



CITY OF SILVERTON
BUDGET
FISCAL YEAR 2019-2020

City of Silverton

Budget Committee

Fiscal Year 2019-2020

Mayor:

Kyle Palmer

Council Members:

Laurie Carter

Jason Freilinger

Dana Smith

Jim Sears

Matt Plummer

Crystal Neideigh

Citizen Members:

Aaron Koch

Richard Bittner

Chris Childs

Ammon Benedict

April Newton

Micole Olivas-Leyva

Walker Yeates



City Manager:

Christy S Wurster

Finance Director:

Kathleen Zaragoza

Police Chief:

Jeff Fossholm

Public Works Director:

Petra Schuetz

Planning Director:

Jason Gottgetreu



CITY OF SILVERTON

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CITY OF SILVERTON, OREGON

2019-2020 Budget Calendar

- 01/03/2019 Worksheets and other information distributed to Department Heads.
- 02/11/2019 Last day to submit proposed budget worksheets to Finance.
- 02/15/2019 Last day to submit narratives to Finance.
- 02/25/2019 City Manager meetings with Department Heads begin.
- 04/02/2019 Notice of first budget meeting to paper.
- 04/10/2019 City Manager to complete budget message.
- 04/24/2019 **Publish first notice** of first Budget Committee meeting. (Not less than 5 days before the meeting nor more than 30 days.) Include notice of State Revenue Sharing Hearing and the website for the second notice. (At least 10 days prior to hearing.)
- 04/24/2019 **Post on website second notice** of first Budget Committee meeting. (Must be posted at least 10 days before the first budget meeting.)
- 05/09/2019 Deliver Preliminary Budgets to Budget Committee, and Department Heads.
- 05/16/2019 **First Budget Committee meeting** and State Revenue Sharing Budget Hearing. (Meetings will be held in Council Chambers starting at 6:00 pm) (Thursday)
- 05/21/2019 Second Budget Committee meeting. (Tuesday)
- 05/23/2019 Third Budget Committee meeting. (Thursday)
Additional Budget Committee meetings will be added if necessary.
- 05/28/2019 Send budget summaries and notice of council hearing to paper.
- 06/05/2019 **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.
- 06/17/2019 Budget Hearing before City Council for adoption of appropriations, tax rate, bonded debt levy and acceptance of State Revenue Sharing.
- 07/11/2019 Submit Notice of Property Tax Levy to County Assessor.

City of Silverton Budget Process

Local Budget Law Guides the Process

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

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

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

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

The attached budget calendar and graphic provide more information about this process.

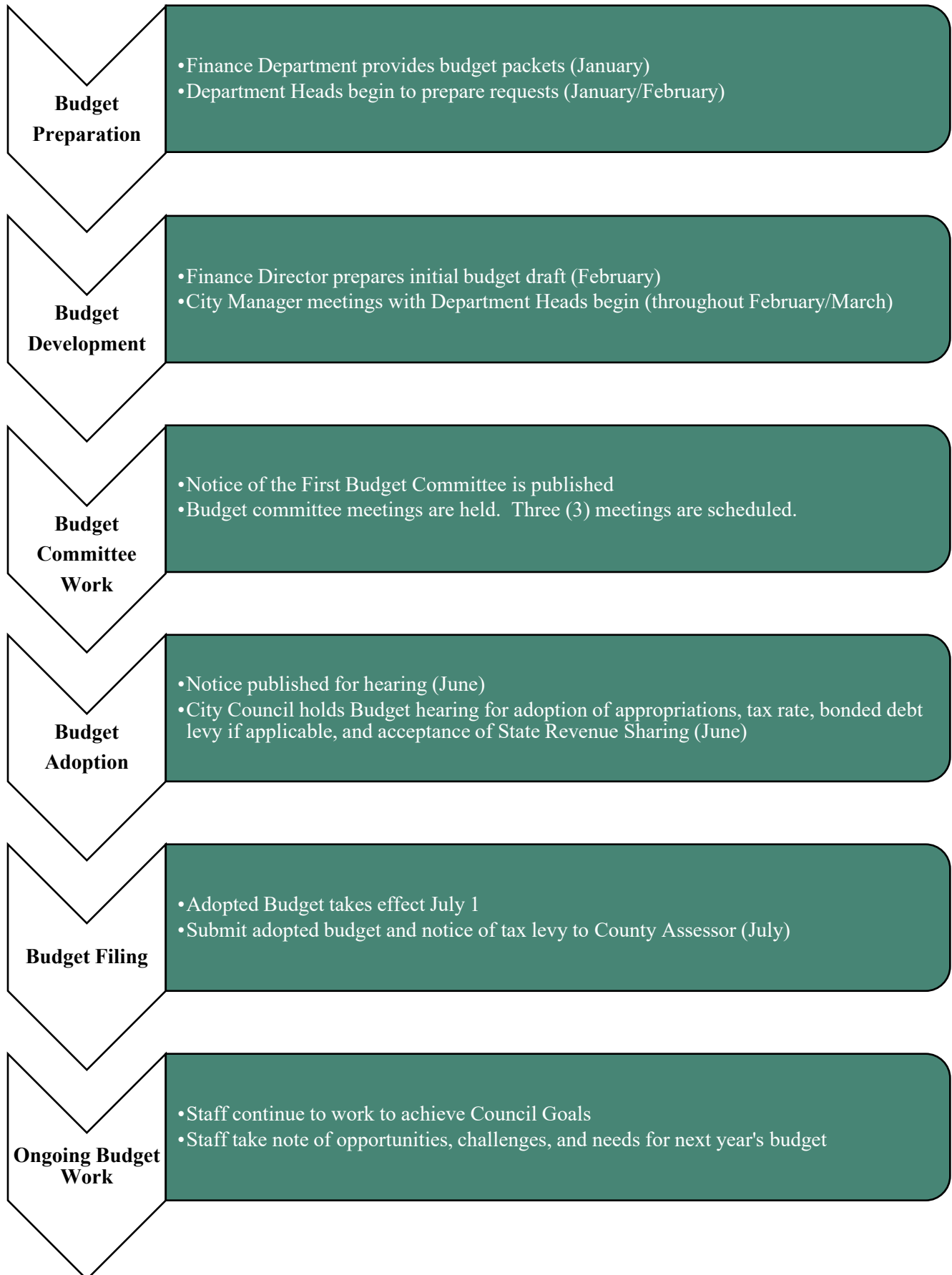
Changes After the Budget is Adopted

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

- Changes that decrease one appropriation and increase another may be approved by a City Council 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 members are always taking note of new methods or techniques for responding to Council Goals and other priorities. Staff apply that information in the development of the next year's budget.



A Snapshot of Silverton: Past and Present

Early History

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

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



Growth in Silverton

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

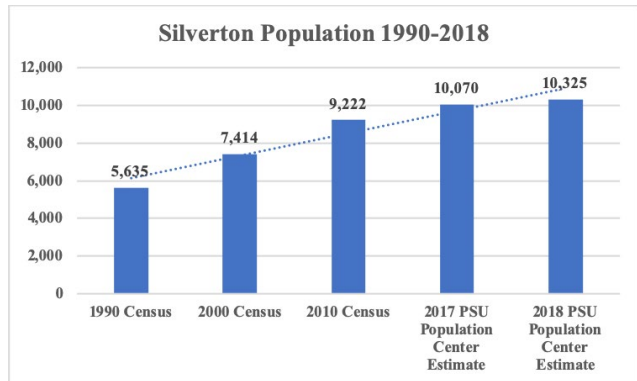
A short distance downstream from the Fischer Mill, the creek was dammed again to furnish power for a sash and door plant. Timber drove local industry, and the Silver Falls Timber Company was once the largest sawmill of its kind in the world. Metal piping was also part of the economy. To this day, metal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



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



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

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

Comparing Silverton and Marion County

	Silverton	Marion County
Population change 2010-2018	15.2%	10.0%
Median value owner occupied housing (2013-2017)	\$247,100	\$205,600
High school graduate or higher (25+ years old, 2013-2017)	94.5%	84.9%
Bachelor's degree or higher (25+ years old, 2013-2017)	31.2%	22.6%
Language other than English spoken at home (5+ years old, 2013-2017)	12.3%	25.1%
Source: US Census QuickFacts		

Top Taxpayers in Silverton

2018 - 2019		
Total Measure 5 Taxable Value: 1,211,111,140		
2018-2019 Top 10 Taxpayers	M50 Assessed Value	Total Tax
Kumis LLC	10,965,721	188,139.57
Garden Resort LLC	7,564,360	127,675.05
Diana Naturals Inc	6,472,360	108,167.94
Northwest Natural Gas Co	6,206,000	103,647.04
Roth IGA Foodliner Inc	6,104,110	102,866.35
Silverplace Apartment Homes LLC	5,862,510	98,950.35
Forest River Manufacturing LLC	5,013,634	83,733.17
Pacific Crest Apartments LLC	4,015,210	67,770.72
Railway Storage LLC	3,498,540	58,990.71
Portland General Electric Co	3,308,000	55,247.24
Source: Marion County Assessor's Office		



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CITY OF SILVERTON
2019-2020 CITY COUNCIL GOALS
Adopted April 1, 2019



Mission Statement

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

Vision Statement – Vision for Silverton in 2035

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

Goal 1: Develop a 10-year Strategic Plan		
	Objective	Time Frame
1.1	<p>Develop a 10-year Strategic Plan that encompasses the following elements: mission, vision, organizational values, significant issues and challenges facing the organization, goals and objectives, and actions and/or strategies.</p> <p>(Note: This goal is important to the City Council, but not time urgent. Council wants to minimize the cost of completion of the strategic plan.)</p>	<p>FY 2019-2020</p> <p>(if time allows)</p>

Goal 2: Identify new means and methods for public outreach, communication and participation		
	Objective	Time Frame
2.1	Update city website to make more searchable and user friendly and provide an increased social media presence including use of videos to educate the public on city services and processes.	FY 2019-2020
2.2	Reconvene Citizen Involvement Committee to make recommendations on the formation and support of neighborhood associations.	FY 2019-2020

Goal 3: Maintain and improve infrastructure and facilities for current and future citizens in an efficient, sustainable, and resilient manner		
	Objective	Time Frame
3.1	<p>Continue planning for and build new Police Station within three (3) years, with plans to incorporate City Hall within eight (8) years to include:</p> <ul style="list-style-type: none"> • Determine future use with public input • Develop construction funding plan • Conduct facility needs assessment for civic center/city hall • Consider economy of scale by developing both facilities at the same time vs separate construction • Hire architectural firm to create conceptual ideas up to and including final full scale all-encompassing civic building with interconnection and design • Develop Master Plan (City Hall/Police Station/Park) • Enhance section on website to inform public of progress (to include photos and graphics) and solicit ideas for redevelopment 	FY 2019-2020
3.2	Finalize the updated Transportation Master Plan and begin implementation.	FY 2019-2020
3.3	Perform SDC analysis for transportation, water, waste water and storm water and related rate studies as appropriate.	FY 2019-2020
3.4	Identify funding strategies and implement the development of infrastructure (sidewalks, bike paths, street lights, stormwater, and speed calming devices) to facilitate infill, improve safety, and connectivity between developed areas generally, with priority to safe routes to school corridors.	FY 2019-2020
3.5	Complete Old Mill Park improvements.	FY 2019-2020
3.6	Update street signage in compliance with MUTCD requirements.	FY 2019-2020
3.7	Reconstruct McClaine Street and evaluate re-engineering of the intersection of McClaine and Westfield/C Street.	FY 2019-2020
3.8	Improve streetscape and multi-modal connections to South Water Street.	FY 2019-2020
3.9	Evaluate recommended pool facility improvements, including a slope stability study of the adjacent stream bank.	FY 2019-2020
3.10	Improve pavement condition of Second Street from the railroad tracks to Jefferson Street.	FY 2019-2020
3.11	Use the Northside Addition as a focus area to create a model to assess overall improvements needed, create a cost analysis, provide funding options to move forward and use that model in other areas of Silverton.	<p>Begin</p> <p>FY 2019-2020</p>

3.12	Conduct public visioning process taking cost into account for determining future use of Pettit Property.	Begin FY 2019-2020
3.13	Assist the URA in developing the scope of the redevelopment of the Westfield property, including possible use as affordable housing and/or assisted living.	FY 2019-2020
3.14	Amend urban growth boundary and develop Master Plan for the Ike Mooney Property (Park and Fire Substation).	FY 2019-2020 FY 2020-2021
3.15	Begin housing needs analysis and evaluate other comprehensive plan elements needing amendment.	FY 2019-2020
3.16	Evaluate the structural condition of the Abiqua Dam and fish ladder and develop CIP for improvements (WTP).	FY 2019-2020
3.17	Work with the Army Corps of Engineers to develop a plan to restore storage capacity at the Silverton Reservoir.	FY 2019-2020

Goal 4: Implement policies and programs to maintain safety and quality of life		
	Objective	Time Frame
4.1	Further develop and implement strategies for affordable housing (including exploring public-private partnerships at Westfield).	FY 2019-2020
4.2	Consider ordinance setting out smoke-free downtown area.	FY 2019-2020
4.3	Examine means and methods for increasing street trees in areas that lack them. Develop methods to follow up on compliance with existing landscape development standards in new developments; existing landscape development standards and consider measures to protect white oaks and heritage trees in the city limits.	FY 2019-2020
4.4	Study ways with community partners to implement sustainable energy program to lessen carbon footprint and achieve energy sustainability goals.	FY 2019-2020
4.5	In partnership with community organizations, state agencies, and the Urban Renewal Agency, evaluate ways to enhance beautification of city's gateways.	FY 2019-2020
4.6	Explore ways to increase high speed data options in the city by removing barriers to entry in the city code for installation of high speed wired or wireless data networks.	FY 2019-2020
4.7	Update parks master plan to include adding other park/recreational amenities.	FY 2019-2020
4.8	Update public works standards and development code with long-term environmental impacts in mind.	FY 2019-2020
4.9	Explore the geographic expansion of transit service.	FY 2019-2020

Goal 5: Provide efficient and fiscally sound municipal services		
	Objective	Time Frame
5.1	Assess the practicality and feasibility of establishing a Parks and Recreation District.	FY 2019-2020
5.2	Determine strategy to repay the Sewer SDC Fund for purchase of the remaining portion of the Pettit property.	FY 2019-2020
5.3	Aggressively pursue funding opportunities for large scale water improvement projects (Silver Creek Raw Water Line, Water Treatment Plant upgrade and 2 MG West-side Reservoir).	FY 2019-2020
5.4	Develop funding plan and timeline for replacement of water treatment plant #1.	FY 2019-2020



CITY OF SILVERTON CITY MANAGER'S OFFICE

306 S. Water Street | Silverton, Oregon 97381

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

INTRODUCTION

I am pleased to provide you the budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020. The budget is prepared and organized by program and fund type. This document has been prepared to satisfy the legal requirements of the State of Oregon budget law, Local Government Accounting Standards, and the City of Silverton's reserve and contingency policies. The budget proposed for the City is balanced and was prepared to provide the services citizens' desire and takes into consideration the goals established by City Council.

The City of Silverton is fortunate to be financially stable and able to continue to work on capital improvement projects for infrastructure and for the Civic Building. The total proposed budget (all funds) for 2019-2020 fiscal year (FY) is **\$54,584,305**. This is a 23% increase (\$10,218,835) over the FY 2018-2019 current adopted budget, and is primarily attributable to budgeted capital improvement projects, such as the McClaine Street improvement project, the Silver Creek Raw Water Transmission Pipeline and the sewer improvements associated with a screw press and building for processing wastewater solids.

