

CITY OF SILVERTON BUDGET



FISCAL YEAR 2024-2025





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Silverton
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director



CITY OF SILVERTON Budget FY 2024-2025

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BUDGET COMMITTEE

Mayor

Jason Freilinger

Council Members

Matt Gaitan

Eric Hammond

Jess Miller

April Newton

Elvi Cuellar Sutton

Marie Traeger

Citizen Members

Hilary Dumitrescu

Peter Hulseman

Morry Jones

Ciara Jung

Patricia O'Sullivan

Kyle Palmer

Margaret Thompson

Staff

Cory Misley, City Manager

Kathleen Zaragoza, Deputy City Manager/Finance Director

Todd Engstrom, Police Chief

Jason Gottgetreu, Community Development Director

Travis Sperle, Public Works Director

Sheena Lucht, Assistant Finance Director



Introduction FY 2024-2025

A SNAPSHOT OF SILVERTON

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



Comparing Silverton and Marion County 2022		
	Silverton	Marion County
Population estimates July 1, 2023	10,341	346,741
Population, Census April 1, 2010	9,222	315,335
Median value owner occupied housing (2018-2022)	\$406,000	\$352,500
High school graduate or higher (25+ years old, 2018-2022)	93.7%	85.7%
Bachelor's degree or higher (25+ years old, 2018-2022)	28.4%	25.0%
Median Household Income (in 2022 dollars) 2018-2022	\$75,167	\$70,926
Median Gross Rent 2018-2022	\$1,321	\$1,228
Persons per Household, 2018-2022	2.71	2.71
Language other than English spoken at home (5+ years old, 2018-2022)	10.3%	25.4%

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

Top Taxpayers in Silverton 2023 Total Measure 5 Taxable Value: \$1,413,916,628		
Top 15 Taxpayers	Assessed Value	Total Tax Amount
Portland General Electric Co	\$18,733,000	\$309,647.13
Garden Resort LLC	9,319,750	155,394.19
Northwest Natural Gas Co	9,227,000	152,517.69
Diana Food Inc	7,548,650	124,775.42
Kumis LLC	7,184,240	119,093.68
Silverplace Apartment Homes LLC	6,796,230	113,026.74
Forest River Manufacturing LLC	5,348,060	88,400.78
Jim Pattison Developments (US) Inc	5,001,440	83,094.09
Pacific Crest Apartments LLC	4,654,700	77,411.38
Railway Storage LLC	4,015,930	66,752.84
Willamette Valley Pie Company LLC	3,392,441	56,267.74
KAK Investments LLC	3,323,100	55,265.80
M Hashem Limited Partnership, The	3,318,760	55,193.63
Silverado Partners LLC	3,271,330	54,120.40
Silver Ridge Apartment Homes LLC	3,123,640	51,948.62
Skidmore Limited Partnership	3,089,510	51,381.04
Walter Building Company LLC	3,014,200	50,128.44
Willamette Design Investments LLC	2,917,390	48,518.55

Source: Marion County Assessor's Office

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.



Introduction FY 2024-2025

A SNAPSHOT OF SILVERTON

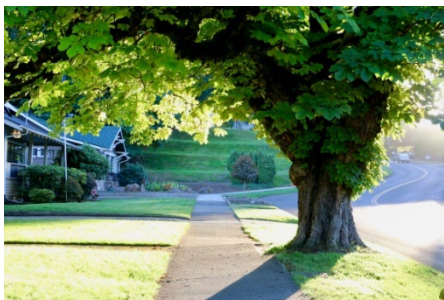


Growth in Silverton

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

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

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



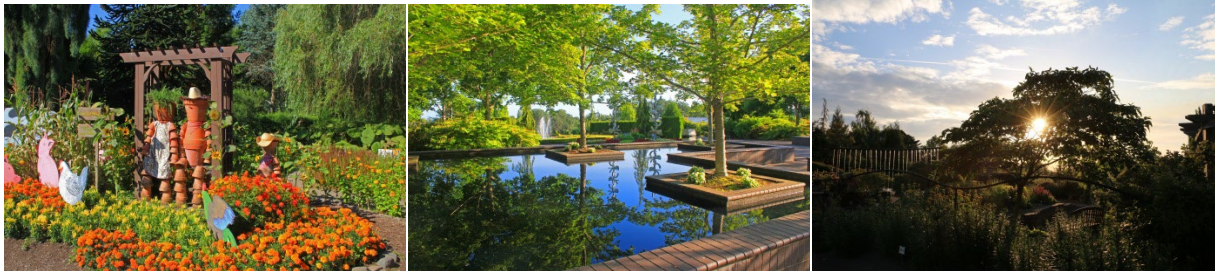


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The Oregon Garden in Oregon's Garden City

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



Silverton's City Flag

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

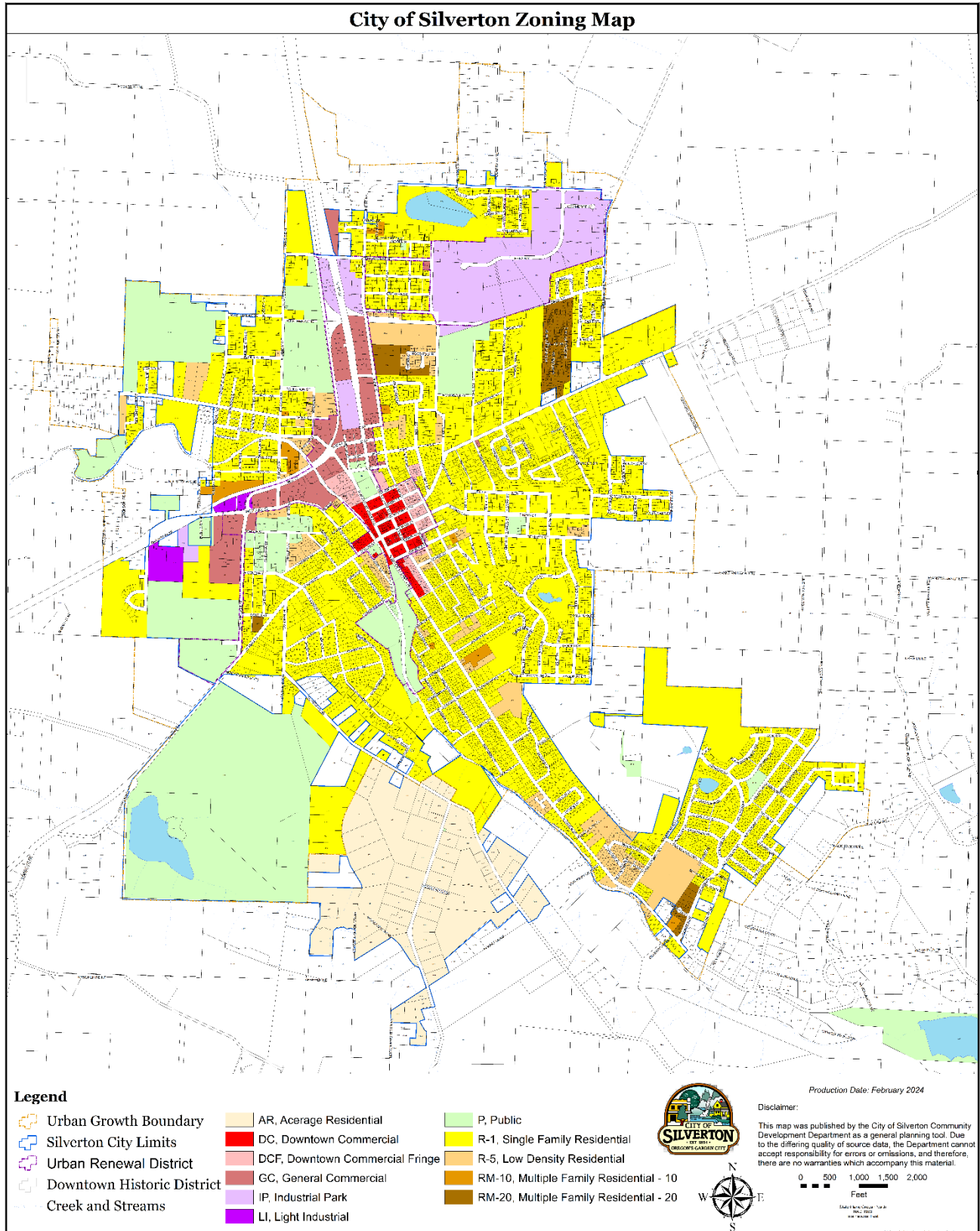
- The blue line symbolizes Silver Creek running through the middle of town and is in the shape of an "S" for Silverton.
- The blue is the same color as Oregon's State flag to represent unity with the state.
- The green background represents Silverton being "The Garden City."
- The oak leaves connect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





Introduction FY 2024-2025

A SNAPSHOT OF SILVERTON





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BUDGET CALENDAR

- 12/18/2023 Worksheets and narratives distributed to Department Heads.
- 02/01/2024 Last day to submit proposed budget worksheets and narratives to Finance Dept.
- 03/01/2024 City Manager meetings with Departments begin.
- 04/04/2024 **Send first notice** of Budget Committee meeting to paper.
- 04/12/2024 **Publish first notice** of first Budget Committee meeting.
(Not less than 5 days before the meeting or more than 30 days.)
- 04/12/2024 **Post on website second notice** of first Budget Committee meeting.
(Must be posted at least 10 days before the first budget meeting.)
- 04/12/2024 City Manager to complete budget message.
- 05/01/2024 Deliver Preliminary Budgets to Budget Committee, Department Heads and made available to the public on the City's website.
- 05/07/2024 **First Budget Committee meeting** and State Revenue Sharing Budget Hearing. *(Meetings will be held in City Hall - Council Chambers and via Zoom starting at 6:30 pm) (Tuesday)*
- 05/09/2024 Second Budget Committee meeting. *(Thursday)*
- 05/16/2024 Third Budget Committee meeting. *(Thursday)*
Additional Budget Committee meetings will be added if necessary.
- 05/23/2024 **Send budget summaries and notice** of City Council public hearing to paper and post on website.
- 05/31/2024 **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.
- 06/17/2024 Budget Hearing before City Council to adopt the budget, approve the tax rate, special levy and accept State Revenue Sharing.
- 07/12/2024 Submit Notice of Property Tax Levy to County Assessor by July 15th and copy of complete budget document to county clerk by September 30th.
- 09/15/2024 Submit Budget to GFOA for Distinguished Budget Presentation Award (90 days of the date when the budget was approved/adopted)



Introduction FY 2024-2025

BUDGET MESSAGE

May 7, 2024

Proposed Budget Fiscal Year 2024-2025

Members of the City of Silverton Budget Committee:

With this letter, a balanced budget for Fiscal Year (FY) 2024-2025 is presented for your review and consideration for approval. This budget contains a measured and proactive approach to addressing key community priorities while keeping core City services and essential infrastructure at the forefront. While the natural disasters and challenges of the past few years are fresh in our minds, the resiliency of the Silverton community continues to be on full display, and we have much to be thankful for moving forward. Demand to call Silverton home and strong visitation continues as people look to smaller, rural areas and our natural amenities while technology has enabled remote work to transform our economy with where we live and work. The world keeps changing faster and faster. Preserving our small-town feel, community character, and livability have long been cherished values. The need for community involvement, careful planning, strategic investments, and steady leadership to plan, shape, and manage growth has never been greater. Many of the top priorities in this proposed budget take large steps on the path of being in an excellent position to mitigate challenges, expand opportunities, and make this special place even better.

To be as direct as possible, the City is in a very stable and strong financial position. There are dozens of Funds and Programs to account for specific revenues and expenditures. The personnel and capital costs are distributed across numerous segregated and sustainable sources. Over the past couple of decades, the City has established a strong system of establishing reserve and replacement funds to support specific future needs. This has resulted in millions of dollars strategically and methodically appropriated and built up to be used when necessary and not impacting other Funds and operations. There is a healthy General Operating Reserve Fund, on top of contingencies, to offer a shield in the event of an economic downturn or natural disaster. The Finance Department, plus past Budget Committees, and others, deserve credit for these prudent decisions. There have historically been very consistent contingencies, reserves, and sustainable, if not growing, beginning fund balances indicating more resources than expenditures at the conclusion of budget cycles.

It is worth noting the many years of planning, preparation, and construction of the new City Hall. Many thanks to past City Councils, Budget Committees, and numerous staff for making that a reality. The ability to execute that project without additional bond measures and financial burden on our residents and businesses is a testament to the financial acumen and stability of the City. The Loan repayment is accounted for in the Debt Service Fund, and this is the third year of a 25-year repayment schedule. The old City Hall served the City and community for almost one hundred years, and the new City Hall will allow us to professionally and proactively serve Silverton throughout the 21st century.



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BUDGET MESSAGE

This proposed budget is largely based upon the City Council Goal setting process that took place at Council Meetings in February 2024. The current City Council established the overarching Council Goals and together we have prepared to advance those through numerous objectives in department workplans and investments during the current and upcoming fiscal years. Within those categories, various projects and initiatives – as well as strategic timing – were vetted and prioritized with support from the City’s Management Team. The formal adoption of the Council Goals and objectives occurred unanimously on March 4, 2024.

A copy of the Council Goals can be found on page 16 and department objectives are detailed throughout this budget book. This proposed FY 2024-2025 total balanced budget is \$74,833,395. This is a 4.74% decrease in relation to FY 2023-2024 current budget. Additional financial overview detail and breakdowns are provided later in the Introductory Section to provide broad brushstrokes across the City’s financial picture and offer perspective to see across fiscal years the trajectory and status of funds.

The rest of this budget message provides a snapshot of key investments and organizational changes for FY 2024-2025. You can learn more about these strategic initiatives and projects later in the budget book in their respective department overviews although comprehensive overviews are not included. To gather additional details please reach out to the City at any time.

Budget Connection to Council Goals

As referenced above, the City Council established a set of Goals organized as seven categories:

- ***Critical Infrastructure***
Ensure diligent planning, maintenance, and investment in our water, wastewater, streets, and stormwater systems as the foundational built environment of our community. Ensure we have updated and accurate information for master plans, capital improvement plans, engineering and designs, project cost estimates, and work to proactively secure funding packages.
- ***Community Livability***
Continue to be stewards of the special quality of life in Silverton while visioning into the future, both near and long-term, to plan and prepare for adding amenities and opportunities. Specifically focusing on parks and recreation, open spaces, multi-modal transportation including walking, biking, and public transportation, and supporting housing affordability.
- ***Community Resiliency and Environmental Sustainability***
Honor and support our natural environment as it provides essential resources while preparing for changes in the frequency and severity of natural disasters. Continue to invest in protecting vital City infrastructure while exploring new ways to manage our urban forest for both ecosystem health and wildfire defensible space.



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- ***Destination Development and Economic Development***
Build on past successes to further Silverton as a tourist destination and support traded-sector businesses for a diverse, sustainable economy that fosters the community’s creative culture while spurring investment, adding living-wage jobs, and expanding critical needs such as affordable housing, childcare, transportation options, and workforce development.
- ***Silverton 2050***
Take big, tangible steps to prepare for realizing the long-term vision for the Silverton community by memorializing goals and policies in a fully updated City Comprehensive Plan. Continue to work closely and strategize with local public taxing districts to better serve the community today while planning for the next generation of Silvertonians.
- ***Good Governance***
Ensure a fiscally responsible, transparent, and responsive local government organization for the community both now and strategically into the future. Further community conversations and engagement to foster inclusivity and equity with the opportunity to hold more in-person events leveraging the new City Hall while continuing to use technology and other tools.
- ***Urban Renewal Agency***
The City created the Silverton Urban Renewal Agency (URA) in 2004. The City Council operates as the URA Board of Directors and is currently in the process of updating the Plan and Project List. The URA is a unique tool to help fund many key projects supporting downtown Silverton. The URA Plan and remaining Maximum Indebtedness (MI) are currently being evaluated and will be revised to support key priority projects over the next handful of years.

Specific budget impacts in relation to Council Goals are outlined below.

Critical Infrastructure

The backbone of all activity within the City is our essential infrastructure systems. Water, wastewater, streets, stormwater, and parks enable residents, schools, businesses, visitors, and all other parts of our community to flourish. The City Council has continued to prioritize the necessary investments in these systems to ensure stability against unforeseen issues, deferred and proactive maintenance, and adding capacity to prepare for the future. The cost of construction projects – reflective of broader inflation – has risen dramatically in the past few years and updates to many of our Capital Improvement Plans (CIPs) to reflect more accurate cost-estimates needs to occur. This budget provides for a lot of table-setting to ensure the City is best positioned to accomplish large projects in the upcoming fiscal years. Ultimately, to complete a project on schedule and within budget, let alone compete to secure external funds, there must be the land needed for the project, clear cost-estimates and engineering and design, and a demonstration of our ability and willingness to take the lead.



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- *Over \$600,000 of investments to continue to improve our Wastewater Treatment Plant, Lift Stations, and overall functionality of our wastewater system.*
- *\$584,720 for a new Vactor Truck (replacing the one purchased used in 2012) to support vital sewer mainline and lateral cleaning, stormwater mainline cleaning, and hydro excavation.*
- *\$500,000 for the Aquifer Storage and Recovery (ASR) Feasibility Study with half of the total cost (up to \$250,000) paid for by a grant from Oregon Water Resources Department (OWRD).*
- *\$450,000 to engineer and design the new Water Storage Tank on Edison Road NE and associated Westside Water System Improvements.*
- *\$300,000 to construct the roof addition over the Decant Facility at our Public Works Maintenance Yard.*
- *\$300,000 for continued slip lining of sewer pipes.*
- *\$203,025 to purchase a new skid steer with specific, needed accessories.*
- *\$150,000 to develop an engineered and designed Site Plan for the Public Works Maintenance Yard Improvement.*
- *\$125,000 to update the City's Wastewater System Master Plan from 2007 with a loan through the State's Special Public Works Fund (SPWF) with potentially up to \$100,000 forgivable.*
- *\$100,000 to refine the new Water Treatment Plant engineering and design and conduct any other regulatory work to position for state and federal forgivable loan and grant funds.*
- *\$55,000 for a F150 XL 4WD to replace a vehicle that is approximately 30 years old.*
- *\$37,800 for replacement of the Kubota mower and bagger currently being used.*
- *\$36,000 for annual street maintenance including striping, pothole repair, and dust control.*
- *\$25,000 for traffic engineering consulting to complete a Traffic and Pedestrian Safety Audit.*

Community Livability

The City is close to finalizing an update to its Parks and Recreation Master Plan that will serve us in the short-term to advance some priorities and projects. The engineering and design for the Pettit Trail and Pickleball Projects are underway and intended to be completed in the coming year, while pursuing external grant funds and in-kind contributions. Additional planning efforts are funded in this budget to prioritize City-owned property in high visibility and use areas. Maintenance funds are continued to be invested in the Pool, while a longer-term plan for substantial improvement or replacement needs to be contemplated in the coming years. The City is not an island, and we must continue to strengthen and expand partnerships with our local, regional, state, and federal governmental partners, as well as the nonprofits and philanthropic organizations. Part of the process is continuing to lean into building those relationships and finding ways to proactively bring our own resources, energy, and commitment to the table to collaborate.

- *\$1,250,000 to construct the Pickleball Project at the Westfield Property (grant request pending with Oregon Parks and Recreation Department (OPRD) for up to \$750,000) with the City contributing up to \$500,000 of the overall amount as match.*



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- *\$500,000 to construct the Petit Lake Trail Project leveraging partners including Salem Area Trail Alliance and others for in-kind contributions where possible.*
- *\$264,010 to upgrade the 24 Pool Jets, Pool Resurfacing, and ADA Chair Lift Replacement.*
- *\$150,000 for engineering and design for the Downtown Plaza Park Project (on the property south of the new City Hall and north of Park Street).*
- *\$150,000 to partner with Oregon Department of Transportation (ODOT) through an Urban Design Verification Project to look at Water and 1st Street in Downtown through the lens of active transportation, pedestrian safety, traffic flow, and streetscape elements.*
- *\$90,000 to conduct a Silver Trolley service expansion study and implementation strategies.*
- *\$32,000 for installation of new curbs at the turnaround in Coolidge McClaine Park.*
- *\$25,000 to update the Parks and Recreation CIP and System Development Charge (SDC) Methodology and include a Reimbursement Fee component to the SDC.*
- *\$21,000 to support various community groups and efforts.*

Community Resiliency and Environmental Sustainability

Silverton continues to face uncertain conditions that pose threats to our health and safety throughout the seasons in both frequency and severity. Although we have taken steps to respond and recover, we must continue to be proactive in advancing our role in resiliency and adding resources. The City has but must further collaborate with local special district and nonprofit partners, regional/Marion County, State, and Federal entities, among others, to manage our safety both around and within our City limits. Utilizing the new City Hall, continue to build out the emergency preparedness planning, operations, and host training events. Through establishing community targets for measuring progress in these areas, the City will set an example and look in future years to expand programs for residents and businesses to contribute.

- *\$83,300 for a new Police Patrol Vehicle to replace the 2016 model taken out of service.*
- *\$45,000 for the demolition of the Petit House and remediation of the site (prior to this the property will be used by the Police for training and the Fire District use it as a Burn to Learn).*
- *\$38,000 for an all-electric vehicle to replace once vehicle used by the Community Development Dept.*
- *\$25,000 to create the City's first Urban Forest Management Plan to guide additional work on both public and private land within and owned by the City.*
- *\$23,607 for six additional Zollo AED Units and fentanyl test unit.*
- *Staff time has been dedicated to lead additional coordination efforts, evaluate development and municipal code, monitor grant opportunities, and expand partnerships.*

Destination Development and Economic Development

The City's Transient Lodging Tax (TLT) is a special revenue source with 30% of revenues unrestricted (currently supporting City Hall Debt Service) and 70% restricted to supporting our local tourism economy.



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The City has and continues for a few more years to contribute a large portion of the Restricted TLT to the Oregon Garden to pay off debt from its creation and the receivership deal crafted including the County's forgiveness of debt. In partnership with the Chamber and community, the City must look to create a vision for long-term Destination Management balancing investment in tourism facilities and promotion with stewardship and livability. The support and creation of sustainable, living wage jobs relies on continued table-setting looking at the components of the local economy including housing, workforce, childcare, and public-private partnerships including incentives. The traded-sector economy, manufacturing and producing products in Silverton and exporting them, will need a cohesive local strategy in partnership with regional partners including Strategic Economic Development Corporation (SEDCOR) serving the Mid-Willamette Valley.

- *\$228,228 to support the Oregon Garden debt repayment remaining from its creation.*
- *\$201,534 to establish a Reserve of Restricted TLT within the Transient Lodging Tax Fund.*
- *\$50,000 for the annual contract with the Silverton Area Chamber of Commerce for tourism promotion and Visitor Center operations (\$15,000 increase from previous years).*
- *\$30,000 to continue the Tourism Promotion Grant Program or support other tourism efforts.*
- *\$10,000 to conduct a hotel market analysis.*
- *\$5,000 to support a Business Retention and Expansion (BR&E) Survey.*

Silverton 2050

As we approach the first quarter mark of the 21st century, we must continue to look decades into the future to help inform the long-range planning of the City. Having a fully updated Comprehensive Plan, memorializing the vision of the community, will guide the next decade and beyond of land use regulations shaping smart growth. Additionally, master plans and capital improvement plans will include that vision and policy statements to ensure proper planning, accounting, and implementation of priority projects to accommodate and allow for growth to pay for growth. We must continue to make investments now while keeping in mind the history and heritage of Silverton, honoring and preserving that character, while acknowledging head on that change will happen and working to shape it thoughtfully.

- *\$500,000 for the engineering and design of the Main Street Downtown Improvement Project.*
- *\$125,000 for consulting services to support the full Comprehensive Plan Update.*
- *\$26,000 for the Resource Assistance for Rural Environments (RARE) AmeriCorps position (with anticipated contribution from University of Oregon and a potential grant to offset the cost).*

Good Governance

Good governance is a pillar of public trust in government and essential to maintaining a healthy democracy. Most simply, these major characteristics comprise sustaining good governance: being transparent, accountable, inclusive, effective and efficient, adherence to policies, and taking care of our many assets. These characteristics are not achieved and then placed on the mantle – continued



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BUDGET MESSAGE

awareness, refinement, and advancement are necessary to maintain the *state* of good governance. Much of the work along these fronts comes through our everyday actions and procedures. The efficient and effective management of all City logistics is also crucial for sustaining other areas of good governance, including finance, technology, and human resources.

- *\$200,000 for one year warranty consulting services and unforeseen potential transition costs relating to the new City Hall.*
- *\$7,500 to support and encourage Employee Wellness and Recognition.*
- *\$7,000 for an audit of Transient Lodging Tax (TLT) collections.*
- *\$5,000 to update the City Logo.*
- *Staff time has been dedicated to look at City communications, committee recruitment processes, and other internal/external policies and practices.*

Staffing

A lot has been outlined as it relates to the development and implementation of projects. The other half of the equation are the human resources to do that work and so much more. Given the scope of existing systems to manage and services to provide, and the thoughtful desire to add more, the City needs to increase its staff capacity to strategically meet those needs. As a result, this budget includes the addition of 5.5 Full-Time Equivalent (FTE) positions across Public Works (4 FTE: 3 Utility Workers and 1 Wastewater Operator), Police (1 FTE: 1 Administrative Technician), and Finance (.5 FTE) Department. Overall, this is a ten percent increase on top of the City's existing 55 FTE. The City has added 2.5 FTE in the last five years and 7.36 FTE in the last ten years before these proposed increases for a total 10-year change of 9.86 FTE.

These additional positions are rooted in need, supported by analysis, and to an extent allow for some "catching up" while also providing for the ability to do more than we have historically been able. The additional Public Works FTE are predominantly supported by funds, used for the first time, from the Stormwater Fee Fund and the rest across Water, Sewer, Streets, and Parks Funds. The Police FTE is supported through the General Fund and slated to be a two-year limited duration position as part of the move to the new Police Department. The position will be evaluated in approximately 18 months and determined whether to be continued permanently. The additional .5 FTE for Finance is to bring our current half-time position to full-time and is supported through the General Fund and transfers from other Funds.

Another strategic staffing adjustment of note was the shift from having a City Engineer FTE on staff to bringing Westech Engineering on as the City's Engineer of Record (EOR). An EOR line item has been added to respective Public Works Funds that will utilize these services. Overall, it provides the City with on-call access to subject matter expertise (water, wastewater, streets, stormwater, etc.) when we need it, like our contractual arrangement for City Legal Services. The remaining FTE was shifted to create the Public Works Operations Manager position, serving as a key addition to supporting the management and supervision of Public Works Operations, especially Parks.



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This budget includes a 6.0% Cost of Living Adjustment (COLA) for unrepresented employees, 5% COLA increase for members of the Silverton Police Association, and a Consumer Price Index 3.6% COLA plus a 1% market adjustment increase for members of the Silverton Public Works Association. City Management and Human Resources intend to conduct a salary survey and associated salary schedule update mid-way through FY 2024-2025 to ensure we are, within reason and sustainably our means, providing competitive salaries and wages to support recruitment and retention.

Capital Planning

Some key capital investments the City intends to make in the coming years are not directly reflected in this budget due to the status of the project and unknown specific costs and funding contributions. Furthermore, the City needs to be careful with the rising cost of construction, and needs to update cost estimates, carefully look to value-engineer projects where applicable, and potentially bundling the bidding of projects to maximize resources. This budget document does not include a five-year Capital Improvement Plan. The expectation is to have the necessary information to prepare a thorough, ambitious, and achievable Plan to be included in next year's budget. A lot of the work we are planning to do this FY does directly apply to and advance projects that will be reflected in that Plan.

Organizational Fund Changes

Throughout the budget, several Funds and Programs were consolidated, added, renamed, or positioned to be discontinued. These changes were made for clarity and ease of understanding, while preserving the financial and management effectiveness of having separate funds for year-to-year planning and day-to-day operations.

- *Consolidated Funds:* The Parks and Recreation Program (General Fund) was combined (via a Transfer Out) to the Parks Fee Fund, now named the Parks Fund. The Water, Wastewater, and Streets Capital Projects Funds were discontinued and added to the Water, Wastewater, and Street Funds. The narratives for the Improvement SDCs and Reimbursement SDCs for each of the Street, Stormwater, Sewer and Water Funds were consolidated, the SDC's are budgeted in separate funds for accounting purposes.
- *Added:* The Edison Water Tower Capital Project Fund was created.
- *Added:* Water Treatment Plant Project Fund was created.
- *Discontinued:* The CDBG Housing Rehab Fund was renamed the Affordable Housing Fund.
- *Discontinued:* The Civic Building Project Fund and the Second Street Improvement Project Fund will be discontinued.

Our greatest assets continue to be our people and natural resources. From the City Council to the committees, the public service of every volunteer contributes to our collective success. The City staff are thoughtful professionals passionate about their work and serving this community. Our team is both effective and efficient considering stewardship of public tax dollars. The hard work they put in under the



Introduction FY 2024-2025

BUDGET MESSAGE

challenges of the past few years through numerous transitions while juggling many projects is inspiring and noteworthy. I am very proud of the work we have all done together over my first six months in Silverton and thankful to everyone for welcoming me. The future of Silverton is ours to shape. Our diversity of opinions, backgrounds, and expertise strengthens the community dialogue in Silverton while we all value where we live, work, and play. We must continue to channel that in a productive, problem-solving fashion. We are fortunate to call Silverton home and must always be smart stewards while maintaining a welcoming, vibrant atmosphere. I am confident that this budget will move us further along the path of the Council Goals and community priorities to sustain and elevate Silverton as a truly remarkable place.

I would like to personally offer gratitude to each member of the Budget Committee for your careful analysis of the City Budget. Through your help and stewardship, the City will continue to maintain a good financial position while putting our public funds to work on behalf of our community.

Finally, I would like to recognize every employee and member of the City Team. We are committed to outstanding individual and collective customer service throughout the organization. Thanks to the entire management team for working collaboratively to prepare and compile a balanced budget that continues to provide efficient and effective services while advancing Council Goals. Lastly, a special note of appreciation to the Finance Department, in particular Kathleen Zaragoza and Sheena Lucht, for their many efforts guiding our financial health and preparing this budget document.

Respectfully submitted,

Cory Misley

Budget Officer / City Manager



Budget Summary FY 2024-2025

CITY COUNCIL GOALS

CRITICAL INFRASTRUCTURE

- Complete the engineering and design for the Water Storage Tank Reservoir to be located on the two-acre site off Edison Road NE with anticipated construction in FY 2025-2026.
- Develop a funding strategy for the new Water Treatment Plant based on the engineering and design from 2022 with an emphasis on reducing the financial burden on rate payers and anticipated construction in FY 2026-2027.
- Enhance the Partnership with ODOT, County, and City that collectively supports the entire Silverton Transportation System and work to be as best positioned for statewide opportunities such as the Safe Routes to Schools, STIF, and STIP Programs.
- Conduct a Traffic and Pedestrian Safety Audit to evaluate certain intersections, street cross-sections, and lighting to help prioritize safety improvements and investments.

COMMUNITY LIVABILITY

- Develop a design for the Downtown Plaza Park south of the new City Hall with a focus as an urban park, community gathering space, and other desired amenities.
- Explore a Mobility Hub concept on the City's A Street Property north of the new City Hall to include additional parking and integration of different modes of transportation.
- Finalize the design, funding strategy, milestones, and timeline with the yet to be selected project partner on the City-owned property for the Westfield Homes Development.
- Continue to advance the Petit Trail and Pickleball Courts (among other park improvements) while maximizing limited dedicated capital park funding and pursuing state grant opportunities and developing partner fundraising and in-kind commitments.

COMMUNITY RESILIENCY AND ENVIRONMENTAL SUSTAINABILITY

- Create the City's first Urban Forest Management Plan for a shared vision for the future of the Silverton tree canopy including wildfire mitigation and fuels treatment.
- Partner with the Pudding River Watershed Council to enhance the Abiqua and Silver Creek Watersheds through educating and involving the community on their historical, ecological, and strategic roles for the City of Silverton water quality and supply.

DESTINATION DEVELOPMENT AND ECONOMIC DEVELOPMENT

- Continue to work closely with the Silverton Chamber emphasizing destination development to further Silverton as a preferred year-round choice for visitors.
- Expand the partnership with SEDCOR, Chamber, and others beginning with a Business Retention & Expansion Survey to inform a future Economic Development Strategic Plan.



Budget Summary FY 2024-2025

CITY COUNCIL GOALS

SILVERTON 2050

- Initiate a full update to the City's Comprehensive Plan to prepare for and manage expected growth and guide investments in land use and public facilities.
- Complete the awarded Aquifer Storage and Recovery (ASR) Feasibility Grant with Oregon Water Resources Department to better understand its long-term potential and costs.
- Continue to work closely and strategize with other local taxing districts (Fire District and Library District) to better serve the community today while planning for the next generation of Silvertonians.

GOOD GOVERNANCE

- Strategize with the Oregon Garden on current management practices and how to further utilize it as a community asset, amenity, and attraction for visitors.
- Continue to settle into the new City Hall and develop the protocols and policies for how the spaces can also serve the community in other ways.
- Formulate updated policies and practices regarding City-owned buildings used by community partners with an eye towards sustainable facility management and evaluating strategic disposition of certain properties including the old City Hall.
- Collaboratively evaluate the existing partnership and agreements in place with the Silver Falls School District while brainstorming and aligning on future improvements to the transportation system, community parks and recreation, and school/public safety.

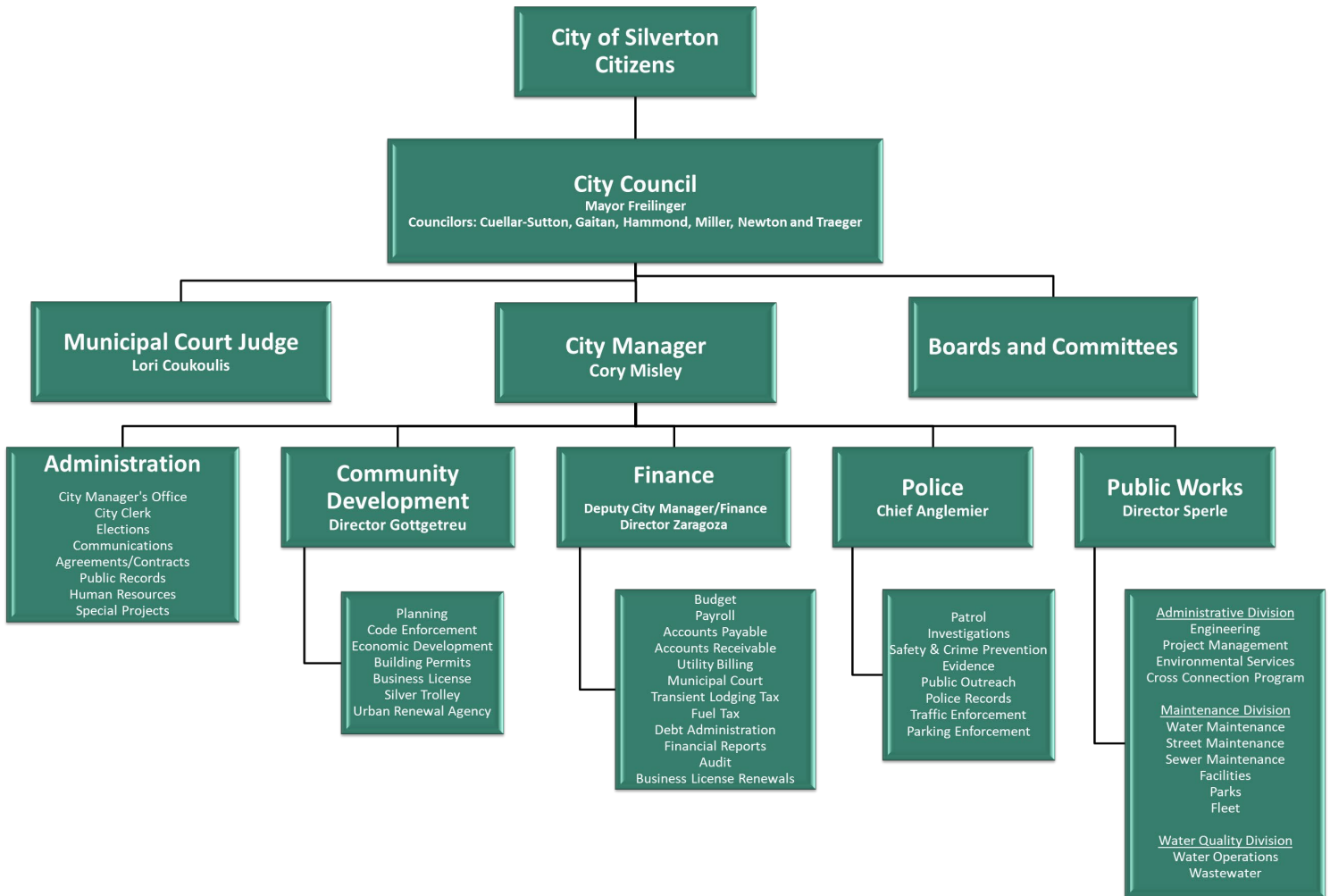
URBAN RENEWAL AGENCY GOALS

- Develop concepts for the Main Street Downtown Improvement Project to inform all components of the overall vision and guide the final engineering and design.
- Complete an Urban Renewal Agency Plan Update with an emphasis on leveraging all remaining URA funds to align with certain key City projects to be completed in the next five years or sooner.



Budget Summary FY 2024-2025

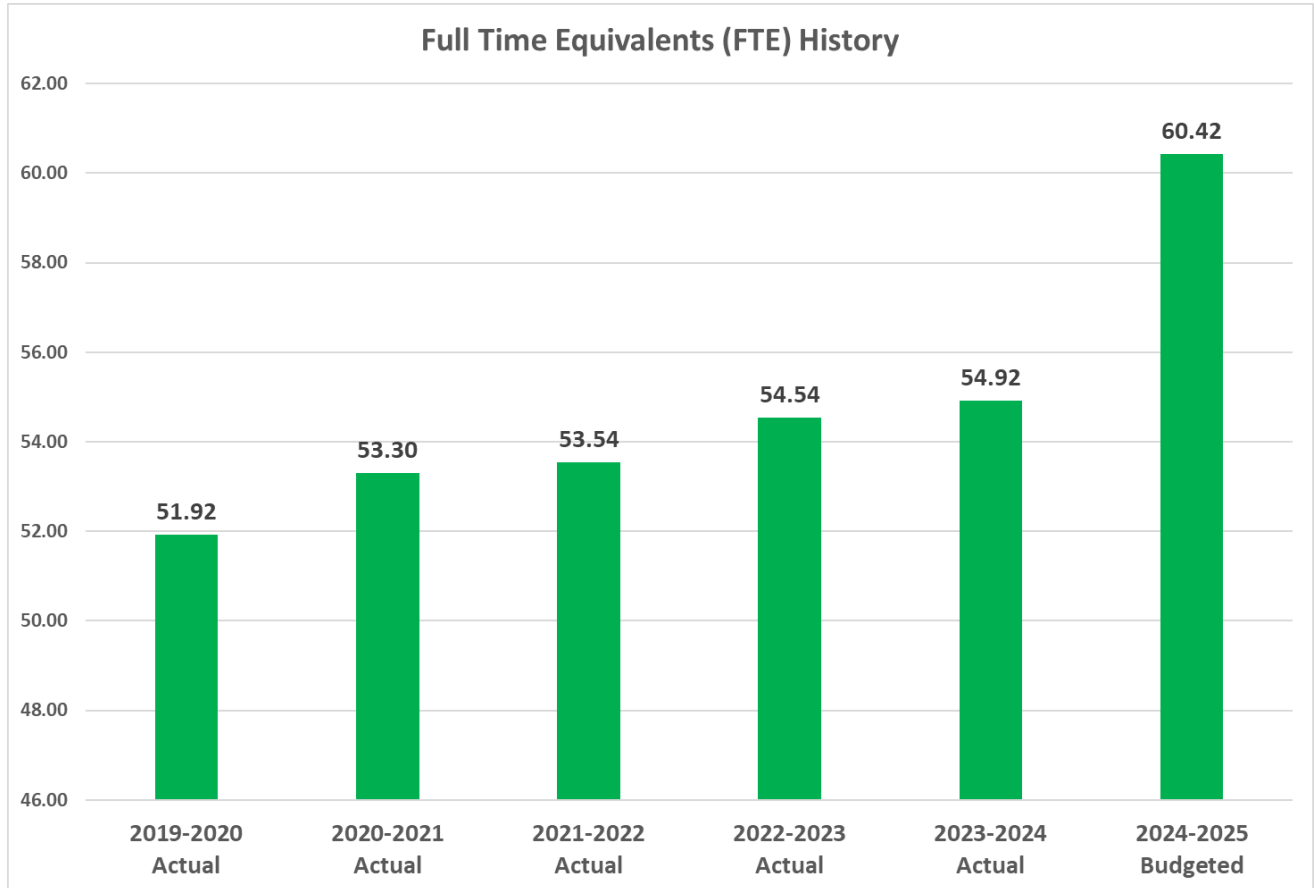
ORGANIZATIONAL CHART





Budget Summary FY 2024-2025

POSITION INFORMATION



Proposed Staff Changes in the 2024-2025 Fiscal Year Budget:

- Adding 1.00 new FTE limited duration administrative position in the Police Department.
- Increase from a 0.5 FTE to 1.00 FTE administrative position in the Finance Department.
- Increase in 1.00 FTE allocated across the Street, Water and Sewer Funds.
- Adding 2.00 new FTE to the Stormwater Fund.
- Increase in 1.00 FTE in Public Works Water Quality.



