES:</u>							
600-600-91731	RESERVE - VEHICLES	0	0	1,375,301	1,891,096	1,616,096	1,564,096
	TOTAL CONTINGENCY & RESERVES	0	0	1,375,301	1,891,096	1,616,096	1,564,096
	TOTAL FLEET REPLACEMENT	61,010	50,786	1,743,135	1,997,082	1,997,082	1,997,082
	TOTAL FUND EXPENDITURES	61,010	50,786	1,743,135	1,997,082	1,997,082	1,997,082

BUDGET NARRATIVE
Fiscal Year 2021-2022

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

Some of these funds will be used for the Civic Building such as funds for phone system and some for network related costs.

Major Issues to be Resolved in the Next 5 Years

Provide adequate funding for long-term equipment replacements.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
610-000-45002	INTEREST EARNED	27,719	23,760	20,500	7,200	7,200	7,200
610-000-45111	SALE OF FIXED ASSETS	0	6,500	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	27,719	30,260	20,500	7,200	7,200	7,200
<u>TRANSFERS IN</u>							
610-000-46010	TRANSFER FROM GENERAL FUND	29,920	29,920	29,920	29,920	29,920	29,920
610-000-46020	TRANSFER FROM STREET	20,926	20,926	20,926	20,926	20,926	20,926
610-000-46030	TRANSFER FROM SEWER	21,889	21,889	21,889	21,889	21,889	21,889
610-000-46040	TRANSFER FROM WATER	20,413	20,413	20,413	20,413	20,413	20,413
	TOTAL TRANSFERS IN	93,148	93,148	93,148	93,148	93,148	93,148
<u>BEGINNING FUND BALANCE</u>							
610-000-49090	BEGINNING FUND BALANCE	991,975	1,086,079	1,101,677	1,203,485	1,203,485	1,203,485
	TOTAL BEGINNING FUND BALANCE	991,975	1,086,079	1,101,677	1,203,485	1,203,485	1,203,485
	TOTAL FUND REVENUE	1,112,843	1,209,487	1,215,325	1,303,833	1,303,833	1,303,833

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MAJOR EQUIPMENT</u>							
<u>CAPITAL OUTLAY:</u>							
610-610-81003	CAPITAL - REPLACEMNT EQUIPMENT	26,764	107,500	1,215,325	1,303,833	1,303,833	1,303,833
	TOTAL CAPITAL OUTLAY	26,764	107,500	1,215,325	1,303,833	1,303,833	1,303,833
	TOTAL MAJOR EQUIPMENT	26,764	107,500	1,215,325	1,303,833	1,303,833	1,303,833
	TOTAL FUND EXPENDITURES	26,764	107,500	1,215,325	1,303,833	1,303,833	1,303,833

BUDGET NARRATIVE
Fiscal Year 2021-2022

FUND: EXTENDED LEAVE

Budget Comments

This is an Internal Service fund and the purpose of this fund is to provide funding for a temporary worker in the event an employee is out on extended leave and job duties still must be performed. The goal of this fund is to have a minimum balance of 10% of the sick-leave liability 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.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
620-000-45002	INTEREST EARNED	3,244	2,831	600	400	400	400
	TOTAL MISCELLANEOUS REVENUE	3,244	2,831	600	400	400	400
<u>BEGINNING FUND BALANCE</u>							
620-000-49090	BEGINNING FUND BALANCE	126,166	129,409	132,209	33,040	33,040	33,040
	TOTAL BEGINNING FUND BALANCE	126,166	129,409	132,209	33,040	33,040	33,040
	TOTAL FUND REVENUE	129,409	132,240	132,809	33,440	33,440	33,440

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>OPERATIONS</u>							
<u>PERSONNEL SERVICES:</u>							
620-100-51002	PART TIME SALARIES	0	0	29,196	29,250	29,250	29,250
620-100-51003	WORKERS COMP INS	0	0	1,390	1,943	1,943	1,943
620-100-51004	SOCIAL SECURITY/MEDICARE	0	0	2,223	2,247	2,247	2,247
	TOTAL PERSONNEL SERVICES	0	0	32,809	33,440	33,440	33,440
<u>TRANSFERS OUT:</u>							
620-100-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	100,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	100,000	0	0	0
	TOTAL OPERATIONS	0	0	132,809	33,440	33,440	33,440
	TOTAL FUND EXPENDITURES	0	0	132,809	33,440	33,440	33,440