The City has seen a decrease in new home construction in the single residential home category. Staff projected 50 new homes for the fiscal year ended 2019 and based on system development charge revenues to date we are estimating closer to 32 new homes. Staff has budgeted for 50 new homes for the FY 2019-2020 as economists feel that interest rates will remain stable and help maintain current housing demands.

City Council has adopted new goals for FY 2019-2020 which have been addressed within this budget. Some of the goals will take more than one fiscal year to complete, such as the Civic Building. Fees for services, system development charges and utility rates continue to be reviewed to assure resources are sufficient to cover the costs associated with providing the service and infrastructure. The City completed a system development charge rate analysis and will present the recommendation to the City Council for implementation. The major operating funds continue to be fiscally healthy in FY 2019-2020. The City adopted a reserve and contingency policy which staff has incorporated in the FY 2018-2019 budget and has continued to build on for the FY 2019-2020 budget being presented to you. By maintaining adequate reserves and contingency assures that the City of Silverton will be more prepared in the event of either a downturn in the economy or a natural disaster. Contingency is for the unforeseen circumstances that happen within the budget year and the reserve assures that adequate

resources are available for at least three months of the next fiscal year. Staff will continue to pursue grant funding opportunities and all other financing mechanisms to help reduce impacts to our residents.

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

WORKFORCE/PERSONNEL SERVICES

The City of Silverton employees continue to be the most valuable resource to provide the services to our residents in the manner they deserve and expect. During the FY 2019-2020 the City will be experiencing one anticipated retirement within Public Works. Appropriations that cover personnel costs for the Water/Sewer Operator II who is anticipated to retire have been increased. This budget incorporates the findings from a salary survey for the unrepresented employees. There are two staff increases in the proposed budget. One is in the Finance Department to provide staffing to help with the increased demands and to meet the segregation of duties issue mentioned in the audit. The second staff increase is for a cooperative work experience (CWE) person, 0.33, who will work with both sewer operations and water operations. In addition to the staff changes there is also an anticipated reorganization of job duties within Public Works to reflect the needs of the department.

The cost of personnel services includes manageable increases, including a three (3) percent cost of living allowance beginning July 1, 2019 for all departments, except the Police Department and Public Works Department collective bargaining unit employees which were negotiated with their contracts. We have also budgeted an additional fifteen (15) percent to cover the cost of medical insurance, dental and vision coverage. This will cover the actual cost increase and the potential changes that can be made to a plan during open enrollment.

The Public Employee Retirement System (PERS) rates reflect the increase that will be in effect for the next two years. There continues to be efforts in the legislature to make adjustments in the retirement system and we will continue to follow those changes as we receive updated information.

GENERAL FUND

The General Fund is an unrestricted fund that allocates property taxes, franchise fees, transfers, and other fees and revenues to fund services for police protection, parks maintenance, City Council expenses, administration, finance, planning, community services, legal services, information management services, and municipal court services. The total General Fund budget is **\$8,629,383**, which represents an increase of 7% (\$567,048) over the FY 2018-2019 adopted budget.

The City's fixed property tax rate is **\$3.6678 per each \$1,000** of assessed valuation. The proposed budget projects just over **\$2.7 million** in current year property tax receipts. This is a projected increase of approximately 5.5% over the budgeted taxes to be received for the current fiscal year. The increase in property taxes is partly due to the increase in new homes and commercial businesses which were placed on the tax roll by January 1, 2019 as well as the three

percent property tax increase on the assessed value. The City continues to take a conservative approach for estimating property tax projections.

The General Fund reserves have been increased in FY 2019-2020 to ensure the City has adequate resources available to pay for program expenditures that are paid primarily with property taxes. The City receives the majority of property tax revenues in December as most property owners pay their taxes by November 15 to receive a 3% discount. To meet the future financial needs from July 1, 2019 through November 30, 2019 for services funded primarily by property taxes, the City has budgeted a reserve in the amount of \$1,335,639, compared to the reserves of \$1,317,181 in the current fiscal year. In addition, the City maintains a General Operating Reserve Fund with a balance of \$979,093 which is for resources for general operating purposes should we experience unexpected cost increases, severely reduced revenues, or a natural disaster.

The contingency for FY 2018-2019 was \$441,235 and the contingency for FY 2019-2020 is \$799,198, however this is only 9.26% as compared to the desired 15%. So far this year the City has had to utilize the contingency in the amount of \$183,727.

The City has placed a priority in setting aside funds to construct the Civic Building. The Fiscal Year 2019-2020 budget includes additional transfers to the Civic Building Project Fund for costs associated with future development. The hazardous materials on the property have been abated and the building was removed from the site.

PROPRIETARY FUNDS

The proprietary funds include water, sewer, and internal service funds. At the current time the budget does not reflect an increase in the water and sewer rates. The City is still in the process of conducting a rate study to determine the revenues required to cover projected costs for operations and capital improvements.

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

OTHER FEES/TAXES

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

CAPITAL PROJECTS FOR FISCAL YEAR 2019-2020

The following list includes the highlighted capital improvements proposed by Fund and Department:

Fund/Dept #	FUND	CAPITAL PROJECTS OVER \$5,000	Budgeted
010-011	General	SCAN TV equipment	\$ 10,000
010-050	General	Body Worn Cameras	17,800
010-050	General	Electronic finger print system	30,000
016	Pool OP	Double Layer canvas	50,000
016	Pool OP	Water heater recirculation system	85,000
016	Pool OP	Heat Pump with HVAC replacement	52,000
016	Pool OP	Solar Pool Heater	52,000
016	Pool OP	Replacement of 4 sides of the pool cover	22,000
020-020	Street	Sidewalk projects for Safe Routes to school	50,000
020-020	Street	50/50 Sidewalk & Council Goal projects	65,000
020,030,040	Shared	Shoring Box	9,885
020,030,040	Shared	Decant Facility	150,000
020,030,040	Shared	Jackhammer/ compressor replacement	22,305
027	Street Fee	Second Street Overlay	275,693
030-030	Sewer	Aeration basin blowers - 2	120,000
030-030	Sewer	Constant air blower	45,000
030-030	Sewer	TWAS pump actuators - 2	65,000
030-030	Sewer	Aeration basin mixers	40,000
030-030	Sewer	Electric utility vehicle	12,000
030-030	Sewer	Primary sludge pump	60,000
030-030	Sewer	Magnesium oxide dosing station	20,000
030-035	Sewer	Jetter Trailer	59,000
040-040	Water	Plant #2 backwash control valves	60,000
040-040	Water	Chemical feed control valves	15,000
040-040	Water	high-level reservoir exterior cleaning & painting	110,000
040-040	Water	energy efficient clarifier rake variable frequency drive	60,000
040-040	Water	Hypochlorite storage tank replacement 1,000 gal	17,000
040-045	Water	meter reading equipment	11,000
040-045	Water	Seismic equipment	40,901
070	Park Fee	Parks Improvements including Old Mill Park	40,000
212	WWTP Digester	WWTP digester project screw press & building	586,991
225	Civic	Civic Building – Prepare for new building	731,931
226	McClaine	McClaine Street– Street, water, sewer and storm *	4,337,866

Fund/Dept #	FUND	CAPITAL PROJECTS OVER \$5,000	Budgeted
320	Street CIP	South Water Street eastside sidewalk **	250,000
330	Sewer CIP	Sewer Headworks replacement	400,000
340	Water CIP	EDA Water Improvement Project	2,300,000
600	Fleet Rep	Fleet Replacement – Police and Admin Vehicle	72,456
		Total amounts for Capital over \$5,000	\$10,345,828

* Total project cost is \$5.1 million or \$6.1 million if utilities are undergrounded

** Estimated total project of \$1.7 million with City 5.5% match of \$93,500

CONTINGENCY AND RESERVES

At the City Council adopted a contingency and reserve policy for the City operating funds. The goal is to maintain a contingency of 15% of the total budget and reserves to cover operations for 90 days of operations for enterprise funds and an amount in the General Fund sufficient to cover operations from July through November of programs funded 100% by taxes. Staff has been able to reach the goal in most of the funds. The General Fund has a contingency below the 10% and the Street Fund and Sewer Fund are slightly below the 15% goal. With regards to the Reserve goal, only one fund does not meet the goal by over \$250,000 and that is the Sewer Fund. However, all of the operating funds have a combined contingency and reserve well above 15% with the exception of the Electrical Inspection Fund. Both the Sewer Fund and Water Fund have the required debt reserve. Staff will continue to evaluate the contingency and reserves as they are an integral part of maintaining a financially healthy city.

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


CONCLUSION


The City is continuing to grow and this places more demands on staff and the infrastructure of the City. The City provides great activities for all ages either through the Senior Center or the various youth organizations, such as the YMCA. Staff will continue to maintain healthy contingency and reserve balances to be able to provide the services citizens have come to expect. There are significant capital improvements budgeted within this document which will enhance some greatly needed areas of the City. The staff will continue to look at sources of funding to build the new Civic Building.

We look forward to working with the Budget Committee and City Council during this year's budget process and want to thank you in advance for the numerous hours you will contribute to ensure an open and transparent budget process. We appreciate your guidance, support, and willingness to serve the Silverton community as you review the budget and make decisions for the 2019-2020 Fiscal Year.

We would also like to extend special thanks to the Silverton staff for the time they have spent in preparing the budget document you will be reviewing. Many hours have been spent doing research, preparing financial information, and updating narratives for preparation of the budget. This year staff has also attempted to add some additional information we hope you will find useful. In addition we are working toward providing a budget document that meets the requirements for a Government Finance Officers Association (GFOA) Distinguished Budget Award. The management staff will be available to answer questions as you review the budget. It is again an honor to work with professional and skilled City employees and community volunteers as we go through this year's budget process for the City of Silverton.