Budget Summary FY 2024-2025

POSITION INFORMATION

CITY OF SILVERTON POSITION CHART

	2022-2023	2023-2024	2024-2025	Change in FTE from
<i>Departments and Position</i>	Actual	Actual	Budgeted	2023-2024 to 2024-2025
CITY MANAGER AND HUMAN RESOURCES				
City Manager	1.00	1.00	1.00	0.00
Assistant to the City Manager/City Clerk	1.00	1.00	0.00	-1.00
Deputy City Recorder and Communications Coordinator	0.00	0.00	1.00	1.00
Assistant to the City Manager/HR Coordinator	1.00	1.00	0.00	-1.00
Human Resource Manager	0.00	0.00	1.00	1.00
FINANCE				
Deputy City Manager/Finance Director	1.00	1.00	1.00	0.00
Assistant Finance Director	1.00	1.00	1.00	0.00
Accounting Manager	1.00	1.00	1.00	0.00
Account Clerk II	1.00	1.00	1.00	0.00
Account Clerk I	0.00	0.50	1.00	0.50
Customer Service Representative	0.50	0.00	0.00	0.00
POLICE				
Police Chief	1.00	1.00	1.00	0.00
Captain	1.00	1.00	1.00	0.00
Sergeant	3.00	3.00	3.00	0.00
Detective	1.00	1.00	1.00	0.00
Police Officer	11.00	11.00	11.00	0.00
Police Technician II	1.00	1.00	1.00	0.00
Police Technician I	1.00	1.00	1.00	0.00
Records Clerk	0.00	0.00	1.00	1.00
Enforcement Officer	0.62	1.00	0.00	-1.00
Parking Meter Repair	0.14	0.14	0.14	0.00
COMMUNITY DEVELOPMENT				
Community Development Director	1.00	1.00	1.00	0.00
Associate Planner	1.00	1.00	1.00	0.00
Building Official	1.00	1.00	1.00	0.00
Building Inspector	1.00	1.00	1.00	0.00
Code Compliance Specialist	0.00	0.00	1.00	1.00
Planning & Permit Assistant	1.00	1.00	1.00	0.00
Transit Operator	1.47	1.47	1.47	0.00
PUBLIC WORKS - ADMINISTRATION DIVISION				
Public Works Director	1.00	1.00	1.00	0.00
City Engineer	1.00	1.00	0.00	-1.00
Operations Manager	0.00	0.00	1.00	1.00
Engineering Technician	1.00	1.00	0.00	-1.00
GIS/Field Technician I or II	0.00	0.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	0.00
PUBLIC WORKS - MAINTENANCE DIVISION				
Maintenance Division Supervisor	1.00	1.00	1.00	0.00
Utility Worker III/Lead	1.00	1.00	1.00	0.00
Utility Worker III/Mechanic	1.00	1.00	1.00	0.00
Utility Worker II	2.00	2.00	2.00	0.00
Utility Worker I	4.00	4.00	7.00	3.00
Parks Maintenance Worker II	1.00	1.00	1.00	0.00
Facilities Maintenance Worker	1.00	1.00	1.00	0.00
Parks Maintenance Worker (Seasonal)	0.48	0.48	0.48	0.00
PUBLIC WORKS - OPERATIONS DIVISION				
Water Quality Division Supervisor	1.00	1.00	1.00	0.00
Sewer/Water Operator III	1.00	1.00	1.00	0.00
Sewer/Water Operator II	1.00	1.00	1.00	0.00
Sewer/Water Operator I	2.00	2.00	3.00	0.00
Seasonal Worker	0.33	0.33	0.33	0.00
TOTAL FTE	54.54	54.92	60.42	



Budget Summary FY 2024-2025

BUDGET PROCESS

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

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

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

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

Changes after the Budget is Adopted

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

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

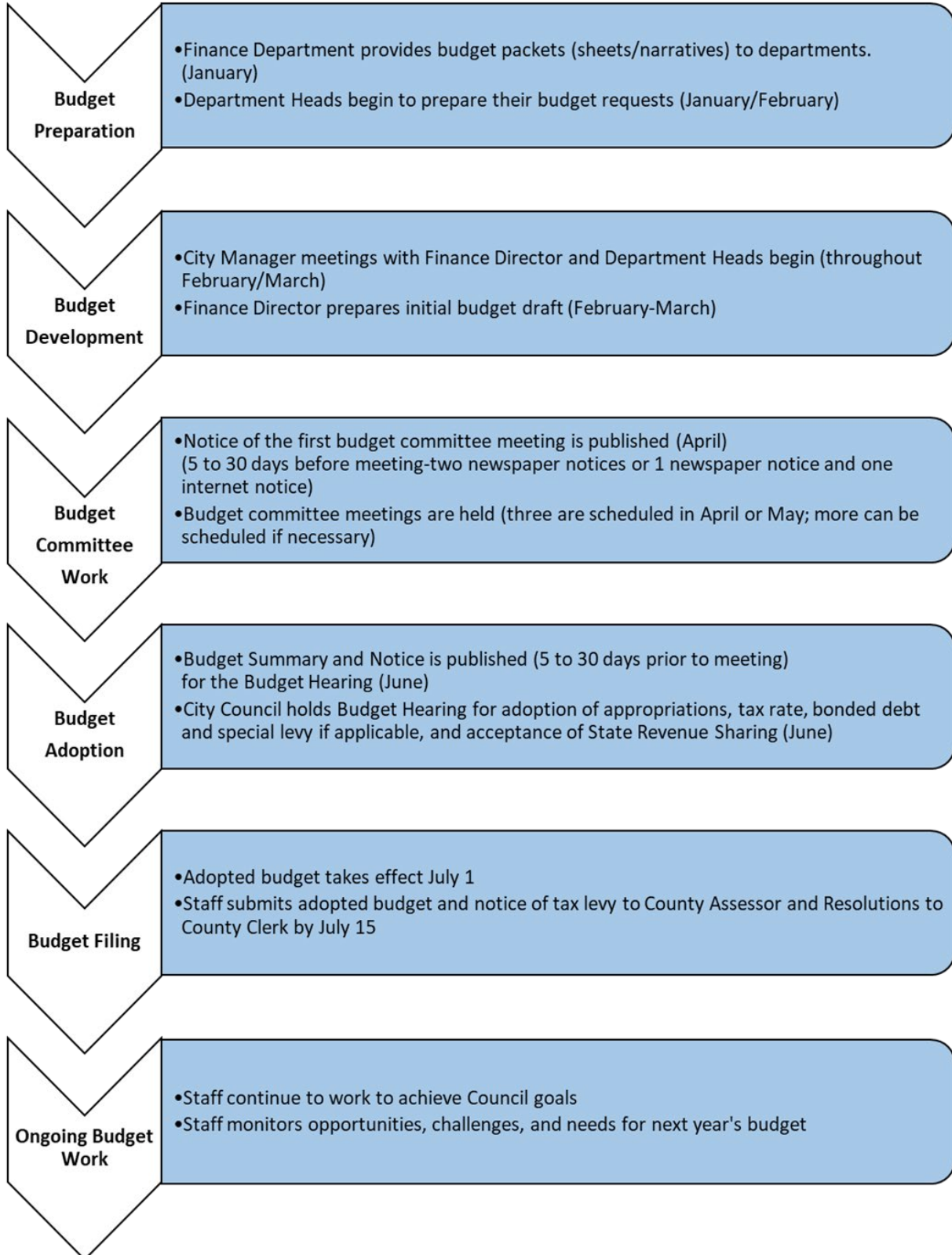
The Cycle Continues

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



Budget Summary FY 2024-2025

BUDGET PROCESS





Budget Summary FY 2024-2025

BASIS OF BUDGETING

Basis of Budgeting

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

Basis of Auditing

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

Budgetary Basis of Accounting

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

City of Silverton Basis

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



Budget Summary FY 2024-2025

BASIS OF BUDGETING

Fund Structure and Descriptions

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

Governmental Funds

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

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

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

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

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

Proprietary Funds

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

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

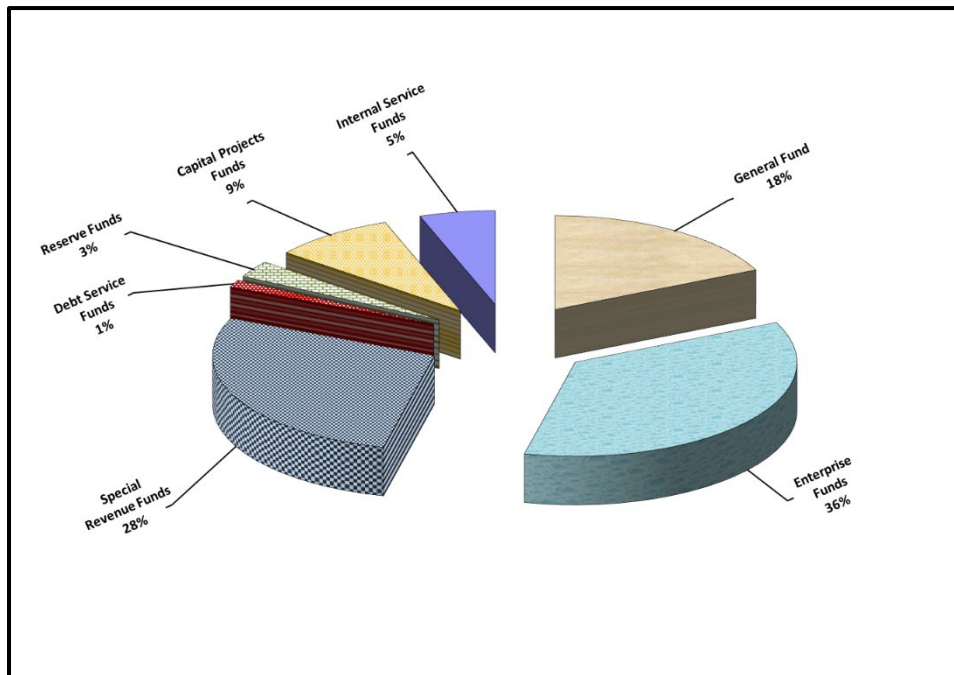
Internal Service Funds – Account for revenues and expenditures of goods or services provided by one department or agency of the City to another on a cost reimbursement basis. The City's Internal Service Funds are the Fleet Replacement Fund and Major Equipment Replacement Fund.



Budget Summary FY 2024-2025

SUMMARY BY FUND TYPE GRAPH

CITY OF SILVERTON
SUMMARY BY FUND TYPE
 FISCAL YEAR 2024-2025



Fund Type	Amount
General Fund	\$ 13,521,148
Enterprise Funds	26,692,030
Special Revenue Funds	20,862,081
Debt Service Funds	913,767
Reserve Funds	2,154,494
Capital Projects Funds	6,644,533
Internal Service Funds	4,130,339
Total	\$ 74,918,392

The graph above depicts the total budget by fund type. The category with the largest portion of the expenditures is related to the Enterprise Funds, which are the Water Fund, Sewer Fund and their respective system development charge funds. The next largest is for Special Revenue Funds which are all the funds that account for resources that are restricted.



Budget Summary FY 2024-2025

BUDGET SUMMARY

CITY OF SILVERTON BUDGET SUMMARY FISCAL YEAR 2024-2025

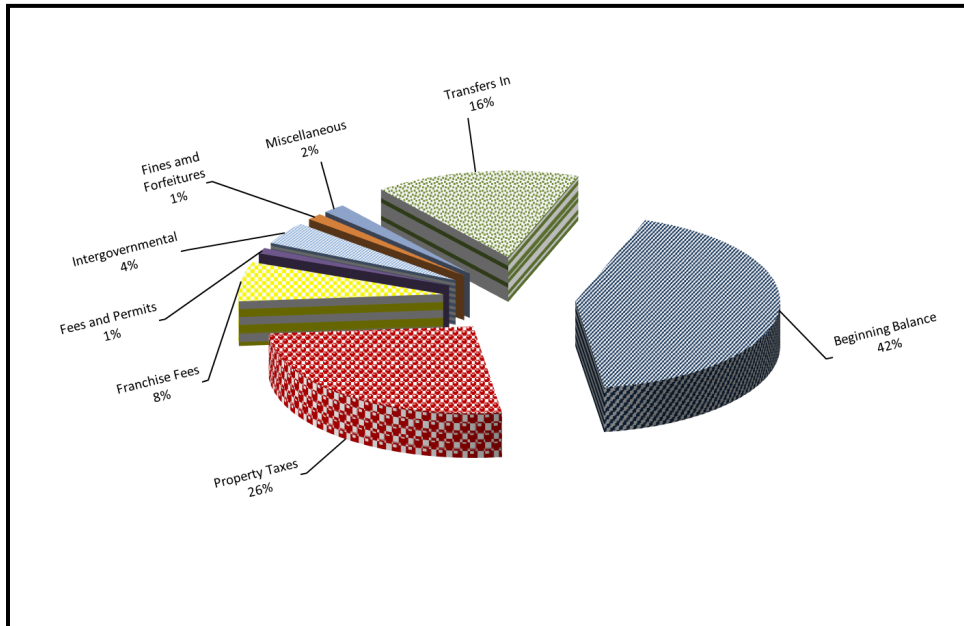
	General Fund	Special Revenue Funds	Enterprise Funds	Debt Service Funds	Reserve Funds	Capital Project Funds	Internal Service Funds	Total
Beginning Balance	\$5,705,761	\$14,488,544	\$12,833,012	\$56,492	\$2,090,397	\$5,679,533	\$3,440,968	\$44,294,707
Taxes - Property, lodging and fuel	3,504,640	796,976						4,301,616
Fees, Licenses, Permits, Assmnts, Fines & charges	1,304,482	2,027,258	8,444,361					11,776,101
Intergovernmental, Grants and Donations	569,982	1,979,357	250,000			500,000		3,299,339
All Other Revenues	242,341	419,356	457,655	8,094	64,097	0	104,796	1,296,339
Transfers	2,193,942	1,150,590	4,622,002	849,181		550,000	584,575	9,950,290
Total Resources	13,521,148	20,862,081	26,607,030	913,767	2,154,494	6,729,533	4,130,339	74,918,392
Personnel	4,793,834	1,282,794	2,294,122					8,370,750
Materials & Services	2,417,119	1,809,908	2,867,180		200,000			7,294,207
Capital	38,607	9,078,090	8,715,536		207,186	1,245,000	798,820	20,083,239
Debt Service			772,879	627,775				1,400,654
Total Expenditures	7,249,560	12,170,792	14,649,717	627,775	407,186	1,245,000	798,820	37,148,850
Transfers Out	914,859	752,881	2,798,017			5,484,533		9,950,290
Contingency	1,224,905	978,900	1,167,104					3,370,909
Reserves	4,131,824	6,959,508	7,992,192	285,992	1,747,308		3,331,519	24,448,343
Total Other Uses	6,271,588	8,691,289	11,957,313	285,992	1,747,308	5,484,533	3,331,519	37,769,542
Total Expenditures & Other Uses	\$13,521,148	\$20,862,081	\$26,607,030	\$913,767	\$2,154,494	\$6,729,533	\$4,130,339	\$74,918,392



Budget Summary FY 2024-2025

GENERAL FUND GRAPHS

CITY OF SILVERTON GENERAL FUND REVENUE FISCAL YEAR 2024-2025



Source	Amount
Beginning Balance	\$ 5,705,761
Property Taxes	3,504,640
Franchise Fees	992,982
Fees and Permits	145,300
Intergovernmental	569,982
Fines and Forfeitures	166,200
Miscellaneous	242,341
Transfers In	2,193,942
Total	\$ 13,521,148

The largest portion of General Fund revenues are derived from the beginning fund balance.

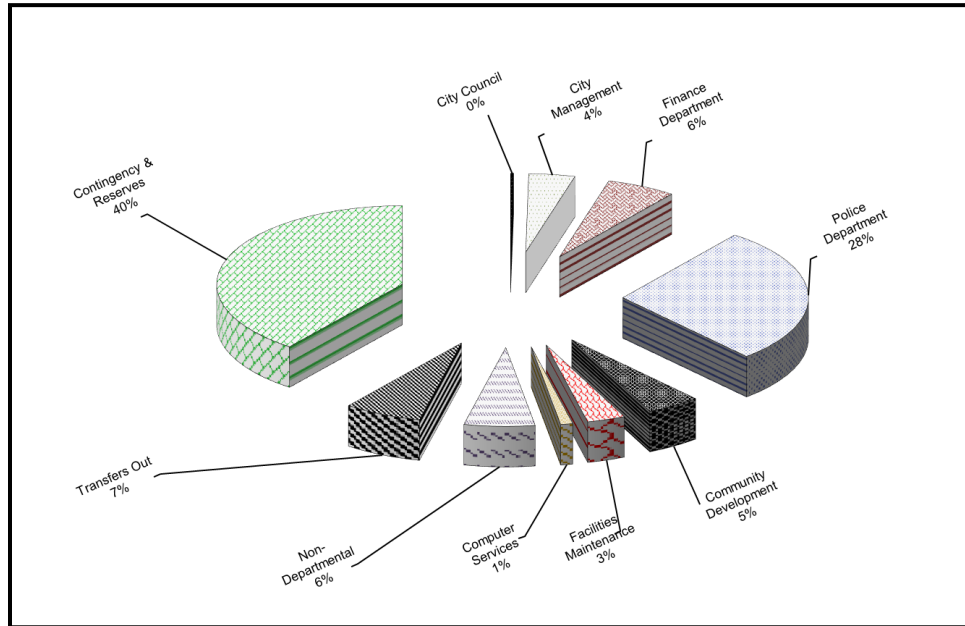
The second largest source is from property taxes.



Budget Summary FY 2024-2025

GENERAL FUND GRAPHS

CITY OF SILVERTON GENERAL FUND EXPENDITURES FISCAL YEAR 2024-2025



Use	Amount	Percentage
City Council	\$ 35,200	0.26%
City Management	542,857	4.01%
Finance Department	815,771	6.03%
Police Department	3,799,832	28.10%
Community Development	635,453	4.70%
Facilities Maintenance	447,836	3.31%
Computer Services	141,625	1.05%
Unallocated	830,986	6.15%
Transfers Out	914,859	6.77%
Contingency & Reserves	5,356,729	39.62%
Total	\$ 13,521,148	

The largest use for operations of General Fund resources is for the Police Department.



Budget Summary FY 2024-2025

CONTINGENCY AND RESERVE INFORMATION

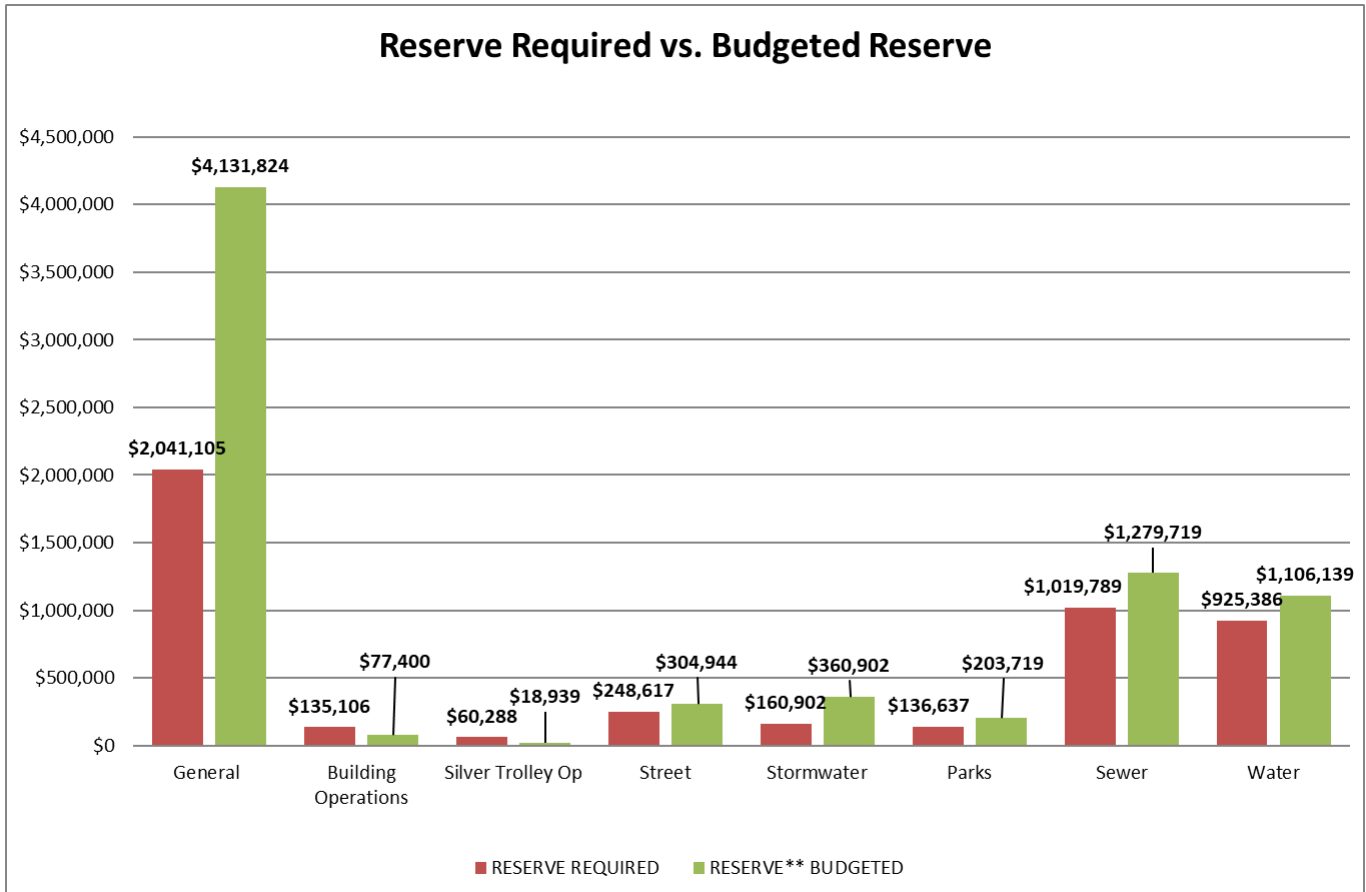
CITY OF SILVERTON
Contingency and Reserve for Future Expenditures Information
FISCAL YEAR 2024-2025

FUND	TOTAL			OPERATING * EXPENSES	RESERVE REQUIRED	RESERVE** BUDGETED	RESERVE DIFFERENCE	CONTINGENCY AND RESERVE TOTAL	% OF BUDGET
	BUDGETED	CONTINGENCY	%						
General	\$ 13,521,148	\$ 1,224,905	15.00%	\$ 8,164,419	\$ 2,041,105	\$ 4,131,824	\$ 2,090,719	\$ 5,356,729	39.62%
Building Operations	702,873	80,841	14.96%	540,423	135,106	77,400	(57,706)	158,241	22.51%
Silver Trolley Op	349,318	36,172	15.00%	241,151	60,288	18,939	(41,349)	55,111	15.78%
Street	1,725,752	149,170	15.00%	994,468	248,617	304,944	56,327	454,114	26.31%
Stormwater	2,770,533	96,540	15.00%	643,606	160,902	360,902	200,000	457,442	16.51%
Parks	814,436	50,318	9.21%	546,548	136,637	203,719	67,082	254,037	31.19%
Sewer	11,238,701	611,873	15.00%	4,079,157	1,019,789	1,279,719	259,930	1,891,592	16.83%
Water	9,047,335	555,231	15.00%	3,701,545	925,386	1,106,139	180,753	1,661,370	18.36%
Total	\$ 40,170,096	\$ 2,805,050	14.83%	\$ 18,911,317	\$ 4,727,829	\$ 7,483,586	\$ 2,755,757	\$ 10,288,636	25.61%

Reserve Requirement Police \$ 1,583,263

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

** Reserve budgeted does not include the reserve budgeted for capital improvements or debt service reserve.





Budget Detail FY 2024-2025

GENERAL FUND

Program: Revenue

Responsible Manager: Kathleen Zaragoza, Deputy City Manager/Finance Director

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 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 the property is improved under the Measure 50 property tax limitations. Additional levies can be approved, but only after meeting certain criteria. The Fiscal Year 2024-2025 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% anticipated uncollected amount 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 a franchisee to conduct business within the city limits and to use the City's right-of-ways. A fee is charged to the franchisee based on gross revenues. Franchisee rates range from 4% to 7% of the gross revenues.

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

Intergovernmental Revenue: The State distributes a portion of the liquor and cigarette tax to the City. A part of the Liquor Control Commission revenue is distributed to local governments in the form of State Shared Revenues. The State distributions are based on State projected population figures as provided by Portland State University. The City has received American Rescue Plan Act (ARPA) funds in year's past which are one-time funds issued by the federal government. 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. New in this year's budget there was a line item added to account for OPIOID funds received from the national settlement agreements. Urban Renewal Agency (URA) proceeds were added for contracted services with the City of Silverton to administer the URA program.

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 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. This year a transfer from Stormwater was added.

Beginning Fund Balance: Funds that are unspent and 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 2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
GENERAL FUND							
PROPERTY TAXES							
010-000-40001	PROPERTY TAXES CURRENT	3,133,731	3,310,523	3,181,584	3,462,140	3,462,140	3,462,140
010-000-40002	PROPERTY TAXES DELINQUENT	82,665	48,253	41,250	42,500	42,500	42,500
	TOTAL PROPERTY TAXES	3,216,396	3,358,776	3,222,834	3,504,640	3,504,640	3,504,640
FRANCHISE FEES							
010-000-41001	NORTHWEST NATURAL GAS	148,764	198,117	140,250	208,198	208,198	208,198
010-000-41002	PORTLAND GENERAL ELECTRIC	428,091	466,345	420,800	489,942	489,942	489,942
010-000-41003	COMMUNICATION FRANCHISE	108,483	119,289	97,250	100,250	100,250	100,250
010-000-41004	REFUSE FRANCHISE FEES	167,822	168,977	155,750	160,500	160,500	160,500
010-000-41005	CABLE FRANCHISE	45,237	37,112	37,250	34,092	34,092	34,092
	TOTAL FRANCHISE FEES	898,398	989,840	851,300	992,982	992,982	992,982
FEES AND PERMITS							
010-000-42006	PEG FEES	1,572	1,092	1,125	1,000	1,000	1,000
010-000-42103	LIQUOR LICENSE FEES	2,460	3,290	1,275	2,500	2,500	2,500
010-000-42109	SIGN PERMITS	2,540	360	960	600	600	600
010-000-42110	CONDITIONAL USE PERMITS	0	1,100	1,100	1,100	1,100	1,100
010-000-42111	ZONE CHANGE FEES	7,563	0	2,750	2,750	2,750	2,750
010-000-42112	ANNEXATION FEES	2,750	0	0	0	0	0
010-000-42113	LOT LINE ADJUSTMENT FEES	1,650	1,650	1,650	1,650	1,650	1,650
010-000-42114	VARIANCE APPLICATION FEES	1,825	0	725	725	725	725
010-000-42115	PARTITION APPLICATION FEES	1,500	1,100	1,100	1,650	1,650	1,650
010-000-42117	SUBDIVISION REVIEW FEES	6,575	4,133	2,750	2,750	2,750	2,750
010-000-42119	DESIGN REVIEW FEES	1,650	825	825	1,375	1,375	1,375
010-000-42120	OTHER PLANNING FEES	3,100	5,394	1,000	600	600	600
010-000-42121	PARK RESERVATION FEES	3,000	3,000	800	0	0	0
010-000-42122	COMMUNITY/ FISCHER RENTAL FEES	5,681	5,454	1,377	0	0	0
010-000-42124	RESERVOIR PARKING FEES	55,535	68,942	52,350	55,000	55,000	55,000
010-000-42125	LIQUOR USE PERMIT FEES	150	150	50	100	100	100
010-000-42130	BUSINESS LICENSE FEES	65,450	64,175	54,900	54,000	54,000	54,000
010-000-42132	PERMIT LICENSE FEES	400	325	250	800	800	800
010-000-42140	LIEN SEARCH FEES	19,360	10,597	9,680	8,000	8,000	8,000
010-000-42159	RETURNED CHECK FEES	1,152	1,600	900	1,700	1,700	1,700
010-000-42183	IMPOUND AND STORAGE FEES	2,300	6,400	2,500	9,000	9,000	9,000
	TOTAL FEES AND PERMITS	186,212	179,586	138,067	145,300	145,300	145,300
INTERGOVERNMENTAL							
010-000-43002	LIQUOR TAXES	198,142	208,622	175,940	197,000	197,000	197,000
010-000-43003	CIGARETTE TAXES	8,714	7,809	7,515	6,500	6,500	6,500
010-000-43010	MARIJUANA TAXES	110,568	98,686	95,837	95,500	95,500	95,500
010-000-43015	STATE SHARED REVENUE	130,570	137,148	127,060	120,800	120,800	120,800
010-000-43060	SCHOOL DIST - SRO SUPPORT	91,873	86,742	83,625	94,682	94,682	94,682
010-000-43062	GRANTS - POLICE	2,504	5,144	2,500	10,500	10,500	10,500
010-000-43170	GRANTS- MISCELLANEOUS	1,194,208	1,458,436	10,450	15,000	15,000	15,000
010-000-43180	URBAN RENEWAL PROCEEDS	0	0	0	30,000	30,000	30,000
	TOTAL INTERGOVERNMENTAL	1,736,581	2,002,588	502,927	569,982	569,982	569,982
FINES AND FORFEITURES							
010-000-44000	COURT COSTS	57,942	66,034	62,850	55,800	55,800	55,800
010-000-44001	MUNICIPAL COURT FINES	97,137	150,188	135,050	95,600	95,600	95,600
010-000-44006	PARKING FINE REVENUE	10,373	6,202	12,800	5,800	5,800	5,800
010-000-44012	COUNTY CIRCUIT COURT FINES	14,260	13,157	8,500	9,000	9,000	9,000
	TOTAL FINES AND FORFEITURES	179,712	235,582	219,200	166,200	166,200	166,200

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
MISCELLANEOUS REVENUE							
010-000-45002	INTEREST EARNED	29,903	170,279	104,550	191,200	191,200	191,200
010-000-45003	PARKING METERS COLLECTIONS	46,434	48,806	42,710	28,250	28,250	28,250
010-000-45004	MISC - ENGINEERING FEES	0	4,157	0	0	0	0
010-000-45005	PARKING LOT REVENUE	11,235	9,215	9,000	8,500	8,500	8,500
010-000-45008	MISC - POLICE RECEIPTS	2,976	3,849	2,000	3,500	3,500	3,500
010-000-45009	DONATIONS - POLICE	50	200	0	0	0	0
010-000-45014	DONATIONS - GENERAL	200	0	0	0	0	0
010-000-45016	RENTAL RECEIPTS	19,222	19,222	19,222	8,491	8,491	8,491
010-000-45019	MISCELLANEOUS REVENUE	15,678	27,977	7,600	2,400	2,400	2,400
010-000-45020	MAYOR'S BALL PROCEEDS	0	41,089	45,000	0	0	0
010-000-45080	INSURANCE PROCEEDS	35,916	18,799	0	0	0	0
010-000-45100	WELLNESS/ RECOGNITION PROCEED	13	5	0	0	0	0
010-000-45111	SALE OF FIXED ASSETS	0	600	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	161,627	344,198	230,082	242,341	242,341	242,341
TRANSFERS IN							
010-000-46011	TRANSFER FROM ELEC INSPECTION	436	0	0	0	0	0
010-000-46012	TRANSFER FROM BUILDING OP	47,433	60,597	72,084	76,407	76,407	76,407
010-000-46017	TRANSFER FROM TLT FUND	0	0	142,683	136,688	136,688	136,688
010-000-46020	TRANSFER FROM STREET FUND	112,453	125,679	182,666	196,514	196,514	196,514
010-000-46028	TRANSFER FROM STORM WATER FE	0	0	0	37,906	37,906	37,906
010-000-46030	TRANSFER FROM SEWER	576,017	628,825	816,429	863,405	863,405	863,405
010-000-46040	TRANSFER FROM WATER	593,085	645,649	834,978	883,022	883,022	883,022
010-000-46620	TRANSFER FROM EXTENDED LEAVE	0	0	34,066	0	0	0
	TOTAL TRANSFERS IN	1,329,424	1,460,750	2,082,906	2,193,942	2,193,942	2,193,942
BEGINNING FUND BALANCE							
010-000-49090	BEGINNING FUND BALANCE	3,802,694	5,758,923	4,150,875	5,705,761	5,705,761	5,705,761
	TOTAL BEGINNING FUND BALANCE	3,802,694	5,758,923	4,150,875	5,705,761	5,705,761	5,705,761
	TOTAL FUND REVENUE	11,511,043	14,330,242	11,398,191	13,521,148	13,521,148	13,521,148



Budget Detail FY 2024-2025

GENERAL FUND

Program: Unallocated

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This program accounts for expenditures that cannot be allocated to a specific program or fund and benefit the entire City.

Objectives for Fiscal Year 2024-2025:

- City Council Goals for Fiscal Year 2024-2025: Create the City's first Urban Forest Management Plan for a shared vision for the future of the Silverton tree canopy including wildfire mitigation and fuels treatment.

Budget Comments:

- **Account #61011 Audit Services** covers costs of the annual or special audit services and includes \$7,000 for a Transient Lodging Tax audit.
- **Account #61016 Dues & Memberships** covers fees for the League of Oregon Cities, Council of Governments, Chamber of Commerce, Government Finance Officers Association (GFOA) budget award submittal fee, and state purchasing membership.
- **Account #61019 Insurance** covers costs associated with property, liability and equipment insurance paid to City County Insurance Services (CIS).
- **Account #61045 Equipment Rental** pays the equipment rental on the postage machine used by all funds and programs. Postage is charged to the fund or program sending out the mailing.
- **Account #61058 Legal Services** covers all City legal fees, except those related to a specific legal conflict that is outside the contracted services or those related to collective bargaining.
- **Account #61059 Contracted Services** covers the Insurance Agent of Record, Bond paying agent fee (\$1,000), City Hall warranty services (\$140,000), transition expenses related to new City Hall building (\$35,000), Urban Forest Management Plan (\$25,000), and other contracted services.
- **Account #61065 Emergency Management** provides funds for equipment and for needed funds during an emergency.
- **Account #62530 Wellness & Recognition** covers, staff wellness, recognition, and holiday events.

Contingency and Reserves: Per the City's Financial Policies the City shall maintain a contingency of an amount no less than 15% of the operating expenditures which includes costs for personnel, materials and services, capital, debt and transfers to cover unforeseen circumstances as allowed by budget law. The reserve is intended to allow the City to adequately fund operations in the next fiscal year until property taxes are received in November of each year and ninety days of operations for programs not funded 100% by property taxes.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
UNALLOCATED							
MATERIALS AND SERVICES:							
010-011-61009	LIEN SEARCH FEES	5,568	3,399	5,500	5,000	5,000	5,000
010-011-61011	AUDIT SERVICES	49,519	28,500	50,000	50,000	50,000	50,000
010-011-61012	MUNICIPAL CODE SERVICES	2,919	830	6,000	3,500	3,500	3,500
010-011-61016	DUES & MEMBERSHIPS	17,833	18,387	30,000	20,800	20,800	20,800
010-011-61019	INSURANCE	214,515	232,953	335,696	314,386	314,386	314,386
010-011-61025	UNEMPLOYMENT CLAIMS	6,008	34,188	65,000	65,000	65,000	65,000
010-011-61045	EQUIPMENT RENTAL	3,541	3,739	4,500	4,800	4,800	4,800
010-011-61058	LEGAL SERVICES	90,637	79,010	125,000	125,000	125,000	125,000
010-011-61059	CONTRACTED SERVICES	34,662	10,399	67,000	215,000	215,000	215,000
010-011-61065	EMERGENCY MANAGEMENT	711	670	10,000	20,000	20,000	20,000
010-011-62530	WELLNESS & RECOGNITION PROGR	450	1,772	3,500	7,500	7,500	7,500
010-011-62572	SCAN TV SERVICES	8,050	10,000	10,000	0	0	0
	TOTAL MATERIALS AND SERVICES	434,413	423,847	712,196	830,986	830,986	830,986
CONTINGENCY & RESERVES:							
010-011-90001	CONTINGENCY	0	0	1,736,234	1,224,905	1,224,905	1,224,905
010-011-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,621,737	4,131,824	4,131,824	4,131,824
	TOTAL CONTINGENCY & RESERVES	0	0	3,357,971	5,356,729	5,356,729	5,356,729
TRANSFERS OUT:							
010-011-95050	TRANSFER TO DEBT SERVICE	145,408	543,392	543,960	530,792	530,792	530,792
010-011-95062	TRANSFER TO GEN OPERATING FUN	0	600,000	100,000	0	0	0
010-011-95070	TRANSFER TO PARKS FUND	0	0	0	287,201	287,201	287,201
010-011-95225	TRANSFER TO CIVIC BLDG PROJECT	500,000	2,358,417	5,348	0	0	0
010-011-95340	TRANSFER TO WATER CAP PRJ FUN	0	0	201,900	0	0	0
010-011-95600	TRANSFER TO FLEET REPLACEMENT	83,832	128,883	0	76,866	76,866	76,866
010-011-95610	TRANSFER TO MAJOR EQUIP REP	29,920	29,920	0	20,000	20,000	20,000
	TOTAL TRANSFERS OUT	759,160	3,660,612	851,208	914,859	914,859	914,859
	TOTAL UNALLOCATED	1,193,573	4,084,459	4,921,375	7,102,574	7,102,574	7,102,574



Budget Detail FY 2024-2025

GENERAL FUND

Program: City Council

Responsible Manager: Cory Misley, City Manager

Description:

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 and do not receive a salary for their public service, though they do receive reimbursement of actual expenses incurred in carrying out their official duties or to attend trainings.

Accomplishments for Fiscal Year 2023-2024:

- Adopted Fiscal Year 2024-2025 City Council Goals.
- Adopted Fiscal Year 2024-2025 budget.

Objectives for Fiscal Year 2024-2025:

- Monitor 2024-2025 City Council Goals.
- Adopt Fiscal Year 2025-2026 budget.

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 trainings.
- **Account #61016 Dues & Memberships** covers fees for the Mayor’s Association dues and any other related associations Councilors may wish to join.
- **Account #61059 Contracted Services** covers miscellaneous contracted services that may be conducted throughout the year.
- **Account #62574 Community Programs** accounts for expenditures of community programs consolidated under this line item for ease of tracking and managing these expenditures. The breakdown is as follows:

\$7,500	Utility Assistance Program with Silverton Area Community Aid (SACA)
5,000	Fireworks support
3,000	Downtown Flower Baskets
100	Halloween Candy for Goblin Walk
4,000	Holiday wreaths and swags
150	“If I Were Mayor” contest
425	Parade support
825	Various Council Approved requests
\$21,000	Total

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>GENERAL FUND</u>						
<u>CITY COUNCIL</u>						
MATERIALS AND SERVICES:						
010-012-61001	SUPPLIES	96	1,382	200	200	200
010-012-61003	ADVERTISING EXPENSE	0	0	250	0	0
010-012-61015	TRAVEL, TRAINING & MEETINGS	386	414	7,500	7,500	7,500
010-012-61016	DUES & MEMBERSHIPS	139	0	500	500	500
010-012-61059	CONTRACTED SERVICES	5,036	89	2,500	5,000	5,000
010-012-62570	MAYOR'S BALL	0	38,315	45,000	0	0
010-012-62573	MISCELLANEOUS EXPENSE	167	506	1,000	1,000	1,000
010-012-62574	COMMUNITY PROGRAMS	11,587	15,648	18,500	21,000	21,000
010-012-71000	MINOR EQUIPMENT	90	0	1,000	0	0
	TOTAL MATERIALS AND SERVICES	17,501	56,353	76,450	35,200	35,200
	TOTAL CITY COUNCIL	17,501	56,353	76,450	35,200	35,200



Budget Detail FY 2024-2025

GENERAL FUND

Program: City Management & Human Resources

Responsible Manager(s): Cory Misley, City Manager and Tammy Shaver, Human Resources Manager

Description:

This Department 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 Management and Human Resources is support of the City Manager City Council and Council – appointed committees, administration of public records, communication, elections, human resources, risk management and other special projects.

Accomplishments for Fiscal Year 2023-2024:

- Fostering and nurturing a culture of diversity, inclusion, and belonging through training, observation, and discussion. Promoting an environment where all employees feel accepted, valued, and heard.
- Ensuring the City remains in compliance with state and federal laws through responsiveness to audits, cultivating relationships with our partners, and transparent communication.