DISCONTINUED FUNDS/ PROGRAMS AND OTHER INFORMATION

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER CAPITAL PROJ FUND</u>							
<u>BEGINNING FUND BALANCE</u>							
323-000-49090	BEGINNING FUND BALANCE	57,912	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	57,912	0	0	0	0	0
	TOTAL FUND REVENUE	57,912	0	0	0	0	0

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>STORM WATER CAPITAL PROJ FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>TRANSFERS OUT:</u>							
323-323-95028	TRANSFER TO STORM WATER FEE	57,912	0	0	0	0	0
	TOTAL TRANSFERS OUT	57,912	0	0	0	0	0
	TOTAL STORM WATER IMPROVEMEN	57,912	0	0	0	0	0
	TOTAL FUND EXPENDITURES	57,912	0	0	0	0	0

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>PARKS CAPITAL PROJECT FUND</u>							
<u>BEGINNING FUND BALANCE</u>							
372-000-49090	BEGINNING FUND BALANCE	4,969	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	4,969	0	0	0	0	0
	TOTAL FUND REVENUE	4,969	0	0	0	0	0

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2021-2022

		2018-2019 FISCAL ACTUAL	2019-2020 FISCAL ACTUAL	2020-2021 FISCAL BUDGET	2021-2022 CITY MNGR PROPOSED	2021-2022 BDGT COMM APPROVED	2021-2022 COUNCIL ADOPTED
<u>PARKS CAPITAL PROJECT FUND</u>							
<u>PARKS CAPITAL PROJECTS</u>							
<u>TRANSFERS OUT:</u>							
372-372-95070	TRANSFER TO PARK FEE FUND	4,969	0	0	0	0	0
	TOTAL TRANSFERS OUT	4,969	0	0	0	0	0
	TOTAL PARKS CAPITAL PROJECTS	4,969	0	0	0	0	0
	TOTAL FUND EXPENDITURES	4,969	0	0	0	0	0

CITY OF SILVERTON
RESOLUTION
21-11

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

WHEREAS, ORS 221.760 provides as follows:

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

1. Police protection
2. Fire protection
3. Street construction, maintenance, and lighting
4. Sanitary sewers
5. Storm sewers
6. Planning, zoning, and subdivision control
7. One or more 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 21st day of June, 2021.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Ronald F. Chandler

CITY OF SILVERTON
RESOLUTION
21-12

**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 2021-2022.

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 21st day of June, 2021.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Ronald F. Chandler

I certify that a public hearing before the Budget Committee was held on April 22, 2021, and a public hearing before the City Council was held on June 21, 2021, giving citizens an opportunity to comment on the proposed uses of state shared revenues.



Ronald F. Chandler, City Manager

CITY OF SILVERTON
RESOLUTION
21-13

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 29, 2021, the City of Silverton Budget Committee, after appropriate deliberation and public hearing, approved the budget for fiscal year 2021-2022; and

WHEREAS, in accordance with Oregon Budget Law, the City seeks to adopt a budget and appropriate City expenditures for fiscal year 2021-2022; and

WHEREAS, the City seeks to declare the ad valorem property taxes for fiscal year 2021-2022 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 2021-2022 (July 1, 2021 through June 30, 2022) in the total of \$63,132,851, on file at City Hall after July 1, 2021.

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 2021-2022:

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

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

Subject to the General Government Limitation

General Fund	\$ 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 2021-2022 and for the following purposes by Fund:

GENERAL FUND

Non-Departmental/ non-program	
Materials & Services	\$ 556,500
Capital Outlay	10,000
Transfers	759,160
Contingency	1,052,637
City Council	60,725
City Management	510,261
Finance	622,290
Police	2,962,949
Community Enforcement	85,160
Community Development	241,497
Facilities Maintenance	327,218
Parks & Recreation	311,200
Computer Services	74,200
Fund Subtotal	7,573,797
Reserve-Future Expenditures*	1,611,190
Fund Total	\$ 9,184,987

ELECTRICAL INSPECTION FUND

Inspection Services	\$ 43,833
Transfers	6,506
Contingency	3,856
Fund Total	\$ 54,195

BUILDING OPERATIONS FUND

Inspection Services	\$ 309,245
Transfers	62,252
Contingency	146,735
Fund Subtotal	518,232
Reserve-Future Expenditures*	306,998
Fund Total	\$ 825,230

TRANSPORTATION FUND

Trolley Services	\$ 225,517
Transfers	5,753
Contingency	10,090
Fund Total	\$ 241,360