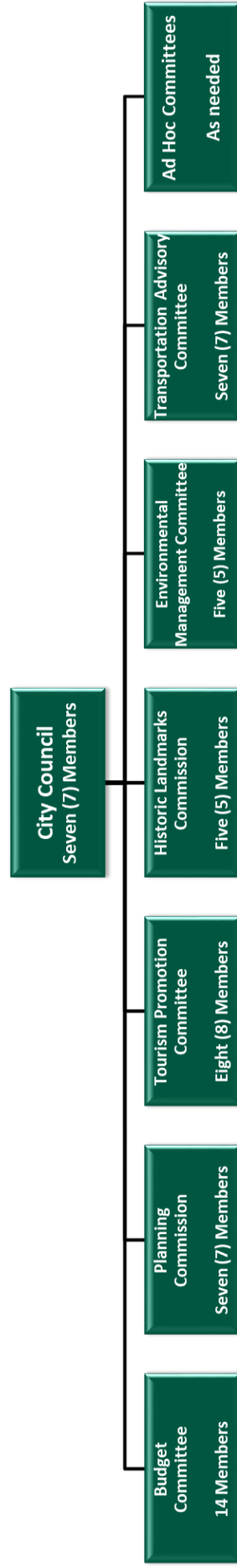
Respectfully submitted by,


Christy S. Wurster, City Manager


Kathleen Zaragoza, Finance Director

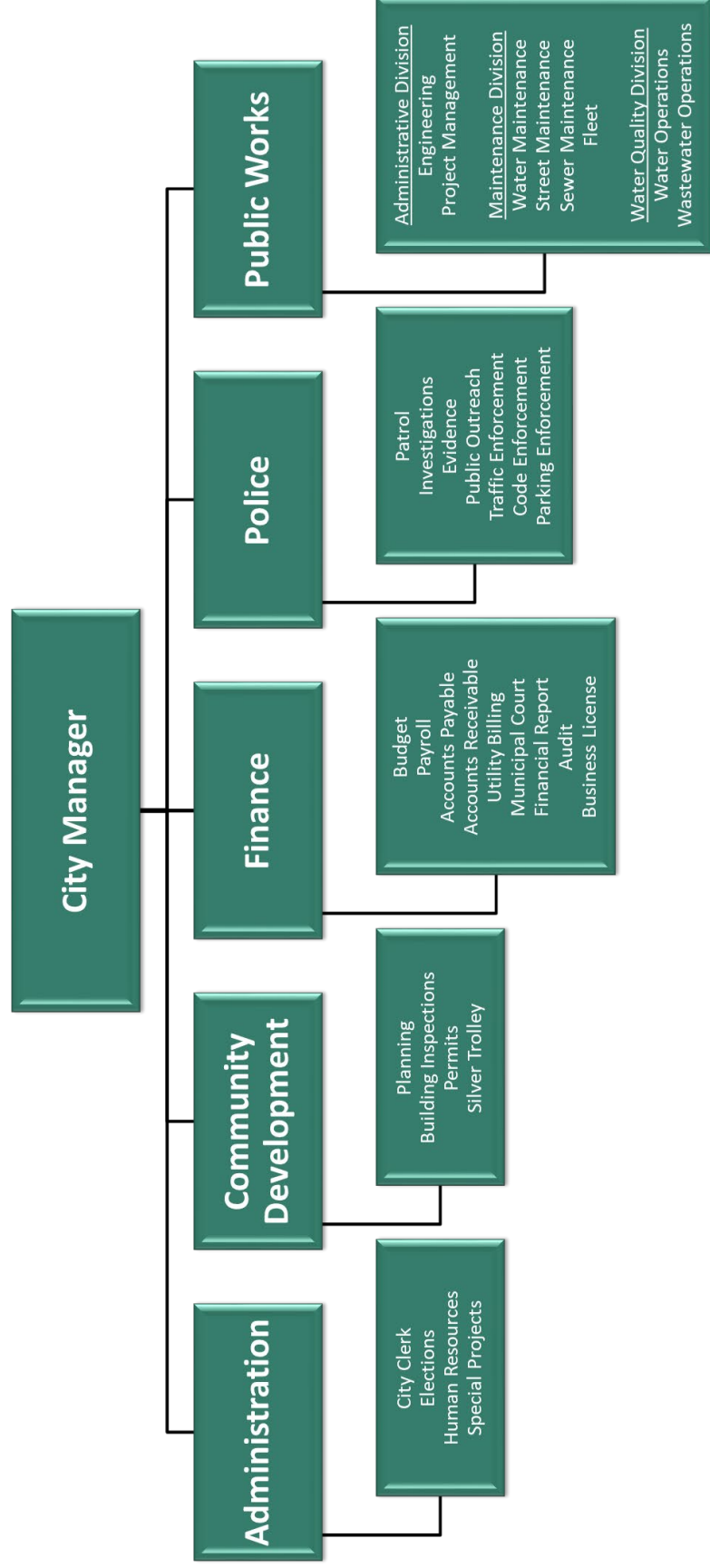
City of Silverton

Boards and Committees



City of Silverton

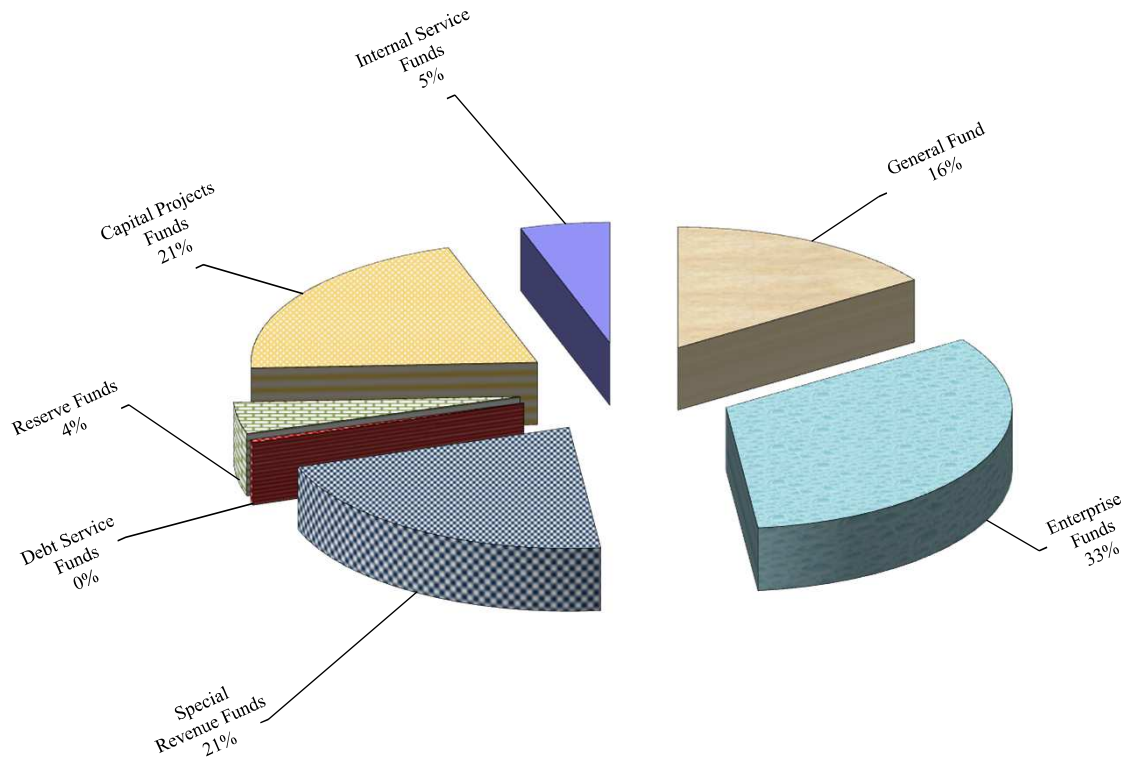
Organizational Chart



CITY OF SILVERTON

Summary By Fund Type

Fiscal Year 2019 - 2020

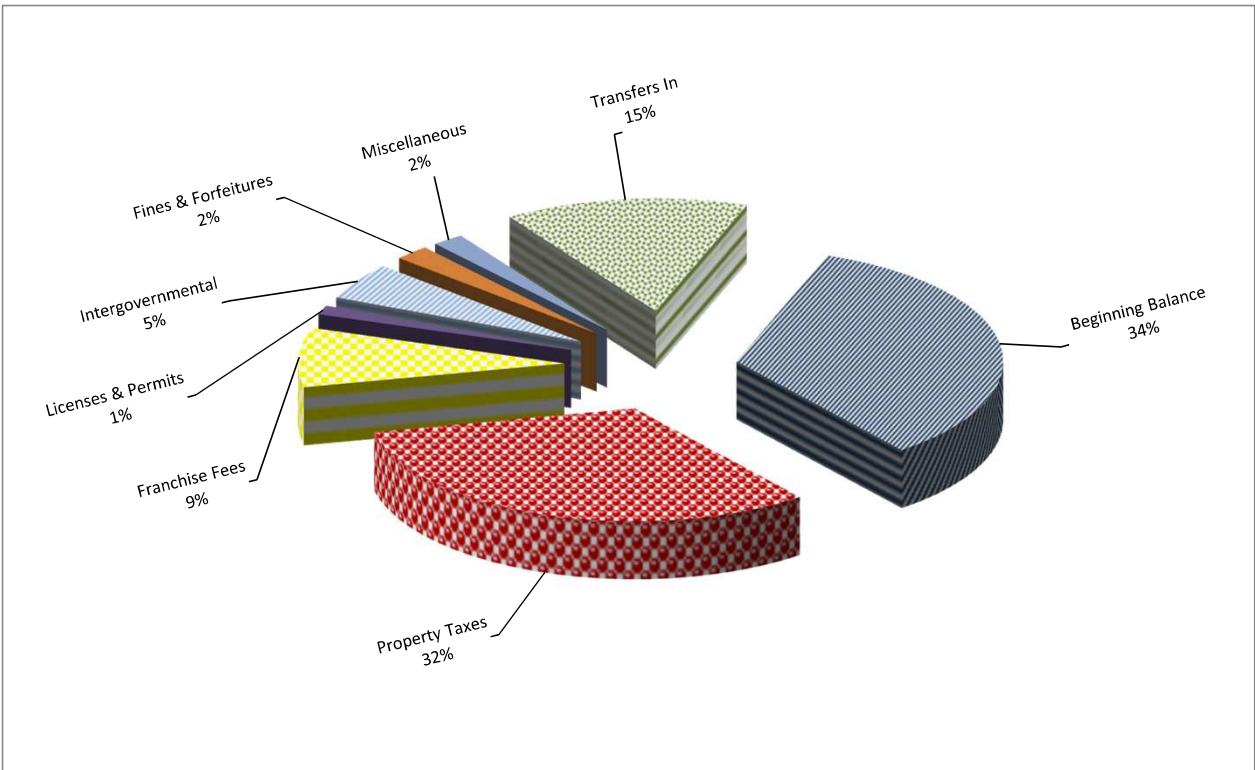


Fund Type	Amount
General Fund	\$8,656,383
Enterprise Funds	18,315,607
Special Revenue Funds	11,990,322
Debt Service Funds	215,396
Reserve Funds	2,343,739
Capital Projects Funds	11,581,705
Internal Service Funds	2,821,554
Total	\$55,924,706

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

CITY OF SILVERTON														
SOURCES OF FUNDING BETWEEN FUNDS														
Fiscal Year Ending June 30, 2020														
INDIRECT COST TRANSFERS														
General Fund (010)														

CITY OF SILVERTON
General Fund Revenue
Fiscal Year 2019 - 2020



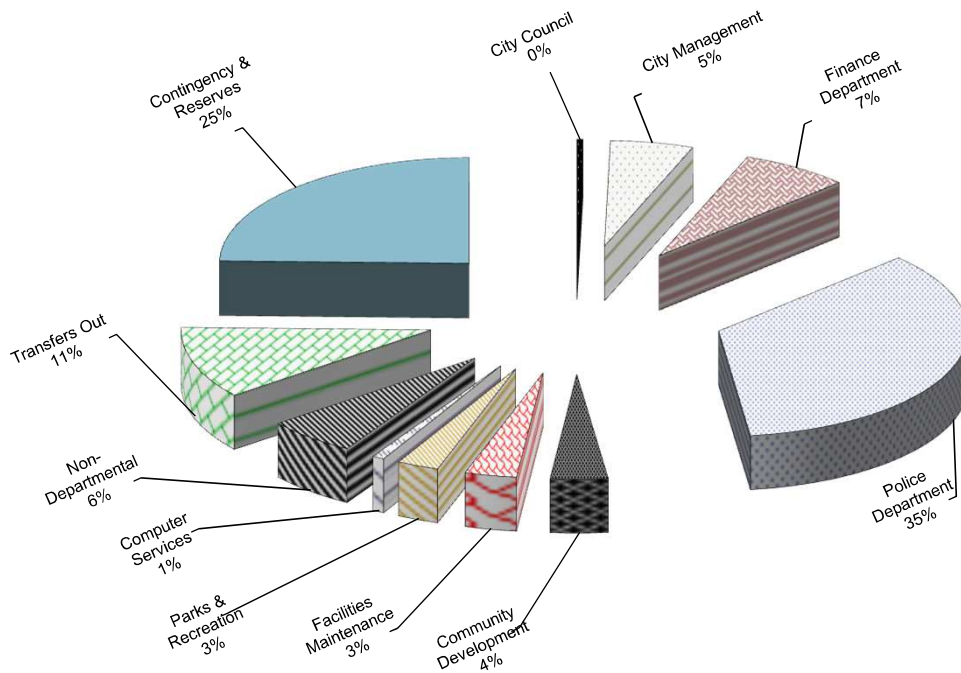
Source	Amount
Beginning Balance	\$2,927,655
Property Taxes	2,790,000
Franchise Fees	737,000
Licenses & Permits	112,475
Intergovernmental	455,460
Fines & Forfeitures	185,500
Miscellaneous	166,500
Transfers In	1,281,793
Total	\$8,656,383

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

CITY OF SILVERTON

General Fund Expenditures

Fiscal Year 2019 - 2020



Use	Amount	
City Council	\$33,450	0.39%
City Management	466,086	5.38%
Finance Department	612,002	7.07%
Police Department	3,041,977	35.14%
Community Development	321,662	3.72%
Facilities Maintenance	289,652	3.35%
Parks & Recreation	234,334	2.71%
Computer Services	67,200	0.78%
Non-Departmental	508,700	5.88%
Transfers Out	949,483	10.97%
Contingency & Reserves	2,131,837	24.63%
Total	\$8,656,383	

The largest use of General Fund resources is for Police services. The Second largest use is for Contingency and Reserves which provides funding for the first part of the next fiscal year. Many of the other programs are partially supported by transfers in.

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL

Budget Comments

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

Property Taxes: The property tax levy for general purposes can be no greater than the fixed rate of \$3.6678 applied towards each \$1,000 of assessed property value. Each assessed property value cannot increase by more than 3% each year, unless they are improved under the Measure 50 property tax limitations. Additional levies can be approved, but only after meeting, certain criteria. The Fiscal Year 2018-2019 revenue projection is based on the fixed rate multiplied times the previous year's city wide assessed value with a 3% growth factor, less a 7% allowance for taxes levied, but not collected in the current year. Prior year tax revenue is based on historical data.

Franchise Fees: The City grants the right to franchise services to conduct business within the city limits and to use the City's right-of-way. A fee is charged for the franchise based on the gross revenues. Franchise fee rates range from 4% to 7% of the gross sales.

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

Intergovernmental Revenue: The State distributes a portion of the liquor, and cigarette tax to the City. In addition, part of the Liquor Control Commission revenue is distributed to local governments in the form of State Revenue Sharing Funds. The State distributions are based on State projected per capita figures as provided by Portland State University. The City has a 3% 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.

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

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

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

Beginning Fund Balance: Account #49090 includes funds carried forward from the previous year. This revenue 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 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND							
PROPERTY TAXES							
010-000-40001	PROPERTY TAXES CURRENT	2,518,030	2,644,796	2,600,510	2,745,000	2,745,000	2,745,000
010-000-40002	PROPERTY TAXES DELINQUENT	48,958	50,168	35,000	45,000	45,000	45,000
	TOTAL PROPERTY TAXES	2,566,987	2,694,964	2,635,510	2,790,000	2,790,000	2,790,000
FRANCHISE FEES							
010-000-41001	NORTHWEST NATURAL GAS	133,245	124,852	128,000	120,000	120,000	120,000
010-000-41002	PORTLAND GENERAL ELECTRIC	361,414	383,966	358,000	365,000	365,000	365,000
010-000-41003	COMMUNICATION FRANCHISE	95,775	94,184	88,000	90,000	90,000	90,000
010-000-41004	REFUSE FRANCHISE FEES	107,154	112,999	105,000	100,000	100,000	100,000
010-000-41005	CABLE COMMUNICATIONS	61,192	63,088	58,000	62,000	62,000	62,000
	TOTAL FRANCHISE FEES	758,780	779,088	737,000	737,000	737,000	737,000
FEES AND PERMITS							
010-000-42006	PEG FEES FOR SCAN TV	4,131	3,659	3,000	3,000	3,000	3,000
010-000-42103	LIQUOR LICENSE FEES	1,175	1,100	1,000	1,000	1,000	1,000
010-000-42109	SIGN PERMITS	2,280	2,600	1,560	1,200	1,200	1,200
010-000-42110	CONDITIONAL USE PERMITS	3,300	3,300	1,100	1,100	1,100	1,100
010-000-42111	ZONE CHANGE FEES	12,375	0	0	2,750	2,750	2,750
010-000-42112	ANNEXATION FEES	6,574	17,183	0	2,750	2,750	2,750
010-000-42113	LOT LINE ADJUSTMENT FEES	2,063	2,613	550	550	550	550
010-000-42114	VARIANCE APPLICATION FEES	2,300	0	750	750	750	750
010-000-42115	PARTITION APPLICATION FEES	2,200	963	550	1,100	1,100	1,100
010-000-42117	SUBDIVISION REVIEW FEES	825	9,695	2,150	2,750	2,750	2,750
010-000-42119	DESIGN REVIEW FEES	2,044	600	825	825	825	825
010-000-42120	OTHER PLANNING FEES	2,598	2,344	1,000	1,000	1,000	1,000
010-000-42121	PARK RESERVATION FEES	2,400	2,800	1,800	1,800	1,800	1,800
010-000-42122	COMMUNITY/ FISCHER RENTAL FEES	5,256	6,043	5,000	5,800	5,800	5,800
010-000-42124	RESERVOIR PARKING FEES	24,052	27,557	21,000	25,000	25,000	25,000
010-000-42125	LIQUOR USE PERMIT FEES	75	275	100	100	100	100
010-000-42130	BUSINESS LICENSE FEES	51,962	57,162	48,000	48,000	48,000	48,000
010-000-42140	LIEN SEARCH FEES	19,210	17,850	15,000	10,000	10,000	10,000
010-000-42159	RETURNED CHECK FEES	1,450	1,923	1,250	1,000	1,000	1,000
010-000-42183	IMPOUND AND STORAGE FEES	5,000	5,600	2,400	2,000	2,000	2,000
	TOTAL FEES AND PERMITS	151,268	163,265	107,035	112,475	112,475	112,475
INTERGOVERNMENTAL							
010-000-43002	LIQUOR TAXES	148,336	158,386	135,000	138,000	138,000	138,000
010-000-43003	CIGARETTE TAXES	12,266	61,033	12,000	12,000	12,000	12,000
010-000-43010	MARIJUANA TAXES	0	0	0	80,000	80,000	80,000
010-000-43015	STATE SHARED REVENUE	100,988	131,004	162,500	95,000	95,000	95,000
010-000-43060	SCHOOL DIST - SRO SUPPORT	78,403	90,491	92,581	97,110	97,110	97,110
010-000-43062	GRANTS - POLICE	0	221	0	1,000	1,000	1,000
010-000-43063	POLICE EQUIPMENT GRANT	1,260	0	0	1,200	28,200	28,200
010-000-43066	TSS DUI GRANT	0	2,136	0	2,000	2,000	2,000
010-000-43068	TRAFFIC SAFETY GRANT	0	6,474	0	2,150	2,150	2,150
010-000-43154	CLG/ SHIPO PLANNING GRANT	6,174	0	7,000	0	0	0
010-000-43170	MISC GRANTS & CONTRIBUTIONS	359	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	347,785	449,745	409,081	428,460	455,460	455,460
FINES AND FORFEITURES							
010-000-44000	COURT COSTS	63,781	87,223	50,500	55,000	55,000	55,000
010-000-44001	MUNICIPAL COURT FINES	107,694	126,320	90,250	105,000	105,000	105,000
010-000-44006	PARKING FINE REVENUE	12,784	14,836	10,800	15,000	15,000	15,000
010-000-44012	COUNTY CIRCUIT COURT FINES	10,256	15,064	7,500	10,500	10,500	10,500
	TOTAL FINES AND FORFEITURES	194,515	243,443	159,050	185,500	185,500	185,500