Objectives for Fiscal Year 2024-2025:

- Support all Directors and Departments with recruitment, retention, regulations, and human resources issues.
- Continue to expand staff morale, team building, management, and leadership practices.
- Support City Council, Committees, and Taskforces, with review, recommending, and shaping City policies and projects.
- Continue to review operations and policies to revise and update with best practices.

Budget Comments:

- **Account #61003 Advertising Expense** covers public notices and recruitments.
- **Account #61015 Travel, Training & Meetings** covers attendance at conferences and workshops of professional development organizations as well as local meetings.
- **Account #61016 Dues and Memberships** covers memberships in professional development organizations.
- **Account #61059 Contracted Services** covers community publications for OurTown quarterly newsletters and the state of the city mailing, employee-driving records, music licenses (ASCAP and SESAC), Government Jobs posting service, document scanning services, shredding services, facilitation of all staff trainings, and City Logo update (\$5,000).
- **Account #71000 Minor Equipment** includes cost associated with a new laptop.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
CITY MANAGEMENT & HR							
PERSONNEL SERVICES:							
010-013-51001	FULL TIME SALARIES	246,130	279,657	297,484	332,180	332,180	332,180
010-013-51003	WORKERS COMP INS	297	290	1,590	1,630	1,630	1,630
010-013-51004	SOCIAL SECURITY/MEDICARE	19,063	21,079	22,756	25,412	25,412	25,412
010-013-51005	HEALTH INSURANCE	48,266	38,761	71,896	47,686	47,686	47,686
010-013-51006	LIFE/ DISABILITY INS	496	357	1,230	1,347	1,347	1,347
010-013-51007	PERS RETIREMENT	54,169	53,687	72,495	80,938	80,938	80,938
010-013-51008	PAID LEAVE OREGON	0	528	1,190	1,329	1,329	1,329
	TOTAL PERSONNEL SERVICES	368,421	394,360	468,641	490,522	490,522	490,522
MATERIALS AND SERVICES:							
010-013-61001	SUPPLIES	1,155	1,223	1,400	1,400	1,400	1,400
010-013-61002	PUBLICATIONS	52	23	200	0	0	0
010-013-61003	ADVERTISING EXPENSE	20	40	500	500	500	500
010-013-61004	COMMUNICATION EXPENSE	1,101	2,072	2,050	2,385	2,385	2,385
010-013-61005	POSTAGE & FREIGHT	35	198	250	250	250	250
010-013-61015	TRAVEL, TRAINING & MEETINGS	3,551	3,222	6,000	6,000	6,000	6,000
010-013-61016	DUES & MEMBERSHIPS	1,622	554	3,500	3,500	3,500	3,500
010-013-61022	EQUIPMENT MAINTENANCE	0	0	200	200	200	200
010-013-61045	EQUIPMENT RENTAL	2,112	2,233	3,000	3,100	3,100	3,100
010-013-61059	CONTRACTED SERVICES	16,710	18,510	46,300	25,000	25,000	25,000
010-013-61060	HIRING EXPENSES	0	0	0	7,500	7,500	7,500
010-013-62573	MISCELLANEOUS EXPENSE	2,683	626	500	1,000	1,000	1,000
010-013-71000	MINOR EQUIPMENT	1,993	111	100	1,500	1,500	1,500
010-013-71009	SOFTWARE	612	612	650	0	0	0
	TOTAL MATERIALS AND SERVICES	31,646	29,424	64,650	52,335	52,335	52,335
CAPITAL OUTLAY:							
010-013-81003	CAPITAL - REPLACEMNT EQUIPMENT	887	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	887	0	0	0	0	0
	TOTAL CITY MANAGEMENT & HR	400,954	423,784	533,291	542,857	542,857	542,857



Budget Detail FY 2024-2025

GENERAL FUND

Program: Finance

Responsible Manager(s): Kathleen Zaragoza, Deputy City Manager/Finance Director and Sheena Lucht, Assistant Finance Director

Description:

The Finance Department establishes and maintains a framework for the City's and Urban Renewal Agency's financial transactions, including all accounting and budgetary transactions, financial reports, and grant administration. The Department coordinates the annual budget process in partnership with the City Manager and other City departments. The Department administers all functions of payroll, accounts payable, accounts receivable, utility billing, business license, court, parking permits, special assessments, audit, financial reports, and debt management. The 2024-2025 budget reflects an increase in FTE by 0.5 for a full time Account Clerk I position.

Accomplishments for Fiscal Year 2023-2024:

- Developed records management strategy for future move to new City Hall building.
- Updated Financial Plans.
- Received the GFOA Award for Distinguished Budget Presentation for Fiscal Year 2023-2024 for fourth year in a row.
- Completed the 2022-2023 Annual Comprehensive Financial Report (ACFR) on time.

Objectives for Fiscal Year 2024-2025:

- Develop succession plan for Finance Director transition.
- Complete utility rate update.
- Receive the GFOA budget award for fiscal year 2024-2025.
- Complete the 2023-2024 Annual Comprehensive Financial Report (ACFR) on time.

Budget Comments:

- **Account #61015 Travel, Training and Meetings** covers trainings and conferences for two (2) finance staff members to attend Caselle, Government Finance Officers Association (GFOA), Oregon Government Finance Officers Association (OGFOA), CIS, League of Oregon Cities (LOC) trainings/conference, Oregon City/County Management Association (OCCMA), Oregon Labor & Industries training and expenses related to Oregon Garden Foundation board meetings.
- **Account #61059 Contracted Services** covers the maintenance and support of the Caselle software, parking ticket searches through DMV and shredding services.
- **Account #7100 Minor Equipment** covers costs for three (3) new computers.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND						
FINANCE						
PERSONNEL SERVICES:						
010-015-51001	FULL TIME SALARIES	308,560	307,119	358,029	399,671	399,671
010-015-51002	PART TIME SALARIES	12,928	0	0	0	0
010-015-51003	WORKERS COMP INS	320	372	2,202	2,707	2,707
010-015-51004	SOCIAL SECURITY/MEDICARE	24,182	22,915	27,458	30,651	30,651
010-015-51005	HEALTH INSURANCE	58,643	57,100	89,197	95,002	95,002
010-015-51006	LIFE/ DISABILITY INS	602	480	1,535	1,758	1,758
010-015-51007	PERS RETIREMENT	82,096	74,382	94,316	104,665	104,665
010-015-51008	PAID LEAVE OREGON	0	578	1,432	1,599	1,599
010-015-51009	OVERTIME SALARIES	0	0	893	1,000	1,000
	TOTAL PERSONNEL SERVICES	487,330	462,946	575,062	637,053	637,053
MATERIALS AND SERVICES:						
010-015-61001	SUPPLIES	2,194	2,119	3,000	3,000	3,000
010-015-61002	PUBLICATIONS	111	65	850	850	850
010-015-61003	ADVERTISING EXPENSE	996	747	2,000	2,000	2,000
010-015-61004	COMMUNICATION EXPENSE	3,601	4,602	5,000	5,850	5,850
010-015-61005	POSTAGE & FREIGHT	3,031	2,502	3,800	4,000	4,000
010-015-61015	TRAVEL, TRAINING & MEETINGS	1,692	6,170	7,500	8,500	8,500
010-015-61016	DUES & MEMBERSHIPS	465	535	800	800	800
010-015-61022	EQUIPMENT MAINTENANCE	0	0	400	400	400
010-015-61045	EQUIPMENT RENTAL	4,714	3,771	5,000	5,000	5,000
010-015-61059	CONTRACTED SERVICES	23,880	24,128	30,000	30,000	30,000
010-015-61075	COLLECTION SERVICES	171	215	500	500	500
010-015-61079	BANK & CHARGE CARD FEES	4,806	5,928	6,500	6,500	6,500
010-015-62573	MISCELLANEOUS EXPENSE	0	61	250	250	250
010-015-71000	MINOR EQUIPMENT	127	715	1,000	7,000	7,000
010-015-71009	SOFTWARE	0	612	1,030	450	450
	TOTAL MATERIALS AND SERVICES	45,789	52,170	67,630	75,100	75,100
CAPITAL OUTLAY:						
010-015-85003	CAPITAL - NEW EQUIPMENT	0	0	1,500	0	0
	TOTAL CAPITAL OUTLAY	0	0	1,500	0	0
	TOTAL FINANCE	533,119	515,116	644,192	712,153	712,153



Budget Detail FY 2024-2025

GENERAL FUND

Program: Court

Responsible Manager(s): Kathleen Zaragoza, Deputy City Manager/Finance Director and Sheena Lucht, Assistant Finance Director

Description:

This program handles all aspects for Silverton’s Municipal Court and is overseen by the Finance Department. This program provides services as the Violations Bureau, processes tickets, prepares the court docket, handles collections, handles suspensions and prepares reports. Court staff sets trials and sends out appropriate notifications 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.

Accomplishments for Fiscal Year 2023-2024:

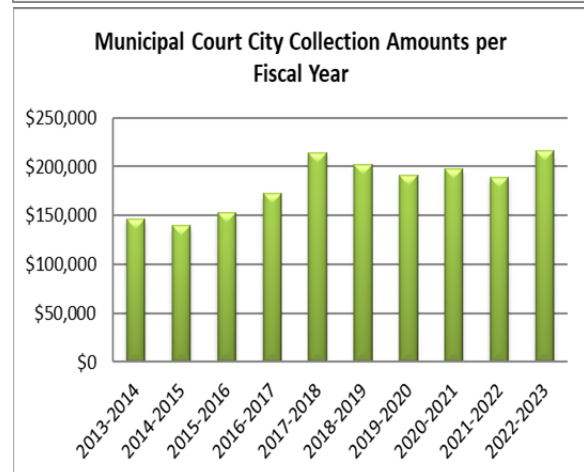
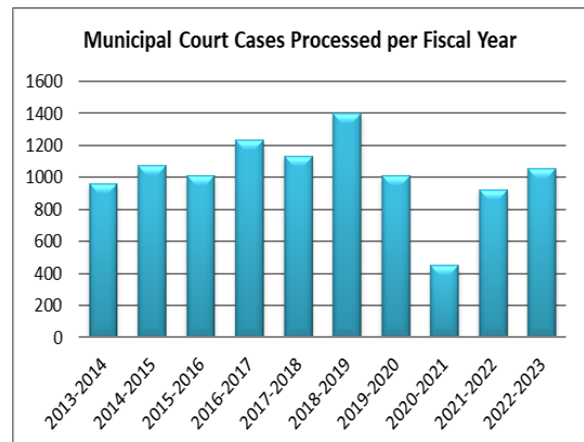
- The court closed and waived off fines and fees for dockets that were included in Governor’s Order on Remission of Fines Pursuant to Article V. Section 14 of the Oregon Constitution.

Objectives for Fiscal Year 2024-2025:

- City staff will be working on the forms needed to be able to submit E-convictions through ODOT-DMV online instead of through the mail.

Budget Comments:

- **Account #61004 Communication Expense** covers cost of one (1) phone for Court use.
- **Account #61059 Contracted Services** covers charges for the Judge, court interpreters and a portion of the Judge’s cost to attend trainings.
- **Account #61075 Collection Services** covers costs charged by the collection agency and Department of Revenue to collect delinquent court fines.
- **Account #62520 Peer Court Services** covers costs for the Peer Court Coordinator. This line item was moved from the Police budget because Peer Court is a function of court.



CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
COURT							
PERSONNEL SERVICES:							
010-020-51001	FULL TIME SALARIES	31,449	32,442	42,186	38,494	38,494	38,494
010-020-51003	WORKERS COMP INS	45	50	340	294	294	294
010-020-51004	SOCIAL SECURITY/MEDICARE	2,397	2,442	3,250	2,965	2,965	2,965
010-020-51005	HEALTH INSURANCE	6,449	7,475	8,068	7,398	7,398	7,398
010-020-51006	LIFE/ DISABILITY INS	85	73	196	176	176	176
010-020-51007	PERS RETIREMENT	6,333	7,407	9,883	9,016	9,016	9,016
010-020-51008	PAID LEAVE OREGON	0	56	169	154	154	154
010-020-51009	OVERTIME SALARIES	0	0	0	268	268	268
	TOTAL PERSONNEL SERVICES	46,758	49,946	64,092	58,765	58,765	58,765
MATERIALS AND SERVICES:							
010-020-61001	SUPPLIES	724	676	800	800	800	800
010-020-61002	PUBLICATIONS/ FORMS	165	74	400	400	400	400
010-020-61004	COMMUNICATION EXPENSE	0	0	800	825	825	825
010-020-61005	POSTAGE & FREIGHT	1,287	2,712	2,000	2,000	2,000	2,000
010-020-61015	TRAVEL, TRAINING & MEETINGS	902	824	4,500	4,500	4,500	4,500
010-020-61016	DUES & MEMBERSHIPS	150	154	300	300	300	300
010-020-61059	CONTRACTED SERVICES	4,820	6,274	8,000	8,000	8,000	8,000
010-020-61075	COLLECTION SERVICES	5,034	4,636	8,500	8,000	8,000	8,000
010-020-62520	PEER COURT SERVICES	0	0	0	19,278	19,278	19,278
010-020-62573	MISCELLANEOUS EXPENSE	0	0	250	250	250	250
010-020-71000	MINOR EQUIPMENT	8	0	600	500	500	500
	TOTAL MATERIALS AND SERVICES	13,090	15,351	26,150	44,853	44,853	44,853
	TOTAL COURT	59,848	65,297	90,242	103,618	103,618	103,618



Budget Detail FY 2024-2025

GENERAL FUND

Program: Police

Responsible Manager(s): Todd Engstrom, Chief and Mark Gaither, Captain

Description:

This program includes police administration and operations. 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.”

Administrative staff supports operational staff and identifies community resources needed to perform their duties. Staff focuses on community outreach and involvement, public safety and service to the community while focusing to ensure the philosophy of community policing continues to be the vision of the agency. Tasks include: evidence, property duties, records data entry and distribution, public records requests, expunctions, body camera video processing, sex offender registration, and background checks.

Operational staff includes patrol, detective, school resource officer (SRO) and traffic officer assignments. The primary mission is to provide full police services that directly affect the quality of life relative to public safety, fear reduction, and community livability. The Operations personnel work under a “community policing philosophy” in response to calls for service. They attempt to resolve issues through de-escalation and taking direct action and/or coordinating resources or referral of complainants to community resources that may be able to provide assistance. Operations personnel perform their duties utilizing both traditional enforcement methods, nontraditional community policing problem-solving methods and problem-oriented policing methods. The SRO started in FY 2015-2016, in partnership with Silver Falls School District and is funded by a split of 75% District and 25% City. The agreement is in its tenth year.

The Police Department also oversees the Domestic Violence Advocate which is a contracted service.

Accomplishments for Fiscal Year 2023-2024:

- All police related Council goals for FY 2023-2024 were achieved to include the continued construction of a new City Hall - Police Department. Scanning of ten years of paper documents and reports.
- The SRO-Silver Falls School District program is productive, including expanded training in several schools.
- Training focused on monthly in-service, on-line, hands-on and sponsoring of continued courses.
- The Captain attended the FBI National Academy. The Captain and a Sergeant attended the Oregon Executive Development Institute course and Small Agency Conference to prepare for future succession planning.



Budget Detail FY 2024-2025

GENERAL FUND

Objectives for Fiscal Year 2024-2025:

- To add one (1) FTE for a full time limited duration Records Clerk position due to the increased workload and foreseeable changes in administrative duties due to state legislative action and expected duties with BM114, the Firearm Permit requirement currently tied up in the courts, increased requests by the Courts, District Attorney's Office, other agencies and citizens.
- Continue Officer Retention efforts.
- Staff continues community outreach efforts and will hold its first Citizens Police Academy this summer.
- Settle into the new City Hall and Police Department once construction is complete.

Budget Comments:

- **Account #61004 Communication Expense** covers an additional three cell phones for digital download of evidence into property control system directly, stop data downloads to state from pedestrian and traffic stop contacts.
- **Account #61028 Dispatching Services** covers dispatching services from METCOM, which are set through the budget process of METCOM.
- **Account #61059 Contracted Services** covers records request computer programs, on-line training program, maintenance agreements and contracts, field reporting, Lexipol Policy Manual, on-line training and maintenance agreements for the Axon Body Worn Cameras, cloud-based Evidence storage files, Axon Tasers, New World Records Management, Mobile Data Terminals and E-Cites, medical blood draws in DUII cases.
- **Account #71003 Minor Equipment** includes funds for computer accessories, digital recorders, and disks/data storages devices (\$750), Con-Sims role player safety clothing (\$250), Con-Sims safety gear-helmet, throat, chest & groin protection (\$2,100), scanner for patrol room (\$1,000), (2) Gang chargers for patrol room (\$1,250), (1) Frig for PD staff break area (\$1,000), forensic evidence drying cabinet (\$4,600), (2) lidar/radar units (\$4,000), (6) Zollo AED Units (\$12,000), computers and monitors (\$8,000) and commercial low humidity refrigerator (\$4,000).
- **Account #81003 Capital - Replacement** includes funds to upgrade six (6) duty handguns with red dot optics, iron sights and holsters and Live Scan Fingerprint equipment.
- **Account #85003 Capital – New** is to purchase evidence processing and storage equipment to include a Fentanyl hood unit (\$11,607) and commercial low humidity freezer (\$5,500).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
POLICE							
PERSONNEL SERVICES:							
010-050-51001	FULL TIME SALARIES	1,281,813	1,384,449	1,626,593	1,740,554	1,740,554	1,740,554
010-050-51003	WORKERS COMP INS	25,346	28,019	48,705	50,837	50,837	50,837
010-050-51004	SOCIAL SECURITY/MEDICARE	103,273	111,589	134,248	144,332	144,332	144,332
010-050-51005	HEALTH INSURANCE	347,132	354,041	444,858	466,124	466,124	466,124
010-050-51006	LIFE/ DISABILITY INS	6,871	2,674	7,535	8,066	8,066	8,066
010-050-51007	PERS RETIREMENT	343,957	379,170	487,082	520,916	520,916	520,916
010-050-51008	PAID LEAVE OREGON	0	2,824	6,506	6,962	6,962	6,962
010-050-51009	OVERTIME SALARIES	92,250	102,678	128,288	146,134	146,134	146,134
	TOTAL PERSONNEL SERVICES	2,200,641	2,365,445	2,883,815	3,083,925	3,083,925	3,083,925
MATERIALS AND SERVICES:							
010-050-61001	SUPPLIES	3,258	2,279	4,000	9,500	9,500	9,500
010-050-61002	PUBLICATIONS	3	254	400	400	400	400
010-050-61003	ADVERTISING EXPENSE	0	0	200	200	200	200
010-050-61004	COMMUNICATION EXPENSE	18,100	18,608	31,250	35,650	35,650	35,650
010-050-61005	POSTAGE & FREIGHT	1,334	977	2,000	2,000	2,000	2,000
010-050-61015	TRAVEL, TRAINING & MEETINGS	14,010	14,238	22,000	26,500	26,500	26,500
010-050-61016	DUES & MEMBERSHIPS	2,410	2,861	4,995	6,500	6,500	6,500
010-050-61022	EQUIPMENT MAINTENANCE	994	96	3,000	5,500	5,500	5,500
010-050-61023	UNIFORM EXPENSE	16,325	15,473	16,500	23,000	23,000	23,000
010-050-61024	VEHICLE EXPENSE	21,627	32,347	33,000	33,000	33,000	33,000
010-050-61025	RAIN SERVICE/MEMBERSHIP	2,283	1,788	2,500	3,100	3,100	3,100
010-050-61026	RADIO MAINTENANCE	0	0	1,500	0	0	0
010-050-61028	DISPATCHING SERVICES	215,698	219,752	228,000	242,000	242,000	242,000
010-050-61029	POLICE SUPPLIES	13,440	18,282	19,000	28,000	28,000	28,000
010-050-61030	FUEL EXPENSES	33,237	36,659	44,250	44,250	44,250	44,250
010-050-61045	EQUIPMENT RENTAL	5,806	6,382	6,500	6,500	6,500	6,500
010-050-61058	LEGAL SERVICES	0	15,248	5,000	20,000	20,000	20,000
010-050-61059	CONTRACTED SERVICES	56,389	75,164	120,817	120,000	120,000	120,000
010-050-61060	HIRING EXPENSES	3,146	1,292	3,000	0	0	0
010-050-61069	TOWING EXPENSE	0	1,695	1,500	1,500	1,500	1,500
010-050-61086	COMPUTER SERVICES	0	0	6,500	6,500	6,500	6,500
010-050-62503	CRIME PREV/COMMUNITY POLICING	1,241	443	6,000	6,000	6,000	6,000
010-050-62515	STOP VIOLENCE PROGRAM	7,200	6,600	8,000	8,000	8,000	8,000
010-050-62520	PEER COURT SERVICES	19,278	19,278	19,278	0	0	0
010-050-62570	DRUG CONTROL ENFORCEMENT	0	0	1,000	1,000	1,000	1,000
010-050-62573	MISCELLANEOUS EXPENSE	707	1,166	3,750	3,750	3,750	3,750
010-050-71002	OFFICE EQUIPMENT	1,528	3,788	2,000	2,500	2,500	2,500
010-050-71003	MINOR EQUIPMENT	7,581	5,641	11,000	38,950	38,950	38,950
010-050-71004	COMMUNICATION EQUIPMENT	233	48	2,500	3,000	3,000	3,000
010-050-71009	SOFTWARE	2,176	408	3,000	4,000	4,000	4,000
010-050-71070	DRUG ENFORCEMENT EQUIPMENT	305	0	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	448,308	500,766	613,440	682,300	682,300	682,300
CAPITAL OUTLAY:							
010-050-81003	CAPITAL - REPLACEMENT	4,738	36,326	10,500	16,500	16,500	16,500
010-050-85003	CAPITAL - NEW EQUIPMENT	32,015	3,362	5,000	17,107	17,107	17,107
	TOTAL CAPITAL OUTLAY	36,753	39,688	15,500	33,607	33,607	33,607
	TOTAL POLICE	2,685,702	2,905,899	3,512,755	3,799,832	3,799,832	3,799,832



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Budget Detail FY 2024-2025

GENERAL FUND

Program: Code Compliance

Responsible Manager: Cory Misley, City Manager and Jason Gottgetreu, Community Development Director

Description:

Code Compliance is responsible for investigating potential violations of the Silverton Municipal Code. The Specialist will work to obtain voluntary compliance from the responsible parties, conducting follow-up inspections, and monitoring progress. The parking function addresses enforcement of Truck Loading Zones, Parking Meter Violations, Time Zone Violations, permit parking (at city owned parking lots), neighborhood parking issues and other parking violations such as over-space vehicles, yellow zone violations or handicapped parking violations. Police Officers handle and enforce parking violations at the Silverton Reservoir which continues, especially during the spring, summer and fall months when use increases. The Code Compliance Specialist issues parking citations and code violation summonses to citizens, and testifies at Municipal Court as needed. This program also helps to repair broken or non-functioning meters and collect coin from parking meters.

Accomplishments for Fiscal Year 2023-2024:

- The program was previously under the direction of the Police Department and is being moved under the Community Development Department.

Objectives for Fiscal Year 2024-2025:

- Review and evaluate the program as it becomes more proactive as it is being moved to the Community Development Department.

Budget Comments:

- **Account #61023 Uniform Expense** includes funds for uniform expenses.
- **Account #61059 Contracted Services** includes funds needed for costs associated with abatement and prosecution of nuisances or problem properties (\$10,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND							
CODE COMPLIANCE							
PERSONNEL SERVICES:							
010-100-51001	FULL TIME SALARIES	0	29,015	51,080	54,144	54,144	54,144
010-100-51002	PART TIME SALARIES	33,698	5,540	8,392	10,694	10,694	10,694
010-100-51003	WORKERS COMP INS	721	692	1,893	2,027	2,027	2,027
010-100-51004	SOCIAL SECURITY/MEDICARE	2,578	2,643	4,550	4,960	4,960	4,960
010-100-51005	HEALTH INSURANCE	8,989	8,274	14,149	28,014	28,014	28,014
010-100-51006	LIFE/ DISABILITY INS	104	83	258	269	269	269
010-100-51007	PERS RETIREMENT	6,715	6,881	11,881	12,594	12,594	12,594
010-100-51008	PAID LEAVE OREGON	0	69	238	259	259	259
	TOTAL PERSONNEL SERVICES	52,805	53,197	92,441	112,961	112,961	112,961
MATERIALS AND SERVICES:							
010-100-61001	SUPPLIES	8	413	600	600	600	600
010-100-61004	COMMUNICATION EXPENSE	796	1,397	1,100	1,450	1,450	1,450
010-100-61005	POSTAGE & FREIGHT	48	56	200	200	200	200
010-100-61023	UNIFORM EXPENSE	0	0	500	1,000	1,000	1,000
010-100-61024	VEHICLE EXPENSE	0	44	500	500	500	500
010-100-61027	PARKING METER SUPPLIES	467	733	2,000	2,000	2,000	2,000
010-100-61029	MISCELLANEOUS SUPPLIES	0	0	200	200	200	200
010-100-61030	FUEL EXPENSES	88	0	100	100	100	100
010-100-61059	CONTRACTED SERVICES	98	0	10,000	10,000	10,000	10,000
010-100-71000	MINOR EQUIPMENT	8	0	3,500	3,500	3,500	3,500
010-100-71020	PARKING METERS	0	2,672	6,000	6,000	6,000	6,000
	TOTAL MATERIALS AND SERVICES	1,512	5,315	24,700	25,550	25,550	25,550
CAPITAL OUTLAY:							
010-100-85003	CAPITAL - NEW EQUIPMENT	0	0	3,000	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	3,000	0	0	0
	TOTAL CODE COMPLIANCE	54,317	58,512	120,141	138,511	138,511	138,511



Budget Detail FY 2024-2025

GENERAL FUND

Program: Community Development

Responsible Manager: Jason Gottgetreu, Community Development Director

Description:

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

Accomplishments for Fiscal Year 2023-2024:

- Worked on the Parks and Recreation Master Plan Advisory Committee to update the Parks and Recreation Master Plan.
- Worked with the Affordable Housing Task Force to create and advertise an RFQ and RFP process for the development of housing on the Westfield property.
- Worked with the Urban Renewal Advisory Committee to create a scope for a Downtown Main Street Improvement design RFP.

Objectives for Fiscal Year 2024-2025:

- Per City Council Goals for Fiscal Year 2024-2025 initiate a full update to the City's Comprehensive Plan to prepare for and manage expected growth and guide investments in land use and public facilities.
- Continue progress on the development of housing on the Westfield site with the selected partner.
- Long-range planning for various City owned properties such as the property south of the new City Hall.
- Working on downtown infrastructure improvements.
- Continue processing land use applications that are received.
- Purchase the City's first all-electric vehicle for use by the Community Development Department including Code Compliance Specialist, Associate Planner and Community Development Director. This item is budgeted out of the Fleet Replacement Fund.

Budget Comments:

- **Account #61016 Dues & Membership** covers dues for the American Planning Association, SEDCOR and Oregon City Planning Directors Association.
- **Account #61059 Contracted Services** includes costs for a Comprehensive Plan Update (\$125,000) and a Resource Assistance for Rural Environments (RARE) position with AmeriCorps (\$25,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY DEVELOPMENT</u>							
PERSONNEL SERVICES:							
010-151-51001	FULL TIME SALARIES	135,167	174,798	203,930	220,513	220,513	220,513
010-151-51003	WORKERS COMP INS	350	375	1,108	1,127	1,127	1,127
010-151-51004	SOCIAL SECURITY/MEDICARE	10,269	13,376	15,601	16,869	16,869	16,869
010-151-51005	HEALTH INSURANCE	28,985	34,827	32,595	35,948	35,948	35,948
010-151-51006	LIFE/ DISABILITY INS	274	333	846	902	902	902
010-151-51007	PERS RETIREMENT	30,634	30,129	47,434	51,291	51,291	51,291
010-151-51008	PAID LEAVE OREGON	0	400	816	882	882	882
010-151-51009	OVERTIME SALARIES	0	197	0	0	0	0
	TOTAL PERSONNEL SERVICES	205,678	254,435	302,330	327,532	327,532	327,532
MATERIALS AND SERVICES:							
010-151-61001	SUPPLIES	966	627	750	750	750	750
010-151-61003	ADVERTISING EXPENSE	2,912	1,346	4,200	4,200	4,200	4,200
010-151-61004	COMMUNICATION EXPENSE	1,959	2,100	2,100	3,610	3,610	3,610
010-151-61005	POSTAGE & FREIGHT	1,452	957	750	750	750	750
010-151-61015	TRAVEL, TRAINING & MEETINGS	180	0	1,000	1,000	1,000	1,000
010-151-61016	DUES & MEMBERSHIPS	2,010	473	2,000	2,000	2,000	2,000
010-151-61024	VEHICLE EXPENSE	27	208	300	300	300	300
010-151-61030	FUEL EXPENSES	628	436	700	700	700	700
010-151-61045	EQUIPMENT RENTAL	926	951	2,000	1,000	1,000	1,000
010-151-61059	CONTRACTED SERVICES	333	2,561	40,400	150,000	150,000	150,000
010-151-62573	MISCELLANEOUS EXPENSE	63	4,713	100	100	100	100
010-151-71000	MINOR EQUIPMENT	63	1,109	1,000	1,000	1,000	1,000
010-151-71009	SOFTWARE	204	0	0	4,000	4,000	4,000
	TOTAL MATERIALS AND SERVICES	11,724	15,483	55,300	169,410	169,410	169,410
CAPITAL OUTLAY:							
010-151-81003	CAPITAL - REPLACEMENT	2,809	1,304	0	0	0	0
	TOTAL CAPITAL OUTLAY	2,809	1,304	0	0	0	0
	TOTAL COMMUNITY DEVELOPMENT	220,211	271,221	357,630	496,942	496,942	496,942



Budget Detail FY 2024-2025

GENERAL FUND

Program: Facilities Maintenance

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager and Jacob Rush, Public Works Maintenance Supervisor.

Description:

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: the old City Hall, new City Hall, Senior Center, and Fischer Building. Additional work is rarely required at other City owned buildings including, Historic Museum, Silverton Library, Chamber of Commerce and the Art Buildings. As of June 30, 2024 the City will no longer have a lease agreement with the Oregon State Military Department for the Community Center.

Accomplishments for Fiscal Year 2023-2024:

- Oversaw repairs of storm damage at the Senior Center.

Objectives for Fiscal Year 2024-2025:

- Review future day-to-day maintenance of the new City Hall.
- Focus on City Council Goal to formulate updated policies and practices regarding City-owned buildings used by community partners with an eye towards sustainable facility management and evaluating strategic disposition of certain properties including the old City Hall.

Budget Comments:

- **Account #61007 Street Lighting Energy** increased to cover anticipated Portland General Electric rate increase.
- **Account #61043 Building/ Grounds Maintenance** includes HVAC services, electrical services, boiler services, permits, building and grounds maintenance for all facilities including senior clean up.
- **Account #61059 Contracted Services** includes annual fire extinguisher testing and servicing, annual fire system testing for the new City Hall and Senior Center, elevator contract services for the new City Hall and old City Hall, security alarm contracts, facility management work order system, employee hearing tests, energy savings performance contracts and/or power purchase agreements.
- **Account #62600 Pettit Property** includes Pettit house demolition and remediation (\$45,000) and property tax payments (\$8,510).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
GENERAL FUND						
FACILITIES MAINTENANCE						
PERSONNEL SERVICES:						
010-190-51001	FULL TIME SALARIES	46,706	42,609	40,535	40,095	40,095
010-190-51003	WORKERS COMP INS	851	753	1,479	1,474	1,474
010-190-51004	SOCIAL SECURITY/MEDICARE	3,600	3,271	3,148	3,108	3,108
010-190-51005	HEALTH INSURANCE	13,869	10,315	24,215	26,066	26,066
010-190-51006	LIFE/ DISABILITY INS	97	81	206	207	207
010-190-51007	PERS RETIREMENT	10,667	2,849	11,304	11,439	11,439
010-190-51008	PAID LEAVE OREGON	0	72	162	160	160
010-190-51009	OVERTIME SALARIES	541	391	618	527	527
	TOTAL PERSONNEL SERVICES	76,331	60,340	81,667	83,076	83,076
MATERIALS AND SERVICES:						
010-190-61001	SUPPLIES	609	171	150	200	200
010-190-61003	ADVERTISING EXPENSE	257	197	300	300	300
010-190-61004	COMMUNICATION EXPENSE	221	799	1,500	7,100	7,100
010-190-61006	GAS/ELECTRIC EXPENSE	30,112	35,158	35,000	40,250	40,250
010-190-61007	STREET LIGHTING ENERGY	129,210	149,112	160,000	180,000	180,000
010-190-61015	TRAVEL, TRAINING & MEETINGS	0	2	100	100	100
010-190-61022	EQUIPMENT MAINTENANCE	42	188	500	1,500	1,500
010-190-61024	VEHICLE EXPENSE	37	884	1,000	1,000	1,000
010-190-61030	FUEL EXPENSES	901	1,265	2,310	2,300	2,300
010-190-61032	JANITORIAL SUPPLIES	2,024	3,356	3,000	5,000	5,000
010-190-61042	SAFETY EQP/ PROT CLTHNG	78	70	500	500	500
010-190-61043	BUILDING/ GROUNDS MAINTENANCE	9,044	10,479	10,000	40,000	40,000
010-190-61059	CONTRACTED SERVICES	5,876	7,856	6,500	30,000	30,000
010-190-62573	MISCELLANEOUS EXPENSE	4	0	0	0	0
010-190-62600	PETTIT PROPERTY	8,332	8,063	10,000	53,510	53,510
010-190-71000	MINOR EQUIPMENT	414	257	750	3,000	3,000
	TOTAL MATERIALS AND SERVICES	187,159	217,857	231,610	364,760	364,760
CAPITAL OUTLAY:						
010-190-82100	CAPITAL - BUILDING IMPROVEMNTS	15,822	0	300,000	0	0
010-190-85003	CAPITAL - NEW EQUIPMENT	1,455	82,484	76,601	0	0
	TOTAL CAPITAL OUTLAY	17,277	82,484	376,601	0	0
	TOTAL FACILITIES MAINTENANCE	280,768	360,681	689,878	447,836	447,836



Budget Detail FY 2024-2025

GENERAL FUND

Program: Computer Services

Responsible Manager: Jason Gottgetreu, Community Development Director

Description:

This program administers services for the City's computer network system which is contracted with Woodburn IT. Services are specifically related to maintaining and improving secure and effective communications and technical information sharing among all 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 network related items.

Accomplishments for Fiscal Year 2023-2024:

- The City purchased new network switches for the new City Hall.
- The City purchased a replacement server and an additional server to add redundancy.
- The City purchased Managed Detection and Response service that will be an ongoing expense every three years.
- Enhance cyber security.

Objectives for Fiscal Year 2024-2025:

- The City will continue to maintain the network by keeping up-to-date for needed software, hardware, and cyber security.

Budget Comments:

- **Account #61016 Dues and Memberships** includes funds for ongoing subscription services needed for various elements of software support for records management (Laser Fiche-\$4,500), Microsoft 365 (\$25,000, this is a new ongoing expense due to last year's upgrade), ADOBE (2,000), ARC GIS maintenance (\$8,100), Network Security Appliance maintenance (\$3,300), Zoom (\$930), GoDaddy.com (\$450), anti-virus (\$2,500), Archive Social (\$4,500), Civic Plus web hosting/support (\$8,600), Cyber Security (paid 2023-2024 for three years) and Aruba wireless access point at City Hall.
- **Account #61057 IT Services** accounts for increased service from Woodburn IT and includes moving the City's computer and network infrastructure to the new City Hall.
- **Account #61059 Contracted Services** includes funds for telephone and internet services.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>GENERAL FUND</u>							
<u>COMPUTER SERVICES</u>							
MATERIALS AND SERVICES:							
010-300-61004	COMMUNICATION EXPENSE	1,255	107	1,200	2,625	2,625	2,625
010-300-61016	DUES & MEMBERSHIPS	0	12,904	58,000	60,000	60,000	60,000
010-300-61057	IT SERVICES	10,259	34,374	35,000	35,000	35,000	35,000
010-300-61059	CONTRACTED SERVICES	49,126	41,999	36,000	36,000	36,000	36,000
010-300-71000	MINOR EQUIPMENT	268	49	1,000	1,000	1,000	1,000
010-300-71009	SOFTWARE	240	24,917	25,000	2,000	2,000	2,000
	TOTAL MATERIALS AND SERVICES	61,147	114,350	156,200	136,625	136,625	136,625
CAPITAL OUTLAY:							
010-300-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	8,000	0	0	0
010-300-85003	CAPITAL - NEW EQUIPMENT	0	6,259	15,000	5,000	5,000	5,000
	TOTAL CAPITAL OUTLAY	0	6,259	23,000	5,000	5,000	5,000
	TOTAL COMPUTER SERVICES	61,147	120,609	179,200	141,625	141,625	141,625
	TOTAL FUND EXPENDITURES	5,752,121	9,199,989	11,398,191	13,521,148	13,521,148	13,521,148



Budget Detail FY 2024-2025

BUILDING OPERATIONS FUND

Program: Building Operations

Responsible Manager: Jason Gottgetreu, Community Development Director

Description:

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

Budget Comments:

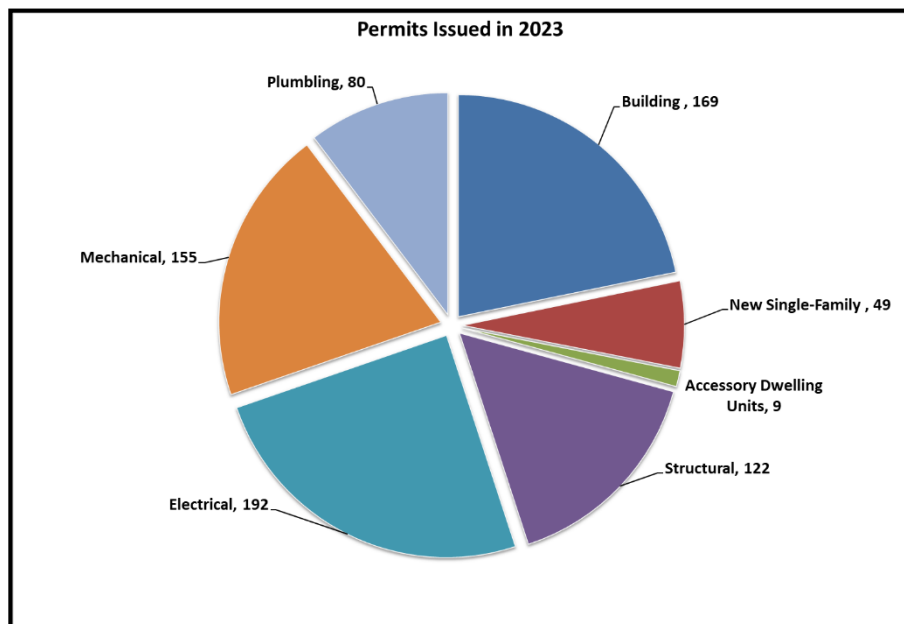
The following provides a list of revenues and a brief description of each category. Budget estimates are based on historical data with current economic factors taken into consideration. The City uses a modified accrual basis for accounting to show revenues when earned and expenditures when they are incurred.

Fees and Permits: The City charges fees to cover the cost of providing permits and services. The fees are for permits and plan reviews related to new construction or renovation. The fiscal year 2024-2025 estimate is comparable to prior years and an estimate of 40 new homes was used for the 2024-2025 budget.

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

Miscellaneous: This category primarily includes revenues from interest earned.

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



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>BUILDING OPERATIONS FUND</u>							
<u>FEES AND PERMITS</u>							
012-000-42104	BUILDING PERMITS	139,323	179,064	135,000	135,000	135,000	135,000
012-000-42105	PLUMBING PERMITS	27,789	26,085	25,000	25,000	25,000	25,000
012-000-42106	PLAN REVIEW FEES	103,297	214,263	100,000	100,000	100,000	100,000
012-000-42116	MECHANICAL PERMITS	28,099	44,238	28,000	28,000	28,000	28,000
012-000-42118	ELECTRICAL PERMITS	0	30,658	40,000	40,000	40,000	40,000
	TOTAL FEES AND PERMITS	298,508	494,308	328,000	328,000	328,000	328,000
<u>INTERGOVERNMENTAL</u>							
012-000-43102	INSPECTION FEES - IGA	0	10,955	0	8,500	8,500	8,500
	TOTAL INTERGOVERNMENTAL	0	10,955	0	8,500	8,500	8,500
<u>MISCELLANEOUS REVENUE</u>							
012-000-45002	INTEREST EARNED	3,009	16,846	10,350	16,620	16,620	16,620
012-000-45019	MISCELLANEOUS REVENUE	160	36	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	3,169	16,882	10,350	16,620	16,620	16,620
<u>BEGINNING FUND BALANCE</u>							
012-000-49090	BEGINNING FUND BAL - BUILDING	550,596	480,954	471,309	349,753	349,753	349,753
	TOTAL BEGINNING FUND BALANCE	550,596	480,954	471,309	349,753	349,753	349,753
	TOTAL FUND REVENUE	852,273	1,003,098	809,659	702,873	702,873	702,873



Budget Detail FY 2024-2025

BUILDING OPERATIONS FUND

Program: Inspection Services

Responsible Manager: Jason Gottgetreu, Community Development Director

Description:

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

The City issued 169 Building permits, 155 Mechanical permits, 192 electrical permits, 122 structural permits, and 80 plumbing permits in calendar year 2023. Structural Permits include: New Commercial Buildings(3), ADUs(9), Accessory Structures(9), Additions(36), Manufactured Home Placement(1), Attached Duplex (15), and Single-Family Home Detached (49).