POOL OPERATIONS LEVY FUND

Materials & Services	\$ 209,300
Capital Outlay	101,000
Contingency	390,332
Fund Subtotal	700,632
Reserve-Future Expenditures*	235,000
Fund Total	\$ 935,632

TRANSIENT TAX FUND

Materials & Services	\$ 220,700
Transfers	75,000
Contingency	36,963
Fund Total	\$ 332,663

STREET FUND

Administration	\$ 163,430
Maintenance	547,416
Transfers	250,635
Contingency	316,396
Fund Subtotal	1,277,877
Reserve-Future Expenditures*	168,656
Fund Total	\$ 1,446,533

STREET IMPROVEMENT SDC FUND

Street Improvements	\$ 2,131,840
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STREET REIMBURSEMENT SDC FUND

Street Improvements	\$ 529,840
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STORM WATER IMPROVEMENT SDC FUND

Storm Water Improvements	\$ 256,622
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STORM WATER REIMBURSEMENT SDC FUND

Storm Water Improvements	\$ 172,068
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STREET LIGHT IMPROVEMENT FUND

Street Improvements	\$ 213,457
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STREET MAINTENANCE FEE FUND

Street Improvements	\$ 1,201,686
Transfers	127,657
Fund Total	\$ 1,329,343

STORMWATER FEE FUND

Storm Water Improvements	\$ 1,450,157
Transfers	109,063
Fund Total	\$ 1,559,220

SEWER FUND

Administration	\$ 270,895
Operations	1,362,097
Maintenance	447,714
Debt Service	827,730
Transfers	1,207,706
Contingency	<u>760,662</u>
Fund Subtotal	4,876,804
Reserve-Future Expenditures*	<u>606,776</u>
Fund Total	\$ 5,483,580

SEWER IMPROVEMENT SDC FUND

Sewer Improvements	\$ 1,604,294
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SEWER REIMBURSEMENT SDC FUND

Sewer Improvements	\$ 2,259,174
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SEWER DEBT RESERVE FUND

Reserve-Debt Service*	\$ 834,385
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WATER FUND

Administration	\$ 374,786
Operations	627,667
Maintenance	581,015
Debt Service	193,725
Transfers	1,523,226
Contingency	<u>601,615</u>
Fund Subtotal	3,902,034
Reserve-Debt Service*	193,726
Reserve-Future Expenditures*	<u>324,995</u>
Fund Total	\$ 4,420,755

WATER IMPROVEMENT SDC FUND

Water Improvements	\$ 1,018,888
Transfers	<u>1,940,216</u>
Fund Total	\$ 2,959,104

WATER REIMBURSEMENT SDC FUND

Water Improvements	\$ 568,940
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DEBT SERVICE FUND

Debt Services	\$ 255,979
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BUILDING CAPITAL IMP RESERVE FUND

Capital Outlay	\$ 517,278
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GENERAL OPERATING RESERVE FUND

Materials & Services	\$ 1,033,582
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PARKS FEE FUND

Parks & Recreation	\$ 93,618
Capital Outlay	90,000
Contingency	<u>287,580</u>
Fund Total	\$ 471,198

PARKS & REC IMPROVEMENT SDC FUND

Parks Improvements	\$ 2,388,765
Transfers	<u>550,000</u>
Fund Total	\$ 2,938,765

ASSESSMENT FUND

Materials & Services	\$ 15,000
Contingency	<u>193,013</u>
Fund Total	\$ 208,013

CDBG HOUSING REHAB FUND

Materials & Services	\$ 256,500
Contingency	<u>120,801</u>
Fund Total	\$ 377,301

WWTP DIGESTER PROJECT FUND

Sewer Improvements	\$ 40,708
Transfers	<u>226,129</u>
Fund Total	\$ 266,837

STEELHAMMER PROJECT FUND

Street Improvements	\$ 26,920
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CIVIC BUILDING PROJECT FUND

Capital Outlay	\$ 5,152,900
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MCCLAIN ST IMPROVEMENT FUND

Transfers	\$ 389,881
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WESTERN IMPROVEMENT FUND

Street Improvements	\$ 355,892
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STREET CAPITAL PROJECT FUND

Street Improvements	\$ 1,446,558
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SEWER CAPITAL PROJECT FUND

Sewer Improvements	\$ 3,906,241
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WATER CAPITAL PROJECT FUND

Water Improvements	\$ 5,107,929
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FLEET REPLACEMENT FUND

Capital Outlay	\$ 432,986
Reserve-Future Expenditures*	<u>1,564,096</u>
Fund Total	\$ 1,997,082

MAJOR EQUIP REPLACEMENT FUND
Capital Outlay \$ 1,303,833

EXTENDED LEAVE FUND
Personnel Services \$ 33,440

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, 2021.