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CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND							
MISCELLANEOUS REVENUE							
010-000-45002	INTEREST EARNED	46,100	64,896	50,000	70,000	70,000	70,000
010-000-45003	PARKING METERS COLLECTIONS	53,711	55,343	40,000	45,000	45,000	45,000
010-000-45004	MISC - ENGINEERING FEES	501	7,443	0	10,000	10,000	10,000
010-000-45005	PARKING LOT REVENUE	6,200	5,870	4,250	6,000	6,000	6,000
010-000-45008	MISC - POLICE RECEIPTS	2,292	2,983	1,500	1,500	1,500	1,500
010-000-45009	DONATIONS - POLICE	331	0	0	0	0	0
010-000-45014	DONATIONS - GENERAL	548	0	0	0	0	0
010-000-45016	RENTAL RECEIPTS	22	11	22	18,000	18,000	18,000
010-000-45018	DONATIONS - SKATE PARK	700	50	0	0	0	0
010-000-45019	MISCELLANEOUS REVENUE	72,974	29,582	20,000	16,000	16,000	16,000
010-000-45080	INSURANCE PROCEEDS	0	750	0	0	0	0
010-000-45100	WELLNESS/ RECOGNITION PROCEED	3	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	183,382	166,929	115,772	166,500	166,500	166,500
TRANSFERS IN							
010-000-46011	TRANSFER FROM ELECTRIC INSPEC	0	6,389	7,473	7,787	7,787	7,787
010-000-46012	TRANSFER FROM BUILDING OP	18,325	39,055	42,382	45,968	45,968	45,968
010-000-46020	TRANSFER FROM STREET FUND	98,276	92,046	102,795	108,199	108,199	108,199
010-000-46028	TRANSFER FROM STORM WATER FE	50,706	129,890	0	0	0	0
010-000-46030	TRANSFER FROM SEWER	449,431	463,121	501,395	551,938	551,938	551,938
010-000-46040	TRANSFER FROM WATER	462,154	476,697	515,931	567,901	567,901	567,901
	TOTAL TRANSFERS IN	1,078,892	1,207,198	1,169,976	1,281,793	1,281,793	1,281,793
BEGINNING FUND BALANCE							
010-000-49090	BEGINNING FUND BALANCE	3,224,986	3,326,050	2,728,911	2,927,655	2,927,655	2,927,655
010-000-49095	PRIOR PERIOD ADJUSTMENT	0	(24,990)	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	3,224,986	3,301,060	2,728,911	2,927,655	2,927,655	2,927,655
	TOTAL FUND REVENUE	8,506,597	9,005,691	8,062,335	8,629,383	8,656,383	8,656,383

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: NON-DEPARTMENTAL

Program Description/Mission

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

Budget Comments

Account #61009 (Lien Search Fees) Costs are billed to title companies or users based on report information the City receives showing who made a request and the number of requests made.

Account #61011 (Audit Services) covers costs of the annual audit and includes \$7,000 for a Transient Occupancy Tax audit.

Account #61012 (Municipal Code Services) covers costs to update the City Code Book.

Account #61016 (Dues & Memberships) pays fees to League of Oregon City; Council of Governments; Chamber of Commerce; Local Government Personnel Institute and State Purchasing.

Account #61019 (Insurance) is for Property Insurance premiums paid to City County Insurance Services (CIS).

Account #61045 (Equipment Rental) pays the equipment rental on the postage machine used by all funds and programs. The postage is charged to the fund or program sending out the mailing.

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

Account #61059 (Contracted Services) covers the Insurance Agent of Record and for a Strategic Plan and Growth Study.

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

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

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

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

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

Contingency and Reserves

The desire is to maintain an amount equal to 15% or greater of the fund's revenues to cover unforeseen circumstances. The reserve is to cover the next year's budgeted costs for July through November until property taxes are received.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>NON-DEPARTMENTAL</u>							
<u>MATERIALS AND SERVICES:</u>							
010-011-61009	LIEN SEARCH FEES	5,570	5,030	7,200	5,500	5,500	5,500
010-011-61011	AUDIT SERVICES	28,335	29,375	38,000	44,000	44,000	44,000
010-011-61012	MUNICIPAL CODE SERVICES	886	2,764	6,000	6,000	6,000	6,000
010-011-61016	DUES & MEMBERSHIPS	14,702	15,088	20,000	20,000	20,000	20,000
010-011-61019	INSURANCE	149,587	143,086	180,960	185,000	185,000	185,000
010-011-61024	VEHICLE EXPENSE	61	38	1,000	1,000	1,000	1,000
010-011-61025	UNEMPLOYMENT CLAIMS	0	16,564	40,000	40,000	40,000	40,000
010-011-61045	EQUIPMENT RENTAL	3,236	3,194	5,200	5,200	5,200	5,200
010-011-61058	LEGAL SERVICES	51,328	68,498	430,000	132,500	132,500	132,500
010-011-61059	CONTRACTED SERVICES	9,585	9,086	53,250	31,500	31,500	31,500
010-011-61065	EMERGENCY MANAGEMENT	2,220	2,496	10,000	10,000	10,000	10,000
010-011-62530	WELLNESS & RECOGNITION PROGR	1,575	1,762	3,000	3,000	3,000	3,000
010-011-62572	SCAN TV SERVICES	8,515	6,575	10,000	10,000	10,000	10,000
010-011-62573	SENIOR CENTER SERVICES	3,249	0	5,000	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	278,848	303,555	809,610	498,700	498,700	498,700
<u>CAPITAL OUTLAY:</u>							
010-011-81001	LAND ACQUISITION	57,288	0	0	0	0	0
010-011-81003	CAPITAL - REPLACEMENT	0	0	10,000	10,000	10,000	10,000
	TOTAL CAPITAL OUTLAY	57,288	0	10,000	10,000	10,000	10,000
<u>CONTINGENCY & RESERVES:</u>							
010-011-90001	CONTINGENCY	0	0	77,508	799,198	796,198	796,198
010-011-91072	RESERVE - FUTURE EXPENDITURE	0	0	1,317,181	1,335,639	1,335,639	1,335,639
	TOTAL CONTINGENCY & RESERVES	0	0	1,394,689	2,134,837	2,131,837	2,131,837
<u>TRANSFERS OUT:</u>							
010-011-95050	TRANSFER TO DEBT SERVICE FUND	116,564	121,164	127,284	135,731	135,731	135,731
010-011-95061	TRANSFER TO BLDG IMP RSRV	200,000	250,000	0	0	0	0
010-011-95062	TRANSFER TO GEN OPERATING FUN	100,000	200,000	200,000	200,000	200,000	200,000
010-011-95225	TRANSFER TO CIVIC BLDG PROJECT	400,000	500,000	500,000	500,000	500,000	500,000
010-011-95600	TRANSFER TO FLEET REPLACEMENT	34,458	52,139	56,732	83,832	83,832	83,832
010-011-95610	TRANSFER TO MAJOR EQUIP REP	29,920	29,920	29,920	29,920	29,920	29,920
	TOTAL TRANSFERS OUT	880,942	1,153,223	913,936	949,483	949,483	949,483
	TOTAL NON-DEPARTMENTAL	1,217,079	1,456,778	3,128,235	3,593,020	3,590,020	3,590,020

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
PROGRAM: CITY COUNCIL
DEPARTMENT: CITY COUNCIL

Program Description/Mission

Silverton's Governing Body 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 do not receive a salary for services rendered. They do receive reimbursement of actual expenses incurred in carrying out their official duties. The City Council is the official policy-making body for the City of Silverton.

Budget Comments

Account #61015 (Travel, Training & Meetings) provides for training received by the Mayor and Councilors at the League of Oregon Cities annual conference, Mayor's Association Conference and other training. The League has added a shorter conference, which may be of interest to some Councilors. We have budgeted for each councilor to attend at least one League training.

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

Account #61016 (Dues & Memberships) provides for the Mayor's Association dues.

Account #61059 (Contracted Services) provides \$10,000 for a community survey and for miscellaneous contracted services to be determined.

Account # 62573 (Miscellaneous Expenses) provides for informal neighbor fairs in lieu of formal Town Hall.

Account #62574 (Community Programs) Community programs are consolidated under this line item for ease of tracking and managing these expenditures. The breakdown is as follows:

1.	\$5,000	Utility Ratepayer Relief Program for Low Income & Senior Residents
2.	2,500	Silverton Days Fireworks
3.	1,600	Downtown Flower Baskets
4.	400	Spring Clean-up Day
5.	550	Holiday wreaths and swags
6.	250	"If I Were Mayor" contest
7.	50	Silverton Together Holiday craft table
8.	200	Parade support
9.	450	Various Council Approved requests
	\$11,050	Total

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY COUNCIL</u>							
<u>MATERIALS AND SERVICES:</u>							
010-012-61001	OFFICE SUPPLIES	10	259	200	200	200	200
010-012-61003	ADVERTISING	0	0	0	500	500	500
010-012-61015	TRAVEL, TRAINING & MEETINGS	2,066	2,953	5,500	6,700	6,700	6,700
010-012-61016	DUES & MEMBERSHIPS	132	135	850	500	500	500
010-012-61059	CONTRACTED SERVICES	31,913	0	5,000	12,500	12,500	12,500
010-012-62573	MISCELLANEOUS EXPENSE	393	208	500	1,000	1,000	1,000
010-012-62574	COMMUNITY PROGRAMS	4,269	7,387	11,050	11,050	11,050	11,050
010-012-71000	MINOR EQUIPMENT	4,230	20	2,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		43,014	10,963	25,100	33,450	33,450	33,450
TOTAL CITY COUNCIL		43,014	10,963	25,100	33,450	33,450	33,450

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: CITY MANAGER
PROGRAM: CITY MANAGEMENT

STAFF LEVEL 2020: 2.90 FTE
STAFF LEVEL 2019: 2.80 FTE

Program Description/Mission

The Department of the City Manager (CM) 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 CM, in concert with the Mayor and Council members, is also responsible for ensuring effective working relationships with community members, community groups and other governmental agencies.

Included within the office of the City Manager are two Assistants to the City Manager: the Assistant to the City Manager/City Clerk and the Assistant to the City Manager/Human Resources Coordinator. Both positions support special projects as assigned as well as carrying out position-specific duties.

The Assistant to the City Manager/City Clerk supports the City Manager, City Council and Council appointed committees, administers public records, and serves as the Elections Officer and Records Manager for the City. The Assistant to the City Manager/Human Resources Coordinator coordinates human resources and communications.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
City Manager	1.00	1.00	
Assistant to the CM/City Clerk	0.80	0.90	0.10
Assistant to the CM/HR Coordinator	1.00	1.00	
Total	2.80	2.90	0.10

Budget Comments

Account #61003 (Advertising Expense) covers advertising expenses for committee vacancies, public notices, and recruitment.

Account #61015 (Travel, Training & Meetings) covers attendance at conferences and workshops of professional development organizations and as well as local meetings.

Account #61016 (Dues and Memberships) covers memberships in professional development organizations.

Account # 61059 (Contracted Services) covers community publications, website modifications, employee-driving records, music licenses (ASCAP and SESAC), GovernmentJobs posting service and other contracted services that are necessary.

Account # 62573 (Miscellaneous Expenses) includes funds for neighborhood association outreach and formation.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>CITY MANAGER</u>							
<u>PERSONNEL SERVICES:</u>							
010-013-51001	FULL TIME SALARIES	247,971	239,026	277,827	275,008	275,008	275,008
010-013-51003	WORKERS COMP INS	769	745	1,340	1,342	1,342	1,342
010-013-51004	SOCIAL SECURITY/MEDICARE	18,867	18,237	21,254	21,038	21,038	21,038
010-013-51005	HEALTH INSURANCE	35,636	35,110	43,977	46,061	46,061	46,061
010-013-51006	LIFE/ DISABILITY INS	581	591	994	1,146	1,146	1,146
010-013-51007	PERS RETIREMENT	45,865	53,137	61,519	74,291	74,291	74,291
010-013-51009	OVERTIME SALARIES	0	237	0	0	0	0
	TOTAL PERSONNEL SERVICES	349,689	347,084	406,911	418,886	418,886	418,886
<u>MATERIALS AND SERVICES:</u>							
010-013-61001	OFFICE SUPPLIES	1,109	889	1,200	1,400	1,400	1,400
010-013-61002	PUBLICATIONS	23	125	200	200	200	200
010-013-61003	ADVERTISING EXPENSE	884	334	1,000	500	500	500
010-013-61004	COMMUNICATION EXPENSE	2,059	2,230	2,500	2,000	2,000	2,000
010-013-61005	POSTAGE & FREIGHT	297	174	500	500	500	500
010-013-61015	TRAVEL, TRAINING & MEETINGS	6,401	6,142	10,000	10,000	10,000	10,000
010-013-61016	DUES & MEMBERSHIPS	961	1,579	3,000	3,000	3,000	3,000
010-013-61022	EQUIPMENT MAINTENANCE	0	0	200	200	200	200
010-013-61024	VEHICLE EXPENSE	24	0	2,000	0	0	0
010-013-61030	FUEL EXPENSES	195	0	500	800	800	800
010-013-61045	EQUIPMENT RENTAL	6,549	4,658	5,000	3,500	3,500	3,500
010-013-61059	CONTRACTED SERVICES	20,456	11,945	20,000	20,400	20,400	20,400
010-013-62573	MISCELLANEOUS EXPENSE	1,281	494	500	1,000	1,000	1,000
010-013-71000	MINOR EQUIPMENT	1,679	362	2,000	2,000	2,000	2,000
	TOTAL MATERIALS AND SERVICES	41,917	28,931	48,600	45,500	45,500	45,500
<u>CAPITAL OUTLAY:</u>							
010-013-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	1,700	1,700	1,700	1,700
	TOTAL CAPITAL OUTLAY	0	0	1,700	1,700	1,700	1,700
	TOTAL CITY MANAGER	391,606	376,015	457,211	466,086	466,086	466,086

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: FINANCE
PROGRAM: ACCOUNTING & BILLING

STAFF LEVEL 2020: 3.63 FTE
STAFF LEVEL 2019: 3.25 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Finance Director	1.00	1.00	
Assistant Finance Director	0.00	1.00	1.00
Accounting Manager	1.00	1.00	
Account Clerk II	0.25	0.00	(0.25)
Account Clerk	<u>1.00</u>	<u>0.63</u>	<u>(0.37)</u>
Total	<u>3.25</u>	<u>3.63</u>	<u>0.38</u>

Budget Comments

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

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

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

Account #61059 covers charges for the maintenance and support of the Caselle software, a Caselle Excel module add on for \$11,000 and for shredding services.