Inspection results include: building/structural inspections (550), mechanical inspections (206), plumbing inspections (261). The division conducted 1,107 inspections within Silverton, about 85 every month throughout the 2023 calendar year. Marion County performed 407 electrical inspections in Silverton per the Inter-Governmental Agreement.

Accomplishments for Fiscal Year 2023-2024:

- Permitted 23 single family homes, 9 duplexes, 1 manufactured home, and 5 Accessory Dwelling Units.
- Permitted and inspected large institutional projects such as the Hospital expansion and new City Hall.
- The new City Hall project, hospital expansion project were large projects for the department.

Objectives for Fiscal Year 2024-2025:

- Continue to work to provide online building permit submission and schedule inspections as required by a State Law, HB 2415, effective January 1, 2025.

Budget Comments:

- **Account #61024 Vehicle Expense** covers vehicle maintenance, including new tires and a new windshield.
- **Account #61059 Contracted Services** covers costs for document scanning services.
- **Account #61060 Electrical Inspection Services** covers 80% of electrical permits applied for (20% of the permit fee is kept by the City) paid to Marion County for electrical inspection services.
- **Account #61098 Reference Library** includes funds for updated Code books.
- **Account #71009 Software** covers one license of plan review software and an online option per new State law HB 2415, effective January 1, 2025.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>BUILDING OPERATIONS FUND</u>							
<u>INSPECTION SERVICES</u>							
PERSONNEL SERVICES:							
012-140-51001	FULL TIME SALARIES	188,241	202,080	216,934	231,731	231,731	231,731
012-140-51003	WORKERS COMP INS	1,802	1,889	3,625	3,775	3,775	3,775
012-140-51004	SOCIAL SECURITY/MEDICARE	13,910	15,078	16,595	17,727	17,727	17,727
012-140-51005	HEALTH INSURANCE	43,970	43,219	56,459	45,244	45,244	45,244
012-140-51006	LIFE/ DISABILITY INS	451	367	935	985	985	985
012-140-51007	PERS RETIREMENT	48,380	46,463	55,267	58,992	58,992	58,992
012-140-51008	PAID LEAVE OREGON	0	403	868	927	927	927
	TOTAL PERSONNEL SERVICES	296,754	309,498	350,683	359,381	359,381	359,381
MATERIALS AND SERVICES:							
012-140-61001	SUPPLIES	265	1,081	800	500	500	500
012-140-61002	PUBLICATIONS	0	0	250	300	300	300
012-140-61003	ADVERTISING EXPENSE	0	0	50	50	50	50
012-140-61004	COMMUNICATION EXPENSE	2,130	2,993	2,000	2,660	2,660	2,660
012-140-61005	POSTAGE & FREIGHT	136	35	50	50	50	50
012-140-61015	TRAVEL, TRAINING & MEETINGS	0	0	1,200	1,200	1,200	1,200
012-140-61016	DUES & MEMBERSHIPS	300	475	400	400	400	400
012-140-61022	EQUIPMENT MAINTENANCE	0	0	100	100	100	100
012-140-61024	VEHICLE EXPENSE	1,020	577	2,000	2,000	2,000	2,000
012-140-61030	FUEL EXPENSES	1,307	1,486	1,500	1,300	1,300	1,300
012-140-61042	SAFETY EQP/ PROT CLTHNG	84	0	100	100	100	100
012-140-61045	EQUIPMENT RENTAL	926	951	750	750	750	750
012-140-61053	REFUND - PERMITS	0	768	0	0	0	0
012-140-61059	CONTRACTED SERVICES	1,461	29,705	26,000	15,000	15,000	15,000
012-140-61060	ELECTRICAL INSPECTION SERVICES	0	0	32,000	32,000	32,000	32,000
012-140-61079	BANK & CHARGE CARD FEES	13	13	100	100	100	100
012-140-61098	REFERENCE LIBRARY	616	0	1,200	1,000	1,000	1,000
012-140-62573	MISCELLANEOUS EXPENSE	9	8	500	500	500	500
012-140-71000	MINOR EQUIPMENT	160	684	300	300	300	300
012-140-71009	SOFTWARE	0	300	6,000	8,000	8,000	8,000
	TOTAL MATERIALS AND SERVICES	8,426	39,075	75,300	66,310	66,310	66,310
CAPITAL OUTLAY:							
012-140-81003	CAPITAL - REPLACEMENT	3,887	0	0	0	0	0
012-140-85003	CAPITAL - NEW EQUIPMENT	0	1,749	0	0	0	0
	TOTAL CAPITAL OUTLAY	3,887	1,749	0	0	0	0
CONTINGENCY & RESERVES:							
012-140-90001	CONTINGENCY	0	0	110,542	80,841	80,841	80,841
012-140-91072	RESERVE - FUTURE EXPENDITURE	0	0	158,694	77,400	77,400	77,400
	TOTAL CONTINGENCY & RESERVES	0	0	269,236	158,241	158,241	158,241
TRANSFERS OUT:							
012-140-95001	TRANSFER TO GENERAL FUND	47,433	60,597	72,084	76,407	76,407	76,407
012-140-95050	TRANSFER TO DEBT SERVICE	10,852	38,247	38,277	38,109	38,109	38,109
012-140-95600	TRANSFER TO FLEET REPLCMNT	3,967	3,967	4,079	4,425	4,425	4,425
	TOTAL TRANSFERS OUT	62,252	102,811	114,440	118,941	118,941	118,941
	TOTAL INSPECTION SERVICES	371,319	453,133	809,659	702,873	702,873	702,873
	TOTAL FUND EXPENDITURES	371,319	453,133	809,659	702,873	702,873	702,873



Budget Detail FY 2024-2025

SILVER TROLLEY OPERATIONS FUND

Program: Silver Trolley Operations

Responsible Manager: Jason Gottgetreu, Community Development Director

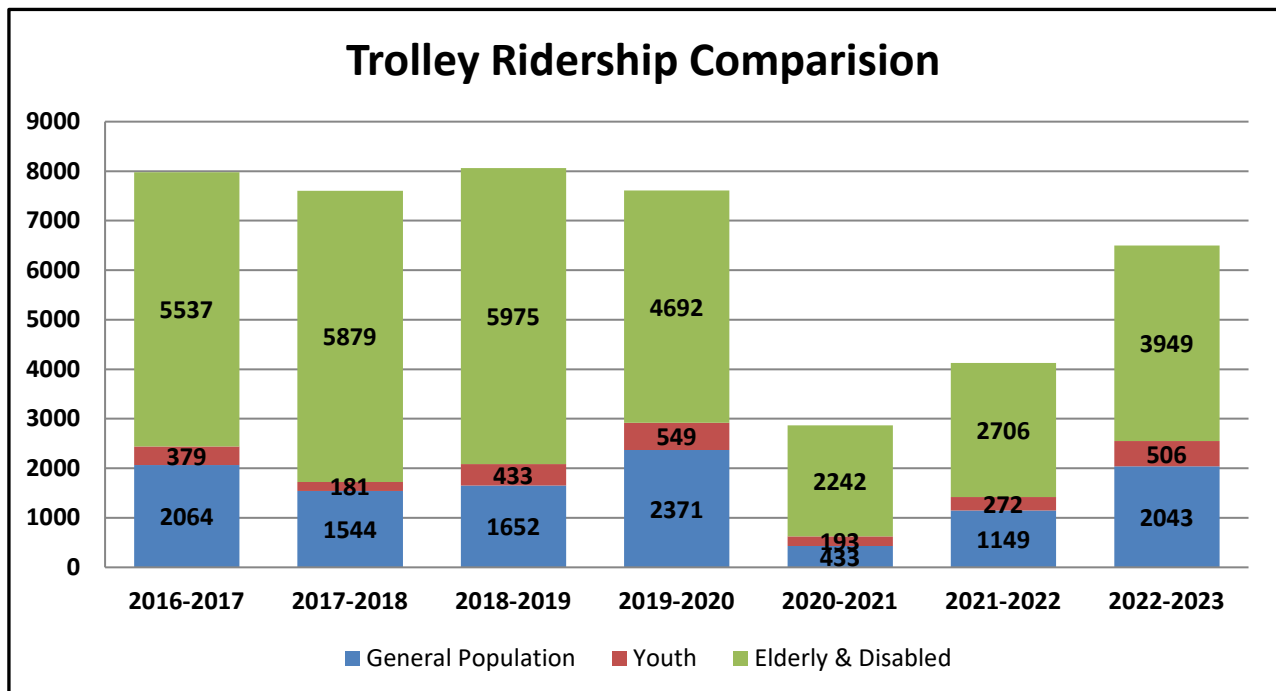
Description:

This Fund is for the Silver Trolley, a free dial-a-ride service available to all seniors, disabled, youth and general populations, in the Silverton City Limits. This is a Special Revenue Fund that accounts for grant revenue and other miscellaneous revenue such as interest and donations. The revenues are restricted for the operation of the Silver Trolley and related expenditures. The Silver Trolley operates Monday through Friday from 9:00 am to 5:00 pm and Saturday from 9:00 am to 3:30 pm. This service is also used during community events and provides transportation for Senior Center sponsored field trips to events and destinations in neighboring communities.

Budget Comments:

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

Silver Trolley Ridership: The Silver Trolley ridership was impacted by the ongoing pandemic but is trending upward. Elderly is defined as 60 and older and youth is defined as younger than 18.



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SILVER TROLLEY OPERATIONS FUND							
<u>INTERGOVERNMENTAL</u>							
013-000-43054	ODOT TRANSIT GRANTS	105,802	56,909	71,000	76,882	76,882	76,882
013-000-43055	STIF GRANT-5311 OPER MATCH	17,500	17,500	18,000	24,475	24,475	24,475
013-000-43057	STIF GRANT-TRANSIT EXPANSION	0	0	90,000	90,000	90,000	90,000
	TOTAL INTERGOVERNMENTAL	123,302	74,409	179,000	191,357	191,357	191,357
<u>MISCELLANEOUS REVENUE</u>							
013-000-45002	INTEREST EARNED	432	3,475	2,050	3,404	3,404	3,404
013-000-45017	TROLLEY DONATIONS	1,902	1,616	1,500	1,600	1,600	1,600
013-000-45019	MISCELLANEOUS REVENUE	1,507	0	0	0	0	0
013-000-45080	INSURANCE PROCEEDS	0	1,100	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	3,841	6,191	3,550	5,004	5,004	5,004
<u>BEGINNING FUND BALANCE</u>							
013-000-49090	BEGINNING FUND BALANCE	78,078	140,398	125,578	152,957	152,957	152,957
	TOTAL BEGINNING FUND BALANCE	78,078	140,398	125,578	152,957	152,957	152,957
	TOTAL FUND REVENUE	205,222	220,998	308,128	349,318	349,318	349,318



Budget Detail FY 2024-2025

SILVER TROLLEY OPERATIONS FUND

Program: Silver Trolley Operations

Responsible Manager: Jason Gottgetreu, Community Development Director

Description:

This program provides for expenditures of the City's transit system, the Silver Trolley for dial-a-ride services and part-time drivers.

Accomplishments for Fiscal Year 2023-2024:

- Applied for operating grants through ODOT for 2023-2025 biennium.
- All quarterly reports and reimbursement requests for operations were submitted on time by the Finance Department.

Objectives for Fiscal Year 2024-2025:

- 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 Silver Trolley. City staff will be conducting a planning effort to determine what increase in service will be provided given the increase in funding.
- Review and evaluate transit service expansion.

Budget Comments:

- **Account #61004 Communication Expense** covers telephone related expenses for the cell phone used by the Silver Trolley drivers.
- **Account #61024 Vehicle Expense** covers tire replacement and major mechanical repairs to the Silver Trolley vehicles and proposed vehicle wraps to apply new graphics to the full size van.
- **Account #61030 Fuel Expenses** covers costs for gas for the trolley vehicles.
- **Account #61059 Contracted Services** contains funds from ODOT for service expansion study and implementation, including stakeholder interviews, rider surveys, community surveys, a project advisory committee, community meeting(s), cost benefit analysis, implementation strategies, etc.
- **Account #71009 Software** provides for transit software to facilitate service expansion.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SILVER TROLLEY OPERATIONS FUND						
SILVER TROLLEY OPERATIONS						
PERSONNEL SERVICES:						
013-013-51001	FULL TIME SALARIES	1,725	2,087	10,175	11,325	11,325
013-013-51002	PART TIME SALARIES	34,500	45,391	93,924	100,839	100,839
013-013-51003	WORKERS COMP INS	1,184	1,545	5,291	5,552	5,552
013-013-51004	SOCIAL SECURITY/MEDICARE	2,764	3,632	7,964	8,581	8,581
013-013-51005	HEALTH INSURANCE	892	744	1,965	3,597	3,597
013-013-51006	LIFE/ DISABILITY INS	14	9	49	53	53
013-013-51007	PERS RETIREMENT	6,312	9,631	24,214	26,089	26,089
013-013-51008	PAID LEAVE OREGON	0	96	416	449	449
	TOTAL PERSONNEL SERVICES	47,391	63,136	143,998	156,485	156,485
MATERIALS AND SERVICES:						
013-013-61001	SUPPLIES	185	173	200	200	200
013-013-61003	ADVERTISING EXPENSE	0	0	2,500	2,500	2,500
013-013-61004	COMMUNICATION EXPENSE	869	1,416	1,200	1,550	1,550
013-013-61015	TRAVEL, TRAINING & MEETINGS	0	0	200	400	400
013-013-61019	INSURANCE	4,542	7,145	8,225	8,225	8,225
013-013-61022	EQUIPMENT MAINTENANCE	0	452	500	500	500
013-013-61023	UNIFORM EXPENSE	32	0	200	250	250
013-013-61024	VEHICLE EXPENSE	1,352	3,047	5,000	5,000	5,000
013-013-61030	FUEL EXPENSES	4,433	5,863	5,000	5,000	5,000
013-013-61059	CONTRACTED SERVICES	114	859	50,000	90,000	90,000
013-013-62573	MISCELLANEOUS EXPENSE	136	32	0	0	0
013-013-71000	MINOR EQUIPMENT	15	156	300	300	300
013-013-71009	SOFTWARE	0	0	18,000	18,000	18,000
	TOTAL MATERIALS AND SERVICES	11,679	19,143	91,325	131,925	131,925
CONTINGENCY & RESERVES:						
013-013-90001	CONTINGENCY	0	0	66,977	36,172	36,172
013-013-91072	RESERVE - FUTURE EXPENDITURE	0	0	0	18,939	18,939
	TOTAL CONTINGENCY & RESERVES	0	0	66,977	55,111	55,111
TRANSFERS OUT:						
013-013-95050	TRANSFER TO DEBT SERVICE	5,753	5,824	5,828	5,797	5,797
	TOTAL TRANSFERS OUT	5,753	5,824	5,828	5,797	5,797
	TOTAL SILVER TROLLEY OPERATIONS	64,823	88,103	308,128	349,318	349,318
	TOTAL FUND EXPENDITURES	64,823	88,103	308,128	349,318	349,318



Budget Detail FY 2024-2025

POOL OPERATIONS LEVY FUND

Program: Pool Operations

Responsible Manager(s): Travis Sperle, Public Works Director; Mike Dahlberg, Public Works Operations Manager and Brad Jensen, Water Quality Supervisor

Description:

This special revenue fund covers operation, maintenance, and programming for the Silverton Pool. The Public Works Water Quality Division is responsible for maintenance and operation of the mechanical and chemical systems to ensure ongoing compliance with regulations governing public pool water quality. The Public Works Maintenance Division provides maintenance for the pool structure, bathhouse, and associated mechanical support systems. Under an annual contract, the YMCA provides management and lifeguards for daily pool use, swim lessons and aquatic programs.



Fiscal Year 2023-2024 was the first funding year for the extension of a special tax levy collected exclusively for the operation and capital costs of the Silverton Community Pool. The levy is a five-year levy, \$275,000 for each levy year passed by voters November 2022 General Election. The beginning fund balance is increasing to account for future expenditures such as a pool cover.

Budget Comments:

- **Account #61006 Gas/Electric Expense** includes gas and electric expenses to operate the pool and reflecting a rate increase for Portland General Electric.
- **Account #61009 Permit Fees** includes annual pool permit renewal.
- **Account #61022 Equipment Maintenance** includes annual inspection and service for the emergency generator, chemical delivery system controller service, and mechanical pool vacuum maintenance, etc.
- **Account #61043 Building/Grounds Maintenance** includes maintenance services for electrical, HVAC, mechanical, mechanical seal impeller for recirculating pump; backwash valves; maintenance to the building and grounds for pool and bathhouse.
- **Account #61047 Pool Chemicals** increase cost for anticipated price increase of pool chemicals (\$20,000).
- **Account #61059 Contracted Services** 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 Capital - Replacement** includes replacement and installation of 24 Pool Jets, pool resurfacing (\$250,000), and replacement of ADA chair lift (\$14,010).
- **Account #91215 Reserve – Pool Capital Improvement** includes funds to replace pool cover in the future.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
PROPERTY TAXES							
016-000-40001	PROPERTY TAXES CURRENT	262,395	265,449	264,150	261,250	261,250	261,250
016-000-40002	PROPERTY TAXES DELINQUENT	6,802	4,160	4,300	4,100	4,100	4,100
	TOTAL PROPERTY TAXES	269,196	269,609	268,450	265,350	265,350	265,350
MISCELLANEOUS REVENUE							
016-000-45002	INTEREST EARNED	4,754	25,706	14,940	29,615	29,615	29,615
	TOTAL MISCELLANEOUS REVENUE	4,754	25,706	14,940	29,615	29,615	29,615
BEGINNING FUND BALANCE							
016-000-49090	BEGINNING FUND BALANCE	802,110	789,351	871,530	1,011,409	1,011,409	1,011,409
	TOTAL BEGINNING FUND BALANCE	802,110	789,351	871,530	1,011,409	1,011,409	1,011,409
	TOTAL FUND REVENUE	1,076,060	1,084,665	1,154,920	1,306,374	1,306,374	1,306,374

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
<u>POOL OPERATIONS</u>							
MATERIALS AND SERVICES:							
016-210-61003	ADVERTISING EXPENSE	0	193	200	0	0	0
016-210-61004	COMMUNICATION EXPENSE	451	1,056	500	3,400	3,400	3,400
016-210-61005	POSTAGE & FREIGHT	0	0	200	200	200	200
016-210-61006	GAS/ ELECTRIC EXPENSE	55,935	82,577	80,000	100,000	100,000	100,000
016-210-61009	PERMIT FEES	514	437	700	700	700	700
016-210-61015	TRAVEL, TRAINING & MEETINGS	0	379	500	500	500	500
016-210-61022	EQUIPMENT MAINTENANCE	2,246	4,799	10,000	10,000	10,000	10,000
016-210-61032	JANITORIAL SUPPLIES	1,855	1,909	2,500	2,500	2,500	2,500
016-210-61042	SAFETY EQP/ PROT CLTHNG	64	332	600	0	0	0
016-210-61043	BUILDING/ GROUNDS MAINTENANCE	7,171	6,585	15,000	15,000	15,000	15,000
016-210-61045	EQUIPMENT RENTAL	3,615	1,957	3,500	2,500	2,500	2,500
016-210-61047	POOL CHEMICALS	8,916	12,749	12,000	20,000	20,000	20,000
016-210-61059	CONTRACTED SERVICES	68,230	69,873	80,000	80,000	80,000	80,000
016-210-71000	MINOR EQUIPMENT	598	627	1,000	3,125	3,125	3,125
	TOTAL MATERIALS AND SERVICES	149,594	183,474	206,700	237,925	237,925	237,925
CAPITAL OUTLAY:							
016-210-81003	CAPITAL - REPLACEMENT	137,115	0	150,000	264,010	264,010	264,010
	TOTAL CAPITAL OUTLAY	137,115	0	150,000	264,010	264,010	264,010
CONTINGENCY & RESERVES:							
016-210-90001	CONTINGENCY	0	0	173,238	221,293	221,293	221,293
016-210-91215	RESERVE- POOL CAPITAL IMPRVMT	0	0	624,982	583,146	583,146	583,146
	TOTAL CONTINGENCY & RESERVES	0	0	798,220	804,439	804,439	804,439
	TOTAL POOL OPERATIONS	286,709	183,474	1,154,920	1,306,374	1,306,374	1,306,374
	TOTAL FUND EXPENDITURES	286,709	183,474	1,154,920	1,306,374	1,306,374	1,306,374



Budget Detail FY 2024-2025

TRANSIENT LODGING TAX FUND

Program: Transient Lodging Tax (TLT)

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

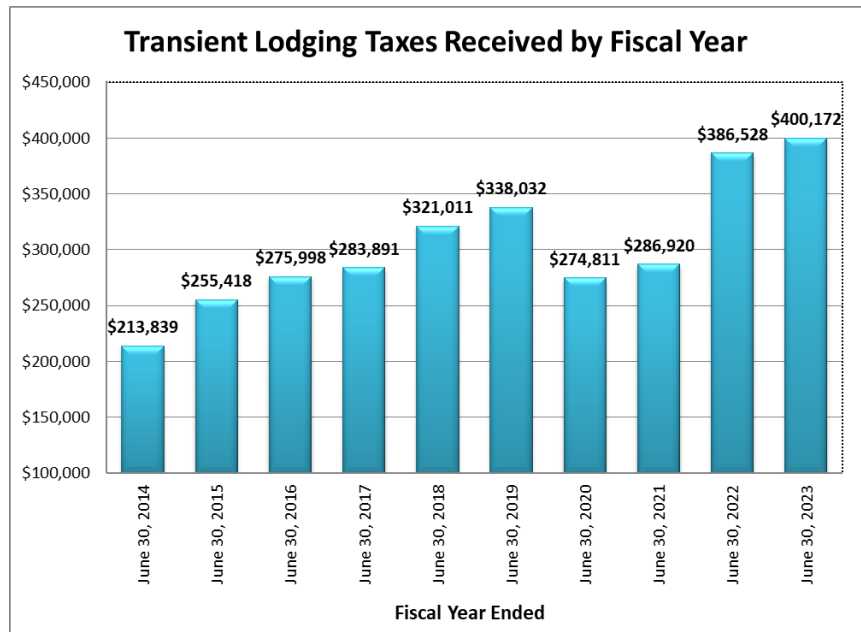
Description:

This special revenue fund accounts for transient lodging taxes charged to patrons staying at hotels/motels, bed and breakfast locations within the City of Silverton. This fund was previously known as the Transient Occupancy Tax (TOT) but was renamed when Ordinance 24-05 was adopted on April 15, 2024. 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 lodging tax shall be used for the purposes described in subsection (5) (a) or (c) of this section. Subsection (5) (a) and (c) require the revenues to be used to fund tourism promotion or tourism related facilities, or to finance or refinance the debt of tourism-related facilities and pay reasonable administrative costs incurred in financing or refinancing debt. The remaining 30 percent is transferred to the General Fund and used to help pay the new City Hall debt.

Budget Comments:

- **Account #61057 Tourism Promotion Grants** accounts for Tourism Promotion Grants. Outstanding grants waiting for 2nd half reimbursements as of March 1, 2024 are: Christmas Market (\$2,500), Silverton Arts Festival application (\$500) and for a total obligated funds of \$14,381.
- **Account #61059 Contracted Services** provides \$50,000 for the Chamber of Commerce to provide visitor center services. Payments to the Chamber are made quarterly per Visitor Agreement dated July 1, 2019 (Expires 7/2024) and hotel market analysis (\$10,000).
- **Account #61060 Oregon Garden Foundation** increased for Music in the Garden event (\$5,000).
- **Account #62571 Mural Maintenance Assistance** provides for the continued annual maintenance (\$300) of a mural on the new City Hall building.
- **Account #62577 Gordon House Tourism Support** is to provide assistance for the Gordon House, a tourism site, towards their utilities.



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>TRANSIENT LODGING TAX FUND</u>							
TAXES							
017-000-40003	TRANSIENT LODGING TAXES	386,528	400,172	475,610	455,626	455,626	455,626
	TOTAL TAXES	386,528	400,172	475,610	455,626	455,626	455,626
MISCELLANEOUS REVENUE							
017-000-45002	INTEREST EARNED	1,068	6,662	4,348	9,180	9,180	9,180
	TOTAL MISCELLANEOUS REVENUE	1,068	6,662	4,348	9,180	9,180	9,180
BEGINNING FUND BALANCE							
017-000-49090	BEGINNING FUND BALANCE	140,723	180,218	207,833	232,244	232,244	232,244
	TOTAL BEGINNING FUND BALANCE	140,723	180,218	207,833	232,244	232,244	232,244
	TOTAL FUND REVENUE	528,319	587,051	687,791	697,050	697,050	697,050

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>TRANSIENT LODGING TAX FUND</u>							
<u>OPERATIONS</u>							
MATERIALS AND SERVICES:							
017-017-61057	TOURISM PROMOTION GRANTS	11,000	26,881	109,820	30,000	30,000	30,000
017-017-61059	CONTRACTED SERVICES	35,000	35,000	35,000	60,000	60,000	60,000
017-017-61060	OREGON GARDEN FOUNDATION	182,712	189,603	236,132	228,228	228,228	228,228
017-017-62571	MURAL MAINTENANCE ASSISTANCE	0	0	8,200	300	300	300
017-017-62577	GORDON HOUSE TOURISM SUPPORT	3,500	3,500	3,500	4,000	4,000	4,000
	TOTAL MATERIALS AND SERVICES	232,212	254,984	392,652	322,528	322,528	322,528
CONTINGENCY & RESERVES:							
017-017-90001	CONTINGENCY	0	0	152,456	36,300	36,300	36,300
017-017-91072	RESERVE - FUTURE EXPENDITURE	0	0	0	201,534	201,534	201,534
	TOTAL CONTINGENCY & RESERVES	0	0	152,456	237,834	237,834	237,834
TRANSFERS OUT:							
017-017-95010	TRANSFER TO GENERAL FUND	0	0	142,683	136,688	136,688	136,688
017-017-95061	TRANSFER TO BLDG IMP RSRV	115,889	119,611	0	0	0	0
	TOTAL TRANSFERS OUT	115,889	119,611	142,683	136,688	136,688	136,688
	TOTAL OPERATIONS	348,101	374,595	687,791	697,050	697,050	697,050
	TOTAL FUND EXPENDITURES	348,101	374,595	687,791	697,050	697,050	697,050



Budget Detail FY 2024-2025

STREET OPERATIONS FUND

Program: Revenue

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

The Street Operations Fund revenues are primarily from 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.

Budget Comments:

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

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

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

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

Beginning Fund Balance: 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 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET OPERATIONS FUND</u>							
<u>TAXES</u>							
020-000-40020	MOTOR VEHICLE FUELS TAX	101,139	75,390	85,500	76,000	76,000	76,000
	TOTAL TAXES	101,139	75,390	85,500	76,000	76,000	76,000
<u>FEES AND PERMITS</u>							
020-000-42102	INSPECTION FEES	10,273	9,999	9,000	6,000	6,000	6,000
020-000-42106	PLAN REVIEW FEES	6,684	10,291	5,000	4,500	4,500	4,500
020-000-42107	DRIVEWAY PERMITS	2,640	1,936	2,000	3,520	3,520	3,520
020-000-42108	SIDEWALK PERMITS	2,816	2,552	1,800	1,760	1,760	1,760
	TOTAL FEES AND PERMITS	22,413	24,778	17,800	15,780	15,780	15,780
<u>INTERGOVERNMENTAL</u>							
020-000-43005	STATE HIWAY APPORTIONMENT	846,077	835,134	775,000	820,500	820,500	820,500
	TOTAL INTERGOVERNMENTAL	846,077	835,134	775,000	820,500	820,500	820,500
<u>MISCELLANEOUS REVENUE</u>							
020-000-45002	INTEREST EARNED	7,620	36,039	25,680	30,630	30,630	30,630
020-000-45019	MISCELLANEOUS REVENUE	250	3,187	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	7,870	39,226	25,680	30,630	30,630	30,630
<u>BEGINNING FUND BALANCE</u>							
020-000-49090	BEGINNING FUND BALANCE	1,277,941	1,489,169	999,864	782,842	782,842	782,842
	TOTAL BEGINNING FUND BALANCE	1,277,941	1,489,169	999,864	782,842	782,842	782,842
	TOTAL FUND REVENUE	2,255,441	2,463,697	1,903,844	1,725,752	1,725,752	1,725,752



Budget Detail FY 2024-2025

STREET OPERATIONS FUND

Program: Unallocated

Responsible Manager: Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This program was newly created so each program better understands their appropriations. It accounts for expenditures that cannot be allocated to a specific program or fund. This includes contingency, reserves, and transfers. Per Silverton's Financial Policies the City shall maintain a contingency no less than 15% of operating expenditures which includes costs for personnel, materials and services, capital, debt service, and transfers. The reserve is intended to cover the next year's budgeted costs for 90 days of operations per the City's financial policies.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>STREET OPERATIONS FUND</u>							
<u>UNALLOCATED</u>							
CONTINGENCY & RESERVES:							
020-001-90001	CONTINGENCY	0	0	207,053	149,170	149,170	149,170
020-001-91072	RESERVE - FUTURE EXPENDITURE	0	0	187,487	304,944	304,944	304,944
	TOTAL CONTINGENCY & RESERVES	0	0	394,540	454,114	454,114	454,114
TRANSFERS OUT:							
020-001-95001	TRANSFER TO GENERAL FUND	112,453	125,679	182,666	196,514	196,514	196,514
020-001-95050	TRANSFER TO DEBT SERVICE	8,198	40,781	40,870	42,186	42,186	42,186
020-001-95320	TRANSFER TO STREET CIP FUND	0	565,000	680,000	0	0	0
020-001-95600	TRANSFER TO FLEET REPLACEMENT	109,058	109,058	30,434	30,921	30,921	30,921
020-001-95610	TRANSFER TO MAJOR EQUIP REP	20,926	20,926	7,549	7,549	7,549	7,549
	TOTAL TRANSFERS OUT	250,635	861,444	941,519	277,170	277,170	277,170
	TOTAL UNALLOCATED	250,635	861,444	1,336,059	731,284	731,284	731,284



Budget Detail FY 2024-2025

STREET OPERATIONS FUND

Program: Administration

Responsible Manager: Travis Sperle, Public Works Director

Description:

This program administers and includes engineering for 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.

Accomplishments for Fiscal Year 2023-2024:

- North Second Street improvement.
- West Main Street asphalt overlay.
- Pine Street asphalt overlay.
- Mill Street & Whittier Street intersection and sidewalk improvements.

Objectives for Fiscal Year 2024-2025:

- New City Hall street improvement.
- Crack seal, slurry seal, skin patch, and overlay projects.
- Downtown Improvement Project.
- Continue the design and inspection services associated with street improvements.
- City Council Goal for Fiscal Year 2024-2025: Conduct a Traffic and Pedestrian Safety Audit to evaluate certain intersections, street cross-sections, and lighting to help prioritize safety improvements and investments.

Budget Comments:

- **Account #61054 Engineering Services** includes funds for Engineer of Record (\$50,000), ODOT Urban Design Verification Study (\$150,000) and engineering and design of a Public Works maintenance yard improvements site plan (\$30,000 split 5-ways with Street, Stormwater, Parks, Sewer and Water).
- **Account #61059 Contracted Services** includes Shred-it services, phone system, document scanning services, and bio-med testing.
- **Account #61065 Traffic Impact Services** includes funds for an intersection traffic study.
- **Account #71000 Minor Equipment** covers replacement of computers (\$800 shared with Sewer and Water) and other minor equipment.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET OPERATIONS FUND</u>							
<u>ADMINISTRATION</u>							
PERSONNEL SERVICES:							
020-010-51001	FULL TIME SALARIES	37,437	38,240	49,443	68,357	68,357	68,357
020-010-51003	WORKERS COMP INS	367	359	814	1,320	1,320	1,320
020-010-51004	SOCIAL SECURITY/MEDICARE	2,807	2,856	3,782	5,229	5,229	5,229
020-010-51005	HEALTH INSURANCE	9,475	10,602	15,879	18,681	18,681	18,681
020-010-51006	LIFE/ DISABILITY INS	88	67	210	289	289	289
020-010-51007	PERS RETIREMENT	10,011	10,214	12,939	18,271	18,271	18,271
020-010-51008	PAID LEAVE OREGON	0	66	198	273	273	273
	TOTAL PERSONNEL SERVICES	60,185	62,404	83,265	112,420	112,420	112,420
MATERIALS AND SERVICES:							
020-010-61001	SUPPLIES	371	362	500	500	500	500
020-010-61002	PUBLICATIONS	162	123	250	500	500	500
020-010-61003	ADVERTISING EXPENSE	703	537	1,500	1,500	1,500	1,500
020-010-61004	COMMUNICATION EXPENSE	865	791	800	1,200	1,200	1,200
020-010-61005	POSTAGE & FREIGHT	36	9	150	150	150	150
020-010-61009	PERMIT FEES	0	0	100	100	100	100
020-010-61015	TRAVEL, TRAINING & MEETINGS	472	736	1,000	800	800	800
020-010-61016	DUES & MEMBERSHIPS	121	282	200	350	350	350
020-010-61024	VEHICLE EXPENSE	181	135	1,000	1,000	1,000	1,000
020-010-61030	FUEL EXPENSES	429	634	1,000	1,000	1,000	1,000
020-010-61031	RECORDING FEES	0	0	400	400	400	400
020-010-61042	SAFETY EQP/ PROT CLTHNG	5	96	600	500	500	500
020-010-61045	EQUIPMENT RENTAL	875	951	500	500	500	500
020-010-61054	ENGINEERING SERVICES	0	0	0	230,000	230,000	230,000
020-010-61059	CONTRACTED SERVICES	13,488	2,740	21,485	5,000	5,000	5,000
020-010-61065	TRAFFIC IMPACT SERVICES	3	0	0	50,000	50,000	50,000
020-010-61079	BANK & CHARGE CARD FEES	1	0	0	0	0	0
020-010-62573	MISCELLANEOUS EXPENSE	7	109	500	500	500	500
020-010-71000	MINOR EQUIPMENT	148	33	200	1,000	1,000	1,000
020-010-71009	SOFTWARE	316	1,064	1,200	1,200	1,200	1,200
	TOTAL MATERIALS AND SERVICES	18,184	8,601	31,385	296,200	296,200	296,200
CAPITAL OUTLAY:							
020-010-81003	CAPITAL - REPLACEMENT	1,045	0	0	0	0	0
020-010-85003	CAPITAL - NEW EQUIPMENT	9,119	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	10,165	0	0	0	0	0
	TOTAL ADMINISTRATION	88,534	71,004	114,650	408,620	408,620	408,620



Budget Detail FY 2024-2025

STREET OPERATIONS FUNDS

Program: Maintenance

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Operations Manager, and Jacob Rush, Public Works Maintenance Supervisor

Description:

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

Accomplishments for Fiscal Year 2023-2024:

- Installed two (2) new electronic speed signs.
- Installed 10 banner and flower basket hangers along McClaine Street.
- Replaced of worn-out pavement markings.

Objectives for Fiscal Year 2024-2025:

- Completion of deferred maintenance activities and capital improvement projects.

Budget Comments:

- **Account #61039 Traffic Control Supplies** includes costs for thermoplastic, curb paint signs, and supplies.
- **Account #61042 Safety Equipment/Protective Clothing** includes uniforms for Maintenance Staff and safety equipment as needed.
- **Account #61043 Building/Ground Maintenance** covers a portion of annual HVAC and of annual electrical standard maintenance, cost for new generator transfer switch and security cameras at City shops.
- **Account #61046 Street Maintenance** is for annual street striping, dust control, sidewalk construction and repair, cold mix for pothole repair, rock and sand for street repairs, grading and routine street maintenance costs (\$36,000).
- **Account #61059 Contracted Services** covers Iworq, fire extinguisher service, storm detention clean-out, ticket services, Bio-med testing; hearing tests and other contracted services.
- **Account #71000 Minor Equipment** includes purchasing and replacement of hand tools, field and power tools, jack hammer (\$700 shared), locator (\$1,320 shared), replacement of plate compactor (\$1,400 shared), traffic cones (\$1,000 shared), barricades (\$1,170 shared), viber plate compactor asphalt (\$800 shared) and thermoplastic torch (\$700). *All one-third shared with Sewer and Water.*
- **Account #81031 Sidewalk 50/50 Program** includes funds for the 50/50 sidewalk program (\$25,000).
- **Account #82100 Capital – Building Improvement** includes funds to install new roof over decant facility at Maintenance Division (\$100,000 one-third shared with sewer and water).
- **Account #85003 Capital – New Equipment** includes funds to purchase new skid steer with attachments (\$67,675 one-third shared with sewer and water).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
STREET OPERATIONS FUND						
MAINTENANCE						
PERSONNEL SERVICES:						
020-020-51001	FULL TIME SALARIES	111,007	107,465	116,168	131,456	131,456
020-020-51003	WORKERS COMP INS	2,308	2,210	4,647	5,018	5,018
020-020-51004	SOCIAL SECURITY/MEDICARE	8,639	8,452	9,143	10,720	10,720
020-020-51005	HEALTH INSURANCE	26,248	28,340	49,329	47,494	47,494
020-020-51006	LIFE/ DISABILITY INS	257	190	557	632	632
020-020-51007	PERS RETIREMENT	23,860	19,731	28,624	33,469	33,469
020-020-51008	PAID LEAVE OREGON	0	204	465	526	526
020-020-51009	OVERTIME SALARIES	2,863	3,901	3,347	8,668	8,668
	TOTAL PERSONNEL SERVICES	175,182	170,492	212,280	237,983	237,983
MATERIALS AND SERVICES:						
020-020-61001	SUPPLIES	544	1,283	800	800	800
020-020-61002	PUBLICATIONS	0	0	100	100	100
020-020-61003	ADVERTISING EXPENSE	90	33	350	350	350
020-020-61004	COMMUNICATION EXPENSE	2,689	3,203	4,000	4,700	4,700
020-020-61005	POSTAGE & FREIGHT	0	1	100	100	100
020-020-61006	GAS/ ELECTRIC EXPENSE	525	618	500	700	700
020-020-61009	PERMIT FEES	100	100	100	100	100
020-020-61015	TRAVEL, TRAINING & MEETINGS	322	12	5,000	5,000	5,000
020-020-61016	DUES & MEMBERSHIPS	0	0	200	200	200
020-020-61022	EQUIPMENT MAINTENANCE	1,471	2,626	10,000	8,000	8,000
020-020-61024	VEHICLE EXPENSE	5,750	6,258	18,000	12,000	12,000
020-020-61030	FUEL EXPENSES	7,195	13,666	7,500	8,500	8,500
020-020-61031	RECORDING FEES	0	0	250	250	250
020-020-61032	JANITORIAL SUPPLIES	0	0	100	100	100
020-020-61039	TRAFFIC CONTROL SUPPLIES	9,914	19,525	26,000	28,000	28,000
020-020-61041	TREE MAINTENANCE	0	1,900	5,000	5,000	5,000
020-020-61042	SAFETY EQP/ PROT CLTHNG	833	820	2,000	8,500	8,500
020-020-61043	BUILDING/ GROUNDS MAINTENANCE	3,523	488	7,655	7,000	7,000
020-020-61045	EQUIPMENT RENTAL	544	210	500	500	500
020-020-61046	STREET MAINTENANCE	12,497	10,602	36,000	36,000	36,000
020-020-61059	CONTRACTED SERVICES	6,178	5,062	10,000	10,000	10,000
020-020-61095	STORM SEWER MAINTENANCE	561	5,095	7,500	7,500	7,500
020-020-62532	MAPPING COSTS	0	0	100	100	100
020-020-62573	MISCELLANEOUS EXPENSE	732	0	500	500	500
020-020-71000	MINOR EQUIPMENT	1,511	915	3,000	11,090	11,090
020-020-71009	SOFTWARE	0	0	100	100	100
	TOTAL MATERIALS AND SERVICES	54,980	72,417	145,355	155,190	155,190
CAPITAL OUTLAY:						
020-020-81003	CAPITAL - REPLACEMENT	1,666	729	67,000	0	0
020-020-81031	SIDEWALK 50/50 PROGRAM	195,275	12,442	20,000	25,000	25,000
020-020-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	0	100,000	100,000
020-020-85003	CAPITAL - NEW EQUIPMENT	0	11,560	8,500	67,675	67,675
	TOTAL CAPITAL OUTLAY	196,941	24,731	95,500	192,675	192,675
	TOTAL MAINTENANCE	427,103	267,640	453,135	585,848	585,848
	TOTAL FUND EXPENDITURES	766,272	1,200,088	1,903,844	1,725,752	1,725,752



Budget Detail FY 2024-2025

STREET IMPROVEMENT SDC & REIMBURSEMENT SDC FUNDS

Program: Street Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

The Street Improvement SDC revenues are dedicated to capacity increasing street improvement projects. The overall mission of the Street SDC revenues are to provide resources for any combination of street capital improvement debt, street capacity improvements or any other street improvements must be included in the capital improvement plan. The primary revenue source for this fund is from system development charges (SDCs) received for street improvements that increase capacity or are growth related.