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 21st day of June, 2021.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Ronald F. Chandler

*Included for informational purposes only

CITY OF SILVERTON
RESOLUTION
21-14

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 the city 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 the city 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, 2021 through June 30, 2022.

Resolution adopted by the City Council of the City of Silverton, this 21st day of June, 2021.



Mayor, City of Silverton
Kyle Palmer

ATTEST



City Manager/Recorder, City of Silverton
Ronald F. Chandler

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
2021-2022

- 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.

306 S Water Silverton OR 97381 July 2, 2021
Mailing Address of District City State ZIP code Date
Kathleen Zaragoza Deputy City Manager/ Finance Director 503-874-2203 kzaragoza@silverton.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Pool Operating Levy	November 2017	2018	2022	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.

CITY OF SILVERTON POSITION CHART

				Change in FTE from	Salary Range
<i>Departments and Position</i>	2019-2020	2020-2021	2021-2022	2020-2021	2020-2021 (Hourly)
	Budgeted	Budgeted	Budgeted	to 2020-2021	
ADMINISTRATION					
City Manager	1	1	1	0	\$132,500 annual
Assistant to City Manager/City Clerk	1	1	1	0	\$26.80 - \$34.21
Assistant to City Manager/HR Coordinator	1	1	1	0	\$28.14 - \$35.92
FINANCE					
Deputy City Manager/ Finance Director	1	1	1	0	\$45.84 - \$58.51
Assistant Finance Director	1	1	1	0	\$31.03 - \$39.60
Accounting Manager	1	1	1	0	\$24.31 - \$31.03
Account Clerk II	0.75	0.88	0.88	0	\$20.00 - \$25.53
Account Clerk I	0.63	0	0	0	\$19.05 - \$24.31
Customer Service Representative	0	0.50	0.50	0	\$16.46 - \$21.00
COMMUNITY DEVELOPMENT					
Community Development Director	1	1	1	0	\$40.37 - \$51.52
Planning & Permit Assistant	1	1	1	0	\$20.00 - \$25.53
Building Official	1	1	1	0	\$32.58 - \$41.58
Building Inspector	1	1	1	0	\$28.14 - \$35.92
Transit Operator	1.47	1.47	1.47	0	\$17.29 - \$22.05
PUBLIC WORKS ADMINISTRATION (PW)					
Public Works Director	1	1	1	0	\$43.66 - \$55.72
City Engineer	1	1	1	0	\$39.60 - \$50.54
Public Works Coordinator	1	1	1	0	\$25.53 - \$32.58
Engineering Technician	1	1	1	0	\$22.48 - \$28.69
PW MAINTENANCE DIVISION					
Maintenance Division Supervisor	1	1	1	0	\$31.03 - \$39.60
Utility Worker I	3	3	4	1	\$18.52 - \$23.64
Utility Worker II	2	2	2	0	\$20.08 - \$25.63
Utility Worker III/Lead	1	1	1	0	\$23.14 - \$29.54
Utility Worker III/Mechanic	1	1	1	0	\$23.14 - \$29.54
Parks Maintenance Worker II	1	1	1	0	\$18.52 - \$23.64
Facilities Maintenance Worker	1	1	1	0	\$16.15 - \$20.61
Seasonal Parks Worker	0.96	0.96	0.96	0	\$12.89 - \$16.46
PW WATER QUALITY DIVISION					
Water Quality Division Supervisor	1	1	1	0	\$31.03 - \$39.60
Sewer-Water Operator I	2	2	2	0	\$20.93 - \$26.71
Sewer-Water Operator II	2	2	2	0	\$23.02 - \$29.38
Cooperative Work Exp (CWE)/ Seasonal	0.33	0.33	0.33	0	\$12.89 - \$16.46
POLICE					
Police Chief	1	1	1	0	\$45.84 - \$58.51
Captain	1	1	1	0	\$40.37 - \$51.52
Sergeant	3	3	3	0	\$32.58 - \$41.58
Police Technician I	1	1	1	0	\$19.05 - \$24.31
Police Technician II	1	1	1	0	\$20.00 - \$25.53
School Resource Officer	1	1	1	0	\$26.93 - \$34.37
Police Officer	9	9	9	0	\$25.65 - \$32.73
Traffic Officer	1	1	1	0	\$25.65 - \$32.73
Detective	1	1	1	0	\$26.93 - \$34.37
Enforcement Officer	0.62	0.62	0.62	0	\$17.29 - \$22.05
Parking Meter Repair	0.14	0.14	0.14	0	\$12.89 - \$16.46
TOTAL FTE	52.9	52.9	53.9	1	

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.