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

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND							
FINANCE OFFICE							
PERSONNEL SERVICES:							
010-015-51001	FULL TIME SALARIES	208,173	213,916	234,198	286,893	286,893	286,893
010-015-51003	WORKERS COMP INS	680	689	1,243	1,557	1,557	1,557
010-015-51004	SOCIAL SECURITY/MEDICARE	15,224	15,526	17,978	22,039	22,039	22,039
010-015-51005	HEALTH INSURANCE	57,814	57,706	69,974	78,755	78,755	78,755
010-015-51006	LIFE/ DISABILITY INS	409	409	638	937	937	937
010-015-51007	PERS RETIREMENT	41,738	52,658	56,864	79,668	79,668	79,668
010-015-51009	OVERTIME SALARIES	0	0	811	1,193	1,193	1,193
	TOTAL PERSONNEL SERVICES	324,039	340,904	381,706	471,042	471,042	471,042
MATERIALS AND SERVICES:							
010-015-61001	OFFICE SUPPLIES	1,972	2,106	2,750	2,800	2,800	2,800
010-015-61002	PUBLICATIONS	0	0	500	500	500	500
010-015-61003	ADVERTISING EXPENSE	684	396	1,600	1,600	1,600	1,600
010-015-61004	COMMUNICATION EXPENSE	3,592	4,011	4,600	4,600	4,600	4,600
010-015-61005	POSTAGE & FREIGHT	2,832	2,146	3,250	3,300	3,300	3,300
010-015-61015	TRAVEL, TRAINING & MEETINGS	2,739	2,244	4,900	5,900	5,900	5,900
010-015-61016	DUES & MEMBERSHIPS	275	326	500	650	650	650
010-015-61022	EQUIPMENT MAINTENANCE	0	0	600	600	600	600
010-015-61045	EQUIPMENT RENTAL	3,910	3,925	4,500	4,700	4,700	4,700
010-015-61059	CONTRACTED SERVICES	19,971	21,842	25,000	37,000	37,000	37,000
010-015-61075	COLLECTION SERVICES	155	86	500	500	500	500
010-015-61079	BANK & CHARGE CARD FEES	3,816	3,853	5,200	5,600	5,600	5,600
010-015-62573	MISCELLANEOUS EXPENSE	127	58	250	250	250	250
010-015-71000	MINOR EQUIPMENT	999	1,028	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	41,071	42,021	55,150	69,000	69,000	69,000
CAPITAL OUTLAY:							
010-015-81003	CAPITAL - REPLACEMENT	0	3,400	1,500	0	0	0
	TOTAL CAPITAL OUTLAY	0	3,400	1,500	0	0	0
	TOTAL FINANCE OFFICE	365,110	386,325	438,356	540,042	540,042	540,042

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: FINANCE
PROGRAM: COURT

STAFF LEVEL 2020: 0.75 FTE
STAFF LEVEL 2019: 0.75 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Account Clerk II	0.75	0.75	0.00

Budget Comments

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

Accomplishments

The Municipal Court processed the following number of cases:

<u>Fiscal Year</u>	<u>Cases</u>	<u>City Collections</u>
2007-2008	1,413	\$ 252,095
2008-2009	951	162,608
2009-2010	1,239	179,555
2010-2011	1,431	219,986
2011-2012	1,157	189,126
2012-2013	1,161	167,378
2013-2014	962	146,495
2014-2015	1,074	139,651
2015-2016	1,011	152,774
2016-2017	1,232	172,555
2017-2018	1,133	213,686

General Note

The Municipal Court offered an amnesty program between December 1, 2018 through February 28, 2019 and collected a total of \$25,254.14 and of this the City retained \$19,923.08.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COURT</u>							
<u>PERSONNEL SERVICES:</u>							
010-020-51001	FULL TIME SALARIES	35,773	36,487	39,496	29,055	29,055	29,055
010-020-51003	WORKERS COMP INS	134	131	237	197	197	197
010-020-51004	SOCIAL SECURITY/MEDICARE	2,720	2,762	3,080	2,223	2,223	2,223
010-020-51005	HEALTH INSURANCE	16,111	16,584	17,941	14,431	14,431	14,431
010-020-51006	LIFE/ DISABILITY INS	41	41	56	56	56	56
010-020-51007	PERS RETIREMENT	5,251	6,454	7,121	6,398	6,398	6,398
010-020-51009	OVERTIME SALARIES	0	0	760	0	0	0
TOTAL PERSONNEL SERVICES		60,031	62,459	68,691	52,360	52,360	52,360
<u>MATERIALS AND SERVICES:</u>							
010-020-61001	OFFICE SUPPLIES	297	456	600	700	700	700
010-020-61002	PUBLICATIONS/ FORMS	0	90	100	100	100	100
010-020-61005	POSTAGE & FREIGHT	749	677	900	1,300	1,300	1,300
010-020-61015	TRAVEL, TRAINING & MEETINGS	752	612	2,500	2,500	2,500	2,500
010-020-61016	DUES & MEMBERSHIPS	75	75	250	250	250	250
010-020-61059	CONTRACTED SERVICES	4,599	5,204	8,000	8,000	8,000	8,000
010-020-61075	COLLECTION SERVICES	4,154	6,049	6,000	6,000	6,000	6,000
010-020-62573	MISCELLANEOUS EXPENSE	0	0	250	250	250	250
010-020-71000	MINOR EQUIPMENT	166	457	500	500	500	500
TOTAL MATERIALS AND SERVICES		10,793	13,621	19,100	19,600	19,600	19,600
<u>CAPITAL OUTLAY:</u>							
010-020-81003	CAPITAL - REPLACEMENT	0	1,000	0	0	0	0
TOTAL CAPITAL OUTLAY		0	1,000	0	0	0	0
TOTAL COURT		70,824	77,080	87,791	71,960	71,960	71,960

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: POLICE
PROGRAM: POLICE ADMINISTRATION

STAFF LEVEL 2020: 3.00 FTE
STAFF LEVEL 2019: 3.00 FTE

Program Description/Mission

Program includes Police Administration and Support Services Division of the agency. The mission is to provide support to operations personnel and to identify community resources in order to provide sworn staff with the resources they need to perform their duties. Administration works closely with our community, other City departments and elected officials. Administration focuses on community and regional partnerships in order to ensure the philosophy of community policing continues to be the vision of the agency. The Police Technician II (1) FTE is responsible to handle and oversee all office administrative functions and supervises the Police Technician I (1) FTE. Together they accomplish all support functions of the agency. This includes but is not limited to all evidence and property duties, records data entry and distribution, public records requests, police website and social media monitoring. Support Services are located in the front office and provide customer service for all walk in traffic and all business hours phone calls. The Peer Court Coordinator and Domestic Violence Advocate are independent contractors and not city employees. All department and contract personnel in support services work under the direction of the Chief of Police.

Personnel

<u>Title</u>	<u>2019</u> <u>FTE</u>	<u>2020</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Chief of Police	1.00	1.00	
Police Technician II	1.00	1.00	
Police Technician I	<u>1.00</u>	<u>1.00</u>	
Total	3.00	3.00	<u>0.00</u>

Significant Changes:

The body worn cameras are working great, but we have identified a problem with the first generation cameras not having enough battery life to make it through the entire shift. Staff downloads, tags and stores the body camera recordings into our computer system. This also includes distribution of the evidence copy to the District Attorney's Office and the processing of any Public Records Requests for audio/video recordings. Support staff personnel are cross-trained internally in all aspects for the police department to provide full service to our citizens.

Accomplishments:

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

Major Issues to be Resolved in the Next 5 Years:

1) Need for a modern police facility to meet operational and statutory needs 2) Hiring of police personnel to meet authorized and budgeted staffing levels. 3) Continue mentoring of personnel in department for promotion to supervisory and administrative positions as part of a transition plan.

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: POLICE
PROGRAM: POLICE OPERATIONS

STAFF LEVEL 2020: 16.00 FTE
STAFF LEVEL 2019: 16.00 FTE

Program Description/Mission

This program includes all aspects for the operational function of the department including patrol, detective, school resource officer and traffic functions. The primary mission is to provide full police services that directly affect the quality of life relative to public safety, fear reduction and community livability. The Operations personnel work under “a community policing philosophy” in response to calls for service and they attempt to resolve issues by taking direct action or by referring complainants to community resources that may be able to provide assistance. Operations personnel perform their duties utilizing both traditional enforcement methods and nontraditional community policing problem-solving methods and problem oriented policing methods. The mission of the agency is “to provide the highest quality of police services possible, creating a community partnership to protect lives and property, problem solve, and promote community livability while respecting individual rights.”

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Captain	1.00	1.00	
Sergeants	3.00	3.00	
Patrol Officers	9.00	9.00	
Detective	1.00	1.00	
School Resource Officer	1.00	1.00	
<u>Traffic Officer</u>	<u>1.00</u>	<u>1.00</u>	
Total	16.00	16.00	0.00

Budget Comments

The School Resource Officer (1 FTE), was enacted within the schools starting with FY 2015-2016, in partnership with Silver Falls School District, funded by a split of 75% District / 25% City. The agreement is in its fifth year and is working great. Account #61023 provides funds for purchase and replacement of all uniforms, and accessories needed to equip (19) personnel. Account #61024 covers labor and parts increases related to vehicle fleet maintenance costs. Public Works now performs vehicle maintenance on the PD fleet. Account #61030 covers fuel costs for all police vehicles. Account #61028 covers dispatching services and costs from METCOM, which are set through the budget process of METCOM. Account #61059 covers all costs associated with maintenance agreements and contracts, field reporting for these systems, Lexipol Policy Manual and Daily Training Bulletins, and maintenance agreements for the New World Records Management and Mobile Data Terminals (MDT's). Account #81003 'Capital Replacement' includes funds for the replacement of Body Worn Cameras, (1) Mobile Radar Unit, (10) replacement Taser's (for discontinued models in service) and (3) replacement office computers. A new vehicle is budgeted in the Fleet Vehicle Replacement Fund and will replace the 2014 Dodge Charger that is at the end of its serviceable life.

Significant Changes

There were no significant changes for the police department personnel or staffing and we are operating at status quo. We are continuing to hire new officers, as we had two senior officers leave in January to join Marion County Sheriff's Office as Deputies.



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND							
POLICE							
PERSONNEL SERVICES:							
010-050-51001	FULL TIME SALARIES	1,215,366	1,186,446	1,363,368	1,331,880	1,331,880	1,331,880
010-050-51002	PART TIME SALARIES	19,713	0	0	0	0	0
010-050-51003	WORKERS COMP INS	47,611	46,604	65,436	63,784	63,784	63,784
010-050-51004	SOCIAL SECURITY/MEDICARE	98,798	97,614	111,623	109,169	109,169	109,169
010-050-51005	HEALTH INSURANCE	346,465	330,740	414,359	425,490	425,490	425,490
010-050-51006	LIFE/ DISABILITY INS	4,604	4,085	6,264	6,140	6,140	6,140
010-050-51007	PERS RETIREMENT	237,550	274,696	360,604	415,798	415,798	415,798
010-050-51009	OVERTIME SALARIES	83,247	112,135	95,754	97,500	97,500	97,500
TOTAL PERSONNEL SERVICES		2,053,355	2,052,321	2,417,408	2,449,761	2,449,761	2,449,761
MATERIALS AND SERVICES:							
010-050-61001	OFFICE SUPPLIES	2,815	3,634	3,800	4,000	4,000	4,000
010-050-61002	PUBLICATIONS	23	196	300	400	400	400
010-050-61003	ADVERTISING	20	0	400	400	400	400
010-050-61004	COMMUNICATION EXPENSE	15,557	16,896	18,000	18,000	18,000	18,000
010-050-61005	POSTAGE & FREIGHT	2,562	1,307	2,500	2,500	2,500	2,500
010-050-61015	TRAVEL, TRAINING & MEETINGS	9,186	7,883	11,850	12,000	12,000	12,000
010-050-61016	DUES & MEMBERSHIPS	1,323	2,305	2,500	2,500	2,500	2,500
010-050-61022	EQUIPMENT MAINTENANCE	1,038	1,369	2,500	2,500	2,500	2,500
010-050-61023	UNIFORM EXPENSE	12,624	15,705	15,000	15,000	15,000	15,000
010-050-61024	VEHICLE EXPENSE	26,965	21,101	27,000	25,000	25,000	25,000
010-050-61025	RAIN SERVICE/MEMBERSHIP	2,139	2,139	2,355	2,509	2,509	2,509
010-050-61026	RADIO MAINTENANCE	0	0	1,500	1,500	1,500	1,500
010-050-61028	DISPATCHING SERVICES	162,980	171,229	179,000	199,756	199,756	199,756
010-050-61029	POLICE SUPPLIES	10,122	7,565	12,500	12,110	12,110	12,110
010-050-61030	FUEL EXPENSES	26,002	25,800	32,000	30,000	30,000	30,000
010-050-61045	EQUIPMENT RENTAL	5,111	6,170	7,500	7,500	7,500	7,500
010-050-61050	VEHICLE LEASE PAYMENTS	2,712	3,978	6,500	6,500	6,500	6,500
010-050-61058	LEGAL SERVICES	0	8,154	0	5,000	5,000	5,000
010-050-61059	CONTRACTED SERVICES	47,727	49,435	63,298	63,692	63,692	63,692
010-050-61060	HIRING EXPENSES	0	5,672	2,500	2,500	2,500	2,500
010-050-61069	TOWING EXPENSE	1,080	0	1,000	1,000	1,000	1,000
010-050-61086	COMPUTER SERVICES	180	616	1,500	1,500	1,500	1,500
010-050-62503	CRIME PREV/COMMUNITY POLICING	1,185	1,433	1,400	1,400	1,400	1,400
010-050-62515	STOP VIOLENCE PROGRAM	7,200	6,600	7,420	7,420	7,420	7,420
010-050-62520	PEER COURT SERVICES	18,959	19,278	19,278	19,278	19,278	19,278
010-050-62522	RESERVE OFFICER EXPENSES	0	0	1,000	1,000	1,000	1,000
010-050-62570	DRUG CONTROL ENFORCEMENT	695	0	2,000	2,000	2,000	2,000
010-050-62573	MISCELLANEOUS EXPENSE	1,210	1,068	2,000	2,500	2,500	2,500
010-050-71002	OFFICE EQUIPMENT	481	1,490	2,000	2,000	2,000	2,000
010-050-71003	MINOR EQUIPMENT	2,572	1,241	1,500	4,740	4,740	4,740
010-050-71004	COMMUNICATION EQUIPMENT	542	18	1,500	1,500	1,500	1,500
010-050-71009	SOFTWARE	17	0	4,000	2,000	2,000	2,000
010-050-71070	DRUG ENFORCEMENT EQUIPMENT	372	167	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		363,399	382,449	436,601	460,705	460,705	460,705
CAPITAL OUTLAY:							
010-050-81003	CAPITAL - REPLACEMENT	4,722	16,548	16,983	25,732	25,732	25,732
010-050-85003	CAPITAL - NEW	2,969	7,048	8,041	0	30,000	30,000
TOTAL CAPITAL OUTLAY		7,691	23,596	25,024	25,732	55,732	55,732
TOTAL POLICE		2,424,445	2,458,365	2,879,033	2,936,198	2,966,198	2,966,198