Objectives for Fiscal Year 2024-2025:

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

Budget Comments:

Street Improvement SDC Fund

- **Account #81072 Street Capacity Improvements** is for street improvements, but no projects are scheduled.
- **Account #81801 Developer SDC Credits** is for developer SDC credits and payment to Westside Gateway Subdivision Developer, Westrend Homes LLC budgeted to be collected and paid. Per Resolution 22-13 the cost of the Railway Avenue Improvements Project was \$373,777.51 and the City is responsible for reimbursing Westrend Homes 74% of that cost or \$276,595.35 between Transportation SDCs \$196,689.28 and Stormwater SDCs \$79,906.07 (split between Stormwater Improvement SDC Fund \$56,280 and Stormwater Reimbursement SDC fund \$23,626.07) as homes are built. Estimating that 11 new homes will be built in fiscal year 2024-2025. As of March 6, 2024 the remaining obligation is: \$211,470.37.
- **Account #91702 Reserve – Future Expenditure** is dedicated to anticipated Steelhammer improvements.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
STREET IMPROVEMENT SDC FUND							
FEES AND PERMITS							
021-000-42307	IMPROVEMENT SDCS	160,049	110,234	125,080	111,118	111,118	111,118
021-000-42308	STEELHAMMER SDCS	0	4,456	1,107	0	0	0
	TOTAL FEES AND PERMITS	160,049	114,690	126,187	111,118	111,118	111,118
MISCELLANEOUS REVENUE							
021-000-45002	INTEREST EARNED	11,779	65,000	30,000	75,735	75,735	75,735
	TOTAL MISCELLANEOUS REVENUE	11,779	65,000	30,000	75,735	75,735	75,735
TRANSFERS IN							
021-000-46217	TRANSFER FROM STEELHAMMER PR	0	22,553	0	0	0	0
	TOTAL TRANSFERS IN	0	22,553	0	0	0	0
BEGINNING FUND BALANCE							
021-000-49090	BEGINNING FUND BALANCE	2,012,968	2,184,397	2,252,813	2,468,143	2,468,143	2,468,143
	TOTAL BEGINNING FUND BALANCE	2,012,968	2,184,397	2,252,813	2,468,143	2,468,143	2,468,143
	TOTAL FUND REVENUE	2,184,796	2,386,639	2,409,000	2,654,996	2,654,996	2,654,996

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
STREET IMPROVEMENT SDC FUND							
STREET IMPROVEMENTS							
MATERIALS AND SERVICES:							
021-021-61053	REFUND ACCOUNT	0	49,662	0	0	0	0
021-021-61059	CONTRACTED SERVICES	399	3,411	0	0	0	0
	TOTAL MATERIALS AND SERVICES	399	53,073	0	0	0	0
CAPITAL OUTLAY:							
021-021-81072	STREET CAPACITY IMPROVEMENTS	0	43,778	2,383,126	2,600,066	2,600,066	2,600,066
021-021-81801	DEVELOPER SDC CREDITS	0	0	0	31,270	31,270	31,270
	TOTAL CAPITAL OUTLAY	0	43,778	2,383,126	2,631,336	2,631,336	2,631,336
CONTINGENCY & RESERVES:							
021-021-91072	RESERVE - FUTURE EXPENDITURE	0	0	25,874	23,660	23,660	23,660
	TOTAL CONTINGENCY & RESERVES	0	0	25,874	23,660	23,660	23,660
	TOTAL STREET IMPROVEMENTS	399	96,851	2,409,000	2,654,996	2,654,996	2,654,996
	TOTAL FUND EXPENDITURES	399	96,851	2,409,000	2,654,996	2,654,996	2,654,996



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**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>FEES AND PERMITS</u>							
022-000-42309	REIMBURSEMENT SDC'S	31,063	20,974	25,320	22,077	22,077	22,077
	TOTAL FEES AND PERMITS	31,063	20,974	25,320	22,077	22,077	22,077
<u>MISCELLANEOUS REVENUE</u>							
022-000-45002	INTEREST EARNED	3,142	16,984	10,000	20,302	20,302	20,302
	TOTAL MISCELLANEOUS REVENUE	3,142	16,984	10,000	20,302	20,302	20,302
<u>BEGINNING FUND BALANCE</u>							
022-000-49090	BEGINNING FUND BALANCE	539,841	574,045	593,745	648,651	648,651	648,651
	TOTAL BEGINNING FUND BALANCE	539,841	574,045	593,745	648,651	648,651	648,651
	TOTAL FUND REVENUE	574,045	612,002	629,065	691,030	691,030	691,030

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
022-022-61053	REFUND ACCOUNT	0	10,079	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	10,079	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
022-022-81072	STREET CAPACITY IMPROVEMENTS	0	0	629,065	691,030	691,030	691,030
	TOTAL CAPITAL OUTLAY	0	0	629,065	691,030	691,030	691,030
	TOTAL STREET IMPROVEMENTS	0	10,079	629,065	691,030	691,030	691,030
	TOTAL FUND EXPENDITURES	0	10,079	629,065	691,030	691,030	691,030



Budget Detail FY 2024-2025

STREET CAPITAL FUND

Program: Street Improvements

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager and Jacob Rush, Public Works Maintenance Supervisor

Description:

This fund administers the design and construction of all vehicle, bicycle and pedestrian street capital improvement projects. This fee includes costs associated with planning, management, construction, preservation, and maintenance of City owned or controlled streets. This fund also accounts for the Street Maintenance Fee revenue and expenditures that meet the criteria set by City Council established with Resolution 13-18 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Street Maintenance Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2024 this fee will increase by 3.6%.

Accomplishments for Fiscal Year 2023-2024:

- Overlay of Asphalt on West Main Street from Westfield to Center Street and Pine Street from Brown Street to James St.

Objectives for Fiscal Year 2024-2025:

- Overlay of Silver Loop and Adams Avenue and Phelps Street and if costs are within budget additional roads will be added.
- Strive for community-wide connectivity for multi modal use. Emphasis on Water Street and NE quadrant of the City (Mill Town).
- City Council Goal for Fiscal Year 2024-2025: Enhance the Partnership with ODOT, County, and City that collectively supports the entire Silverton Transportation System and work to be as best positioned for statewide opportunities such as the Safe Routes to Schools, STIF, and STIP Programs.

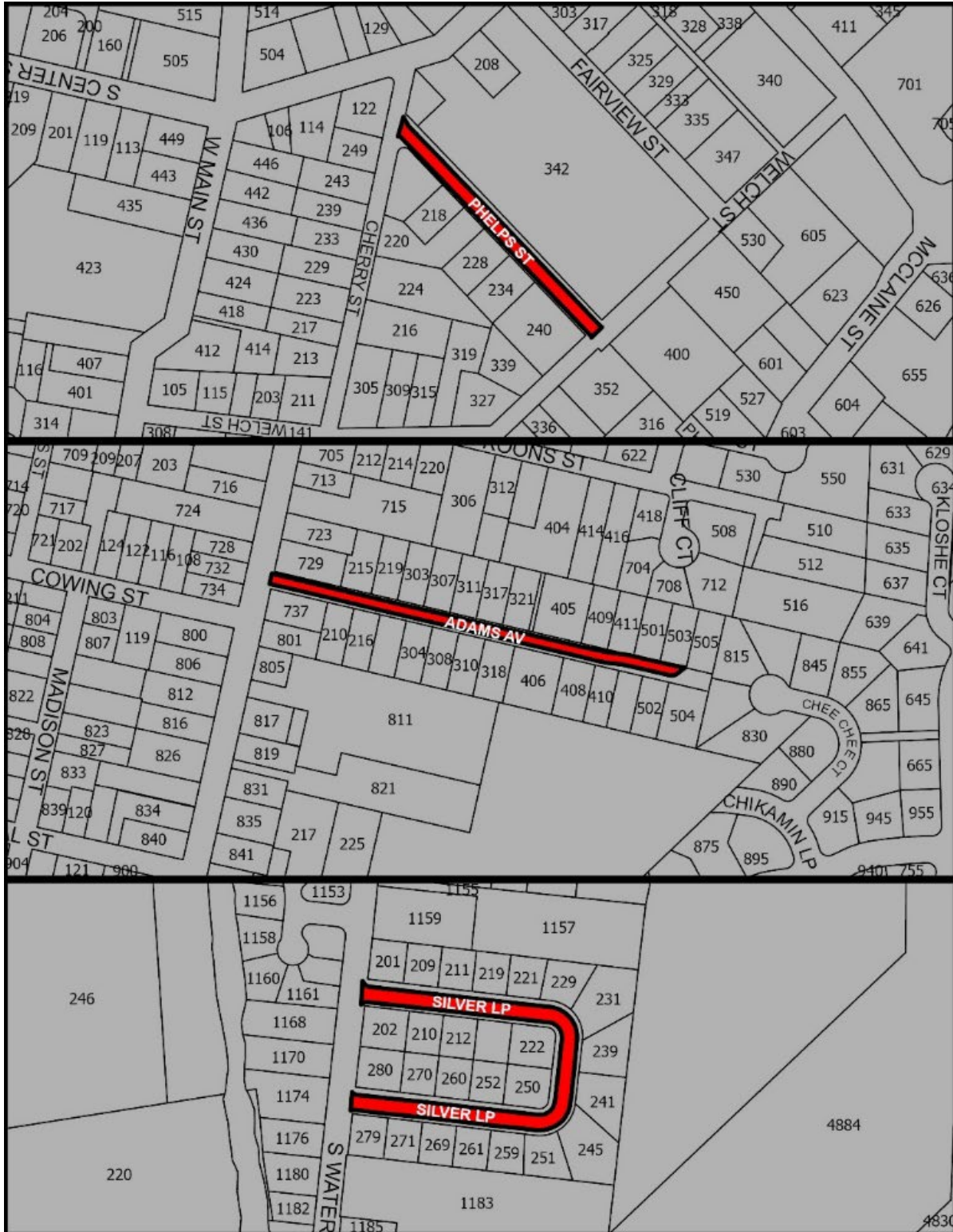
Budget Comments:

- **Account #46320 Transfer from Street Capital Improvement Fund** includes funds that are transferred from the Street Capital Project Fund which has been dissolved.
- **Account #85020 Street Capital Improvements** covers costs for projects for the repair and replacement of sidewalks and ADA ramps including Phelps Street from Welch Street to Cherry Street and Silver Loop and Adams Street. The City will be going out for bid in June 2024 and start the overlays in late July 2024 into August 2024.



Budget Detail FY 2024-2025

STREET CAPITAL FUND



CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET CAPITAL FUND</u>							
<u>FEES AND PERMITS</u>							
027-000-42172	STREET MAINTENANCE FEE	535,867	577,048	611,306	648,701	648,701	648,701
	TOTAL FEES AND PERMITS	535,867	577,048	611,306	648,701	648,701	648,701
<u>INTERGOVERNMENTAL</u>							
027-000-43051	ODOT FUND EXCHANGE	0	0	0	134,000	134,000	134,000
	TOTAL INTERGOVERNMENTAL	0	0	0	134,000	134,000	134,000
<u>MISCELLANEOUS REVENUE</u>							
027-000-45002	INTEREST EARNED	5,109	35,993	28,980	42,480	42,480	42,480
027-000-45019	MISCELLANEOUS REVENUE	2,000	2,450	1,500	0	0	0
	TOTAL MISCELLANEOUS REVENUE	7,109	38,443	30,480	42,480	42,480	42,480
<u>TRANSFERS IN</u>							
027-000-46320	TRANSFER FROM STREET CAP IMP	0	0	0	863,389	863,389	863,389
	TOTAL TRANSFERS IN	0	0	0	863,389	863,389	863,389
<u>BEGINNING FUND BALANCE</u>							
027-000-49090	BEGINNING FUND BALANCE	714,258	1,197,258	1,493,728	2,827,909	2,827,909	2,827,909
	TOTAL BEGINNING FUND BALANCE	714,258	1,197,258	1,493,728	2,827,909	2,827,909	2,827,909
	TOTAL FUND REVENUE	1,257,234	1,812,750	2,135,514	4,516,479	4,516,479	4,516,479

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		<u>2021-2022</u> <u>FISCAL</u> <u>ACTUAL</u>	<u>2022-2023</u> <u>FISCAL</u> <u>ACTUAL</u>	<u>2023-2024</u> <u>FISCAL</u> <u>BUDGET</u>	<u>2024-2025</u> <u>CITY MNGR</u> <u>PROPOSED</u>	<u>2024-2025</u> <u>BDGT COMM</u> <u>APPROVED</u>	<u>2024-2025</u> <u>COUNCIL</u> <u>ADOPTED</u>
<u>STREET CAPITAL FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
027-027-61003	ADVERTISING EXPENSE	116	420	0	700	700	700
	TOTAL MATERIALS AND SERVICES	116	420	0	700	700	700
<u>CAPITAL OUTLAY:</u>							
027-027-85020	STREET CAPITAL IMPROVEMENTS	59,859	176,479	2,135,514	1,000,000	1,000,000	1,000,000
	TOTAL CAPITAL OUTLAY	59,859	176,479	2,135,514	1,000,000	1,000,000	1,000,000
<u>CONTINGENCY & RESERVES:</u>							
027-027-91215	RESERVE-STREET CAP IMPRVEMENT	0	0	0	3,515,779	3,515,779	3,515,779
	TOTAL CONTINGENCY & RESERVES	0	0	0	3,515,779	3,515,779	3,515,779
<u>TRANSFERS OUT:</u>							
027-027-95225	TRANSFER TO CIVIC BLDG PROJECT	0	128,042	0	0	0	0
	TOTAL TRANSFERS OUT	0	128,042	0	0	0	0
	TOTAL STREET IMPROVEMENTS	59,976	304,941	2,135,514	4,516,479	4,516,479	4,516,479
	TOTAL FUND EXPENDITURES	59,976	304,941	2,135,514	4,516,479	4,516,479	4,516,479



Budget Detail FY 2024-2025

STORMWATER FUND

Program: Stormwater Improvements

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager, and Jacob Rush, Public Works Maintenance Director

Description:

This fund accounts for the management of stormwater, which is the process of controlling the stormwater runoff that comes primarily from impervious surfaces like parking lots, driveways and rooftops. This fund will pay costs associated with planning, management, construction, preservation, and maintenance of the City's Stormwater System. This fund accounts for the Stormwater Fee revenues and expenditures that meet the criteria set by City Council established with Resolution 13-16 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Stormwater Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2024 this fee will increase by 3.6%.

Accomplishments for Fiscal Year 2023-2024:

- Upgraded storm on Second Street between Whitter and Lincoln Streets.

Objectives for Fiscal Year 2024-2025:

- Continue community support to collect and increase funds to maintain or improve the current stormwater infrastructure owned or controlled by the City.
- This fund added two (2) FTE to include the allocation of Stormwater operations.

Budget Comments:

- **Account #61004 Communication Expense** includes funds for two additional cell phones for utility workers.
- **Account #61054 Engineering Expense** includes for engineer of record (\$25,000) and engineering and design of a Public Works maintenance yard improvement site plan (\$30,000 split 5-ways with Street, Stormwater, Parks, Sewer and Water).
- **Account #85020 Stormwater Capital Improvements** includes funds for stormwater improvements to connect the new system at the east end of Jersey Street with the existing storm system at 3rd Street.
- **Account #95600 Transfer to Fleet Replacement** includes increased fund transfer for the purchase of a vactor truck.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER FUND</u>							
<u>FEES AND PERMITS</u>							
028-000-42173	STORM WATER FEE	501,508	539,822	570,412	595,815	595,815	595,815
	TOTAL FEES AND PERMITS	501,508	539,822	570,412	595,815	595,815	595,815
<u>MISCELLANEOUS REVENUE</u>							
028-000-45002	INTEREST EARNED	6,500	50,205	38,500	77,960	77,960	77,960
	TOTAL MISCELLANEOUS REVENUE	6,500	50,205	38,500	77,960	77,960	77,960
<u>TRANSFERS IN</u>							
028-000-46226	TRANSFER FROM MCCLAIN ST PRO	207,516	46,159	0	0	0	0
	TOTAL TRANSFERS IN	207,516	46,159	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
028-000-49090	BEGINNING FUND BALANCE	860,143	1,491,150	1,986,237	2,096,758	2,096,758	2,096,758
	TOTAL BEGINNING FUND BALANCE	860,143	1,491,150	1,986,237	2,096,758	2,096,758	2,096,758
	TOTAL FUND REVENUE	1,575,667	2,127,335	2,595,149	2,770,533	2,770,533	2,770,533



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER FUND</u>						
<u>MAINTENANCE</u>						
PERSONNEL SERVICES:						
028-028-51001	FULL TIME SALARIES	0	0	0	123,099	123,099
028-028-51003	WORKERS COMP INS	0	0	0	4,350	4,350
028-028-51004	SOCIAL SECURITY/MEDICARE	0	0	0	9,553	9,553
028-028-51005	HEALTH INSURANCE	0	0	0	56,985	56,985
028-028-51006	LIFE/ DISABILITY INS	0	0	0	572	572
028-028-51007	PERS RETIREMENT	0	0	0	29,046	29,046
028-028-51008	PAID LEAVE OREGON	0	0	0	492	492
028-028-51009	OVERTIME SALARIES	0	0	0	1,775	1,775
	TOTAL PERSONNEL SERVICES	0	0	0	225,872	225,872
MATERIALS AND SERVICES:						
028-028-61001	SUPPLIES	0	0	0	500	500
028-028-61004	COMMUNICATION EXPENSE	0	0	0	2,500	2,500
028-028-61022	EQUIPMENT MAINTENANCE	0	0	0	1,000	1,000
028-028-61024	VEHICLE EXPENSE	0	91	0	2,000	2,000
028-028-61030	FUEL EXPENSES	0	0	0	1,300	1,300
028-028-61046	STORM SYSTEM MAINTENANCE	296	304	0	5,000	5,000
028-028-61054	ENGINEERING SERVICES	0	0	0	55,000	55,000
028-028-61059	CONTRACTED SERVICES	1,697	530	0	0	0
	TOTAL MATERIALS AND SERVICES	1,993	925	0	67,300	67,300
CAPITAL OUTLAY:						
028-028-85010	DESIGN SERVICES	0	250	0	0	0
028-028-85020	STORM WTR CAPITAL IMPROVEMENT	62,652	77,730	1,984,288	150,000	150,000
	TOTAL CAPITAL OUTLAY	62,652	77,980	1,984,288	150,000	150,000
CONTINGENCY & RESERVES:						
028-028-90001	CONTINGENCY	0	0	0	96,540	96,540
028-028-91072	RESERVE - FUTURE EXPENDITURE	0	0	0	360,902	360,902
028-028-91215	RESERVE - STORM CAP IMPRVEMEN	0	0	0	1,669,485	1,669,485
	TOTAL CONTINGENCY & RESERVES	0	0	0	2,126,927	2,126,927
TRANSFERS OUT:						
028-028-95010	TRANSFER TO GENERAL FUND	0	0	0	37,906	37,906
028-028-95050	TRANSFER TO DEBT SERVICE	0	0	0	6,454	6,454
028-028-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	590,250	0	0
028-028-95600	TRANSFER TO FLEET REPLACEMENT	19,872	19,872	20,611	156,074	156,074
	TOTAL TRANSFERS OUT	19,872	19,872	610,861	200,434	200,434
	TOTAL MAINTENANCE	84,517	98,777	2,595,149	2,770,533	2,770,533
	TOTAL FUND EXPENDITURES	84,517	98,777	2,595,149	2,770,533	2,770,533



Budget Detail FY 2024-2025

STORMWATER IMPROVEMENT SDC & REIMBURSEMENT SDC FUNDS

Program: Stormwater Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

The overall mission is to provide resources for any combination of stormwater capital improvement debt, stormwater capacity improvements or other stormwater improvements. System Development Charges (SDCs) are the primary resources collected for these funds.

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

Accomplishments for Fiscal Year 2023-2024:

- Completed the Second Street Improvement Project.

Objectives for Fiscal Year 2024-2025:

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

Budget Comments:

Stormwater Improvement SDC Fund

- **Account #81801 Developer SDC Credits** is to pay developer SDC credits to two (2) developers.
 - 1) Westside Gateway Subdivision Developer, Westrend Homes LLC budgeted to be collected and paid. Per Resolution 22-13 the cost of the Railway Avenue Improvements Project was \$373,777.51 and the City is responsible for reimbursing Westrend Homes 74% of that cost or \$276,595.35 between Transportation SDCs \$196,689.28 and Stormwater SDCs \$79,906.07 (split between Stormwater Improvement SDC Fund \$56,280 and Stormwater Reimbursement SDC fund \$23,626.07) as homes are built. Estimating that 11 new homes will be built in fiscal year 2024-2025. As of March 6, 2024 the remaining obligation is: \$211,470.37. Expires 10 years after City Council approval on October 4, 2021 per Resolution 21-16. (Expiration: July 6, 2030).
 - 2) Silver Mountain for Pioneer Village Phase 5. As of March 6, 2024 there are currently two (2) developments left to pay in the amount of \$840. Expires 10 years after City Council approval on July 6, 2020 per Resolution 20-21. (Expiration: July 6, 2030).

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
023-000-42307	IMPROVEMENT SDCS	31,750	14,957	16,800	13,240	13,240	13,240
	TOTAL FEES AND PERMITS	31,750	14,957	16,800	13,240	13,240	13,240
<u>MISCELLANEOUS REVENUE</u>							
023-000-45002	INTEREST EARNED	1,593	7,645	6,000	9,300	9,300	9,300
	TOTAL MISCELLANEOUS REVENUE	1,593	7,645	6,000	9,300	9,300	9,300
<u>BEGINNING FUND BALANCE</u>							
023-000-49090	BEGINNING FUND BALANCE	313,317	263,330	258,362	283,461	283,461	283,461
	TOTAL BEGINNING FUND BALANCE	313,317	263,330	258,362	283,461	283,461	283,461
	TOTAL FUND REVENUE	346,661	285,932	281,162	306,001	306,001	306,001

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER IMPROVE SDC FUND</u>							
<u>STORMWATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
023-023-61053	REFUND ACCOUNT	0	13,839	0	0	0	0
023-023-61059	CONTRACTED SERVICES	81,231	3,411	0	0	0	0
	TOTAL MATERIALS AND SERVICES	81,231	17,250	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
023-023-81072	SYSTEM CAPACITY IMPROVEMENTS	0	3,780	280,322	301,949	301,949	301,949
023-023-81801	DEVELOPER SDC CREDITS	2,100	2,100	840	4,052	4,052	4,052
	TOTAL CAPITAL OUTLAY	2,100	5,880	281,162	306,001	306,001	306,001
	TOTAL STORMWATER IMPROVEMENT	83,331	23,130	281,162	306,001	306,001	306,001
	TOTAL FUND EXPENDITURES	83,331	23,130	281,162	306,001	306,001	306,001



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**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER REIMB SDC FUND</u>							
<u>FEES AND PERMITS</u>							
024-000-42309	REIMBURSEMENT SDCS	29,737	10,673	18,280	8,800	8,800	8,800
	TOTAL FEES AND PERMITS	29,737	10,673	18,280	8,800	8,800	8,800
<u>MISCELLANEOUS REVENUE</u>							
024-000-45002	INTEREST EARNED	975	5,460	3,800	6,940	6,940	6,940
	TOTAL MISCELLANEOUS REVENUE	975	5,460	3,800	6,940	6,940	6,940
<u>BEGINNING FUND BALANCE</u>							
024-000-49090	BEGINNING FUND BALANCE	153,980	184,692	166,386	201,540	201,540	201,540
	TOTAL BEGINNING FUND BALANCE	153,980	184,692	166,386	201,540	201,540	201,540
	TOTAL FUND REVENUE	184,692	200,824	188,466	217,280	217,280	217,280

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STORMWATER REIMB SDC FUND</u>							
<u>STORMWATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
024-024-61053	REFUND ACCOUNT	0	15,991	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	15,991	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
024-024-81072	SYSTEM CAPACITY IMPROVEMENTS	0	2,468	188,466	217,280	217,280	217,280
	TOTAL CAPITAL OUTLAY	0	2,468	188,466	217,280	217,280	217,280
	TOTAL STORMWATER IMPROVEMENT	0	18,459	188,466	217,280	217,280	217,280
	TOTAL FUND EXPENDITURES	0	18,459	188,466	217,280	217,280	217,280



Budget Detail FY 2024-2025

PARKS FUND

Program: Parks

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager, and Jacob Rush, Public Works Maintenance Supervisor

Description:

This fund provides for operations and maintenance of City Parks. This fund was created to account for the Parks fee revenue and expenditures that meet the criteria set by City Council established with Resolution 13-17 and passed by City Council at the June 17, 2013 Council meeting. Per Council approval on June 18, 2018 the monthly Parks Fee will adjust every July 1 by the annual average as of December of the West Region Consumer Price Index, CPI-U. Effective July 1, 2024 this fee will increase by 3.6%. The Parks fee pays costs associated with construction, maintenance and operation of City owned parks and the marine park.

Accomplishments for Fiscal Year 2023-2024:

- Assisted with construction of the All Abilities Park.
- Replacement of hardscape at Lincoln Park.
- Continued partnership with Silver Falls School District with Spring Cleanup Day.

Objectives for Fiscal Year 2024-2025:

- City Council Goal for Fiscal Year 2024-2025: Develop a design for the Downton Plaza Park south of the new City Hall with a focus as an urban park, community gathering space, and other desired amenities.

Budget Comments:

- **Account #61035 Donated Public Art Maintenance** includes the remaining funds from the “Fallen Hero Memorial” project the City agreed to use specifically for costs related to the memorial (\$4,125).
- **Account #61043 Building/Grounds Maintenance** includes funds for park maintenance.
- **Account #61054 Engineering Services** for Downtown Plaza Park design (Funds are from general fund and Urban Renewal Agency-\$150,000) and engineering and design of a Public Works maintenance yard improvement site plan \$30,000 (a portion of \$150,000 shared 5-ways with Street, Stormwater, Parks, Sewer, and Water).
- **Account #61059 Contracted Services** includes Skate Park, Dog Park and Pioneer Park port-a-pots, annual fire extinguisher service, Iworq Management System, and other contracted services as needed.
- **Account #61065 Marine Park Expenses** includes costs for parking kiosk at the Silverton Marine Park and for other maintenance costs.
- **Account #85001 Capital - Park Improvements** includes costs for the removal of old broken curbs and installation of new curbs at Coolidge McClaine Park turn around (\$32,000).
- **Account #85003 Capital - New Equipment** includes cost for purchase of new landscape trailer for parks maintenance.
- **Account #85004 Capital - Park Amenities** include costs to purchase park benches.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		<u>2021-2022</u> FISCAL ACTUAL	<u>2022-2023</u> FISCAL ACTUAL	<u>2023-2024</u> FISCAL BUDGET	<u>2024-2025</u> CITY MNGR PROPOSED	<u>2024-2025</u> BDGT COMM APPROVED	<u>2024-2025</u> COUNCIL ADOPTED
<u>PARKS FUND</u>							
<u>FEES AND PERMITS</u>							
070-000-42170	PARKS FEE	89,742	96,788	95,500	107,027	107,027	107,027
	TOTAL FEES AND PERMITS	89,742	96,788	95,500	107,027	107,027	107,027
<u>INTERGOVERNMENTAL</u>							
070-000-43180	URA GRANT PROCEEDS	0	0	0	75,000	75,000	75,000
	TOTAL INTERGOVERNMENTAL	0	0	0	75,000	75,000	75,000
<u>MISCELLANEOUS REVENUE</u>							
070-000-45002	INTEREST EARNED	2,183	9,781	5,600	10,830	10,830	10,830
	TOTAL MISCELLANEOUS REVENUE	2,183	9,781	5,600	10,830	10,830	10,830
<u>TRANSFERS IN</u>							
070-000-46010	TRANSFER FROM GENERAL FUND	0	0	0	287,201	287,201	287,201
	TOTAL TRANSFERS IN	0	0	0	287,201	287,201	287,201
<u>BEGINNING FUND BALANCE</u>							
070-000-49090	BEGINNING FUND BALANCE	360,699	405,346	241,963	334,378	334,378	334,378
	TOTAL BEGINNING FUND BALANCE	360,699	405,346	241,963	334,378	334,378	334,378
	TOTAL FUND REVENUE	452,624	511,914	343,063	814,436	814,436	814,436



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>PARKS FUND</u>						
<u>PARKS OPERATIONS</u>						
PERSONNEL SERVICES:						
070-070-51001	FULL TIME SALARIES	5,175	130	25,218	90,703	90,703
070-070-51002	PART TIME SALARIES	9,332	6,341	18,998	18,998	18,998
070-070-51003	WORKERS COMP INS	466	166	1,767	4,394	4,394
070-070-51004	SOCIAL SECURITY/MEDICARE	1,110	495	3,396	8,793	8,793
070-070-51005	HEALTH INSURANCE	1,145	0	9,963	33,290	33,290
070-070-51006	LIFE/ DISABILITY INS	13	0	123	437	437
070-070-51007	PERS RETIREMENT	0	0	11,435	28,356	28,356
070-070-51008	PAID LEAVE OREGON	0	1	0	439	439
070-070-51009	OVERTIME SALARIES	0	0	182	5,243	5,243
	TOTAL PERSONNEL SERVICES	17,240	7,133	71,082	190,653	190,653
MATERIALS AND SERVICES:						
070-070-61001	SUPPLIES	0	96	100	250	250
070-070-61003	ADVERTISING EXPENSE	0	0	0	100	100
070-070-61004	COMMUNICATION EXPENSE	96	153	100	2,300	2,300
070-070-61006	GAS/ELECTRIC EXPENSE	0	0	0	7,970	7,970
070-070-61015	TRAVEL, TRAINING & MEETINGS	0	0	0	500	500
070-070-61016	DUES & MEMBERSHIPS	0	0	0	500	500
070-070-61022	EQUIPMENT MAINTENANCE	0	393	2,500	4,500	4,500
070-070-61024	VEHICLE EXPENSE	0	0	0	2,000	2,000
070-070-61030	FUEL EXPENSES	0	0	0	3,600	3,600
070-070-61032	JANITORIAL SUPPLIES	0	0	0	3,500	3,500
070-070-61034	LANDSCAPE SUPPLIES	678	4,827	6,000	0	0
070-070-61035	DONATED PUBLIC ART MAINTENANC	0	0	4,125	4,125	4,125
070-070-61042	SAFETY EQP/ PROT CLTHNG	72	0	600	1,800	1,800
070-070-61043	BUILDING/ GROUNDS MAINTENANCE	3,786	725	4,000	29,000	29,000
070-070-61045	EQUIPMENT RENTAL	0	0	2,000	7,000	7,000
070-070-61054	ENGINEERING SERVICES	0	0	0	180,000	180,000
070-070-61059	CONTRACTED SERVICES	3,556	6,680	4,450	158,450	8,450
070-070-61060	INTERGOVERNMENTAL-SCHOOL FIEL	0	0	0	20,000	20,000
070-070-61065	MARINE PARK EXPENSES	0	0	0	9,000	9,000
070-070-62537	MUSEUM/DEPOT EXPENSES	0	0	0	1,500	1,500
070-070-62573	MISCELLANEOUS EXPENSE	0	0	0	500	500
070-070-71000	MINOR EQUIPMENT	153	0	1,605	2,800	2,800
	TOTAL MATERIALS AND SERVICES	8,340	12,873	25,480	259,395	289,395
CAPITAL OUTLAY:						
070-070-81003	CAPITAL - REPLACEMENT	0	0	1,200	0	0
070-070-85001	CAPITAL - PARK IMPROVEMENTS	2,977	11,357	45,000	32,000	32,000
070-070-85003	CAPITAL - NEW EQUIPMENT	18,720	0	1,500	22,000	22,000
070-070-85004	CAPITAL - PARK AMENITIES	0	0	0	12,500	12,500
	TOTAL CAPITAL OUTLAY	21,698	11,357	47,700	66,500	66,500
CONTINGENCY & RESERVES:						
070-070-90001	CONTINGENCY	0	0	51,459	80,318	50,318
070-070-91072	RESERVE - FUTURE EXPENDITURE	0	0	147,342	203,719	203,719
	TOTAL CONTINGENCY & RESERVES	0	0	198,801	284,037	254,037
TRANSFERS OUT:						
070-070-95050	TRANSFER TO DEBT SERVICE	0	0	0	5,941	5,941
070-070-95225	TRANSFER TO CIVIC BLDG PROJECT	0	177,655	0	0	0
070-070-95600	TRANSFER TO FLEET REPLACEMENT	0	0	0	3,610	3,610
070-070-95610	TRANSFER TO MAJOR EQUIP REP	0	0	0	4,300	4,300
	TOTAL TRANSFERS OUT	0	177,655	0	13,851	13,851
	TOTAL PARKS OPERATIONS	47,278	209,018	343,063	814,436	814,436
	TOTAL FUND EXPENDITURES	47,278	209,018	343,063	814,436	814,436



CITY OF SILVERTON Budget FY 2024-2025

PARKS IMPROVEMENT SDC FUND

Program: Parks Improvement

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

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 SDCs.

Accomplishments for Fiscal Year 2023-2024:

- Assisted with construction of the All-Abilities Park.

Objectives for Fiscal Year 2024-2025:

- Enhance Silverton's Parks facilities, update the Parks and Recreation Master Plan and review SDC rates to reflect the updated master plan.
- City Council Goal for Fiscal Year 2024-2025: Continue to advance the Petit Trail and Pickleball Courts (among other park improvements) while maximizing limited dedicated capital park funding and pursuing state grant opportunities and developing partner fundraising and in-kind commitments.

Budget Comments:

- **Account #43175 Grants-Capital Improvements** includes a grant from Oregon Parks and Recreation Department (OPRD). If awarded the City could receive \$750,000 in grant funds with a required match of \$500,000 for the Pickleball Courts project. The total project costs budgeted are \$1,250,000.
- **Account #61059 Contracted Services** is to update the capital improvement plan and SDC methodology (\$25,000).
- **Account #81040 Park Capacity Improvement** includes funds for projects that will begin in fiscal year 2024-2025 including the Pickleball Court project and Pettit trail project (\$500,000).

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>PARKS IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
072-000-42307	IMPROVEMENT SDCS	188,617	134,061	187,200	155,200	155,200	155,200
	TOTAL FEES AND PERMITS	188,617	134,061	187,200	155,200	155,200	155,200
<u>INTERGOVERNMENTAL</u>							
072-000-43175	GRANTS-CAPITAL IMPROVEMENTS	0	0	0	750,000	750,000	750,000
	TOTAL INTERGOVERNMENTAL	0	0	0	750,000	750,000	750,000
<u>MISCELLANEOUS REVENUE</u>							
072-000-45002	INTEREST EARNED	14,547	68,214	41,692	65,882	65,882	65,882
	TOTAL MISCELLANEOUS REVENUE	14,547	68,214	41,692	65,882	65,882	65,882
<u>BEGINNING FUND BALANCE</u>							
072-000-49090	BEGINNING FUND BALANCE	2,736,729	2,389,495	2,379,854	2,613,176	2,613,176	2,613,176
	TOTAL BEGINNING FUND BALANCE	2,736,729	2,389,495	2,379,854	2,613,176	2,613,176	2,613,176
	TOTAL FUND REVENUE	2,939,893	2,591,770	2,608,746	3,584,258	3,584,258	3,584,258

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>PARKS IMPROVEMENT SDC FUND</u>							
<u>PARK IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
072-072-61053	REFUND ACCOUNT	0	3,881	0	0	0	0
072-072-61059	CONTRACTED SERVICES	399	3,411	5,000	25,000	25,000	25,000
	TOTAL MATERIALS AND SERVICES	399	7,292	5,000	25,000	25,000	25,000
<u>CAPITAL OUTLAY:</u>							
072-072-81040	PARK CAPACITY IMPROVEMENT	0	127,000	2,603,746	3,559,258	3,559,258	3,559,258
	TOTAL CAPITAL OUTLAY	0	127,000	2,603,746	3,559,258	3,559,258	3,559,258
<u>TRANSFERS OUT:</u>							
072-072-95225	TRANSFER TO CIVIC BLDG PROJECT	550,000	75,000	0	0	0	0
	TOTAL TRANSFERS OUT	550,000	75,000	0	0	0	0
	TOTAL PARK IMPROVEMENTS	550,399	209,292	2,608,746	3,584,258	3,584,258	3,584,258
	TOTAL FUND EXPENDITURES	550,399	209,292	2,608,746	3,584,258	3,584,258	3,584,258



Budget Detail FY 2024-2025

ASSESSMENTS FUND

Program: Assessments

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

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

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

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

Budget Comments:

The City will be looking into the option of Local Improvement Districts (LIDs) as a tool in the future for infrastructure improvements. LIDs are created when property owners within a defined benefited area petition the County or City to make street, sewer, stormwater, or water improvements.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>ASSESSMENTS FUND</u>							
<u>FEES AND PERMITS</u>							
073-000-42422	ASSESSMENT - PRINCIPAL	(4,404)	44	0	750	750	750
073-000-42423	ASSESSMENT - INTEREST	32,888	25,024	25,000	20,750	20,750	20,750
	TOTAL FEES AND PERMITS	28,484	25,068	25,000	21,500	21,500	21,500
<u>MISCELLANEOUS REVENUE</u>							
073-000-45002	INTEREST EARNED	1,732	7,574	4,500	8,897	8,897	8,897
073-000-45019	MISCELLANEOUS REVENUE	295	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	2,027	7,574	4,500	8,897	8,897	8,897
<u>BEGINNING FUND BALANCE</u>							
073-000-49090	BEGINNING FUND BALANCE	196,766	227,277	252,450	297,869	297,869	297,869
	TOTAL BEGINNING FUND BALANCE	196,766	227,277	252,450	297,869	297,869	297,869
	TOTAL FUND REVENUE	227,277	259,918	281,950	328,266	328,266	328,266

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>ASSESSMENTS FUND</u>							
<u>ASSESSMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
073-073-61058	LEGAL SERVICES	0	0	15,000	20,000	20,000	20,000
	TOTAL MATERIALS AND SERVICES	0	0	15,000	20,000	20,000	20,000
<u>CONTINGENCY & RESERVES:</u>							
073-073-90001	CONTINGENCY	0	0	266,950	308,266	308,266	308,266
	TOTAL CONTINGENCY & RESERVES	0	0	266,950	308,266	308,266	308,266
	TOTAL ASSESSMENTS	0	0	281,950	328,266	328,266	328,266
	TOTAL FUND EXPENDITURES	0	0	281,950	328,266	328,266	328,266



Budget Detail FY 2024-2025

AFFORDABLE HOUSING FUND

Program: Affordable Housing

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This fund is a special revenue fund that use to be named the CDBG Housing Rehab Fund but was renamed to the Affordable Housing Fund. This fund accounts for Community Development Block Grant (CDBG) loans that were made to residential community members for improvements to their property. Loans were based on application approval and contingent on the borrower's financial situation. Loans are secured by a lien on the property.

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

One consideration for using these previously restricted funds, is to create an Affordable Housing Grant Program. The City has historically supported affordable housing through System Development Charge (SDC) waivers. This means that critical SDC funds, to help pay for the additional growth, are not being collected to support water, wastewater, streets, stormwater, and parks. The idea would be to use these housing funds to provide grants to eligible entities who in turn would pay the City for the SDCs keeping those Funds whole. This Program, and the associated grant criteria, has not yet been created. The potential of such a program has been discussed by the Affordable Housing Taskforce and was supported with an interest in further development.