- 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

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

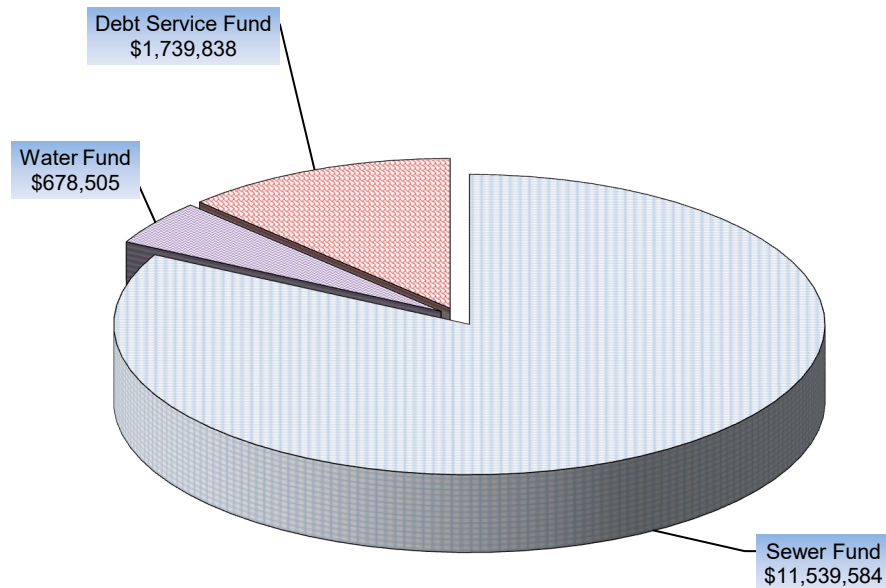
The City shall report assets which do not meet the capitalization threshold on an inventory list to maintain adequate control and safeguard City property. Periodic audits will be performed to verify that items listed on the inventory report are still located on City property and available for City use.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

CITY OF SILVERTON DEBT ANALYSIS

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, revenue bonded debt, and a loan. The following chart shows the breakdown of principal owed by the fund responsible to repay the debt. The Sewer Fund shoulders the largest debt burden with over 80 percent of the total debt load. The Debt Service Fund debt is for PERS Bonds and 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 2025 bond, for \$220,000. This saved the City \$209,975 in interest. None of the remaining principal bonds can be called. One of the sewer bonded debts, LOCAP, was callable June 1, 2020 and the second debt for the refunding bonds was callable June 1, 2021. The Water Fund debt does not have any repayment limitations.

	Principal	Total	% of Total
Sewer Fund	\$8,390,000	\$11,539,584	82.67%
Water Fund	639,586	678,505	4.86%
Debt Service Fund	1,310,001	1,739,838	12.46%
	<u>10,339,587</u>	<u>13,957,926</u>	

City of Silverton Debt



The following table reflects the total debt requirements for the City of Silverton by year. The first ten years are individually listed and debt requirements extending beyond the first four years have been combined in the remaining category. The table below reflects the total debt owed by the City as \$15,190,039, of which \$10,339,865 is principal and \$4,850,174 is interest. The 2025 debt is reduced as the City called the Debt Service Fund bond for that year.

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 770,861	\$ 472,823	\$ 1,243,684
2022	811,176	441,103	1,252,279
2023	856,652	406,827	1,263,479
2024	810,897	369,776	1,180,673
2025	540,000	333,886	873,886
2026	805,000	311,974	1,116,974
2027	860,000	271,341	1,131,341
2028	755,000	226,303	981,303
2029	640,000	189,041	829,041
2030	665,000	160,366	825,366
Remaining	2,825,001	434,899	3,259,900
Total	\$ 10,339,587	\$ 3,618,339	\$ 13,957,926

LEGAL DEBT LIMIT

The City of Silverton, per ORS 287A.050, is limited in the amount of bonded debt it may incur. The limitation is 3% of the total Real Market Value of all property within the City's corporate boundary. Based on the 2020-2021 Real Market Value of \$1,663,724,887, provided by Marion County, the limitation for the City is \$49,911,746.

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.

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)]

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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)].

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)].

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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.

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.

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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.

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)].

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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).