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: POLICE
PROGRAM: COMMUNITY SERVICE OFFICER

STAFF LEVEL 2020: 0.76 FTE
STAFF LEVEL 2019: 0.76 FTE

Program Description/Mission

For fiscal year 2019-2020, there are no changes planned for the Community Service Officer (CSO) program. The Community Service Officer is budgeted at 25 hours a week for parking and code enforcement. The (CSO) investigates violations of the Silverton Municipal Code, on a complaint-based model. Compliance in the downtown parking district including meter revenue continues to be high with good vehicle turnover in the two-hour zones. The parking function is responsible for enforcement of all Truck Loading Zones, Parking Meter Violations, Time Zone Violations, Permit Parking (at City owned parking lots) and other parking violations such as over-space vehicles, yellow zone violations or handicapped parking violations. Police officers and the CSO handle and enforce parking violations at the Silverton Reservoir Marine Park. The CSO works under the direction of the Police Chief. The CSO issues parking citations and code violation summons to citizens and testifies in court. Collection of fines is a function of the Court Clerk and Finance Department. The CSO also places the wheel immobilization device (boot) on vehicles that have three (3) or more unpaid parking fines. This program continues to employ a part time meter repairperson who works only hours needed to repair broken or non-functioning meters and empty coin from parking meters.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Parking Enforcement Officer	0.62	0.62	
Parking Meter Repairman	0.14	0.14	
Total	0.76	0.76	0.00

Budget Comments

Account #61027 increased to \$2,500 for meter parts and supplies.
Account #61059 Contracted Services will continue with an amount of \$10,000 (as a placeholder) for any needed costs associated with abatement and prosecution of nuisances or problem properties.
Account #71020 reduced to the amount of \$1,000 for accurately accounting of which account is providing the funds for needed meter repair parts.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY SERVICES</u>							
<u>PERSONNEL SERVICES:</u>							
010-100-51002	PART TIME SALARIES	24,203	26,009	33,812	38,573	38,573	38,573
010-100-51003	WORKERS COMP INS	962	1,010	1,665	1,881	1,881	1,881
010-100-51004	SOCIAL SECURITY/MEDICARE	1,674	1,799	2,587	2,951	2,951	2,951
010-100-51005	HEALTH INSURANCE	4,833	4,956	5,340	9,118	9,118	9,118
010-100-51006	LIFE/ DISABILITY INS	54	54	86	86	86	86
010-100-51007	PERS RETIREMENT	2,964	3,813	5,257	7,420	7,420	7,420
TOTAL PERSONNEL SERVICES		34,690	37,640	48,747	60,029	60,029	60,029
<u>MATERIALS AND SERVICES:</u>							
010-100-61001	OFFICE SUPPLIES	0	0	450	600	600	600
010-100-61004	COMMUNICATION EXPENSE	459	545	350	350	350	350
010-100-61005	POSTAGE & FREIGHT	75	45	150	150	150	150
010-100-61023	UNIFORM EXPENSE	0	0	500	500	500	500
010-100-61027	PARKING METER SUPPLIES	1,150	768	1,500	2,500	2,500	2,500
010-100-61029	MISCELLANEOUS SUPPLIES	0	80	150	150	150	150
010-100-61059	CONTRACTED SERVICES	60	60	10,000	10,000	10,000	10,000
010-100-71000	MINOR EQUIPMENT	789	39	500	500	500	500
010-100-71020	PARKING METERS	2,504	0	2,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		5,038	1,537	15,600	15,750	15,750	15,750
TOTAL COMMUNITY SERVICES		39,728	39,178	64,347	75,779	75,779	75,779

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: COMMUNITY DEVELOPMENT
PROGRAM: PLANNING

STAFF LEVEL 2020: 1.80 FTE
STAFF LEVEL 2019: 1.90 FTE

Program Description/Mission

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

Personnel

<u>Title</u>	<u>2019 FTE</u>	<u>2020 FTE</u>	<u>FTE Change</u>
Community Development Director	1.00	1.00	
Building Inspector	0.50	0.50	
Admin Assistant / City Clerk	0.20	0.10	(0.10)
Permit Technician	0.20	0.00	(0.20)
Planning and Permit Assistant	<u>0.00</u>	<u>0.20</u>	<u>0.20</u>
Total	1.90	1.80	(0.10)

Budget Comments

Budgeted amounts are similar to budgeted expenditures for Fiscal Year 2018-2019.

Account #61059 covers contracted services for the housing needs analysis (\$20,000) and an aerial flyover (\$20,000), and a master plan study of the Pettit Property (\$25,000) which are carryovers from the previous fiscal year. The remaining \$1,000 is for miscellaneous services. Account #81003 is for computer replacement for a seven-year-old workstation computer.

Significant Changes

The Permit Technician position was revised to the Planning and Permit Assistant due to the addition of planning related responsibilities such as staffing Planning Commission meetings and other City Committees. The Certified Local Government grant has been added to the program for efficiency.

Accomplishments

During the past year, 24 land use applications were processed. There were 21 processed in 2017, 40 processed in 2016, and 31 processed in 2015. Staff conducted an outreach effort to determine future uses for the Eugene Field site that was entirely funded with a DLCD Quick Response grant. Additional efforts included working with an Affordable Housing Task Force, administering Tourism Promotion Grants, downtown kiosk map updates, working on a Transportation System Plan update, and working with businesses for Urban Renewal Grants. A housing needs analysis is currently underway.

Major Issues to be Resolved in the Next 5 Years

Issues expected to be addressed over the next 5 years includes updates to elements of the Comprehensive Plan, housing needs within the community and long-range planning for various City owned properties.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMMUNITY DEVELOPMENT</u>							
<u>PERSONNEL SERVICES:</u>							
010-151-51001	FULL TIME SALARIES	116,639	127,625	150,686	150,569	150,569	150,569
010-151-51003	WORKERS COMP INS	373	494	1,349	1,294	1,294	1,294
010-151-51004	SOCIAL SECURITY/MEDICARE	9,429	9,702	11,527	11,518	11,518	11,518
010-151-51005	HEALTH INSURANCE	20,603	21,368	29,241	25,120	25,120	25,120
010-151-51006	LIFE/ DISABILITY INS	338	339	465	512	512	512
010-151-51007	PERS RETIREMENT	16,300	22,188	30,489	36,599	36,599	36,599
	TOTAL PERSONNEL SERVICES	163,683	181,715	223,757	225,612	225,612	225,612
<u>MATERIALS AND SERVICES:</u>							
010-151-61001	OFFICE SUPPLIES	881	475	1,000	1,000	1,000	1,000
010-151-61003	ADVERTISING EXPENSE	2,536	1,689	2,300	2,000	2,000	2,000
010-151-61004	COMMUNICATION EXPENSE	1,871	2,086	2,100	2,100	2,100	2,100
010-151-61005	POSTAGE & FREIGHT	1,670	729	1,500	1,400	1,400	1,400
010-151-61015	TRAVEL, TRAINING & MEETINGS	199	819	1,200	1,200	1,200	1,200
010-151-61016	DUES & MEMBERSHIPS	1,395	1,454	1,600	1,600	1,600	1,600
010-151-61024	VEHICLE EXPENSE	101	42	250	250	250	250
010-151-61030	FUEL EXPENSES	215	187	500	500	500	500
010-151-61045	EQUIPMENT RENTAL	2,363	3,046	2,200	2,500	2,500	2,500
010-151-61059	CONTRACTED SERVICES	971	3,636	91,000	66,000	66,000	66,000
010-151-61065	ZONE MAPS	0	0	0	7,000	7,000	7,000
010-151-61066	CLG PLANNING GRANT	0	0	0	7,000	7,000	7,000
010-151-62573	MISCELLANEOUS EXPENSE	94	99	200	200	200	200
010-151-71000	MINOR EQUIPMENT	1,185	314	1,000	1,000	1,000	1,000
010-151-71009	SOFTWARE	0	41	300	300	300	300
	TOTAL MATERIALS AND SERVICES	13,482	14,617	105,150	94,050	94,050	94,050
<u>CAPITAL OUTLAY:</u>							
010-151-81003	CAPITAL - REPLACEMENT	0	0	0	2,000	2,000	2,000
	TOTAL CAPITAL OUTLAY	0	0	0	2,000	2,000	2,000
	TOTAL COMMUNITY DEVELOPMENT	177,165	196,332	328,907	321,662	321,662	321,662

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: PUBLIC WORKS
PROGRAM: FACILITIES MAINTENANCE

STAFF LEVEL 2020: 0.89 FTE
STAFF LEVEL 2019: 0.89 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.04	0.04	
Building & Parks Maintenance Worker	0.75	0.75	
Parks Worker II	<u>0.10</u>	<u>0.10</u>	
Total	0.89	0.89	0.00

Budget Comments

Account #61008 includes HVAC services \$2,000; electrical services \$1,500; boiler services and permits \$4,000; and grounds and building maintenance for all facilities.

Account #61059 includes funds for annual fire extinguisher testing and servicing \$500, annual fire system testing for City Hall and Senior Center \$4,600, elevator services contract \$1,060, security alarm contract \$314 and fleet management work order system, employee hearing tests, community center elevator work and additional contracted services as needed.

Account #62600 includes \$10,000 for Pettit Property maintenance and \$7,500 for property tax.

Accomplishments

Refined facilities maintenance program and performed several key maintenance projects.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>FACILITIES MAINTENANCE</u>							
<u>PERSONNEL SERVICES:</u>							
010-190-51001	FULL TIME SALARIES	38,409	42,256	39,438	39,534	39,534	39,534
010-190-51003	WORKERS COMP INS	1,431	1,515	1,780	1,859	1,859	1,859
010-190-51004	SOCIAL SECURITY/MEDICARE	2,946	3,241	3,060	3,070	3,070	3,070
010-190-51005	HEALTH INSURANCE	13,552	15,190	15,926	17,068	17,068	17,068
010-190-51006	LIFE/ DISABILITY INS	164	178	196	202	202	202
010-190-51007	PERS RETIREMENT	1,254	1,743	10,131	12,375	12,375	12,375
010-190-51009	OVERTIME SALARIES	396	404	569	594	594	594
TOTAL PERSONNEL SERVICES		58,153	64,527	71,100	74,702	74,702	74,702
<u>MATERIALS AND SERVICES:</u>							
010-190-61001	OFFICE SUPPLIES	17	64	100	100	100	100
010-190-61003	ADVERTISING EXPENSE	0	0	100	0	0	0
010-190-61004	COMMUNICATION EXPENSE	206	854	1,500	1,500	1,500	1,500
010-190-61006	GAS/ELECTRIC EXPENSE	27,917	29,846	30,000	30,000	30,000	30,000
010-190-61007	STREET LIGHTING ENERGY	113,137	114,279	129,000	125,000	125,000	125,000
010-190-61008	BUILDING/ GROUNDS MAINTENANCE	9,071	8,186	20,000	20,000	20,000	20,000
010-190-61015	TRAVEL, TRAINING & MEETINGS	23	60	300	300	300	300
010-190-61022	EQUIPMENT MAINTENANCE	0	4	500	500	500	500
010-190-61024	VEHICLE EXPENSE	8	102	500	500	500	500
010-190-61030	FUEL EXPENSES	562	513	1,000	900	900	900
010-190-61032	JANITORIAL SUPPLIES	2,165	2,123	2,500	2,500	2,500	2,500
010-190-61042	SAFETY EQP/ PROT CLTHNG	235	110	500	150	150	150
010-190-61059	CONTRACTED SERVICES	15,570	6,116	15,000	15,000	15,000	15,000
010-190-61063	PROPERTY TAXES	511	0	0	0	0	0
010-190-62573	MISCELLANEOUS EXPENSE	68	110	200	0	0	0
010-190-62600	PETTIT PROPERTY	0	1,927	15,000	17,500	17,500	17,500
010-190-71000	MINOR EQUIPMENT	230	906	1,000	1,000	1,000	1,000
TOTAL MATERIALS AND SERVICES		169,720	165,198	217,200	214,950	214,950	214,950
<u>CAPITAL OUTLAY:</u>							
010-190-81001	LAND ACQUISITION	0	304,386	0	0	0	0
TOTAL CAPITAL OUTLAY		0	304,386	0	0	0	0
TOTAL FACILITIES MAINTENANCE		227,873	534,111	288,300	289,652	289,652	289,652

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

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

STAFF LEVEL 2020: 1.96 FTE
STAFF LEVEL 2019: 1.96 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.05	0.05	
Water Quality Division Supervisor	0.04	0.04	
Utility Worker I	0.12	0.12	
Utility Worker II	0.04	0.04	
Utility Worker III/Lead	0.05	0.05	
Building/ Parks Maintenance Worker	0.25	0.25	
Park Worker II	0.90	0.90	
Park Worker I (seasonal)	0.48	0.48	
Sewer/ Water Operator II	<u>0.03</u>	<u>0.03</u>	
Total	1.96	1.96	<u>0.00</u>

Budget Comments

Account #61034 includes bark and engineered wood fiber for under the playground equipment.
Account #61043 includes tree canopy work for Coolidge-McClaine Park \$5,000 and remainder of \$8,000 for normal building and grounds maintenance.
Account #61059 includes annual fire extinguisher service, Iworq management system \$500, \$5,000 for completion of the park and recreation task force consultant and all other contracted service needs.
Account #61065 includes costs for parking fee analysis and parking lot optimization analysis, estimated costs standard maintenance.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
GENERAL FUND							
PARKS & RECREATION							
PERSONNEL SERVICES:							
010-225-51001	FULL TIME SALARIES	69,460	71,527	76,980	75,694	75,694	75,694
010-225-51002	PART TIME SALARIES	5,874	3,242	14,797	15,537	15,537	15,537
010-225-51003	WORKERS COMP INS	3,148	3,264	4,609	4,736	4,736	4,736
010-225-51004	SOCIAL SECURITY/MEDICARE	5,700	5,810	7,160	7,120	7,120	7,120
010-225-51005	HEALTH INSURANCE	23,892	26,626	27,428	28,558	28,558	28,558
010-225-51006	LIFE/ DISABILITY INS	289	297	353	365	365	365
010-225-51007	PERS RETIREMENT	8,879	12,594	22,824	28,183	28,183	28,183
010-225-51009	OVERTIME SALARIES	560	2,359	1,804	1,841	1,841	1,841
TOTAL PERSONNEL SERVICES		117,802	125,718	155,955	162,034	162,034	162,034
MATERIALS AND SERVICES:							
010-225-61001	OFFICE SUPPLIES	15	0	100	100	100	100
010-225-61003	ADVERTISING EXPENSE	30	230	0	100	100	100
010-225-61004	COMMUNICATION EXPENSE	2,325	1,833	2,200	2,000	2,000	2,000
010-225-61006	GAS/ELECTRIC EXPENSE	4,242	4,152	4,500	4,500	4,500	4,500
010-225-61015	TRAVEL, TRAINING & MEETINGS	161	65	500	500	500	500
010-225-61022	EQUIPMENT MAINTENANCE	862	2,383	1,500	1,800	1,800	1,800
010-225-61024	VEHICLE EXPENSE	275	191	1,000	1,000	1,000	1,000
010-225-61030	FUEL EXPENSES	1,918	2,341	2,000	2,500	2,500	2,500
010-225-61032	JANITORIAL SUPPLIES	2,584	1,956	2,500	2,500	2,500	2,500
010-225-61034	LANDSCAPE SUPPLIES	1,979	1,407	5,500	5,000	5,000	5,000
010-225-61042	SAFETY EQP/ PROT CLTHNG	240	370	1,000	1,000	1,000	1,000
010-225-61043	BUILDING/ GROUNDS MAINTENANCE	8,931	3,558	13,000	13,000	13,000	13,000
010-225-61044	SMALL TOOLS	219	13	300	200	200	200
010-225-61045	EQUIPMENT RENTAL	0	0	1,000	1,000	1,000	1,000
010-225-61059	CONTRACTED SERVICES	6,877	10,239	50,000	10,000	10,000	10,000
010-225-61060	INTERGOVERNMENTAL-SCHOOL FIEL	20,000	20,000	20,000	20,000	20,000	20,000
010-225-61065	MARINE PARK EXPENSES	4,778	6,301	26,000	5,000	5,000	5,000
010-225-62537	MUSEUM/DEPOT EXPENSES	1,592	19,532	1,500	1,500	1,500	1,500
010-225-62573	MISCELLANEOUS EXPENSE	832	42	500	500	500	500
010-225-71000	MINOR EQUIPMENT	40	40	100	100	100	100
TOTAL MATERIALS AND SERVICES		57,899	74,654	133,200	72,300	72,300	72,300
CAPITAL OUTLAY:							
010-225-85001	PARK IMPROVEMENTS	1,525	0	0	0	0	0
010-225-85003	CAPITAL - NEW EQUIPMENT	1,944	2,388	0	0	0	0
TOTAL CAPITAL OUTLAY		3,469	2,388	0	0	0	0
TOTAL PARKS & RECREATION		179,170	202,760	289,155	234,334	234,334	234,334

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL
DEPARTMENT: COMMUNITY DEVELOPMENT
PROGRAM: COMPUTER SERVICES

Program Description/Mission

This program administers services for the City's computer network system. Services are specifically related to maintaining and improving secure and effective communications and technical information sharing among the 51 network users. Employees at City Hall, City Shops, the Wastewater Treatment Plant and the Water Treatment Plant are part of this network. Purchasing of services and equipment is limited in this program budget to only network related items.