Budget Comments:

- **Account #62534 Contracted Services** includes looking at options to develop an Affordable Housing Grant Program.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>AFFORDABLE HOUSING FUND</u>							
<u>INTERGOVERNMENTAL</u>							
080-000-43038	GRANT PROCEEDS- CDBG	0	189,666	250,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	189,666	250,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
080-000-45002	INTEREST EARNED	2,452	11,871	9,000	9,981	9,981	9,981
080-000-45055	LOAN REPAYMENTS	56,725	6,056	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	59,177	17,927	9,000	9,981	9,981	9,981
<u>BEGINNING FUND BALANCE</u>							
080-000-49090	BEGINNING FUND BALANCE	396,545	441,170	425,952	187,454	187,454	187,454
	TOTAL BEGINNING FUND BALANCE	396,545	441,170	425,952	187,454	187,454	187,454
	TOTAL FUND REVENUE	455,721	648,763	684,952	197,435	197,435	197,435

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>AFFORDABLE HOUSING FUND</u>							
<u>AFFORDABLE HOUSING FUND</u>							
<u>MATERIALS AND SERVICES:</u>							
080-080-62507	ADMINISTRATIVE SERVICES	4,478	408	35,000	15,000	15,000	15,000
080-080-62534	CONTRACTED SERVICES	0	189,669	250,000	182,435	182,435	182,435
080-080-62900	CDBG LOANS	10,073	24,209	250,000	0	0	0
	TOTAL MATERIALS AND SERVICES	14,551	214,285	535,000	197,435	197,435	197,435
<u>CONTINGENCY & RESERVES:</u>							
080-080-90001	CONTINGENCY	0	0	149,952	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	149,952	0	0	0
	TOTAL AFFORDABLE HOUSING FUND	14,551	214,285	684,952	197,435	197,435	197,435
	TOTAL FUND EXPENDITURES	14,551	214,285	684,952	197,435	197,435	197,435



Budget Detail FY 2024-2025

SEWER FUND

Program: Revenue

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

The Sewer Fund is an enterprise fund which means it should be self-supporting with expenses paid from rate payer revenues. Revenues should be sufficient to cover operations, maintenance, capital and improvements of the sewer system.

Budget Comments:

Sewer revenues are separated into categories as listed below with a short description of each classification. Budget estimates are based on historical data unless otherwise noted.

Fees and Permits: The primary revenue source within this category is from sewer service charges. Customers are classified as residential, commercial or industrial. The residential customer's sewer charge is based on their average water usage on the billings for November through April, as set by Resolution 21-09 known as the winter averaging method. Customers have the ability to "Opt-Out" of the winter averaging method. This means their sewer bill will be based on actual usage each month. When choosing to "Opt-Out" the customer will remain on this method for the upcoming year and has the ability to "Opt-In" effective with the next averaging period. Commercial customers are charged for sewer based on actual water usage. Industrial customers are charged a base charge, a flow fee, and load charge based on \$/Lb. of BOD and TSS. There is scheduled to be a 3.6% increase in the sewer rates per the annual average as of December 2023 of the West Region Consumer Price Index, CPI-U.

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

Transfers In: Are transfers in from sewer debt reserve and Sewer Capital Project Fund to close out those funds.

Beginning Fund Balance: 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 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER FUND							
FEES AND PERMITS							
030-000-42100	SEWER CHARGES- COMMERCIAL	0	879,709	898,591	848,484	848,484	848,484
030-000-42101	SEWER CHARGES- RESIDENTIAL	3,995,198	3,228,825	3,061,518	3,748,900	3,748,900	3,748,900
030-000-42102	INSPECTION FEES	33,237	22,368	10,000	8,250	8,250	8,250
030-000-42106	PLAN REVIEW FEES	30,457	26,614	0	20,000	20,000	20,000
030-000-42250	FLEET SERVICE FEES	3,077	2,805	2,800	2,800	2,800	2,800
	TOTAL FEES AND PERMITS	4,061,969	4,160,320	3,972,909	4,628,434	4,628,434	4,628,434
INTERGOVERNMENTAL							
030-000-43170	GRANTS- INTERGOVERNMENTAL	0	0	250,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	250,000	0	0	0
MISCELLANEOUS REVENUE							
030-000-45002	INTEREST EARNED	16,154	84,396	62,000	112,460	112,460	112,460
030-000-45016	RENTAL RECEIPTS	7,500	7,500	7,500	7,500	7,500	7,500
030-000-45019	MISCELLANEOUS REVENUE	2,539	4,875	1,500	4,500	4,500	4,500
	TOTAL MISCELLANEOUS REVENUE	26,193	96,771	71,000	124,460	124,460	124,460
TRANSFERS IN							
030-000-46036	TRANS FROM SEWER DEBT RESERV	0	0	859,661	858	858	858
030-000-46330	TRANSFER FROM SEWER CIP	0	0	0	2,163,031	2,163,031	2,163,031
	TOTAL TRANSFERS IN	0	0	859,661	2,163,889	2,163,889	2,163,889
OTHER FUNDING SOURCES							
030-000-48095	LOAN PROCEEDS	7,445,000	0	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	7,445,000	0	0	0	0	0
BEGINNING FUND BALANCE							
030-000-49090	BEGINNING FUND BALANCE	2,655,271	3,194,383	2,727,062	4,321,918	4,321,918	4,321,918
	TOTAL BEGINNING FUND BALANCE	2,655,271	3,194,383	2,727,062	4,321,918	4,321,918	4,321,918
	TOTAL FUND REVENUE	14,188,433	7,451,474	7,880,632	11,238,701	11,238,701	11,238,701



Budget Detail FY 2024-2025

SEWER FUND

Program: Unallocated

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This program was newly created so each program better understands their appropriations. It accounts for expenditures that cannot be allocated to a specific program or fund. These include contingency, reserves, and transfers. The best practice is to maintain a contingency equal to 15% or greater of the fund's revenues to cover unforeseen circumstances as allowed by budget law. The reserve is intended to cover the next year's budgeted costs for 90 days of operations per the City's financial policies.

Budget Comments:

- **Account #91009 Reserve – Debt Service** covers a requirement to maintain, per the bond covenants, a specific amount of resources to cover future bond payments. The reserve requirement is \$772,880, which represents the annual debt service payments. This line item was set up for that purpose and currently has sufficient resources to meet the covenant requirement.
- **Account #91215 Reserve – Sewer Cap Improvement** was newly created to provide funds transferred in from the closed Sewer Capital Project fund for future sewer capital improvements.
- **Account #95050 Transfer to Debt Service** covers PERS debt and the new City Hall's debt service allocation.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER FUND</u>							
<u>UNALLOCATED</u>							
CONTINGENCY & RESERVES:							
030-001-90001	CONTINGENCY	0	0	757,469	611,873	611,873	611,873
030-001-91009	RESERVE - DEBT SERVICE	0	0	859,661	772,879	772,879	772,879
030-001-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,029,869	1,279,719	1,279,719	1,279,719
030-001-91215	RESERVE - SEWER CAP IMPRVEMEN	0	0	0	2,521,551	2,325,551	2,325,551
	TOTAL CONTINGENCY & RESERVES	0	0	2,646,999	5,186,022	4,990,022	4,990,022
TRANSFERS OUT:							
030-001-95001	TRANSFER TO GENERAL FUND	576,017	628,825	816,429	863,405	863,405	863,405
030-001-95050	TRANSFER TO DEBT SERVICE	34,141	108,012	107,089	115,351	115,351	115,351
030-001-95212	TRANSFER TO WWTP DIGESTER PRJ	0	161,900	607,910	0	0	0
030-001-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	83,596	0	0	0
030-001-95330	TRANSFER TO SEWER CIP FUND	560,872	500,000	0	0	0	0
030-001-95600	TRANSFER TO FLEET REPLACEMENT	14,787	14,787	35,703	199,445	199,445	199,445
030-001-95610	TRANSFER TO MAJOR EQUIP REP	21,889	21,889	14,032	22,442	22,442	22,442
	TOTAL TRANSFERS OUT	1,207,706	1,435,413	1,664,759	1,200,643	1,200,643	1,200,643
	TOTAL UNALLOCATED	1,207,706	1,435,413	4,311,758	6,386,665	6,190,665	6,190,665



Budget Detail FY 2024-2025

SEWER FUND

Program: Administration

Responsible Manager: Travis Sperle, Public Works Director

Description:

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

Accomplishments for Fiscal Year 2023-2024:

- Continue to support sewer operations and maintenances program and implement an annual infrastructure maintenance and repair plan.

Objectives for Fiscal Year 2024-2025:

- Completion of an updated Sewer Master Plan.

Budget Comments:

- **Account #61015 Travel, Training & Meetings** includes funds for procurement training, American Public Works Association (APWA) training and conference, Oregon Association of Water Utilities training and conference, GIS training and various trainings for certifications.
- **Account #61016 Dues & Memberships** includes APWA membership and OAWU Membership.
- **Account #61054 Engineering Services** includes funds for Engineer of Record (\$50,000), engineering and design of a Public Works maintenance yard improvement site plan (\$30,000 split 5-ways with Street, Stormwater, Parks, Sewer, and Water), design for Gravity Thickener for Wastewater Treatment Plant (\$150,000), review and update of the Sewer Master Plan (\$125,000), (which will be partially funded through a Special Public Works Fund (SPWF) forgivable loan), and project assistance for primary sludge pump construction (\$50,000).
- **Account #61059 Contracted Services** includes the outsourcing for printing and mailing of the monthly utility bills (\$16,000), document scanning services, bio-med testing, and other contracted services.
- **Account #71000 Minor Equipment** covers replacement of computers (\$800 shared).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
SEWER FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
030-010-51001	FULL TIME SALARIES	111,193	115,399	141,281	180,880	180,880	180,880
030-010-51003	WORKERS COMP INS	1,090	1,069	2,301	3,321	3,321	3,321
030-010-51004	SOCIAL SECURITY/MEDICARE	8,350	8,550	10,808	13,837	13,837	13,837
030-010-51005	HEALTH INSURANCE	28,272	31,632	44,571	49,440	49,440	49,440
030-010-51006	LIFE/ DISABILITY INS	253	198	599	763	763	763
030-010-51007	PERS RETIREMENT	30,093	30,703	37,231	48,353	48,353	48,353
030-010-51008	PAID LEAVE OREGON	0	203	565	724	724	724
TOTAL PERSONNEL SERVICES		179,250	187,753	237,356	297,318	297,318	297,318
MATERIALS AND SERVICES:							
030-010-61001	SUPPLIES	2,690	849	2,000	2,000	2,000	2,000
030-010-61002	PUBLICATIONS	36	223	100	100	100	100
030-010-61003	ADVERTISING EXPENSE	42	2,154	2,000	2,000	2,000	2,000
030-010-61004	COMMUNICATION EXPENSE	1,300	1,377	1,700	1,700	1,700	1,700
030-010-61005	POSTAGE & FREIGHT	7,199	1,958	1,200	1,200	1,200	1,200
030-010-61009	PERMIT FEES	0	0	100	100	100	100
030-010-61015	TRAVEL, TRAINING & MEETINGS	1,252	1,387	3,000	2,000	2,000	2,000
030-010-61016	DUES & MEMBERSHIPS	214	501	300	500	500	500
030-010-61024	VEHICLE EXPENSE	248	135	1,500	1,500	1,500	1,500
030-010-61030	FUEL EXPENSES	0	287	1,000	1,000	1,000	1,000
030-010-61031	RECORDING FEES	0	0	300	300	300	300
030-010-61042	SAFETY EQP/ PROT CLTHNG	9	96	1,000	600	600	600
030-010-61045	EQUIPMENT RENTAL	888	951	1,000	1,000	1,000	1,000
030-010-61054	ENGINEERING SERVICES	0	0	0	405,000	405,000	405,000
030-010-61058	LEGAL SERVICES	0	11,371	0	0	0	0
030-010-61059	CONTRACTED SERVICES	38,786	26,325	129,913	30,000	30,000	30,000
030-010-61079	BANK & CHARGE CARD FEES	23,506	21,227	16,000	25,000	25,000	25,000
030-010-62573	MISCELLANEOUS EXPENSE	7	7,335	500	500	500	500
030-010-71000	MINOR EQUIPMENT	342	109	500	1,300	1,300	1,300
030-010-71009	SOFTWARE	494	1,246	1,300	1,300	1,300	1,300
TOTAL MATERIALS AND SERVICES		77,012	77,530	163,413	477,100	477,100	477,100
CAPITAL OUTLAY:							
030-010-81003	CAPITAL - REPLACEMENT	1,340	0	0	0	0	0
030-010-85003	CAPITAL - NEW EQUIPMENT	9,119	0	0	0	0	0
TOTAL CAPITAL OUTLAY		10,459	0	0	0	0	0
TOTAL ADMINISTRATION		266,721	265,283	400,769	774,418	774,418	774,418



Budget Detail FY 2024-2025

SEWER FUND

Program: Operations

Responsible Manager(s): Travis Sperle, Public Works Director and Brad Jensen, Water Quality Supervisor

Description:

This program accounts for the operation of the Wastewater Treatment Plant (WWTP) and eight (8) lift stations. This program is responsible for treatment of wastewater, clean effluent disposal and treated biosolids disposal. The Water Quality Division annually treats over 480 million gallons of raw sewage received from residential, commercial, and industrial customers.

Accomplishments of Fiscal Year 2023-2024:

- Treated 486.92 million gallons of wastewater and reused 93.411 million gal of treated wastewater to fill the Oregon Garden wetlands to irrigate the botanical garden.
- Land applied 1,004,124 gallons of biosolids to harvested grass seed fields as a soil amendment.
- Cleaned and demoed the Lime Silo, painted and sealed all buildings, installed Ultra Violet (UV) bar rack, and designed primary pump station.

Objectives for Fiscal Year 2024-2025:

- Make necessary preparations for potential regulatory changes associated with a new National Pollutant Discharge Elimination System (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.

Budget Comments:

- **Account #61015 Travel, Training & Meetings** includes CDL Training for new employee-95% Sewer Operations and 5% Water Operations (\$5,700).
- **Account #61022 Equipment Maintenance includes** includes digester and pumping gas system (\$10,000), secondary clarifiers (\$1,000), crane and hoist inspection (\$5,000), and UV Maintenance (\$30,000).
- **Account #61059 Contracted Services** includes Supervisory Control and Data Acquisition (SCADA)/Programmable Logic Controller (PLC) programming, maintenance/operations tracking software and update of Plant Operation and Maintenance Manual which is required by DEQ.
- **Account #62560 Water Tests** includes NPDES compliance testing.
- **Account #71000 Minor Equipment** includes pallet jack and dumpable hopper for UV Bar Rack.
- **Account #81003 Capital - Replacement** includes lift station pumps and controls (\$230,000), widen and install electric gate (\$30,000), Bar Screen replacement (\$196,000), and PLC/SCADA Computer replacement (\$200,000).
- **Account #81109 Capital – Lab Equipment** covers costs to replace E-coli Sampling Sealer, a DEQ compliance item (\$25,000).
- **Account #82100 Capital – Building Improvements** includes funds for a new fire & security system (\$50,000), UV building, shop, digester building windows and doors (\$40,000), control building paint, floors and interior building upgrade (\$100,000) and pole building doors and openers (\$30,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
030-030-51001	FULL TIME SALARIES	225,197	203,842	232,950	307,884	307,884	307,884
030-030-51002	PART TIME SALARIES	600	0	22,765	26,623	26,623	26,623
030-030-51003	WORKERS COMP INS	4,349	3,609	8,344	11,207	11,207	11,207
030-030-51004	SOCIAL SECURITY/MEDICARE	18,272	16,124	20,629	28,469	28,469	28,469
030-030-51005	HEALTH INSURANCE	75,727	57,428	87,690	109,245	109,245	109,245
030-030-51006	LIFE/ DISABILITY INS	615	429	1,105	1,510	1,510	1,510
030-030-51007	PERS RETIREMENT	58,055	49,180	62,673	86,215	86,215	86,215
030-030-51008	PAID LEAVE OREGON	0	419	1,023	1,338	1,338	1,338
030-030-51009	OVERTIME SALARIES	16,292	9,169	13,950	37,641	37,641	37,641
	TOTAL PERSONNEL SERVICES	399,107	340,201	451,129	610,132	610,132	610,132
MATERIALS AND SERVICES:							
030-030-61001	SUPPLIES	1,788	2,340	4,000	4,000	4,000	4,000
030-030-61002	PUBLICATIONS	0	0	100	200	200	200
030-030-61003	ADVERTISING EXPENSE	0	1,625	400	1,700	1,700	1,700
030-030-61004	COMMUNICATION EXPENSE	11,161	14,199	15,000	17,200	17,200	17,200
030-030-61005	POSTAGE & FREIGHT	4	117	200	200	200	200
030-030-61006	GAS/ELECTRIC EXPENSE	239,968	234,760	295,000	300,000	300,000	300,000
030-030-61009	PERMIT FEES	16,190	17,292	18,000	18,000	18,000	18,000
030-030-61015	TRAVEL, TRAINING & MEETINGS	1,511	3,286	8,700	8,700	8,700	8,700
030-030-61016	DUES & MEMBERSHIPS	928	700	1,000	1,000	1,000	1,000
030-030-61022	EQUIPMENT MAINTENANCE	68,920	63,508	70,000	70,000	70,000	70,000
030-030-61024	VEHICLE EXPENSE	338	3,370	5,000	5,000	5,000	5,000
030-030-61030	FUEL EXPENSES	4,117	9,136	5,000	5,000	5,000	5,000
030-030-61032	JANITORIAL SUPPLIES	86	531	500	500	500	500
030-030-61040	LIFT STATION MAINTENANCE	8,573	14,715	10,000	10,000	10,000	10,000
030-030-61042	SAFETY EQ/ PROT CLTHNG	3,100	2,051	3,000	12,000	12,000	12,000
030-030-61043	BUILDING/ GROUNDS MAINTENANCE	8,704	11,191	20,000	20,000	20,000	20,000
030-030-61045	EQUIPMENT RENTAL	989	2,310	3,000	3,000	3,000	3,000
030-030-61048	SEWER SYSTEM MAINTENANCE	3	1,345	1,000	1,000	1,000	1,000
030-030-61059	CONTRACTED SERVICES	16,135	22,605	20,000	180,000	180,000	180,000
030-030-62525	CHEMICAL SUPPLIES	72,112	77,040	130,000	135,000	135,000	135,000
030-030-62530	LAB SUPPLIES	3,099	5,047	5,000	5,000	5,000	5,000
030-030-62554	SLUDGE DISPOSAL	70,399	88,779	100,000	100,000	100,000	100,000
030-030-62560	WATER TESTS	29,588	38,676	40,000	50,000	50,000	50,000
030-030-62573	MISCELLANEOUS EXPENSE	0	47	100	100	100	100
030-030-62615	OREGON GARDEN OPERATIONS	1,553	0	25,000	25,000	25,000	25,000
030-030-71000	MINOR EQUIPMENT	3,161	2,312	2,500	6,000	6,000	6,000
030-030-71009	SOFTWARE	0	0	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	562,425	616,980	783,500	979,600	979,600	979,600
CAPITAL OUTLAY:							
030-030-81003	CAPITAL - REPLACEMENT	33,416	335,185	501,200	460,000	656,000	656,000
030-030-81109	CAPITAL - LAB EQUIPMENT	0	0	10,000	25,000	25,000	25,000
030-030-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	220,000	220,000	220,000	220,000
030-030-85003	CAPITAL - NEW EQUIPMENT	0	1,460	0	0	0	0
	TOTAL CAPITAL OUTLAY	33,416	336,645	731,200	705,000	901,000	901,000
	TOTAL OPERATIONS	994,948	1,293,826	1,965,829	2,294,732	2,490,732	2,490,732



Budget Detail FY 2024-2025

SEWER FUND

Program: Maintenance

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager, and Jacob Rush, Public Works Maintenance Supervisor

Description:

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

Accomplishments for Fiscal Year 2023-2024:

- From July 1, 2023, to January 2024 replaced 14 sewer laterals and responded to 35 sewer lateral plugs.
- Performed over 18,000 feet of sewer mainline cleaning on Brook Street, Alder Avenue, Sherman Street and Jerome Street.

Objectives for FY 2024-2025 Department Work Plan:

- Continue slip-line projects of sewer lines.

Budget Comments:

- **Account #61015 Travel, Training & Meetings** includes training for Oregon Association of Water Utilities (OAWU), DEQ, safety and certificates and commercial driver's license required school.
- **Account #61043 Building/Grounds Maintenance** covers a portion of annual HVAC and electrical standard maintenance, new generator transfer switch, and security cameras at city shops.
- **Account #61059 Contracted Services** includes costs for Closed Circuit Television (CCTV) inspection program (\$7,000), fire extinguisher services, locate ticket services, half the costs of Neptune water meter reading device maintenance, Iworq's system, Bio-Med, hearing tests and unforeseen contracted services.
- **Account #61048 Sewer System Maintenance** includes costs associated with sewer system maintenance and repairs.
- **Account #71000 Minor Equipment** includes purchasing and replacement of hand tools, field and power tools, replacement of plate compactor (\$1,400 shared), viber plate (\$800 shared), jack hammer (\$700 shared), traffic cones (\$1,000 shared), type two (2) barricades (\$1,170 shared), and locator (\$1,320 shared). *All 1/3 shared with Streets and Water.*
- **Account #82100 Capital – Building Improvements** includes the cost to install new roof over decant facility at Maintenance Division (\$100,000 1/3 shared with street and water).
- **Account #85003 Capital – New** includes the cost to purchase new skid steer with attachments (\$67,675 1/3 shared with Street, Sewer and Water).
- **Account #85006 Capital – Infrastructure** includes funds for slip-line projects (\$300,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
030-035-51001	FULL TIME SALARIES	120,375	122,876	175,194	232,658	232,658	232,658
030-035-51003	WORKERS COMP INS	4,115	4,379	7,364	8,880	8,880	8,880
030-035-51004	SOCIAL SECURITY/MEDICARE	9,496	10,231	13,870	18,999	18,999	18,999
030-035-51005	HEALTH INSURANCE	49,014	56,228	76,362	83,810	83,810	83,810
030-035-51006	LIFE/ DISABILITY INS	443	347	836	1,120	1,120	1,120
030-035-51007	PERS RETIREMENT	29,447	28,835	43,656	59,345	59,345	59,345
030-035-51008	PAID LEAVE OREGON	0	246	701	931	931	931
030-035-51009	OVERTIME SALARIES	6,195	9,728	6,112	15,699	15,699	15,699
	TOTAL PERSONNEL SERVICES	219,085	232,870	324,095	421,442	421,442	421,442
MATERIALS AND SERVICES:							
030-035-61001	SUPPLIES	645	941	1,000	1,000	1,000	1,000
030-035-61002	PUBLICATIONS	0	0	100	100	100	100
030-035-61003	ADVERTISING EXPENSE	0	157	100	100	100	100
030-035-61004	COMMUNICATION EXPENSE	4,545	5,416	5,000	5,000	5,000	5,000
030-035-61005	POSTAGE & FREIGHT	0	15	100	100	100	100
030-035-61006	GAS/ELECTRIC EXPENSE	1,050	1,236	1,100	1,300	1,300	1,300
030-035-61015	TRAVEL, TRAINING & MEETINGS	810	287	6,000	6,000	6,000	6,000
030-035-61016	DUES & MEMBERSHIPS	2,061	3,470	4,000	4,000	4,000	4,000
030-035-61022	EQUIPMENT MAINTENANCE	441	1,563	8,000	8,000	8,000	8,000
030-035-61024	VEHICLE EXPENSE	1,368	3,026	8,000	8,000	8,000	8,000
030-035-61030	FUEL EXPENSES	9,155	8,938	10,000	10,000	10,000	10,000
030-035-61039	TRAFFIC CONTROL SUPPLIES	0	0	500	500	500	500
030-035-61042	SAFETY EQP/ PROT CLTHNG	1,016	1,148	4,000	10,000	10,000	10,000
030-035-61043	BUILDING/ GROUNDS MAINTENANCE	2,719	396	3,500	9,500	9,500	9,500
030-035-61045	EQUIPMENT RENTAL	384	210	1,000	1,000	1,000	1,000
030-035-61048	SEWER SYSTEM MAINTENANCE	4,780	9,072	22,500	22,500	22,500	22,500
030-035-61059	CONTRACTED SERVICES	2,960	4,290	22,000	22,000	22,000	22,000
030-035-62573	MISCELLANEOUS EXPENSE	72	0	500	500	500	500
030-035-62600	PETTIT PROPERTY MAINTENANCE	0	0	1,000	2,000	2,000	2,000
030-035-71000	MINOR EQUIPMENT	860	380	2,400	8,790	8,790	8,790
030-035-71009	SOFTWARE	0	0	500	500	500	500
	TOTAL MATERIALS AND SERVICES	32,866	40,547	101,300	120,890	120,890	120,890
CAPITAL OUTLAY:							
030-035-81003	CAPITAL - REPLACEMENT	0	729	4,000	0	0	0
030-035-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	0	100,000	100,000	100,000
030-035-85003	CAPITAL - NEW EQUIPMENT	0	3,088	0	67,675	67,675	67,675
030-035-85006	CAPITAL - INFRASTRUCTURE	0	0	0	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	0	3,817	4,000	467,675	467,675	467,675
	TOTAL MAINTENANCE	251,951	277,234	429,395	1,010,007	1,010,007	1,010,007



Budget Detail FY 2024-2025

SEWER FUND

Program: Debt Service

Responsible Manager: Deputy City Manager/Finance Director, Kathleen Zaragoza

Description:

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

Sewer Refinancing Note-SERIES 2022A

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024-2025	\$300,661.45	\$151,163.07	\$451,824.52
2025-2026	311,267.49	140,557.03	451,824.52
2026-2027	322,247.68	129,576.84	451,824.52
2027-2028	333,615.20	118,209.32	451,824.52
2028-2029	345,383.72	106,440.80	451,824.52
2029-2036	2,783,988.55	378,783.09	3,162,771.64
TOTAL	\$4,397,164.09	\$1,024,730.15	\$5,421,894.24

LOCAP REFUNDING NOTE-SERIES 2022B

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

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2024-2025	\$256,142.65	\$64,911.95	\$321,054.60
2025-2026	264,860.40	56,194.20	321,054.60
2026-2027	273,874.87	47,179.73	321,054.60
2027-2028	283,196.13	37,858.47	321,054.60
2028-2029	292,834.64	28,219.96	321,054.60
2029-2030	302,801.21	18,253.39	321,054.60
2030-2031	313,107.02	7,947.58	321,054.60
TOTAL	\$1,986,816.92	\$260,565.28	\$2,247,382.20

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER FUND						
DEBT SERVICE						
DEBT SERVICE:						
030-050-96020	SEWER REF BONDS 2010 - PRIN	5,225,000	0	0	0	0
030-050-96021	SEWER REF BONDS 2010 - INT	230,756	0	0	0	0
030-050-96022	DIGESTER PROJ DEBT 2011 PRIN	2,700,000	0	0	0	0
030-050-96023	DIGESTER PROJECT DEBT 2011 INT	116,968	0	0	0	0
030-050-96040	SEWER REFIN SERIES A & B- PRIN	0	522,890	538,130	556,804	556,804
030-050-96041	SEWER REFIN SERIES A & B- INT	0	249,989	234,751	216,075	216,075
	TOTAL DEBT SERVICE	8,272,724	772,879	772,881	772,879	772,879
	TOTAL DEBT SERVICE	8,272,724	772,879	772,881	772,879	772,879
	TOTAL FUND EXPENDITURES	10,994,050	4,044,636	7,880,632	11,238,701	11,238,701



Budget Detail FY 2024-2025

SEWER IMPROVEMENT SDC & REIMBURSEMENT SDC FUNDS

Program: Sewer Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

These funds are dedicated to capacity increasing sewer system improvement projects. The overall mission is to provide resources for any combination of sewer capital improvement debt, sewer capacity improvements or any other sewer improvements.

The primary revenue source for these funds 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.

Accomplishments for Fiscal Year 2023-2024:

- Maintain adequate funding to meet sanitary needs as new growth occurs.

Objectives for Fiscal Year 2024-2025:

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

Budget Comments:

- **Account #81072 Sewer Capacity Improvements** includes funds for system capacity improvements. No projects are planned.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
031-000-42307	IMPROVEMENT SDCS	190,116	89,518	125,440	117,000	117,000	117,000
	TOTAL FEES AND PERMITS	190,116	89,518	125,440	117,000	117,000	117,000
<u>MISCELLANEOUS REVENUE</u>							
031-000-45002	INTEREST EARNED	8,352	47,948	40,000	65,317	65,317	65,317
	TOTAL MISCELLANEOUS REVENUE	8,352	47,948	40,000	65,317	65,317	65,317
<u>BEGINNING FUND BALANCE</u>							
031-000-49090	BEGINNING FUND BALANCE	1,403,761	1,601,830	1,726,086	1,906,462	1,906,462	1,906,462
	TOTAL BEGINNING FUND BALANCE	1,403,761	1,601,830	1,726,086	1,906,462	1,906,462	1,906,462
	TOTAL FUND REVENUE	1,602,229	1,739,296	1,891,526	2,088,779	2,088,779	2,088,779

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
031-031-61053	REFUND ACCOUNT	0	3,136	0	0	0	0
031-031-61059	CONTRACTED SERVICES	399	3,411	0	0	0	0
	TOTAL MATERIALS AND SERVICES	399	6,547	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
031-031-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	1,891,526	2,088,779	2,088,779	2,088,779
	TOTAL CAPITAL OUTLAY	0	0	1,891,526	2,088,779	2,088,779	2,088,779
	TOTAL SEWER IMPROVEMENTS	399	6,547	1,891,526	2,088,779	2,088,779	2,088,779
	TOTAL FUND EXPENDITURES	399	6,547	1,891,526	2,088,779	2,088,779	2,088,779



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**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER REIMBURSEMENT SDC FUND							
FEES AND PERMITS							
032-000-42309	REIMBURSEMENT SDCS	60,346	39,081	60,680	57,200	57,200	57,200
	TOTAL FEES AND PERMITS	60,346	39,081	60,680	57,200	57,200	57,200
MISCELLANEOUS REVENUE							
032-000-45002	INTEREST EARNED	12,491	66,013	56,000	79,138	79,138	79,138
	TOTAL MISCELLANEOUS REVENUE	12,491	66,013	56,000	79,138	79,138	79,138
BEGINNING FUND BALANCE							
032-000-49090	BEGINNING FUND BALANCE	2,174,109	2,246,947	2,337,050	2,497,815	2,497,815	2,497,815
	TOTAL BEGINNING FUND BALANCE	2,174,109	2,246,947	2,337,050	2,497,815	2,497,815	2,497,815
	TOTAL FUND REVENUE	2,246,947	2,352,041	2,453,730	2,634,153	2,634,153	2,634,153

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
SEWER REIMBURSEMENT SDC FUND							
SEWER IMPROVEMENTS							
MATERIALS AND SERVICES:							
032-032-61053	REFUND ACCOUNT	0	1,517	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	1,517	0	0	0	0
CAPITAL OUTLAY:							
032-032-81072	SYSTEM CAPACITY IMPRVMTS	0	0	2,453,730	2,634,153	2,634,153	2,634,153
	TOTAL CAPITAL OUTLAY	0	0	2,453,730	2,634,153	2,634,153	2,634,153
	TOTAL SEWER IMPROVEMENTS	0	1,517	2,453,730	2,634,153	2,634,153	2,634,153
	TOTAL FUND EXPENDITURES	0	1,517	2,453,730	2,634,153	2,634,153	2,634,153



Budget Detail FY 2024-2025

SEWER DEBT RESERVE FUND

Program: Sewer Debt Reserve

Responsible Manager: Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

The Sewer Debt Reserve fund is being discontinued and the reserve required is budgeted in the unallocated section of the sewer fund.

Budget Comments:

- **Account #95030 Transfer to Sewer Fund** to transfer funds to the Sewer Fund to close out this fund.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
036-000-45002	INTEREST EARNED	4,724	24,386	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	4,724	24,386	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
036-000-49090	BEGINNING FUND BALANCE	831,387	836,111	859,661	858	858	858
	TOTAL BEGINNING FUND BALANCE	831,387	836,111	859,661	858	858	858
	TOTAL FUND REVENUE	836,111	860,498	859,661	858	858	858

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>DEBT SERVICE</u>							
<u>TRANSFERS OUT:</u>							
036-050-95030	TRANSFER TO SEWER FUND	0	0	859,661	858	858	858
	TOTAL TRANSFERS OUT TOTAL	0	0	859,661	858	858	858
	DEBT SERVICE	0	0	859,661	858	858	858
	TOTAL FUND EXPENDITURES	0	0	859,661	858	858	858



Budget Detail FY 2024-2025

WATER FUND

Program: Revenue

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

The Water Fund is an enterprise fund which means it should be self-supporting with expenses paid from rate payer revenues. Revenues should be sufficient to cover operations, maintenance, capital and improvements of the water system.

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. There is scheduled to be a 3.6% increase in the water rates per the annual average as of December 2023 of the West Region Consumer Price Index, CPI-U.

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

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

Transfers In: Includes a transfer from the Water Capital Improvement Plan to close out that fund.

Beginning Fund Balance: 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 2024-2025

		2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
		FISCAL	FISCAL	FISCAL	CITY MNGR	BDGT COMM	COUNCIL
		ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED
<u>WATER FUND</u>							
<u>FEES AND PERMITS</u>							
040-000-42100	WATER CHARGES- COMMERCIAL	0	422,667	446,554	457,062	457,062	457,062
040-000-42101	WATER CHARGES- RESIDENTIAL	2,821,360	2,675,332	2,663,994	2,708,994	2,708,994	2,708,994
040-000-42102	INSPECTION FEES	35,382	23,968	15,000	11,000	11,000	11,000
040-000-42106	PLAN REVIEW FEES	30,504	26,614	0	25,000	25,000	25,000
040-000-42132	NEW WATER METER CONNECTIONS	20,201	13,861	20,400	21,135	21,135	21,135
040-000-42140	ADMIN FEES	7,459	5,315	3,060	6,286	6,286	6,286
040-000-42148	DELINQUENT/LATE CHARGES	62,667	60,667	63,850	66,150	66,150	66,150
	TOTAL FEES AND PERMITS	2,977,574	3,228,423	3,212,858	3,295,627	3,295,627	3,295,627
<u>INTERGOVERNMENTAL</u>							
040-000-43170	GRANTS- INTERGOVERNMENTAL	15,000	0	250,000	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	15,000	0	250,000	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
040-000-45002	INTEREST EARNED	14,478	87,353	63,750	118,305	118,305	118,305
040-000-45016	RENTAL RECEIPTS	11,902	11,903	11,902	11,900	11,900	11,900
040-000-45019	MISCELLANEOUS REVENUE	0	2,582	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	26,380	101,837	75,652	130,205	130,205	130,205
<u>TRANSFERS IN</u>							
040-000-46340	TRANSFER FROM WATER CIP	0	0	0	2,458,113	2,458,113	2,458,113
	TOTAL TRANSFERS IN	0	0	0	2,458,113	2,458,113	2,458,113
<u>BEGINNING FUND BALANCE</u>							
040-000-49090	BEGINNING FUND BALANCE	2,387,638	2,814,580	3,238,888	2,913,390	2,913,390	2,913,390
	TOTAL BEGINNING FUND BALANCE	2,387,638	2,814,580	3,238,888	2,913,390	2,913,390	2,913,390
	TOTAL FUND REVENUE	5,406,592	6,144,840	6,777,398	9,047,335	9,047,335	9,047,335



Budget Detail FY 2024-2025

WATER FUND

Program: Unallocated

Responsible Manager(s): Travis Sperle, Public Works Director and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This program was newly created so each program better understands their appropriations. It accounts for expenditures that cannot be allocated to a specific program or fund. These include contingency, reserves, and transfers. The best practice is to maintain a contingency equal to 15% or greater of the fund's revenues to cover unforeseen circumstances as allowed by budget law. The reserve is intended to cover the next year's budgeted costs for 90 days of operations per the City's financial policies.

Budget Comments:

- **Account #91215 Reserve – Water Cap Improvement** was newly created to provide funds transferred in from the closed Water Capital Project fund for future water capital improvements.
- **Account #95050 Transfer to Debt Service** covers PERS debt and new City Hall debt service allocation.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>UNALLOCATED</u>							
CONTINGENCY & RESERVES:							
040-001-90001	CONTINGENCY	0	0	569,925	555,231	555,231	555,231
040-001-91072	RESERVE - FUTURE EXPENDITURE	0	0	982,577	1,106,139	1,106,139	1,106,139
040-001-91215	RESERVE - WATER CAP IMPRVEMEN	0	0	0	2,087,904	2,507,904	2,507,904
	TOTAL CONTINGENCY & RESERVES	0	0	1,552,502	3,749,274	4,169,274	4,169,274
TRANSFERS OUT:							
040-001-95001	TRANSFER TO GENERAL FUND	593,085	645,649	834,978	883,022	883,022	883,022
040-001-95050	TRANSFER TO DEBT SERVICE	26,326	100,012	100,108	104,551	104,551	104,551
040-001-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	116,106	0	0	0
040-001-95228	TRANSFER TO SECOND ST IMP PROJ	0	0	294,830	0	0	0
040-001-95231	TRANSFER TO EDISON WATER TOWE	0	0	0	450,000	450,000	450,000
040-001-95232	TRANSFER TO WATER TRTMNT PLAN	0	0	0	100,000	100,000	100,000
040-001-95340	TRANSFER TO WATER CIP FUND	720,981	200,000	1,700,000	0	0	0
040-001-95600	TRANSFER TO FLEET REPLACEMENT	23,402	23,402	28,365	35,793	35,793	35,793
040-001-95610	TRANSFER TO MAJOR EQUIP REP	20,413	20,413	8,863	23,150	23,150	23,150
	TOTAL TRANSFERS OUT	1,384,207	989,476	3,083,250	1,596,516	1,596,516	1,596,516
	TOTAL UNALLOCATED	1,384,207	989,476	4,635,752	5,345,790	5,765,790	5,765,790



Budget Detail FY 2024-2025

WATER FUND

Program: Administration

Responsible Manager: Travis Sperle, Public Works Director

Description:

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.

Accomplishments for Fiscal Year 2023-2024:

- Installed 10" water main from Washington Street to Whittier Street.
- Completed initial survey and easement work for the new water line from Fossholm Road into the City Shops for the transitional housing project.
- Silver Creek water intake was completed.

Objectives for Fiscal Year 2024-2025:

- City Council Goals for Fiscal Year 2024-2025: Complete the awarded Aquifer Storage and Recovery (ASR) Feasibility grant with Oregon Water Resources Department to better understand its long-term potential costs.

Budget Comments:

- **Account #61054 Engineering Services** include funds for an engineer of record (\$50,000), engineering and design of a Public Works maintenance yard improvement site plan (\$30,000 split 5-ways with Street, Stormwater, Parks, Sewer, and Water), and design of waterline related to the transitional housing project (\$35,000).
- **Account #61059 Contracted Services** includes funds for City's ASR Study (\$500,000), the printing and mailing of the monthly utility bills (\$16,000) shared, document scanning services and (\$5,000) for other contracted services as necessary.
- **Account #71000 Minor Equipment** includes funds for the replacement of computers (\$800 shared).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>ADMINISTRATION</u>							
PERSONNEL SERVICES:							
040-010-51001	FULL TIME SALARIES	121,791	131,057	158,485	199,066	199,066	199,066
040-010-51003	WORKERS COMP INS	1,219	1,264	2,613	3,651	3,651	3,651
040-010-51004	SOCIAL SECURITY/MEDICARE	9,113	9,630	12,124	15,229	15,229	15,229
040-010-51005	HEALTH INSURANCE	30,764	34,861	47,509	52,884	52,884	52,884
040-010-51006	LIFE/ DISABILITY INS	254	220	666	833	833	833
040-010-51007	PERS RETIREMENT	33,300	35,210	42,271	53,683	53,683	53,683
040-010-51008	PAID LEAVE OREGON	0	232	634	796	796	796
	TOTAL PERSONNEL SERVICES	196,442	212,474	264,302	326,142	326,142	326,142
MATERIALS AND SERVICES:							
040-010-61001	SUPPLIES	3,318	838	1,500	1,500	1,500	1,500
040-010-61002	PUBLICATIONS	36	359	100	100	100	100
040-010-61003	ADVERTISING EXPENSE	42	1,350	1,500	1,500	1,500	1,500
040-010-61004	COMMUNICATION EXPENSE	1,281	1,357	1,600	1,600	1,600	1,600
040-010-61005	POSTAGE & FREIGHT	9,297	1,953	1,500	1,500	1,500	1,500
040-010-61015	TRAVEL, TRAINING & MEETINGS	1,420	1,487	2,500	1,500	1,500	1,500
040-010-61016	DUES & MEMBERSHIPS	986	407	1,500	1,500	1,500	1,500
040-010-61024	VEHICLE EXPENSE	281	135	1,000	1,000	1,000	1,000
040-010-61030	FUEL EXPENSES	0	287	500	500	500	500
040-010-61031	RECORDING FEES	0	0	100	100	100	100
040-010-61042	SAFETY EQ/ PROT CLTHNG	15	96	700	700	700	700
040-010-61045	EQUIPMENT RENTAL	888	951	1,000	1,000	1,000	1,000
040-010-61054	ENGINEERING SERVICES	0	0	0	535,000	115,000	115,000
040-010-61059	CONTRACTED SERVICES	82,074	16,750	632,800	521,000	521,000	521,000
040-010-61079	BANK & CHARGE CARD FEES	23,506	21,227	25,000	25,000	25,000	25,000
040-010-62573	MISCELLANEOUS EXPENSE	7	60	500	500	500	500
040-010-71000	MINOR EQUIPMENT	641	57	500	800	800	800
040-010-71009	SOFTWARE	480	1,231	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	124,271	48,546	673,300	1,095,800	675,800	675,800
CAPITAL OUTLAY:							
040-010-81003	CAPITAL - REPLACEMENT	1,315	0	0	300	300	300
040-010-85003	CAPITAL - NEW EQUIPMENT	9,119	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	10,435	0	0	300	300	300
	TOTAL ADMINISTRATION	331,148	261,020	937,602	1,422,242	1,002,242	1,002,242



Budget Detail FY 2024-2025

WATER FUND

Program: Operations

Responsible Manager(s): Travis Sperle, Public Works Director and Brad Jensen, Water Quality Supervisor

Description:

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

Accomplishments for Fiscal Year 2023-2024:

- Silver Creek Intake project completed.
- Painted buildings and installed split heat and air system.