Budget Comments

Account #61057 provides for continued contract services with Woodburn IT.
Account #61059 provides for ongoing subscription services needed for various elements of software support, including, email network, firewall and related internet filter services, GIS map webhosting website hosting, and social media archiving.

Accomplishments

The City continues to maintain the network by keeping up-to-date and any needed software or hardware updates.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>COMPUTER SERVICES</u>							
<u>MATERIALS AND SERVICES:</u>							
010-300-61004	COMMUNICATION EXPENSE	871	1,199	900	1,200	1,200	1,200
010-300-61057	IT SERVICES	5,025	5,394	12,000	10,000	10,000	10,000
010-300-61059	CONTRACTED SERVICES	31,916	45,217	50,000	50,000	50,000	50,000
010-300-71000	MINOR EQUIPMENT	547	0	1,000	1,000	1,000	1,000
010-300-71009	SOFTWARE	0	199	5,000	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	38,359	52,008	68,900	67,200	67,200	67,200
	TOTAL COMPUTER SERVICES	38,359	52,008	68,900	67,200	67,200	67,200
	TOTAL FUND EXPENDITURES	5,180,547	5,789,915	8,062,335	8,629,383	8,656,383	8,656,383

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: ELECTRICAL INSPECTIONS
PROGRAM: INSPECTION SERVICES

STAFF LEVEL 2020: 0.05 FTE
STAFF LEVEL 2019: 0.05 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Permit Technician	0.05	0.00	(0.05)
Planning and Permit Assistant	<u>0.00</u>	<u>0.05</u>	<u>0.05</u>
Total	0.05	0.05	0.00

Budget Comments

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
ELECTRICAL INSPECTIONS FUND							
FEES AND PERMITS							
011-000-42106	PLAN REVIEW FEES	1,608	0	1,000	0	0	0
011-000-42118	ELECTRICAL PERMITS	46,499	28,409	48,000	50,000	50,000	50,000
	TOTAL FEES AND PERMITS	48,107	28,409	49,000	50,000	50,000	50,000
MISCELLANEOUS REVENUE							
011-000-45002	INTEREST EARNED	198	289	200	250	250	250
	TOTAL MISCELLANEOUS REVENUE	198	289	200	250	250	250
BEGINNING FUND BALANCE							
011-000-49090	BEGINNING FUND BALANCE	13,007	18,826	15,465	11,036	11,036	11,036
	TOTAL BEGINNING FUND BALANCE	13,007	18,826	15,465	11,036	11,036	11,036
	TOTAL FUND REVENUE	61,312	47,524	64,665	61,286	61,286	61,286

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
ELECTRICAL INSPECTIONS FUND							
INSPECTION SERVICES							
PERSONNEL SERVICES:							
011-141-51001	FULL TIME SALARIES	2,385	2,432	2,823	2,195	2,195	2,195
011-141-51003	WORKERS COMP INS	9	8	16	14	14	14
011-141-51004	SOCIAL SECURITY/MEDICARE	175	182	216	168	168	168
011-141-51005	HEALTH INSURANCE	785	813	876	456	456	456
011-141-51006	LIFE/ DISABILITY INS	3	3	4	4	4	4
011-141-51007	PERS RETIREMENT	510	643	745	677	677	677
	TOTAL PERSONNEL SERVICES	3,868	4,081	4,680	3,514	3,514	3,514
MATERIALS AND SERVICES:							
011-141-61001	OFFICE SUPPLIES	100	75	150	150	150	150
011-141-61059	CONTRACTED SERVICES	38,366	22,762	38,400	40,000	40,000	40,000
011-141-61079	BANK & CHARGE CARD FEES	23	22	50	50	50	50
	TOTAL MATERIALS AND SERVICES	38,490	22,860	38,600	40,200	40,200	40,200
CONTINGENCY & RESERVES:							
011-141-90001	CONTINGENCY	0	0	13,758	9,656	9,656	9,656
	TOTAL CONTINGENCY & RESERVES	0	0	13,758	9,656	9,656	9,656
TRANSFERS OUT:							
011-141-95001	TRANSFER TO GENERAL FUND	0	6,389	7,473	7,787	7,787	7,787
011-141-95050	TRANSFER TO DEBT SERVICE	129	132	154	129	129	129
	TOTAL TRANSFERS OUT	129	6,521	7,627	7,916	7,916	7,916
	TOTAL INSPECTION SERVICES	42,487	33,461	64,665	61,286	61,286	61,286
	TOTAL FUND EXPENDITURES	42,487	33,461	64,665	61,286	61,286	61,286

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: BUILDING OPERATIONS
PROGRAM: INSPECTION SERVICES

STAFF LEVEL 2020: 2.25 FTE
STAFF LEVEL 2019: 2.25 FTE

Program Description/Mission

This fund is responsible for administering all functions related to the implementation of State Building Code regulations. The personnel, working for this fund issue building permits and conduct the inspections. Staff also works with the public to explain complex building codes and take enforcement action when necessary. The amount of new construction remains strong. The next fiscal year estimate is comparable to this fiscal year and is a conservative estimate. Both residential and commercial construction remains strong. The City of Silverton will continue to maintain control of its inspection program and will continue to provide building review and inspection services.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Building Official	1.00	1.00	
Building Inspector	0.50	0.50	
Permit Technician	0.75	0.00	(0.75)
Planning and Permit Assistant	0.00	0.75	0.75
Total	2.25	2.25	0.00

Budget Comments

New construction remains steady and the Building Operations Fund is estimated to continue to be able to support the salary of an in-house Building Official and a Building Inspector. The Building Inspector will review building permit plans and conduct building inspections for the Building Department.

Account #61059 covers the cost of Marion County or Woodburn to provide inspection services, when city staff is unable to conduct inspections or plan review due to absences.

Significant Changes

The Permit Technician position was revised to the Planning and Permit Assistant due to the addition of planning related responsibilities such as staffing Planning Commission meetings and other City Committees.

Accomplishments

During 2018, Building Operations reviewed plans and issued 591 building permits, including 31 new single-family residences, 79 structural, 165 electrical, 215 mechanical, and 101 plumbing permits. The division conducted 1,617 inspections, about 135 every month throughout the year.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
BUILDING OPERATIONS FUND							
FEES AND PERMITS							
012-000-42104	BUILDING PERMITS	154,519	114,027	85,000	80,000	80,000	80,000
012-000-42105	PLUMBING PERMITS	64,555	24,686	30,000	27,000	27,000	27,000
012-000-42106	PLAN REVIEW FEES	132,074	80,141	70,000	65,000	65,000	65,000
012-000-42116	MECHANICAL PERMITS	18,769	19,037	10,000	20,000	20,000	20,000
	TOTAL FEES AND PERMITS	369,917	237,892	195,000	192,000	192,000	192,000
MISCELLANEOUS REVENUE							
012-000-45002	INTEREST EARNED	4,431	8,868	6,250	7,500	7,500	7,500
012-000-45019	MISCELLANEOUS REVENUE	668	300	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	5,098	9,168	6,250	7,500	7,500	7,500
BEGINNING FUND BALANCE							
012-000-49090	BEGINNING FUND BAL - BUILDING	350,969	507,939	448,044	408,282	408,282	408,282
	TOTAL BEGINNING FUND BALANCE	350,969	507,939	448,044	408,282	408,282	408,282
	TOTAL FUND REVENUE	725,984	754,999	649,294	607,782	607,782	607,782



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
BUILDING OPERATIONS FUND							
INSPECTION SERVICES							
PERSONNEL SERVICES:							
012-140-51001	FULL TIME SALARIES	111,858	121,925	156,689	147,328	147,328	147,328
012-140-51003	WORKERS COMP INS	1,506	1,617	2,851	2,819	2,819	2,819
012-140-51004	SOCIAL SECURITY/MEDICARE	8,374	9,057	11,987	11,271	11,271	11,271
012-140-51005	HEALTH INSURANCE	29,989	31,189	42,711	38,467	38,467	38,467
012-140-51006	LIFE/ DISABILITY INS	346	351	169	169	169	169
012-140-51007	PERS RETIREMENT	24,794	30,565	41,382	45,436	45,436	45,436
	TOTAL PERSONNEL SERVICES	176,867	194,704	255,789	245,490	245,490	245,490
MATERIALS AND SERVICES:							
012-140-61001	OFFICE SUPPLIES	248	540	900	900	900	900
012-140-61003	ADVERTISING EXPENSE	10	20	50	50	50	50
012-140-61004	COMMUNICATION EXPENSE	1,625	1,515	2,100	2,100	2,100	2,100
012-140-61005	POSTAGE & FREIGHT	23	0	50	50	50	50
012-140-61015	TRAVEL, TRAINING & MEETINGS	633	1,095	2,000	2,000	2,000	2,000
012-140-61016	DUES & MEMBERSHIPS	460	620	750	700	700	700
012-140-61024	VEHICLE EXPENSE	172	88	800	600	600	600
012-140-61030	FUEL EXPENSES	761	754	1,400	1,200	1,200	1,200
012-140-61045	EQUIPMENT RENTAL	331	416	350	350	350	350
012-140-61059	CONTRACTED SERVICES	5,731	3,793	10,000	1,500	1,500	1,500
012-140-61079	BANK & CHARGE CARD FEES	81	67	100	100	100	100
012-140-61098	REFERENCE LIBRARY	546	1,237	1,000	800	800	800
012-140-62573	MISCELLANEOUS EXPENSE	0	0	900	500	500	500
012-140-71000	MINOR EQUIPMENT	263	253	0	200	200	200
	TOTAL MATERIALS AND SERVICES	10,884	10,397	20,400	11,050	11,050	11,050
CAPITAL OUTLAY:							
012-140-81003	CAPITAL - REPLACEMENT	1,181	0	1,850	1,500	1,500	1,500
	TOTAL CAPITAL OUTLAY	1,181	0	1,850	1,500	1,500	1,500
CONTINGENCY & RESERVES:							
012-140-90001	CONTINGENCY	0	0	102,906	97,716	97,716	97,716
012-140-91072	RESERVE - FUTURE EXPENDITURE	0	0	214,238	193,530	193,530	193,530
	TOTAL CONTINGENCY & RESERVES	0	0	317,144	291,246	291,246	291,246
TRANSFERS OUT:							
012-140-95001	TRANSFER TO GENERAL FUND	18,325	39,055	42,382	45,968	45,968	45,968
012-140-95050	TRANSFER TO DEBT SERVICE	6,129	7,175	8,561	8,561	8,561	8,561
012-140-95600	TRANSFER TO FLEET REPLCMNT	4,659	3,168	3,168	3,967	3,967	3,967
	TOTAL TRANSFERS OUT	29,113	49,398	54,111	58,496	58,496	58,496
	TOTAL INSPECTION SERVICES	218,046	254,499	649,294	607,782	607,782	607,782
	TOTAL FUND EXPENDITURES	218,046	254,499	649,294	607,782	607,782	607,782

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: TRANSPORTATION

Budget Comments

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

Trolley Ridership:

	Fiscal <u>2014-2015</u>	Fiscal <u>2015-2016</u>	Fiscal <u>2016-2017</u>	Fiscal <u>2017-2018</u>
General population	1,985	1,312	2,064	1,544
Youth	401	356	379	181
Elderly& Disabled	<u>6,932</u>	<u>7,786</u>	<u>5,537</u>	<u>5,879</u>
Total Rides	9,318	9,454	7,980	7,604

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

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

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

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>TRANSPORTATION FUND</u>							
<u>INTERGOVERNMENTAL</u>							
013-000-43054	ODOT TRANSIT GRANT	38,904	67,742	77,000	70,000	70,000	70,000
013-000-43055	SALEM AREA TRANSIT GRANTS	16,176	16,500	16,500	16,500	16,500	16,500
013-000-43057	OREGON STIF GRANT	0	0	0	60,000	60,000	60,000
TOTAL INTERGOVERNMENTAL		55,080	84,242	93,500	146,500	146,500	146,500
<u>MISCELLANEOUS REVENUE</u>							
013-000-45002	INTEREST EARNED	483	734	450	600	600	600
013-000-45017	TROLLEY DONATIONS	1,906	1,825	1,800	1,800	1,800	1,800
TOTAL MISCELLANEOUS REVENUE		2,389	2,559	2,250	2,400	2,400	2,400
<u>BEGINNING FUND BALANCE</u>							
013-000-49090	BEGINNING FUND BALANCE	59,432	49,875	67,495	85,698	85,698	85,698
TOTAL BEGINNING FUND BALANCE		59,432	49,875	67,495	85,698	85,698	85,698
TOTAL FUND REVENUE		116,901	136,676	163,245	234,598	234,598	234,598

EXPENDITURE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: TRANSPORTATION
PROGRAM: TROLLEY OPERATIONS

STAFF LEVEL 2020: 1.47 FTE
STAFF LEVEL 2019: 1.47 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Transit Operators (3 part-time)	1.47	1.47	0.00

Budget Comments

Account #61004 covers telephone related expenses for the cell phone used by the trolley drivers. Account #61024 covers tire replacement and major mechanical repairs to the trolley vehicles and proposed vehicle wraps to apply new graphics to the full size van. Account #61030 covers costs for gas for the trolley. Account #61059 contains funds for hiring a consultant to do the planning and programming for service expansion including a deviated fixed route type of service expected at \$60,000. The scope would include stakeholder interviews, rider surveys, community surveys, a project advisory committee, community meeting(s), cost benefit analysis, attendance at Council work sessions/meetings, etc. The funding source of the study is Statewide Transportation Improvement Fund (STIF).