Objectives for Fiscal Year 2024-2025:

- Construct a new water storage facility.
- Review design for new water treatment plant.

Budget Comments:

- **Account #61015 Travel, Training & Meetings** includes Commercial Driver's License training for new employee-95% Sewer Operations and 5% Water Operations (\$300).
- **Account #61022 Equipment Maintenance** increased to include reservoir tank inspections.
- **Account #62525 Chemical Supplies** includes chemicals for water treatment.
- **Account #61042 Safety Equipment/Protective Clothing** includes operator uniforms; lock out tag out program and fluoride personal protective equipment (PPE).
- **Account #61059 Contracted Services** includes Supervisory Control and Data Acquisition (SCADA)/ Programmable Logic Controller (PLC) programming, industrial electrical work. Rehab of Caustic Storage Tank
- **Account #62538 Abiqua Dam Maintenance** includes Abiqua Dam Road maintenance.
- **Account #81003 Capital - Replacement** includes four (4) new chemical dosing pumps (\$50,000), replacement of PLCs (\$100,000), installation of new valve and actuators WTP Plant 2 (\$173,750), replacement of air compressor (\$40,000), and Plant 2 filter media replacement (\$150,000).
- **Account #85003 Capital - New** includes installation of new generator for Abiqua Dam equipment (\$50,000) and electronic gate opener (\$30,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES:							
040-040-51001	FULL TIME SALARIES	81,527	78,191	94,300	108,722	108,722	108,722
040-040-51002	PART TIME SALARIES	900	0	9,756	11,410	11,410	11,410
040-040-51003	WORKERS COMP INS	1,785	1,848	3,276	4,012	4,012	4,012
040-040-51004	SOCIAL SECURITY/MEDICARE	6,769	6,471	8,201	10,427	10,427	10,427
040-040-51005	HEALTH INSURANCE	27,047	22,717	25,452	29,620	29,620	29,620
040-040-51006	LIFE/ DISABILITY INS	247	178	427	526	526	526
040-040-51007	PERS RETIREMENT	20,449	19,409	23,687	30,161	30,161	30,161
040-040-51008	PAID LEAVE OREGON	0	173	416	481	481	481
040-040-51009	OVERTIME SALARIES	9,012	8,647	3,144	16,166	16,166	16,166
	TOTAL PERSONNEL SERVICES	147,735	137,634	168,659	211,525	211,525	211,525
MATERIALS AND SERVICES:							
040-040-61001	SUPPLIES	400	394	1,000	1,000	1,000	1,000
040-040-61003	ADVERTISING EXPENSE	0	416	500	500	500	500
040-040-61004	COMMUNICATION EXPENSE	11,173	9,847	11,500	14,350	14,350	14,350
040-040-61005	POSTAGE & FREIGHT	25	37	300	300	300	300
040-040-61006	GAS/ELECTRIC EXPENSE	77,083	69,218	90,000	95,000	95,000	95,000
040-040-61009	PERMIT FEES	6,157	10,330	5,500	5,500	5,500	5,500
040-040-61015	TRAVEL, TRAINING & MEETINGS	1,492	1,404	3,300	3,300	3,300	3,300
040-040-61016	DUES & MEMBERSHIPS	633	560	1,000	1,000	1,000	1,000
040-040-61022	EQUIPMENT MAINTENANCE	16,916	21,856	30,000	70,000	70,000	70,000
040-040-61024	VEHICLE EXPENSE	107	1,811	2,000	2,000	2,000	2,000
040-040-61030	FUEL EXPENSES	1,325	1,038	1,000	1,000	1,000	1,000
040-040-61032	JANITORIAL SUPPLIES	0	121	150	150	150	150
040-040-61042	SAFETY EQP/ PROT CLTHNG	1,157	781	2,000	4,000	4,000	4,000
040-040-61043	BUILDING/ GROUNDS MAINTENANCE	5,580	21,930	85,000	25,000	25,000	25,000
040-040-61045	EQUIPMENT RENTAL	709	820	2,500	2,500	2,500	2,500
040-040-61049	WATER SYSTEM MAINTENANCE	0	1,656	5,000	5,000	5,000	5,000
040-040-61059	CONTRACTED SERVICES	18,345	19,142	50,000	75,000	75,000	75,000
040-040-61063	PROPERTY TAXES	992	990	1,000	1,000	1,000	1,000
040-040-62525	CHEMICAL SUPPLIES	28,412	60,044	55,000	70,000	70,000	70,000
040-040-62530	LAB SUPPLIES	1,552	1,413	2,400	2,400	2,400	2,400
040-040-62538	ABIQUA DAM MAINTENANCE	0	5,335	5,000	5,000	5,000	5,000
040-040-62560	WATER TESTS	6,679	9,777	15,000	15,000	15,000	15,000
040-040-62573	MISCELLANEOUS EXPENSE	65	0	500	500	500	500
040-040-71000	MINOR EQUIPMENT	2,683	1,564	1,200	1,200	1,200	1,200
	TOTAL MATERIALS AND SERVICES	181,488	240,483	370,850	400,700	400,700	400,700
CAPITAL OUTLAY:							
040-040-81003	CAPITAL - REPLACEMENT	2,770	28,950	36,700	503,750	503,750	503,750
040-040-85003	CAPITAL - NEW EQUIPMENT	0	24,300	35,000	80,000	80,000	80,000
	TOTAL CAPITAL OUTLAY	2,770	53,250	71,700	583,750	583,750	583,750
	TOTAL OPERATIONS	331,992	431,367	611,209	1,195,975	1,195,975	1,195,975



Budget Detail FY 2024-2025

WATER FUND

Program: Maintenance

Responsible Manager(s): Travis Sperle, Public Works Director, Mike Dahlberg, Public Works Operations Manager, and Jacob Rush, Public Works Maintenance Supervisor

Description:

This program accounts for the maintenance of the water distribution system with ongoing monitoring and flushing of the water system and responding to water related customer issues 24/7. The water system consists of approximately 58 miles of waterlines, 490 fire hydrants, seven (7) pressure zones, over 3,600 water customers and the Silverton Reservoir.

Accomplishments for Fiscal Year 2023-2024:

- Performed over 941 water maintenance activities including but not limited to taps/new services, repairing leaks in mains, and high-pressure main repairs.
- Continued the annual fire hydrant and water main flushing.

Objectives for Fiscal Year 2024-2025:

- Implement a water leak detection for City distribution system.
- Oregon Health Authority service line lead detection inventory.

Budget Comments:

- **Account #61015 Travel, Training & Meetings** includes cost for new Commercial Driver's License required school.
- **Account #61016 Dues & Memberships** includes half the cost of dues associated with the Neptune water meter reading devices.
- **Account #61043 Building/Grounds Maintenance** covers a portion of annual HVAC and electrical standard maintenance, new generator transfer switch, and security cameras at City shops.
- **Account #61059 Contracted Services** covers the Iworq contract, locate ticket program, half of the costs for Neptune water meter reading device maintenance, compound meter testing, pressure regulating valve services, leak detection program (\$6,500), hearing tests, and other contracted services.
- **Account #71000 Minor Equipment** includes purchasing and replacement of hand, field and power tools, replacement of plate compactor (\$1,400 shared), viber plate (\$800 shared), jack hammer (\$700 shared), traffic cones (\$1,000 shared), type 2 barricades (\$1,170 shared), and locator (\$1,320 shared). *All 1/3 shared with Street and Sewer.*
- **Account #82100 Capital – Building Improvements** includes the cost to install a new roof over decant facility at City shops (\$100,000 1/3 shared with Street and Sewer).
- **Account #85003 Capital – New Equipment** covers cost for a new skid steer with attachments (\$67,675 shared 1/3 with Street and Sewer).
- **Account #85006 Capital- Infrastructure** includes costs for the construction of the water line extension to the transitional housing (\$275,000).

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
WATER FUND						
MAINTENANCE						
PERSONNEL SERVICES:						
040-045-51001	FULL TIME SALARIES	148,347	148,207	190,388	236,236	236,236
040-045-51003	WORKERS COMP INS	4,337	4,623	8,055	8,982	8,982
040-045-51004	SOCIAL SECURITY/MEDICARE	11,640	12,123	15,080	19,273	19,273
040-045-51005	HEALTH INSURANCE	52,389	59,545	82,899	84,943	84,943
040-045-51006	LIFE/ DISABILITY INS	472	372	905	1,133	1,133
040-045-51007	PERS RETIREMENT	35,115	32,877	47,501	60,352	60,352
040-045-51008	PAID LEAVE OREGON	0	284	762	945	945
040-045-51009	OVERTIME SALARIES	6,517	9,052	6,745	15,699	15,699
	TOTAL PERSONNEL SERVICES	258,818	267,084	352,335	427,563	427,563
MATERIALS AND SERVICES:						
040-045-61001	SUPPLIES	751	1,374	1,200	1,200	1,200
040-045-61002	PUBLICATIONS	0	196	50	50	50
040-045-61003	ADVERTISING EXPENSE	0	63	50	50	50
040-045-61004	COMMUNICATION EXPENSE	4,774	5,687	5,000	5,000	5,000
040-045-61005	POSTAGE & FREIGHT	16	657	200	200	200
040-045-61006	GAS/ELECTRIC EXPENSE	1,050	1,236	1,500	1,700	1,700
040-045-61009	PERMIT FEES	0	0	100	100	100
040-045-61015	TRAVEL, TRAINING & MEETINGS	1,059	1,760	6,000	6,000	6,000
040-045-61016	DUES & MEMBERSHIPS	2,441	3,050	4,000	4,000	4,000
040-045-61022	EQUIPMENT MAINTENANCE	531	1,463	5,000	5,000	5,000
040-045-61024	VEHICLE EXPENSE	1,455	3,314	6,000	6,000	6,000
040-045-61030	FUEL EXPENSES	9,139	9,444	11,500	11,500	11,500
040-045-61031	RECORDING FEES	0	0	100	100	100
040-045-61032	JANITORIAL SUPPLIES	0	0	200	200	200
040-045-61039	TRAFFIC CONTROL SUPPLIES	0	0	500	500	500
040-045-61042	SAFETY EQ/ PROT CLTHNG	1,017	1,166	4,000	10,000	10,000
040-045-61043	BUILDING/ GROUNDS MAINTENANCE	2,721	412	3,500	9,500	9,500
040-045-61045	EQUIPMENT RENTAL	394	210	1,000	1,000	1,000
040-045-61049	WATER SYSTEM MAINTENANCE	12,391	8,337	35,000	35,000	35,000
040-045-61051	WATER METER PROGRAM	27,309	62,585	80,000	70,000	70,000
040-045-61059	CONTRACTED SERVICES	19,464	5,537	52,500	20,000	20,000
040-045-62539	SILVER CREEK DAM MAINT	6,668	12,972	15,000	15,000	15,000
040-045-62573	MISCELLANEOUS EXPENSE	72	0	100	100	100
040-045-71000	MINOR EQUIPMENT	869	1,105	4,000	10,890	10,890
	TOTAL MATERIALS AND SERVICES	92,121	120,568	236,500	213,090	213,090
CAPITAL OUTLAY:						
040-045-81003	CAPITAL - REPLACEMENT	0	3,695	4,000	0	0
040-045-82100	CAPITAL - BUILDING IMPROVEMNTS	0	0	0	100,000	100,000
040-045-85003	CAPITAL - NEW EQUIPMENT	0	3,088	0	67,675	67,675
040-045-85006	CAPITAL - INFRASTRUCTURE	0	0	0	275,000	275,000
	TOTAL CAPITAL OUTLAY	0	6,783	4,000	442,675	442,675
	TOTAL MAINTENANCE	350,939	394,435	592,835	1,083,328	1,083,328
	TOTAL FUND EXPENDITURES	2,592,012	2,359,076	6,777,398	9,047,335	9,047,335



Budget Detail FY 2024-2025

WATER IMPROVEMENT SDC & REIMBURSEMENT SDC FUNDS

Program: Water Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

The Water Improvement SDC revenues are dedicated to capacity increasing water improvement projects. The overall mission of the Water Reimbursement SDC fund is to provide resources for any combination of water capital improvement debt, water capacity improvements, and any other water improvements.

The primary revenue source for these funds 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.

Accomplishments for Fiscal Year 2023-2024:

- No projects were scheduled in either fund for this fiscal year.

Objectives for Fiscal Year 2024-2025:

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

Budget Comments:

- **Account #81072 Sewer Capacity Improvements** includes funds for system capacity improvements. No projects are planned.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
041-000-42307	IMPROVEMENT SDCS	251,999	156,699	277,120	286,900	286,900	286,900
	TOTAL FEES AND PERMITS	251,999	156,699	277,120	286,900	286,900	286,900
<u>MISCELLANEOUS REVENUE</u>							
041-000-45002	INTEREST EARNED	14,958	40,681	34,310	35,610	35,610	35,610
	TOTAL MISCELLANEOUS REVENUE	14,958	40,681	34,310	35,610	35,610	35,610
<u>BEGINNING FUND BALANCE</u>							
041-000-49090	BEGINNING FUND BALANCE	2,680,584	2,406,195	279,703	511,916	511,916	511,916
	TOTAL BEGINNING FUND BALANCE	2,680,584	2,406,195	279,703	511,916	511,916	511,916
	TOTAL FUND REVENUE	2,947,541	2,603,576	591,133	834,426	834,426	834,426

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
041-041-61053	REFUND ACCOUNT	0	6,928	0	0	0	0
041-041-61059	CONTRACTED SERVICES	399	3,411	0	0	0	0
	TOTAL MATERIALS AND SERVICES	399	10,339	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
041-041-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	222,705	834,426	834,426	834,426
	TOTAL CAPITAL OUTLAY	0	0	222,705	834,426	834,426	834,426
<u>TRANSFERS OUT:</u>							
041-041-95225	TRANSFER TO CIVIC BLDG PROJECT	0	0	15,628	0	0	0
041-041-95340	TRANSFER TO WATER CIP FUND	540,948	1,756,674	352,800	0	0	0
	TOTAL TRANSFERS OUT	540,948	1,756,674	368,428	0	0	0
	TOTAL WATER IMPROVEMENTS	541,346	1,767,012	591,133	834,426	834,426	834,426
	TOTAL FUND EXPENDITURES	541,346	1,767,012	591,133	834,426	834,426	834,426



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**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
WATER REIMBURSEMENT SDC FUND							
FEES AND PERMITS							
042-000-42309	REIMBURSEMENT SDCS	53,224	35,159	54,280	59,200	59,200	59,200
	TOTAL FEES AND PERMITS	53,224	35,159	54,280	59,200	59,200	59,200
MISCELLANEOUS REVENUE							
042-000-45002	INTEREST EARNED	2,956	16,626	10,120	22,925	22,925	22,925
	TOTAL MISCELLANEOUS REVENUE	2,956	16,626	10,120	22,925	22,925	22,925
BEGINNING FUND BALANCE							
042-000-49090	BEGINNING FUND BALANCE	500,552	556,732	599,848	680,653	680,653	680,653
	TOTAL BEGINNING FUND BALANCE	500,552	556,732	599,848	680,653	680,653	680,653
	TOTAL FUND REVENUE	556,732	608,517	664,248	762,778	762,778	762,778

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
WATER REIMBURSEMENT SDC FUND							
WATER IMPROVEMENTS							
MATERIALS AND SERVICES:							
042-042-61053	REFUND ACCOUNT	0	1,357	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	1,357	0	0	0	0
CAPITAL OUTLAY:							
042-042-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	664,248	762,778	762,778	762,778
	TOTAL CAPITAL OUTLAY	0	0	664,248	762,778	762,778	762,778
	TOTAL WATER IMPROVEMENTS	0	1,357	664,248	762,778	762,778	762,778
	TOTAL FUND EXPENDITURES	0	1,357	664,248	762,778	762,778	762,778



Budget Detail FY 2024-2025

DEBT SERVICE FUND

Program: Debt Service

Responsible Manager: Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

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

Budget Comments:

The PERS bonds (*A2 rating*) were issued March of 2002, for \$1,957,495 with varying interest rates from 2% to 7.36% and amortized over 28 years. Payments are made December 1, interest only, and June 1, both principal and interest, of each year. The bonds are non-callable, except for the 2025 maturity. During the 2010-2011 fiscal year, the City called the 2025 maturity to save on total interest (\$209,975) and paid an additional \$220,000 in principal. The principal balance as of June 30, 2023 was \$860,000.

STATEMENT OF BOND INTEREST & PRINCIPLE REQUIREMENTS

PERS Pension Bonds (Issued 3/15/2002)

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2024-2025	6.85%	6/1/2025	called	\$45,553	\$45,553
2025-2026	6.85%	6/1/2026	\$245,000	45,553	290,553
2026-2027	6.85%	6/1/2027	275,000	28,770	303,770
2027-2028	6.85%	6/1/2028	<u>145,000</u>	<u>15,998</u>	<u>160,999</u>
TOTAL			\$665,000	\$90,321	\$755,321

The City Hall Loan for \$10,000,000 was entered into on March 18, 2022 with a fixed interest rate of 3.17% and a term of 25 years. This is the 3rd year of loan payments. Semi-annual payments of \$291,110.90 are due September 1 and March 1. There is no pre-payment penalty on this loan.

CITY HALL LOAN

<u>Payment Date</u>	<u>Interest Rate</u>	<u>Principal Paid</u>	<u>Interest Paid</u>	<u>Total Payment</u>
2024-2025	3.17%	\$284,679	\$297,543	\$582,222
2025-2026	3.17%	293,775	288,447	582,222
2026-2027	3.17%	303,162	279,060	582,222
2027-2028	3.17%	312,848	269,374	582,222
2028-2029	3.17%	322,844	259,378	582,222
2029-2030	3.17%	333,159	249,063	582,222
2030-2031	3.17%	343,804	238,418	582,222
2031-2032	3.17%	354,789	227,433	582,222
2032-2033	3.17%	366,125	216,097	582,222
2033-2047	3.17%	<u>5,986,521</u>	<u>2,164,587</u>	<u>8,151,108</u>
TOTAL		\$8,901,706	\$4,489,400	\$13,391,106

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
DEBT SERVICE FUND							
<u>MISCELLANEOUS REVENUE</u>							
051-000-45002	INTEREST EARNED	803	8,199	4,809	8,094	8,094	8,094
	TOTAL MISCELLANEOUS REVENUE	803	8,199	4,809	8,094	8,094	8,094
<u>TRANSFERS IN</u>							
051-000-46010	TRANSFER FROM GENERAL FUND	145,408	543,392	543,960	530,792	530,792	530,792
051-000-46011	TRANSFER FROM ELEC INSPECTION	154	0	0	0	0	0
051-000-46012	TRANSFER FROM BUILDING OP	10,852	38,247	38,277	38,109	38,109	38,109
051-000-46013	TRANSFER FROM TRANSPORTATION	5,753	5,824	5,828	5,797	5,797	5,797
051-000-46020	TRANSFER FROM STREET	8,198	40,781	40,870	42,186	42,186	42,186
051-000-46028	TRANSFER FROM STORM WATER FE	0	0	0	6,454	6,454	6,454
051-000-46030	TRANSFER FROM SEWER	34,141	108,012	107,089	115,351	115,351	115,351
051-000-46040	TRANSFER FROM WATER	26,326	100,012	100,108	104,551	104,551	104,551
051-000-46070	TRANSFER FROM PARKS FUND	0	0	0	5,941	5,941	5,941
	TOTAL TRANSFERS IN	230,832	836,268	836,132	849,181	849,181	849,181
<u>BEGINNING FUND BALANCE</u>							
051-000-49090	BEGINNING FUND BALANCE	24,731	25,536	74,685	56,492	56,492	56,492
	TOTAL BEGINNING FUND BALANCE	24,731	25,536	74,685	56,492	56,492	56,492
	TOTAL FUND REVENUE	256,366	870,003	915,626	913,767	913,767	913,767

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
DEBT SERVICE FUND							
<u>DEBT SERVICE</u>							
<u>CONTINGENCY & RESERVES:</u>							
051-051-91009	RESERVE - DEBT SERVICE	0	0	79,491	285,992	285,992	285,992
	TOTAL CONTINGENCY & RESERVES	0	0	79,491	285,992	285,992	285,992
<u>DEBT SERVICE:</u>							
051-051-97011	PERS BOND - PRINCIPAL	150,000	170,000	195,000	0	0	0
051-051-97012	PERS BOND - INTEREST	80,830	70,555	58,910	45,553	45,553	45,553
051-051-97013	NEW CITY HALL DEBT - PRINCIPAL	0	267,324	275,865	284,679	284,679	284,679
051-051-97014	NEW CITY HALL DEBT - INTEREST	0	314,898	306,360	297,543	297,543	297,543
	TOTAL DEBT SERVICE	230,830	822,777	836,135	627,775	627,775	627,775
	TOTAL DEBT SERVICE	230,830	822,777	915,626	913,767	913,767	913,767
	TOTAL FUND EXPENDITURES	230,830	822,777	915,626	913,767	913,767	913,767



Budget Detail FY 2024-2025

BUILDING CAPITAL IMPROVEMENT RESERVE FUND

Program: Building Capital Improvement Reserve

Responsible Manager(s): Cory Miskey, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

The Building Capital Improvement Reserve Fund was created on June 28, 2004 by Resolution 04-12. This fund was reviewed June 24, 2024 by the Silverton Budget Committee and has been authorized for another ten (10) years. The overall mission is to set aside funds for new buildings, replacement buildings, or to cover the cost of major remodeling projects. An evaluation of the fund will need to take place once every 10 years to determine whether to retain or discontinue the fund. This fund has received its resources from transfers in from the General Fund. The current resources in this fund are all transfers from the General Fund and other funds could transfer into this fund in the future.

Budget Comments:

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

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
061-000-45002	INTEREST EARNED	2,731	9,723	9,348	6,597	6,597	6,597
	TOTAL MISCELLANEOUS REVENUE	2,731	9,723	9,348	6,597	6,597	6,597
<u>TRANSFERS IN</u>							
061-000-46017	TRANSFER FROM TLT FUND	115,889	119,611	0	0	0	0
	TOTAL TRANSFERS IN	115,889	119,611	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
061-000-49090	BEGINNING FUND BALANCE	443,165	561,785	188,100	200,589	200,589	200,589
	TOTAL BEGINNING FUND BALANCE	443,165	561,785	188,100	200,589	200,589	200,589
	TOTAL FUND REVENUE	561,785	691,119	197,448	207,186	207,186	207,186

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>BUILDING CAPITAL PROJECTS</u>							
<u>CAPITAL OUTLAY:</u>							
061-100-81001	BUILDING IMPROVEMENTS	0	0	197,448	207,186	207,186	207,186
	TOTAL CAPITAL OUTLAY	0	0	197,448	207,186	207,186	207,186
<u>TRANSFERS OUT:</u>							
061-100-95225	TRANSFER TO CIVIC BLDG PROJECT	0	500,000	0	0	0	0
	TOTAL TRANSFERS OUT	0	500,000	0	0	0	0
	TOTAL BUILDING CAPITAL PROJECTS	0	500,000	197,448	207,186	207,186	207,186
	TOTAL FUND EXPENDITURES	0	500,000	197,448	207,186	207,186	207,186



Budget Detail FY 2024-2025

GENERAL OPERATING RESERVE FUND

Program: General Operating Reserve

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

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 budget meeting and it was determined the fund should continue for at least another ten (10) years.

Budget Comments:

The goal is to have a minimum fund balance equal to 15% of the General Fund operating expenditures without including contingency and reserves.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
062-000-45002	INTEREST EARNED	5,909	40,307	20,250	49,500	49,500	49,500
062-000-45019	MISCELLANEOUS REVENUE	2,249	8,953	7,500	8,000	8,000	8,000
	TOTAL MISCELLANEOUS REVENUE	8,158	49,260	27,750	57,500	57,500	57,500
<u>TRANSFERS IN</u>							
062-000-46010	TRANSFER FROM GENERAL FUND	0	600,000	100,000	0	0	0
	TOTAL TRANSFERS IN	0	600,000	100,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
062-000-49090	BEGINNING FUND BALANCE	1,039,954	1,048,111	1,682,807	1,889,808	1,889,808	1,889,808
	TOTAL BEGINNING FUND BALANCE	1,039,954	1,048,111	1,682,807	1,889,808	1,889,808	1,889,808
	TOTAL FUND REVENUE	1,048,111	1,697,371	1,810,557	1,947,308	1,947,308	1,947,308

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>GENERAL RESERVES</u>							
<u>MATERIALS AND SERVICES:</u>							
062-100-61065	RISK MANAGEMENT	0	0	1,760,557	200,000	200,000	200,000
062-100-62573	MISCELLANEOUS EXPENSE	0	0	50,000	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	1,810,557	200,000	200,000	200,000
<u>CONTINGENCY & RESERVES:</u>							
062-100-91072	RESERVE - FUTURE EXPENDITURE	0	0	0	1,747,308	1,747,308	1,747,308
	TOTAL CONTINGENCY & RESERVES	0	0	0	1,747,308	1,747,308	1,747,308
	TOTAL GENERAL RESERVES	0	0	1,810,557	1,947,308	1,947,308	1,947,308
	TOTAL FUND EXPENDITURES	0	0	1,810,557	1,947,308	1,947,308	1,947,308



Budget Detail FY 2024-2025

WWTP DIGESTER CAPITAL PROJECT FUND

Program: WWTP Digester Capital Project

Responsible Manager(s): Travis Sperle, Public Works Director and Water Quality Supervisor, Brad Jensen

Description:

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 screw press building was built in fiscal year 2020-2021. The engineering design for the installation of the screw press into the building was completed in the first half of fiscal year 2022-2023. The final phase of the project includes the addition of a screw press to address the current liquid bio solids storage problem, scheduled for completion in fiscal year 2024-2025. Any remaining funds once the screw press is completed will transfer to the Sewer Fund.

Accomplishments for Fiscal Year 2023-2024:

- The construction of the building started in fiscal year 2023-2024 and is anticipated to be complete next year.

Objectives for Fiscal Year 2024-2025:

- Project will be complete in fiscal year 2024-2025.

Budget Comments:

- **Account #85010 Arch & Engr Service** is for the design and engineering related to this project (\$10,000).
- **Account #85020 Construction Costs** is for the construction and completion of the screw press (\$100,000).

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
212-000-45002	INTEREST EARNED	1,448	9,060	5,189	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,448	9,060	5,189	0	0	0
<u>TRANSFERS IN</u>							
212-000-46030	TRANSFER FROM SEWER	0	161,900	607,910	0	0	0
212-000-46330	TRANSFER FROM SEWER CIP	0	0	917,000	0	0	0
	TOTAL TRANSFERS IN	0	161,900	1,524,910	0	0	0
<u>BEGINNING FUND BALANCE</u>							
212-000-49090	BEGINNING FUND BALANCE	266,500	210,208	307,811	110,000	195,000	195,000
	TOTAL BEGINNING FUND BALANCE	266,500	210,208	307,811	110,000	195,000	195,000
	TOTAL FUND REVENUE	267,948	381,168	1,837,910	110,000	195,000	195,000

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
212-212-85003	ADVERTISING	0	119	0	0	0	0
212-212-85010	ARCH & ENGR SERVICES	57,740	70,324	122,000	10,000	95,000	95,000
212-212-85020	CONSTRUCTION COSTS	0	0	1,715,910	100,000	100,000	100,000
	TOTAL CAPITAL OUTLAY	57,740	70,443	1,837,910	110,000	195,000	195,000
	TOTAL SEWER IMPROVEMENTS	57,740	70,443	1,837,910	110,000	195,000	195,000
	TOTAL FUND EXPENDITURES	57,740	70,443	1,837,910	110,000	195,000	195,000



Budget Detail FY 2024-2025

DOWNTOWN IMPROVEMENT PROJECT FUND

Program: Downtown Improvement Project

Responsible Manager(s): Cory Misley, City Manager and Jason Gottgetreu, Community Development Director

Description:

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

The Downtown Improvement Project will include improvements to Main Street between N Water Street and First Street. This project began in fiscal year 2023-2024 with public outreach and input, project design will occur through 2024, and a project funding package will be developed in 2025 for a targeted construction in 2026.

Objectives for Fiscal Year 2024-2025:

- City Council Goals for Fiscal Year 2024-2025: Develop concepts for the Main Street Downtown Improvement Project to inform all components of the overall vision and guide the final engineering and design.

Budget Comments:

- **Account #43180 URA Grant Proceeds** includes a \$500,000 grant from the URA.
- **Account #85010 Design Services** includes funds for design and engineering services.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>DOWNTOWN IMPROVEMENT PROJ</u>							
<u>INTERGOVERNMENTAL</u>							
230-000-43180	URA GRANT PROCEEDS	0	0	300,000	500,000	500,000	500,000
	TOTAL INTERGOVERNMENTAL	0	0	300,000	500,000	500,000	500,000
	TOTAL FUND REVENUE	0	0	300,000	500,000	500,000	500,000

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>DOWNTOWN IMPROVEMENT PROJ</u>							
<u>DOWNTOWN IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
230-230-85010	DESIGN SERVICES	0	0	300,000	500,000	500,000	500,000
	TOTAL CAPITAL OUTLAY	0	0	300,000	500,000	500,000	500,000
	TOTAL DOWNTOWN IMPROVEMENTS	0	0	300,000	500,000	500,000	500,000
	TOTAL FUND EXPENDITURES	0	0	300,000	500,000	500,000	500,000



Budget Detail FY 2024-2025

EDISON WATER TOWER CAPITAL PROJECT FUND

Program: Edison Water Tower Capital Project

Responsible Manager: Travis Sperle, Public Works Director

Description:

This fund is for a water reservoir that will provided for emergency and operational storage of the system on the west park of Silverton. The booster will provide a backup to the Edison road fire booster. In general, both the booster and storage tank reduce the current vulnerability in the existing water system.

Objectives for Fiscal Year 2024-2025:

- City Council Goal for Fiscal Year 2024-2025: Complete the engineering and design for the Water Storage Tank Reservoir to be located on the two-acre site off Edison Road NE with anticipated construction in Fiscal Year 2025-2026.

Budget Comments:

- **Account #85010 Design Services** is for the design of the planned new Edison Water Tower.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>EDISON WATER TOWER PROJ FUND</u>							
<u>TRANSFERS IN</u>							
231-000-46040	TRANSFER FROM WATER FUND	0	0	0	450,000	450,000	450,000
	TOTAL TRANSFERS IN	0	0	0	450,000	450,000	450,000
	TOTAL FUND REVENUE	0	0	0	450,000	450,000	450,000

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>EDISON WATER TOWER PROJ FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
231-231-85010	DESIGN SERVICES	0	0	0	450,000	450,000	450,000
	TOTAL CAPITAL OUTLAY	0	0	0	450,000	450,000	450,000
	TOTAL WATER IMPROVEMENTS	0	0	0	450,000	450,000	450,000
	TOTAL FUND EXPENDITURES	0	0	0	450,000	450,000	450,000



Budget Detail FY 2024-2025

WATER TREATMENT PLANT CAPITAL PROJECT FUND

Program: Water Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

This fund is for the construction of the Water Treatment Plant (WTP). The design for this project was completed in 2022.

Accomplishments for Fiscal Year 2023-2024:

- Staff received information regarding a loan with Business Oregon and that loan is still available as a funding option.

Objectives for Fiscal Year 2024-2025:

- City Council Goal for Fiscal Year 2024-2025: Develop a funding strategy for the new Water Treatment Plant based on the engineering and design from 2022 with an emphasis on reducing the financial burden on rate payers and anticipated construction in fiscal year 2026-2027.

Budget Comments:

- **Account #85010 Design Services** is for the review of the 2022 design of the new Water Treatment Plant.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
WATER TREATMENT PLNT PROJ FUND							
TRANSFERS IN							
232-000-46040	TRANSFER FROM WATER FUND	0	0	0	100,000	100,000	100,000
	TOTAL TRANSFERS IN	0	0	0	100,000	100,000	100,000
	TOTAL FUND REVENUE	0	0	0	100,000	100,000	100,000

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
WATER TREATMENT PLNT PROJ FUND							
WATER IMPROVEMENTS							
CAPITAL OUTLAY:							
232-232-85010	DESIGN SERVICES	0	0	0	100,000	100,000	100,000
	TOTAL CAPITAL OUTLAY	0	0	0	100,000	100,000	100,000
	TOTAL WATER IMPROVEMENTS	0	0	0	100,000	100,000	100,000
	TOTAL FUND EXPENDITURES	0	0	0	100,000	100,000	100,000



Budget Detail FY 2024-2025

STREET CAPITAL PROJECT FUND

Program: Street Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

This fund is being closed out into the Street Capital Fund that accounts for the Street Maintenance Fee and all other capital related street revenues and expenditures.

Budget Comments:

- **Account #95027 Transfer to Street Capital** is a transfer to close out this fund.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
320-000-45002	INTEREST EARNED	6,385	16,603	14,830	0	0	0
	TOTAL MISCELLANEOUS REVENUE	6,385	16,603	14,830	0	0	0
<u>TRANSFERS IN</u>							
320-000-46020	TRANSFER FROM STREET FUND	0	565,000	680,000	0	0	0
	TOTAL TRANSFERS IN	0	565,000	680,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
320-000-49090	BEGINNING FUND BALANCE	1,189,109	1,116,595	287,449	863,389	863,389	863,389
	TOTAL BEGINNING FUND BALANCE	1,189,109	1,116,595	287,449	863,389	863,389	863,389
	TOTAL FUND REVENUE	1,195,494	1,698,198	982,279	863,389	863,389	863,389

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
320-320-85020	CONSTRUCTION COSTS	78,899	0	582,946	0	0	0
	TOTAL CAPITAL OUTLAY	78,899	0	582,946	0	0	0
<u>TRANSFERS OUT:</u>							
320-320-95027	TRANSFER TO STREET CAPITAL	0	0	0	863,389	863,389	863,389
320-320-95225	TRANSFER TO CIVIC BLDG PROJ	0	0	169,778	0	0	0
320-320-95228	TRANSFER TO SECOND ST IMP PROJ	0	1,569,516	229,555	0	0	0
	TOTAL TRANSFERS OUT	0	1,569,516	399,333	863,389	863,389	863,389
	TOTAL STREET IMPROVEMENTS	78,899	1,569,516	982,279	863,389	863,389	863,389
	TOTAL FUND EXPENDITURES	78,899	1,569,516	982,279	863,389	863,389	863,389



Budget Detail FY 2024-2025

SEWER CAPITAL PROJECT FUND

Program: Sewer Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

This fund is being closed out. All remaining funds will be transferred to the Sewer Fund.

Budget Comment:

- **Account #95030 Transfer to Sewer Fund** is a transfer to close out this fund.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
330-000-45002	INTEREST EARNED	18,027	103,429	84,150	0	0	0
	TOTAL MISCELLANEOUS REVENUE	18,027	103,429	84,150	0	0	0
<u>TRANSFERS IN</u>							
330-000-46030	TRANSFER FROM SEWER FUND	560,872	500,000	0	0	0	0
	TOTAL TRANSFERS IN	560,872	500,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
330-000-49090	BEGINNING FUND BALANCE	3,089,434	3,368,627	3,706,568	2,163,031	2,163,031	2,163,031
	TOTAL BEGINNING FUND BALANCE	3,089,434	3,368,627	3,706,568	2,163,031	2,163,031	2,163,031
	TOTAL FUND REVENUE	3,668,333	3,972,056	3,790,718	2,163,031	2,163,031	2,163,031

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
330-330-61003	ADVERTISING	0	0	1,500	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	1,500	0	0	0
<u>CAPITAL OUTLAY:</u>							
330-330-85010	DESIGN SERVICES	0	0	100,000	0	0	0
330-330-85020	CONSTRUCTION COSTS	299,706	226,145	2,772,218	0	0	0
	TOTAL CAPITAL OUTLAY	299,706	226,145	2,872,218	0	0	0
<u>TRANSFERS OUT:</u>							
330-330-95030	TRANSFER TO SEWER FUND	0	0	0	2,163,031	2,163,031	2,163,031
330-330-95212	TRANSFER TO WWTP DIGESTER PRJ	0	0	917,000	0	0	0
	TOTAL TRANSFERS OUT	0	0	917,000	2,163,031	2,163,031	2,163,031
	TOTAL SEWER IMPROVEMENTS	299,706	226,145	3,790,718	2,163,031	2,163,031	2,163,031
	TOTAL FUND EXPENDITURES	299,706	226,145	3,790,718	2,163,031	2,163,031	2,163,031



Budget Detail FY 2024-2025

WATER CAPITAL PROJECT FUND

Program: Water Improvements

Responsible Manager: Travis Sperle, Public Works Director

Description:

This fund is being closed out. All remaining funds will be transferred to the Water Fund.

Budget Comments:

- **Account #95040 Transfer to Water Fund** is a transfer to close out this fund.

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
340-000-43021	GRANTS- EDA	140,000	895,000	115,000	0	0	0
	TOTAL INTERGOVERNMENTAL	140,000	895,000	115,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
340-000-45002	INTEREST EARNED	6,614	37,013	10,000	0	0	0
	TOTAL MISCELLANEOUS REVENUE	6,614	37,013	10,000	0	0	0
<u>TRANSFERS IN</u>							
340-000-46010	TRANSFER FROM GENERAL FUND	0	0	201,900	0	0	0
340-000-46040	TRANSFER FROM WATER FUND	720,981	200,000	1,700,000	0	0	0
340-000-46041	TRANSFER FROM WATER IMP SDC	540,948	1,756,674	352,800	0	0	0
340-000-46226	TRANSFER FROM MCCLAIN ST PRO	182,365	50,279	0	0	0	0
	TOTAL TRANSFERS IN	1,444,294	2,006,953	2,254,700	0	0	0
<u>BEGINNING FUND BALANCE</u>							
340-000-49090	BEGINNING FUND BALANCE	777,586	1,934,180	1,361,197	2,458,113	2,458,113	2,458,113
	TOTAL BEGINNING FUND BALANCE	777,586	1,934,180	1,361,197	2,458,113	2,458,113	2,458,113
	TOTAL FUND REVENUE	2,368,494	4,873,146	3,740,897	2,458,113	2,458,113	2,458,113

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
340-340-81103	CAPITAL - EQUIPMENT REHAB	0	0	500,000	0	0	0
340-340-85010	DESIGN SERVICES	424,709	68,843	30,000	0	0	0
340-340-85020	CONSTRUCTION COSTS	9,604	3,870,921	3,210,897	0	0	0
	TOTAL CAPITAL OUTLAY	434,314	3,939,764	3,740,897	0	0	0
<u>TRANSFERS OUT:</u>							
340-340-95040	TRANSFER TO WATER FUND	0	0	0	2,458,113	2,458,113	2,458,113
	TOTAL TRANSFERS OUT	0	0	0	2,458,113	2,458,113	2,458,113
	TOTAL WATER IMPROVEMENTS	434,314	3,939,764	3,740,897	2,458,113	2,458,113	2,458,113
	TOTAL FUND EXPENDITURES	434,314	3,939,764	3,740,897	2,458,113	2,458,113	2,458,113



Budget Detail FY 2024-2025

FLEET REPLACEMENT FUND

Program: Fleet Replacement

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This is an Internal Service Fund with the purpose of providing resources for fleet replacement. The goal of this fund is to accumulate resources to purchase the replacement item without the need to go out for financing which would cost more due to interest charges. Fleet replacement is based on a capital replacement schedule. This year's revenues are from transfers in from the various funds that use City owned vehicles except the General Fund.

Budget Comments:

- **Account #81076 Capital – Fleet** has the following vehicles budgeted for fiscal year 2024-2025:

Police-2025 Ford Patrol Vehicle: This vehicle will replace a 2016 Ford Interceptor which has been taken out of service. The price includes the vehicle, graphics, Getac MDC, keyboard, vehicle dock, power adapter, software and licensing, radio and speaker and upfitting of emergency equipment.

Price: \$83,300

Community Development-Electric Vehicle: This vehicle will replace vehicle #329. This purchase will be the City's first all-electric vehicle for use by the Code Compliance Specialist, Associate Planning and Community Development Director. The new City Hall includes vehicle charging stations.

Price: \$38,000

Public Works Maintenance Division-Vector Truck: This vehicle will replace the current vector truck that was purchased in 2012. The City was the third owner of that vehicle. This piece of equipment is primarily used for sewer mainline cleaning, sewer lateral cleaning, storm mainline cleaning and hydro excavation work.

Price: \$584,720

Public Works-Water Quality Division-F150 XL 4WD: This vehicle will replace vehicle #330. The current vehicle is 30 years old and has had many breakdowns the last couple years and is now parked as its unreliable. The replacement vehicle will be for every day driving for operators to collect lab samples, pool operations and part runs. A lift gate will be installed to assist operators loading and unloading the 15 gallon containers of chemicals for the pool and other heavy items.

Price: \$55,000

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
600-000-45002	INTEREST EARNED	10,480	54,575	42,820	64,796	64,796	64,796
	TOTAL MISCELLANEOUS REVENUE	10,480	54,575	42,820	64,796	64,796	64,796
<u>TRANSFERS IN</u>							
600-000-46010	TRANSFER FROM GENERAL FUND	83,832	128,883	0	76,866	76,866	76,866
600-000-46012	TRANSFER FROM BUILDING OP	3,967	3,967	4,079	4,425	4,425	4,425
600-000-46020	TRANSFER FROM STREET	109,058	109,058	30,434	30,921	30,921	30,921
600-000-46028	TRANSFER FROM STORM WTR IMP	19,872	19,872	20,611	156,074	156,074	156,074
600-000-46030	TRANSFER FROM SEWER	14,787	14,787	35,703	199,445	199,445	199,445
600-000-46040	TRANSFER FROM WATER	23,402	23,402	28,365	35,793	35,793	35,793
600-000-46070	TRANSFER FROM PARKS FUND	0	0	0	3,610	3,610	3,610
	TOTAL TRANSFERS IN	254,918	299,969	119,192	507,134	507,134	507,134
<u>BEGINNING FUND BALANCE</u>							
600-000-49090	BEGINNING FUND BALANCE	1,742,339	1,664,532	1,838,552	2,052,710	2,052,710	2,052,710
	TOTAL BEGINNING FUND BALANCE	1,742,339	1,664,532	1,838,552	2,052,710	2,052,710	2,052,710
	TOTAL FUND REVENUE	2,007,737	2,019,076	2,000,564	2,624,640	2,624,640	2,624,640

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>FLEET REPLACEMENT</u>							
<u>CAPITAL OUTLAY:</u>							
600-600-81076	CAPITAL - FLEET	343,205	183,283	0	761,020	761,020	761,020
	TOTAL CAPITAL OUTLAY	343,205	183,283	0	761,020	761,020	761,020
<u>CONTINGENCY & RESERVES:</u>							
600-600-91731	RESERVE - VEHICLES	0	0	2,000,564	1,863,620	1,863,620	1,863,620
	TOTAL CONTINGENCY & RESERVES	0	0	2,000,564	1,863,620	1,863,620	1,863,620
	TOTAL FLEET REPLACEMENT	343,205	183,283	2,000,564	2,624,640	2,624,640	2,624,640
	TOTAL FUND EXPENDITURES	343,205	183,283	2,000,564	2,624,640	2,624,640	2,624,640



Budget Detail FY 2024-2025

MAJOR EQUIPMENT REPLACEMENT FUND

Program: Major Equipment Replacement

Responsible Manager(s): Cory Misley, City Manager and Kathleen Zaragoza, Deputy City Manager/Finance Director

Description:

This is an Internal Service Fund with the purpose of providing funds for major equipment replacement. The goal of this fund is to provide resources to purchase the item to be replaced without the need for outside financing which would cost more due to the interest charges. General Fund capital funded items that receive reserve funds include: telephone system, computer servers, building HVAC systems, and park play structures.

Budget Comments:

- **Account #81003 Capital – Replacement Equipment** includes funds for the replacement of an older Kubota parks mower that suffered a catastrophic engine failure last summer, the new mower is 4X4, comes with a grass catcher and meets all specs required to maintain City parks (\$37,800).

**CITY OF SILVERTON
REVENUES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
MAJOR EQUIP REPLACEMENT FUND							
<u>MISCELLANEOUS REVENUE</u>							
610-000-45002	INTEREST EARNED	7,331	40,329	27,412	40,000	40,000	40,000
	TOTAL MISCELLANEOUS REVENUE	7,331	40,329	27,412	40,000	40,000	40,000
<u>TRANSFERS IN</u>							
610-000-46010	TRANSFER FROM GENERAL FUND	29,920	29,920	0	20,000	20,000	20,000
610-000-46020	TRANSFER FROM STREET	20,926	20,926	7,549	7,549	7,549	7,549
610-000-46030	TRANSFER FROM SEWER	21,889	21,889	14,032	22,442	22,442	22,442
610-000-46040	TRANSFER FROM WATER	20,413	20,413	8,863	23,150	23,150	23,150
610-000-46070	TRANSFER FROM PARKS FUND	0	0	0	4,300	4,300	4,300
	TOTAL TRANSFERS IN	93,148	93,148	30,444	77,441	77,441	77,441
<u>BEGINNING FUND BALANCE</u>							
610-000-49090	BEGINNING FUND BALANCE	1,204,473	1,304,952	1,371,005	1,388,258	1,388,258	1,388,258
	TOTAL BEGINNING FUND BALANCE	1,204,473	1,304,952	1,371,005	1,388,258	1,388,258	1,388,258
	TOTAL FUND REVENUE	1,304,952	1,438,429	1,428,861	1,505,699	1,505,699	1,505,699

**CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025**

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
MAJOR EQUIP REPLACEMENT FUND							
<u>MAJOR EQUIPMENT</u>							
<u>CAPITAL OUTLAY:</u>							
610-610-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	27,345	131,095	37,800	37,800	37,800
	TOTAL CAPITAL OUTLAY	0	27,345	131,095	37,800	37,800	37,800
<u>CONTINGENCY & RESERVES:</u>							
610-610-91701	RESERVE - MAJOR EQUIPMENT	0	0	1,297,766	1,467,899	1,467,899	1,467,899
	TOTAL CONTINGENCY & RESERVES	0	0	1,297,766	1,467,899	1,467,899	1,467,899
	TOTAL MAJOR EQUIPMENT	0	27,345	1,428,861	1,505,699	1,505,699	1,505,699
	TOTAL FUND EXPENDITURES	0	27,345	1,428,861	1,505,699	1,505,699	1,505,699



Additional Information FY 2024-2025

SOURCES OF FUNDING BETWEEN FUNDS

CITY OF SILVERTON SOURCES OF FUNDING BETWEEN FUNDS Fiscal Year Ending June 30, 2025

INDIRECT COST TRANSFERS
General Fund (010)

Dept	Expenditures	Total	General (010)		Sewer (030)		Water (040)		Street (020)		Building Operations (012)		Stormwater Operations (028)	
			%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
012	City Council	35,200	53.15%	18,709	20.00%	7,040	20.00%	7,040	5.00%	1,760	1.25%	440	0.60%	211
013	City Management & HR	542,857	55.15%	299,385	17.00%	92,286	19.00%	103,143	7.00%	38,000	1.25%	6,786	0.60%	3,257
015	Finance	712,153	12.24%	87,168	39.72%	282,867	40.95%	291,627	2.99%	21,293	2.75%	19,584	1.35%	9,614
020	Municipal Court	103,618	100.00%	103,618	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
050	Police	3,799,832	100.00%	3,799,832	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
100	Community Enforcement	138,511	100.00%	138,511	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
151	Community Development	496,942	63.39%	315,035	14.46%	71,841	14.46%	71,841	4.86%	24,127	1.89%	9,399	0.95%	4,699
190	Facilities Maintenance *	447,836	61.50%	275,420	15.00%	67,175	15.00%	67,175	4.00%	17,913	3.00%	13,435	1.50%	6,718
300	Computer Services	141,625	40.90%	57,925	25.00%	35,406	25.00%	35,406	5.00%	7,081	2.75%	3,895	1.35%	1,912
011	Unallocated	830,986	39.00%	324,083	25.00%	207,747	25.00%	207,747	8.00%	66,479	2.00%	16,620	1.00%	8,310
011	Contingency	1,224,905	100.00%	1,224,905	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
011	Reserves	4,131,824	100.00%	4,131,824	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
011	Transfers													
	Debt Service	530,792	59.55%	316,087	17.58%	93,313	17.58%	93,313	3.52%	18,684	1.17%	6,210	0.60%	3,185
	Parks Fund	287,201	100.00%	287,201	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
	Fleet Replacement	76,866	97.82%	75,191	0.95%	730	0.95%	730	0.23%	177	0.05%	38	0.00%	0
	Major Equipment Replcmnt	20,000	45.00%	9,000	25.00%	5,000	25.00%	5,000	5.00%	1,000	0.00%	0	0.00%	0
	Total	13,521,148		11,463,894		863,405		883,022		196,514		76,407		37,906



Additional Information FY 2024-2025

DEBT ANALYSIS

CITY OF SILVERTON DEBT ANALYSIS AS OF JUNE 30, 2024

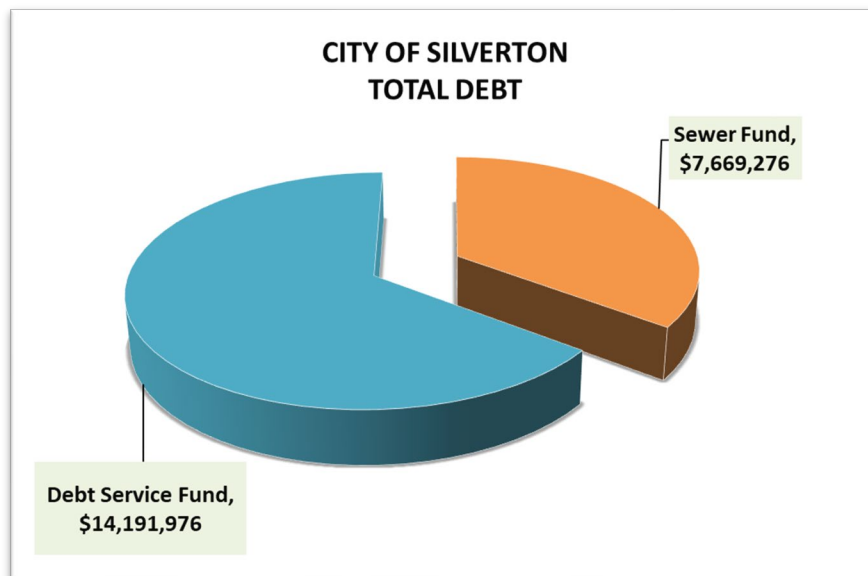
The City of Silverton has two debts it is currently required to account for and to budget repayments for. This includes general debt and sewer fund debt. The following chart shows the breakdown of principal owed for each respective debt and responsible fund.

The Debt Service Fund shoulders the largest debt burden with over 64 percent of the total debt. The Debt Service Fund accounts for the PERS Pension Obligation Bonds and the new City Hall Loan. For the PERS Bonds all operating funds transfer resources to the Debt Service Fund to pay their share based on budgeted personnel costs. In 2010, the City called one of the series of the PERS Bonds, the 2024-2025 bond, for \$220,000. This saved the City \$209,975 in interest costs. None of the remaining PERS bonds can be called. The PERS bond rating is A2. This fund also includes a \$10,000,000 loan which was used for the construction of the new City Hall Building. All operating funds pay a portion of this debt, and the payments are semi-annual of \$91,110.990.

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

Per the City Charter the debt limit of the City is in accordance with state law, with an exception with consent of the voters. ORS 287A.050 limits the general obligation bond debt to 3 percent of the real market value of the taxable property within the boundaries of the taxing entity as the last certified assessment roll. This would mean that the general obligation for the City of Silverton using the 2023-2024 real market value you would be: $\$2,007,992,434 \times .03 = \$60,239,773.02$. The City of Silverton does not currently have any general obligation debt.

	Principal	Total	% of Total
Sewer Fund	\$6,383,981	\$7,669,276	35%
Debt Service Fund	\$10,121,812	\$14,191,976	65%
	\$16,505,793	\$21,861,252	





Additional Information FY 2024-2025

Position Allocations

CITY OF SILVERTON					
Position Chart-Allocations					
	FYE	FYE		FYE	FYE
DEPT/POSITION	2024	2025	DEPT/POSITION	2024	2025
GENERAL FUND			Community Development		
City Management			Community Development Director	1.00	1.00
City Manager	1.00	1.00	Associate Planner	1.00	1.00
Assistant to the CM/City Clerk	1.00	1.00	Building Inspector	0.00	0.00
Assistant to the CM/HR Coordinator	<u>1.00</u>	<u>1.00</u>	Planning and Permit Assistant	<u>0.10</u>	<u>0.10</u>
	3.00	3.00		2.10	2.10
Finance			Facilities Maintenance		
Deputy City Manager/Finance Director	1.00	1.00	Maintenance Division Supervisor	0.04	0.04
Assistant Finance Director	0.90	0.90	Facilities Maintenance Worker	0.75	0.89
Accounting Manager	1.00	1.00	Parks Maintenance Worker II	<u>0.10</u>	<u>0.00</u>
Account Clerk II	0.40	0.40		0.89	0.93
Account Clerk I	<u>0.50</u>	<u>1.00</u>			
	3.80	4.30	Parks Operations		
Court			Public Works Director	0.05	0.05
Assistant Finance Director	0.10	0.10	Water Quality Division Supervisor	0.04	0.04
Account Clerk II	<u>0.60</u>	<u>0.60</u>	Sewer/Water Operator III	0.03	0.00
	0.70	0.70	Utility Worker III/Lead	0.05	0.13
Police			Utility Worker II	0.14	0.26
Chief of Police	1.00	1.00	Utility Worker I	0.02	0.78
Captain	1.00	1.00	Parks Maintenance Worker II	0.90	0.13
Sargeant	3.00	3.00	Parks Maintenance Worker (1-Seasonal)	0.48	0.48
Patrol Officers	9.00	9.00	Facilities Maintenance Worker	<u>0.25</u>	<u>0.11</u>
Detective	1.00	1.00		1.96	1.98
School Resource Officer	1.00	1.00	BUILDING OPERATIONS		
Traffic Officer	1.00	1.00	Building Official	1.00	1.00
Police Technician II	1.00	1.00	Building Inspector	1.00	1.00
Police Technician I	1.00	1.00	Planning and Permit Assistant	<u>0.70</u>	<u>0.70</u>
Records Clerk	<u>0.00</u>	<u>1.00</u>		2.70	2.70
	19.00	20.00	TRANSPORTATION		
Code Compliance			Planning and Permit Assistant	0.20	0.20
Code Compliance Officer	1.00	1.00	Transit Operators (3 part-time)	<u>1.47</u>	<u>1.47</u>
Parking Meter Repairman	<u>0.14</u>	<u>0.14</u>		1.67	1.67
	1.14	1.14			



Additional Information FY 2024-2025

Position Allocations

CITY OF SILVERTON					
Position Chart-Allocations (Continued)					
	FYE	FYE		FYE	FYE
DEPT/POSITION	2024	2025	DEPT/POSITION	2024	2025
PUBLIC WORKS - ADMINISTRATION			PUBLIC WORKS - MAINTENANCE		
Street Fund			Street Fund		
Public Works Director	0.15	0.15	Maintenance Division Supervisor	0.20	0.20
City Engineer	0.10	0.00	Utility Worker III/Lead	0.18	0.19
Operations Manager	0.00	0.20	Utility Worker III/Mechanic	0.20	0.20
Engineering Technician	0.18	0.18	Utility Worker II	0.38	0.38
Administrative Assistant II	<u>0.15</u>	<u>0.15</u>	Utility Worker I	<u>1.08</u>	<u>1.15</u>
	0.58	0.68		2.04	2.12
Sewer Fund			Stormwater		
Public Works Director	0.31	0.31	Utility Worker I	<u>0.00</u>	<u>2.00</u>
City Engineer	0.45	0.00		0.00	2.00
Operations Manager	0.00	0.40	Sewer Fund		
Engineering Technician	0.42	0.42	Maintenance Division Supervisor	0.36	0.36
Administrative Assistant II	<u>0.45</u>	<u>0.45</u>	Utility Worker III/Lead	0.36	0.34
	1.63	1.58	Utility Worker III/Mechanic	0.40	0.40
Water Fund			Utility Worker II	0.68	0.68
Public Works Director	0.49	0.49	Utility Worker I	<u>1.17</u>	<u>1.97</u>
City Engineer	0.45	0.00		2.97	3.75
Operations Manager	0.00	0.40	Water Fund		
Engineering Technician	0.40	0.40	Maintenance Division Supervisor	0.40	0.40
Administrative Assistant II	<u>0.40</u>	<u>0.40</u>	Utility Worker III/Lead	0.41	0.34
	1.74	1.69	Utility Worker III/Mechanic	0.40	0.40
PUBLIC WORKS - OPERATIONS			Utility Worker II	0.80	0.68
Sewer Fund			Utility Worker I	<u>1.23</u>	<u>1.97</u>
Water Quality Division Supervisor	0.72	0.72		3.24	3.79
Sewer/Water Operator III	0.05	0.05			
Water/Sewer Operator II	0.95	0.95			
Water/Sewer Operator I	1.90	2.85			
Seasonal Worker	<u>0.23</u>	<u>0.23</u>			
	3.85	4.80			
Water Fund					
Water Quality Division Supervisor	0.24	0.24			
Sewer/Water Operator III	0.95	0.95			
Water/Sewer Operator II	0.05	0.05			
Water/Sewer Operator I	0.10	0.15			
Seasonal Worker	0.10	0.10			
	1.44	1.49			



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>						
<u>FEES AND PERMITS</u>						
011-000-42106	PLAN REVIEW FEES	1,035	0	0	0	0
011-000-42118	ELECTRICAL PERMITS	32,063	0	0	0	0
	TOTAL FEES AND PERMITS	33,098	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>						
011-000-45002	INTEREST EARNED	5	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	5	0	0	0	0
<u>BEGINNING FUND BALANCE</u>						
011-000-49090	BEGINNING FUND BALANCE	0	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	0	0	0	0	0
	TOTAL FUND REVENUE	33,103	0	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>ELECTRICAL INSPECTIONS FUND</u>						
<u>INSPECTION SERVICES</u>						
<u>PERSONNEL SERVICES:</u>						
011-141-51001	FULL TIME SALARIES	4,066	0	0	0	0
011-141-51003	WORKERS COMP INS	14	0	0	0	0
011-141-51004	SOCIAL SECURITY/MEDICARE	295	0	0	0	0
011-141-51005	HEALTH INSURANCE	446	0	0	0	0
011-141-51006	LIFE/ DISABILITY INS	8	0	0	0	0
011-141-51007	PERS RETIREMENT	928	0	0	0	0
	TOTAL PERSONNEL SERVICES	5,758	0	0	0	0
<u>MATERIALS AND SERVICES:</u>						
011-141-61059	CONTRACTED SERVICES	26,751	0	0	0	0
011-141-61079	BANK & CHARGE CARD FEES	4	0	0	0	0
	TOTAL MATERIALS AND SERVICES	26,755	0	0	0	0
<u>TRANSFERS OUT:</u>						
011-141-95001	TRANSFER TO GENERAL FUND	436	0	0	0	0
011-141-95050	TRANSFER TO DEBT SERVICE	154	0	0	0	0
	TOTAL TRANSFERS OUT	590	0	0	0	0
	TOTAL INSPECTION SERVICES	33,103	0	0	0	0
	TOTAL FUND EXPENDITURES	33,103	0	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
025-000-45002	INTEREST EARNED	1,206	222	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	1,206	222	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
025-000-49090	BEGINNING FUND BALANCE	212,309	213,516	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	212,309	213,516	0	0	0	0
	TOTAL FUND REVENUE	213,516	213,738	0	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>TRANSFERS OUT:</u>							
025-025-95225	TRANSFER TO CIVIC BLDG PROJECT	0	213,738	0	0	0	0
	TOTAL TRANSFERS OUT	0	213,738	0	0	0	0
	TOTAL STREET IMPROVEMENTS	0	213,738	0	0	0	0
	TOTAL FUND EXPENDITURES	0	213,738	0	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2024-2025

	2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>WATER FUND</u>						
<u>DEBT SERVICE</u>						
<u>DEBT SERVICE:</u>						
040-050-96024						
CITIZENS BANK LOAN - PRINCIPAL	180,944	281,208	0	0	0	0
040-050-96025						
CITIZENS BANK LOAN - INTEREST	12,781	1,570	0	0	0	0
TOTAL DEBT SERVICE	193,725	282,778	0	0	0	0
TOTAL DEBT SERVICE	193,725	282,778	0	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>FEES AND PERMITS</u>							
217-000-42308	STEELHAMMER SDCS	1,107	0	0	0	0	0
	TOTAL FEES AND PERMITS	1,107	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
217-000-45002	INTEREST EARNED	114	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	114	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
217-000-49090	BEGINNING FUND BALANCE	21,331	22,553	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	21,331	22,553	0	0	0	0
	TOTAL FUND REVENUE	<u>22,553</u>	<u>22,553</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>STEELHAMMER PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>TRANSFERS OUT:</u>							
217-217-95021	TRANSFER TO STREET IMP SDC	0	22,553	0	0	0	0
	TOTAL TRANSFERS OUT	0	22,553	0	0	0	0
	TOTAL STREET IMPROVEMENTS	0	22,553	0	0	0	0
	TOTAL FUND EXPENDITURES	<u>0</u>	<u>22,553</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>INTERGOVERNMENTAL</u>							
225-000-43021	GRANT PROCEEDS	2,151,575	104,887	15,000	0	0	0
	TOTAL INTERGOVERNMENTAL	2,151,575	104,887	15,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
225-000-45002	INTEREST EARNED	42,859	374,624	90,000	0	0	0
225-000-45019	MISCELLANEOUS REVENUE	3,000	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	45,859	374,624	90,000	0	0	0
<u>TRANSFERS IN</u>							
225-000-46010	TRANSFER FROM GENERAL FUND	500,000	2,358,417	5,348	0	0	0
225-000-46025	TRANSFER FROM STREET LIGHT IMP	0	213,738	0	0	0	0
225-000-46027	TRANSFER FROM STREET MAINT FE	0	128,042	0	0	0	0
225-000-46040	TRANSFER FROM WATER	0	0	116,106	0	0	0
225-000-46041	TRANSFER FROM WATER IMP SDC	0	0	15,628	0	0	0
225-000-46061	TRANSFER FROM BUILDING CAP IMP	0	500,000	0	0	0	0
225-000-46070	TRANSFER FROM PARKS FUND	0	177,655	0	0	0	0
225-000-46072	TRANSFER FROM PARK SDC FUND	550,000	75,000	0	0	0	0
225-000-46320	TRANSFER FROM STREET CAP IMP	0	0	169,778	0	0	0
	TOTAL TRANSFERS IN	1,050,000	3,452,852	306,860	0	0	0
<u>OTHER FUNDING SOURCES</u>							
225-000-48095	LOAN PROCEEDS	10,000,000	0	0	0	0	0
	TOTAL OTHER FUNDING SOURCES	10,000,000	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
225-000-49090	BEGINNING FUND BALANCE	3,490,962	14,195,700	8,693,578	0	0	0
	TOTAL BEGINNING FUND BALANCE	3,490,962	14,195,700	8,693,578	0	0	0
	TOTAL FUND REVENUE	16,738,395	18,128,064	9,105,438	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>CIVIC BUILDING CAPITAL PROJECT</u>							
<u>MATERIALS AND SERVICES:</u>							
225-225-61059	CONTRACTED SERVICES	0	0	29,500	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	29,500	0	0	0
<u>CAPITAL OUTLAY:</u>							
225-225-81003	CAPITAL - EQUIPMENT	0	0	75,000	0	0	0
225-225-85003	ADVERTISING	1,076	0	0	0	0	0
225-225-85005	CAPITAL - NEW FURNITURE & FIX	0	0	595,000	0	0	0
225-225-85010	ARCH & ENGR SERVICES	686,121	849,724	586,301	0	0	0
225-225-85020	CONSTRUCTION COSTS	1,855,498	8,584,761	7,819,637	0	0	0
	TOTAL CAPITAL OUTLAY	2,542,695	9,434,486	9,075,938	0	0	0
	TOTAL CIVIC BUILDING CAPITAL PROJ	2,542,695	9,434,486	9,105,438	0	0	0
	TOTAL FUND EXPENDITURES	2,542,695	9,434,486	9,105,438	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
226-000-45002	INTEREST EARNED	2,000	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	2,000	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
226-000-49090	BEGINNING FUND BALANCE	484,319	96,438	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	484,319	96,438	0	0	0	0
	TOTAL FUND REVENUE	486,319	96,438	0	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>MCCLLAINE ST IMPROVEMENT PROJ</u>							
<u>TRANSFERS OUT:</u>							
226-226-95028	TRANSFER TO STORMWATER FEE FN	207,516	46,159	0	0	0	0
226-226-95340	TRANSFER TO WATER CIP FUND	182,365	50,279	0	0	0	0
	TOTAL TRANSFERS OUT	389,881	96,438	0	0	0	0
	TOTAL MCCLLAINE ST IMPROVEMENT	389,881	96,438	0	0	0	0
	TOTAL FUND EXPENDITURES	389,881	96,438	0	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>MISCELLANEOUS REVENUE</u>							
228-000-45002	INTEREST EARNED	0	19,197	5,000	0	0	0
	TOTAL MISCELLANEOUS REVENUE	0	19,197	5,000	0	0	0
<u>TRANSFERS IN</u>							
228-000-46028	TRANSFER FROM STRMWTR FEE FU	0	0	590,250	0	0	0
228-000-46030	TRANSFER FROM SEWER	0	0	83,596	0	0	0
228-000-46040	TRANSFER FROM WATER FUND	0	0	294,830	0	0	0
228-000-46320	TRANSFER FROM STREET CIP FUND	0	1,569,516	229,555	0	0	0
	TOTAL TRANSFERS IN	0	1,569,516	1,198,231	0	0	0
<u>BEGINNING FUND BALANCE</u>							
228-000-49090	BEGINNING FUND BALANCE	0	0	1,672,058	0	0	0
	TOTAL BEGINNING FUND BALANCE	0	0	1,672,058	0	0	0
	TOTAL FUND REVENUE	0	1,588,713	2,875,289	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>SECOND ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
228-228-85010	DESIGN SERVICES	0	179,895	20,000	0	0	0
228-228-85020	CONSTRUCTION COSTS	0	1,963	2,855,289	0	0	0
	TOTAL CAPITAL OUTLAY	0	181,858	2,875,289	0	0	0
	TOTAL SECOND ST IMPROVEMENT P	0	181,858	2,875,289	0	0	0
	TOTAL FUND EXPENDITURES	0	181,858	2,875,289	0	0	0



Additional Information FY 2024-2025

DISCONTINUED FUNDS AND PROGRAMS

CITY OF SILVERTON REVENUES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
620-000-45002	INTEREST EARNED	187	855	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	187	855	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
620-000-49090	BEGINNING FUND BALANCE	32,979	33,166	34,066	0	0	0
	TOTAL BEGINNING FUND BALANCE	32,979	33,166	34,066	0	0	0
	TOTAL FUND REVENUE	33,166	34,021	34,066	0	0	0

CITY OF SILVERTON EXPENDITURES FISCAL YEAR 2024-2025

		2021-2022 FISCAL ACTUAL	2022-2023 FISCAL ACTUAL	2023-2024 FISCAL BUDGET	2024-2025 CITY MNGR PROPOSED	2024-2025 BDGT COMM APPROVED	2024-2025 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>OPERATIONS</u>							
<u>TRANSFERS OUT:</u>							
620-100-95010	TRANSFER TO GENERAL FUND	0	0	34,066	0	0	0
	TOTAL TRANSFERS OUT	0	0	34,066	0	0	0
	TOTAL OPERATIONS	0	0	34,066	0	0	0
	TOTAL FUND EXPENDITURES	0	0	34,066	0	0	0



Additional Information FY 2024-2025

FORM LB-50

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

FORM OR-LB-50 2024-2025

To assessor of Marion County

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

Check here if this is an amended form.

The City of Silverton has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Marion County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>306 S Water St</u> <small>Mailing Address of District</small>	<u>Silverton</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97038</u> <small>ZIP code</small>	<u>July 1, 2024</u> <small>Date</small>
<u>Kathleen Zaragoza</u> <small>Contact Person</small>	<u>Deputy City Manager/Finance Director</u> <small>Title</small>	<u>503-874-2203</u> <small>Daytime Telephone</small>	<u>kzaragoza@silverton.or.us</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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



Additional Information FY 2024-2025

RESOLUTIONS

CITY OF SILVERTON
RESOLUTION
24-09

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

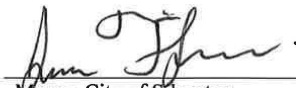
Section 2: That this resolution is and shall be effective from and after its passage by the City Council.



Additional Information FY 2024-2025

RESOLUTIONS

Resolution adopted by the City Council of the City of Silverton, the 17th day of June 2024.



Mayor, City of Silverton
Jason Freilinger

ATTEST:



City Manager/Recorder, City of Silverton
Cory Misley



Additional Information FY 2024-2025

RESOLUTIONS

CITY OF SILVERTON
RESOLUTION
24-10

A RESOLUTION OF THE SILVERTON CITY COUNCIL 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 2024-2025.


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

Passed by the City Council and approved by the Mayor the 17th day of June 2024.



Mayor, City of Silverton
Jason Freiling

ATTEST:



City Manager/Recorder, City of Silverton
Cory Misley

I certify that a public hearing before the Budget Committee was held on May 7, 2024, and a public hearing before the City Council was held on June 17, 2024, giving citizens an opportunity to comment on the proposed uses of state shared revenues.



Cory Misley, City Manager



Additional Information FY 2024-2025

RESOLUTIONS

CITY OF SILVERTON RESOLUTION

24-11

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 on May 9, 2024, the City of Silverton Budget Committee, after appropriate deliberation and public hearing held on May 7, 2024, approved the budget for fiscal year 2024-2025; and

WHEREAS in accordance with Oregon Budget Law, the City seeks to adopt a budget and appropriate City expenditures for fiscal year 2024-2025; and

WHEREAS the City seeks to declare the ad valorem property taxes for fiscal year 2024-2025 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 2024-2025 (July 1, 2024 through June 30, 2025) in the total of \$74,918,392, on file at City Hall after July 1, 2024.

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 2024-2025:

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

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

Subject to the General Government Limitation

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



Additional Information FY 2024-2025

RESOLUTIONS

Section 4: The City Council makes the following appropriations in the amounts stated for fiscal year 2024-2025 and for the following purposes by Fund:

GENERAL FUND

Unallocated	
Materials & Services	\$ 830,986
Transfers	914,859
Contingency	1,224,905
City Council	35,200
City Management & HR	542,857
Finance	815,771
Police	3,799,832
Code Compliance	138,511
Community Development	496,942
Facilities Maintenance	447,836
Computer Services	141,625
Appropriation Total	9,389,324
Reserve*	4,131,824
Fund Total	\$13,521,148

BUILDING OPERATIONS FUND

Inspection Services	\$ 425,691
Transfers	118,941
Contingency	80,841
Appropriation Total	625,473
Reserve*	77,400
Fund Total	\$ 702,873

SILVER TROLLEY OPERATIONS FUND

Silver Trolley Operations	\$ 288,410
Transfers	5,797
Contingency	36,172
Appropriation Total	\$ 330,379
Reserve *	18,939
Fund Total	\$ 349,318

POOL OPERATIONS LEVY FUND

Pool Operations	\$ 501,935
Contingency	221,293
Appropriation Total	723,228
Reserve *	583,146
Fund Total	\$ 1,306,374

TRANSIENT LODGING TAX FUND

Materials & Services	\$ 322,528
Transfers	136,688
Contingency	36,300
Appropriation Total	\$ 495,516
Reserve*	201,534
Fund Total	\$ 697,050

STREET FUND

Administration	\$ 408,620
Maintenance	585,848
Transfers	277,170
Contingency	149,170
Appropriation Total	1,420,808
Reserve*	304,944
Fund Total	\$ 1,725,752

STREET IMPROVEMENT SDC FUND

Street Improvements	\$ 2,631,336
Reserve*	23,660
Fund Total	\$ 2,654,996

STREET REIMBURSEMENT SDC FUND

Street Improvements	\$ 691,030
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STORM WATER IMPROVEMENT SDC FUND

Storm Water Improvements	\$ 306,001
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STORM WATER REIMBURSEMENT SDC FUND

Storm Water Improvements	\$ 217,280
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STREET CAPITAL FUND

Street Improvements	\$1,000,700
Reserve*	3,515,779
Fund Total	\$4,516,479

STORMWATER FUND

Maintenance	\$ 443,172
Transfers	200,434
Contingency	96,540
Appropriation Total	740,146
Reserve*	2,030,387
Fund Total	\$ 2,770,533

BUILDING CAPITAL IMP RESERVE FUND

Capital Outlay	\$ 207,186
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GENERAL OPERATING RESERVE FUND

Materials & Services	\$ 200,000
Reserve*	1,747,308
Fund Total	\$1,947,308



Additional Information FY 2024-2025

RESOLUTIONS

PARKS FUND	
Parks Operations	\$ 546,548
Transfers	13,851
Contingency	<u>50,318</u>
Appropriation Total	\$ 610,717
Reserve*	<u>203,719</u>
Fund Total	\$ 814,436

PARKS IMPROVEMENT SDC FUND	
Parks Improvements	\$3,584,258

ASSESSMENT FUND	
Materials & Services	\$ 20,000
Contingency	<u>308,266</u>
Appropriation Total	\$ 328,266

AFFORDABLE HOUSING FUND	
Materials & Services	\$ 197,435

SEWER FUND	
Administration	\$ 774,418
Operations	2,490,732
Maintenance	1,010,007
Debt Service	772,879
Transfers	1,200,643
Contingency	<u>611,873</u>
Appropriation Total	6,860,552
Reserve*	<u>4,378,149</u>
Fund Total	\$11,238,701

SEWER IMPROVEMENT SDC FUND	
Sewer Improvements	\$ 2,088,779

SEWER REIMBURSEMENT SDC FUND	
Sewer Improvements	\$ 2,634,153

SEWER DEBT RESERVE FUND	
Transfers	\$ 858

WATER FUND	
Administration	\$ 1,002,242
Operations	1,195,975
Maintenance	1,083,328
Transfers	1,596,516
Contingency	<u>555,231</u>
Appropriation Total	5,433,292
Reserve*	<u>3,614,043</u>
Fund Total	\$ 9,047,335

WATER IMPROVEMENT SDC FUND	
Water Improvements	\$ 834,426

WATER REIMBURSEMENT SDC FUND	
Water Improvements	\$ 762,778

DEBT SERVICE FUND	
Debt Service	\$ 627,775
Reserve*	<u>285,992</u>
Fund Total	\$ 913,767

WWTP DIGESTER PROJECT FUND	
Sewer Improvements	\$ 195,000

DOWNTOWN IMP PROJECT FUND	
Downtown Improvements	\$ 500,000

EDISON WATER TOWER FUND	
Water Improvements	\$ 450,000

WATER TREATMENT PLANT PROJ FUND	
Water Improvements	\$ 100,000

STREET CAPITAL PROJECT FUND	
Transfers	\$ 863,389

SEWER CAPITAL PROJECT FUND	
Transfers	\$ 2,163,031

WATER CAPITAL PROJECT FUND	
Transfers	\$ 2,458,113

FLEET REPLACEMENT FUND	
Capital	\$ 761,020
Reserve*	<u>1,863,620</u>
Fund Total	\$ 2,624,640

MAJOR EQUIP REPLACEMENT FUND	
Capital Outlay	\$ 37,800
Reserve*	<u>1,467,899</u>
Fund Total	\$ 1,505,699



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RESOLUTIONS

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 documents as required by Oregon Budget Law on or before July 15, 2024.

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 17th day of June 2024.



Mayor, City of Silverton
Jason Freiling

ATTEST:



City Manager/Recorder, City of Silverton
Cory Misley

*Included for informational purposes only



Additional Information FY 2024-2025

FINANCIAL POLICIES

CITY OF SILVERTON RESOLUTION 24-14

A RESOLUTION OF THE SILVERTON CITY COUNCIL TO AMEND THE FINANCIAL MANAGEMENT POLICIES

WHEREAS the City of Silverton City Council adopted Resolution 19-29, A Resolution Establishing and adopting general financial management policies, Resolution 17-39, A Resolution Establishing a Fund Balance Reserves Policy, and adopted Resolution 17-40, A Resolution Establishing and Adopting the Capitalization Value, a Depreciation Method and Estimated Useful Lives of Fixed Assets on December 4, 2017; and

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

Section 1: The City of Silverton hereby adopts the following Purpose and Objectives for the Financial Management Policies:

1. Purpose

The Financial Management Policies are the tools used to ensure 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 the 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.



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- 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 provide 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 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.

Section 2: The City of Silverton hereby adopts the following policy for Management of Fiscal Policy:

Management of Fiscal Policy

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.



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FINANCIAL POLICIES

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.

Section 3: The City of Silverton hereby adopts the following policy for Financial Planning:

Financial Planning Policy

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, be conservative, and based on the best practices.
3. The long-range financial plan shall be updated annually by the City's Finance Director.

Section 4: The City of Silverton hereby adopts the following policy for Accounting and Financial Reporting:

Accounting and Financial Reporting Policy

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 be 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



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FINANCIAL POLICIES

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 fewer formal constraints than those listed above. An example would be the Finance Director setting aside a 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 comparison to the budget. These reports will be available within thirty working days of the end of each month.

Section 5: That the City of Silverton hereby adopts the following policy for Revenue:

Revenue Policy

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.



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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 consider 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 the 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.

Section 6: That the City of Silverton hereby adopts the following policy for Expenditures:

Expenditures Policy

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.
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 the budget appropriation level requires City Council approval.



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5. All expenditure invoices must be reviewed and approved by the Finance Director 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.

Section 7: The City of Silverton hereby adopts the following policy for Budgeting:

Budgeting Policy

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.



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Section 8: That the City of Silverton hereby adopts the following policy for Investments:

Investments Policy

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 in a certificate of deposit or the approved Money Market Account.

Section 9: That the City of Silverton hereby adopts the following policy for Debt Management:

Debt Management Policy

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 the 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, which could include the use of lease-purchase agreements.
5. The City will maintain its bond rating at the highest level that is fiscally prudent.

Section 10: That the City of Silverton hereby adopts the following policy for Capital Improvement Planning:

Capital Improvement Planning Policy

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.



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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 to capital improvements will be segregated in the accounting system and used only for the intended capital purposes.

Section 11: That the City of Silverton hereby adopts the following policy for Fund Balance Reserves and Contingency:

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.

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 and ninety days of operations for programs not funded 100% by property taxes, 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 operating expenditures which includes costs for personnel, materials and services, capital, debt service and transfers.



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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 or future capital reserves. 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 operating expenditures which includes costs for personnel, materials and services, capital, debt service and transfers.
3. The City's debt service funds shall maintain sufficient fund balance reserve 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 operating expenditures which includes costs for personnel, materials and services, capital, debt service and transfers.
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.

Section 12: That the City of Silverton hereby adopts the following policy for Fixed Asset Capitalization:

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:

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



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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:

- 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



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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.

Section 13: This resolution repeals Resolution 19-29, Resolution 17-39, and Resolution 17-40 to create one policy resolution.


Section 14: That this resolution is and shall be effective after its passage by the City Council.

Resolution adopted by the City Council of the City of Silverton this 17th day of June 2024.



Mayor, City of Silverton
Jason Freilinger

ATTEST:



City Manager/Recorder, City of Silverton
Cory Misley



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GLOSSARY

The City of Silverton has attached a glossary to promote greater understanding of financial terms used throughout the budget document. These definitions originate from the Oregon Department of Revenue's Local Budgeting Manual and some have been modified to fit the City's financial practices. Please feel free to contact the City of Silverton Finance Department with any questions.

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".

Amortization. An accounting method for spreading out the costs for the use of a long-term asset over the expected period the long-term asset will provide 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).

ASR. Aquifer Storage and Recovery.

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.



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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)]

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).

CCTV. Closed Circuit Television.

CIS. City County Insurance Services.

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.).



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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)].

Depreciation. Spreading the costs of tangible or physical assets over its useful life.

DEQ. Department of Environmental Quality.

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 was 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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Full Time Equivalent (FTE). An employee's scheduled hours divided by the employer's hours for a full-time work week.

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)].

GFOA. Government Finance Officers Association.

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

Governmental Funds. Includes the general fund, capital projects fund, the permanent fund, special revenue fund and debt service fund.

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)].



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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.

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)].

NPDES. National Pollutant Discharge Elimination System.

OAWU. Oregon Association of Water Utilities.

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 is 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)].



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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.

PLC. Programmable Logic Controller.

PPE. Personal Protective Equipment.

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.

Proprietary Fund. Used to account for business-like activities in local government. An example of these funds is the Water and Sewer Funds.

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).

RFP. Request for Proposal.



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RFQ. Request for Quotes.

SCADA. Supervisory Control and Data Acquisition.

SDC. System Development Charges.

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)].

STIP. Statewide Transportation Improvement Program.

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. The 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).

UV. Ultraviolet.

WTP. Water Treatment Plant.

WWTP. Wastewater Treatment Plant.