Accomplishments

The City of Silverton continues to provide reliable and affordable transportation for residents who are otherwise without access to transportation. The City provided shuttle services for Homer Davenport Days, the Art Festival, Wine and Jazz Festival, and the Mount Angel Oktoberfest. To maintain this service, City staff is responsible for grant preparation, grant management, and dispatching services. The City now has a certified mechanic on staff and maintenance is now back in house. The City went through an ODOT compliance review and is working on implementing the recommendations to comply with grant requirements.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
TRANSPORTATION FUND							
TROLLEY OPERATIONS							
PERSONNEL SERVICES:							
013-013-51002	PART TIME SALARIES	43,681	45,285	65,591	67,549	67,549	67,549
013-013-51003	WORKERS COMP INS	1,869	1,832	3,346	3,435	3,435	3,435
013-013-51004	SOCIAL SECURITY/MEDICARE	3,342	3,464	5,018	5,168	5,168	5,168
013-013-51007	PERS RETIREMENT	4,274	6,038	11,603	14,874	14,874	14,874
	TOTAL PERSONNEL SERVICES	53,166	56,620	85,558	91,026	91,026	91,026
MATERIALS AND SERVICES:							
013-013-61001	OFFICE SUPPLIES	124	51	100	100	100	100
013-013-61003	ADVERTISING EXPENSE	0	0	100	100	100	100
013-013-61004	COMMUNICATION EXPENSE	778	806	900	900	900	900
013-013-61015	TRAVEL, TRAINING & MEETINGS	0	0	200	200	200	200
013-013-61022	EQUIPMENT MAINTENANCE	0	0	500	500	500	500
013-013-61023	UNIFORM EXPENSE	94	0	150	150	150	150
013-013-61024	VEHICLE EXPENSE	4,756	2,039	5,750	5,000	5,000	5,000
013-013-61030	FUEL EXPENSES	4,154	4,829	6,000	6,000	6,000	6,000
013-013-61059	CONTRACTED SERVICES	401	390	800	60,000	60,000	60,000
013-013-71000	MINOR EQUIPMENT	263	20	300	300	300	300
013-013-71009	SOFTWARE	0	0	650	500	500	500
	TOTAL MATERIALS AND SERVICES	10,570	8,133	15,450	73,750	73,750	73,750
CONTINGENCY & RESERVES:							
013-013-90001	CONTINGENCY	0	0	58,653	65,897	65,897	65,897
	TOTAL CONTINGENCY & RESERVES	0	0	58,653	65,897	65,897	65,897
TRANSFERS OUT:							
013-013-95050	TRANSFER TO DEBT SERVICE	3,290	3,434	3,584	3,925	3,925	3,925
	TOTAL TRANSFERS OUT	3,290	3,434	3,584	3,925	3,925	3,925
	TOTAL TROLLEY OPERATIONS	67,026	68,187	163,245	234,598	234,598	234,598
	TOTAL FUND EXPENDITURES	67,026	68,187	163,245	234,598	234,598	234,598

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: POOL OPERATIONS LEVY

Program Description/Mission

Fiscal Year 2019-2020 will be the second funding year for the extension of tax revenues collected exclusively for the operation and capital costs of the Silverton Community Pool. The levy is a five-year levy, \$275,000 for each levy year passed by voters in the November 2017 General Election.

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

Budget Comments

Account #61008 includes maintenance services for electrical, HVAC, mechanical, etc. i.e. “anything attached” to the buildings and grounds maintenance for pool and bathhouse.

Account #61022 includes annual inspection and service for the emergency generator, chemical delivery system controller service, mechanical pool vacuum maintenance, etc.

Account #61059 includes YMCA management contract \$50,000; pool cover removal; storage and re-install \$20,000; slope stability engineering \$30,000; fire extinguisher services; and other contracted services as needed.

Account #81003 includes recirculation pump \$4,000, variable frequency drive (VFD) motor control, energy efficient (EE) capital improvements which include a double layer canvas \$50,000; and staff recommendations to be approved by City Council of a EE water heater recirculation system \$85,000; a EE heat pump with HVAC replacement \$52,000; four pool sides \$22,000; and a solar pool heater \$52,000. These will be paid with grant assistance from the Energy Trust of Oregon.

Accomplishments

Mechanical systems were repaired and maintenance training provided to YMCA staff.

Major Issues to be Resolved in the Next 5 Years

Leverage programs such as the Energy Trust of Oregon to maximize more sustainable modernization of the Pool.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
<u>PROPERTY TAXES</u>							
016-000-40001	PROPERTY TAXES CURRENT	261,883	264,179	255,750	255,750	255,750	255,750
016-000-40002	PROPERTY TAXES DELINQUENT	5,215	1,967	3,500	4,000	4,000	4,000
	TOTAL PROPERTY TAXES	267,098	266,145	259,250	259,750	259,750	259,750
<u>INTERGOVERNMENTAL</u>							
016-000-43021	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>							
016-000-45002	INTEREST EARNED	5,084	9,433	5,960	8,000	8,000	8,000
016-000-45019	MISCELLANEOUS REVENUE	220	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	5,304	9,433	5,960	8,000	8,000	8,000
<u>BEGINNING FUND BALANCE</u>							
016-000-49090	BEGINNING FUND BALANCE	299,746	417,727	502,917	633,008	633,008	633,008
	TOTAL BEGINNING FUND BALANCE	299,746	417,727	502,917	633,008	633,008	633,008
	TOTAL FUND REVENUE	572,148	693,305	768,127	975,758	975,758	975,758



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>POOL OPERATIONS LEVY</u>							
<u>POOL OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
016-210-61004	COMMUNICATION EXPENSE	466	533	550	500	500	500
016-210-61005	POSTAGE & FREIGHT	59	284	400	300	300	300
016-210-61006	GAS/ ELECTRIC EXPENSE	73,172	65,497	80,000	75,000	75,000	75,000
016-210-61008	BUILDING & GROUNDS MAINTENANC	4,698	1,289	9,000	9,000	9,000	9,000
016-210-61009	PERMIT FEES	364	473	550	1,000	1,000	1,000
016-210-61015	TRAVEL, TRAINING & MEETINGS	325	325	400	500	500	500
016-210-61016	DUES & MEMBERSHIPS	0	0	100	0	0	0
016-210-61022	EQUIPMENT MAINTENANCE	3,448	2,220	9,250	10,000	10,000	10,000
016-210-61032	JANITORIAL SUPPLIES	913	1,607	1,500	1,700	1,700	1,700
016-210-61042	SAFETY EQP/ PROT CLTHNG	635	218	700	600	600	600
016-210-61045	EQUIPMENT RENTAL	1,251	1,322	1,600	1,800	1,800	1,800
016-210-61047	POOL CHEMICALS	5,234	2,312	9,500	9,500	9,500	9,500
016-210-61059	CONTRACTED SERVICES	59,926	55,793	88,000	105,000	105,000	105,000
016-210-71000	MINOR EQUIPMENT	1,307	29	1,000	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	151,798	131,902	202,550	215,900	215,900	215,900
<u>CAPITAL OUTLAY:</u>							
016-210-81003	CAPITAL - REPLACEMENT	2,623	0	20,000	261,000	268,000	268,000
	TOTAL CAPITAL OUTLAY	2,623	0	20,000	261,000	268,000	268,000
<u>CONTINGENCY & RESERVES:</u>							
016-210-90001	CONTINGENCY	0	0	362,177	287,858	280,858	280,858
016-210-91215	RESERVE- POOL CAPITAL IMPRVMT	0	0	183,400	211,000	211,000	211,000
	TOTAL CONTINGENCY & RESERVES	0	0	545,577	498,858	491,858	491,858
	TOTAL POOL OPERATIONS	154,421	131,902	768,127	975,758	975,758	975,758
	TOTAL FUND EXPENDITURES	154,421	131,902	768,127	975,758	975,758	975,758

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: TRANSIENT LODGING TAXES

Budget Comments

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

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

Account #61057 provides \$8,500 for the second of three repayments to the URA for the downtown tree lighting. There will be one more year of \$8,500 to be paid to the URA.

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

Account #62577 is to provide assistance for the Gordon House, a tourism site, towards their utilities.

Accomplishments

Listed below are the grant amounts distributed to local organizations by year:

<u>Fiscal Year ended</u>	<u>Amount</u>
June 30, 2018	\$ 17,550
June 30, 2017	19,711
June 30, 2016	20,912
June 30, 2015	6,673
June 30, 2014	17,673
June 30, 2013	7,912
June 30, 2012	23,335
June 30, 2011	29,912

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>TAXES</u>							
017-000-40003	TRANSIENT TAXES	283,891	321,011	310,500	318,710	318,710	318,710
	TOTAL TAXES	283,891	321,011	310,500	318,710	318,710	318,710
<u>MISCELLANEOUS REVENUE</u>							
017-000-45002	INTEREST EARNED	618	1,905	750	2,400	2,400	2,400
017-000-45019	MISCELLANEOUS REVENUE	0	7,414	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	618	9,319	750	2,400	2,400	2,400
<u>BEGINNING FUND BALANCE</u>							
017-000-49090	BEGINNING FUND BALANCE	64,340	64,131	79,257	83,411	83,411	83,411
	TOTAL BEGINNING FUND BALANCE	64,340	64,131	79,257	83,411	83,411	83,411
	TOTAL FUND REVENUE	348,849	394,461	390,507	404,521	404,521	404,521

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>TRANSIENT TAX FUND</u>							
<u>OPERATIONS</u>							
<u>MATERIALS AND SERVICES:</u>							
017-017-61057	TOURISM PROMOTION GRANTS	19,711	17,550	26,252	49,730	49,730	49,730
017-017-61059	CONTRACTED SERVICES	35,000	35,000	35,000	35,000	35,000	35,000
017-017-61060	OREGON GARDEN FOUNDATION	135,717	157,853	153,000	160,000	160,000	160,000
017-017-62571	MURAL MAINTENANCE ASSISTANCE	6,000	0	0	0	0	0
017-017-62577	GORDON HOUSE TOURISM SUPPOR	3,192	3,500	5,000	3,500	3,500	3,500
	TOTAL MATERIALS AND SERVICES	199,621	213,903	219,252	248,230	248,230	248,230
<u>CONTINGENCY & RESERVES:</u>							
017-017-90001	CONTINGENCY	0	0	75,105	60,678	60,678	60,678
	TOTAL CONTINGENCY & RESERVES	0	0	75,105	60,678	60,678	60,678
<u>TRANSFERS OUT:</u>							
017-017-95036	TRANSFER TO SEWER DEBT RESERV	85,097	98,779	96,150	95,613	95,613	95,613
	TOTAL TRANSFERS OUT	85,097	98,779	96,150	95,613	95,613	95,613
	TOTAL OPERATIONS	284,718	312,682	390,507	404,521	404,521	404,521
	TOTAL FUND EXPENDITURES	284,718	312,682	390,507	404,521	404,521	404,521

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET

Budget Comments

Street Fund revenues are primarily from the State Highway apportionment. This is the allocation of gas tax collected by the state and then distributed to various entities. The Street Fund is a Special Revenue Fund, which requires that funds be used for the purpose as set by the source of the revenue. The resources collected by this fund are for street purposes, walkways and bikeways. The Motor Vehicle Fuels Tax was added fiscal year 2017-2018 to reflect the local fuels tax revenue, effective January 1, 2018.

Taxes: This category is for the local fuels tax passed by the Silverton voters and became effective January 1, 2018.

Fees and Permits: The City charges a permit fee when a customer requests putting in a driveway or a sidewalk. This is a small portion of the revenues collected by this fund and can change as the building demand within the city changes.

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

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

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET FUND</u>							
<u>TAXES</u>							
020-000-40020	MOTOR VEHICLE FUELS TAX	0	46,108	20,000	95,000	95,000	95,000
	TOTAL TAXES	0	46,108	20,000	95,000	95,000	95,000
<u>FEES AND PERMITS</u>							
020-000-42065	TRAFFIC IMPACT FEES	0	13,500	30,000	15,000	15,000	15,000
020-000-42102	INSPECTION FEES	11,315	28,539	0	70,000	70,000	70,000
020-000-42107	DRIVEWAY PERMITS	4,664	2,904	5,000	4,500	4,500	4,500
020-000-42108	SIDEWALK PERMITS	3,872	3,854	5,000	4,500	4,500	4,500
	TOTAL FEES AND PERMITS	19,851	48,797	40,000	94,000	94,000	94,000
<u>INTERGOVERNMENTAL</u>							
020-000-43005	STATE HIWAY APPORTIONMENT	578,288	640,576	500,000	640,000	640,000	640,000
	TOTAL INTERGOVERNMENTAL	578,288	640,576	500,000	640,000	640,000	640,000
<u>MISCELLANEOUS REVENUE</u>							
020-000-45002	INTEREST EARNED	3,528	4,519	4,150	10,000	10,000	10,000
020-000-45019	MISCELLANEOUS REVENUE	3,664	58,234	500	1,000	1,000	1,000
020-000-45030	SIDEWALK REIMBURSEMENTS	9,704	0	0	0	0	0
020-000-45080	INSURANCE PROCEEDS	0	398	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	16,896	63,151	4,650	11,000	11,000	11,000
<u>BEGINNING FUND BALANCE</u>							
020-000-49090	BEGINNING FUND BALANCE	481,974	397,261	379,212	846,297	846,297	846,297
	TOTAL BEGINNING FUND BALANCE	481,974	397,261	379,212	846,297	846,297	846,297
	TOTAL FUND REVENUE	1,097,008	1,195,893	943,862	1,686,297	1,686,297	1,686,297

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET
DEPARTMENT: PUBLIC WORKS
PROGRAM: ADMINISTRATION

STAFF LEVEL 2020: 0.53 FTE
STAFF LEVEL 2019: 0.53 FTE

Program Description/Mission

This program administers all street operations for 34 miles of City owned and maintained roadways and right-of-ways. The mission is to provide a safe and efficient transportation system for all City right-of-ways. The City's Transportation System Plan and Transportation Capital Improvement Plan (CIP) are the guidance documents for this program.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.10	0.10	
Admin Assistant II - PW	0.15	0.00	(0.15)
Public Works Coordinator	0.00	0.15	0.15
Senior Engineer	0.10	0.00	(0.10)
City Engineer	0.00	0.10	0.10
Engineering Technician	<u>0.18</u>	<u>0.18</u>	
Total	0.53	0.53	0.00

Budget Comments

Account #61059 covers \$10,000 contracted services as needed and \$50,000 for a circulation traffic study.

Account #81003 includes the replacement of two computers (shared expense) \$1,000.

Accomplishments

Recruitment of a new City Engineer and Engineering Technician and reorganizing respective responsibilities. Engineering site plan review and inspection of multiple private developments that included street network improvements.

Major Issues to be Resolved in the Next 5 Years

Continue the design and inspection services associated with street maintenance and construction projects including the bid, award and management of CIP listed projects such as the McClaine Street reconstruction. Develop in house design capability.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STREET FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
020-010-51001	FULL TIME SALARIES	0	36,542	41,094	36,218	36,218	36,218
020-010-51003	WORKERS COMP INS	0	532	788	698	698	698
020-010-51004	SOCIAL SECURITY/MEDICARE	0	2,717	3,158	2,771	2,771	2,771
020-010-51005	HEALTH INSURANCE	0	7,345	8,437	8,053	8,053	8,053
020-010-51006	LIFE/ DISABILITY INS	0	54	75	78	78	78
020-010-51007	PERS RETIREMENT	0	8,200	10,149	10,463	10,463	10,463
020-010-51009	OVERTIME SALARIES	0	0	188	0	0	0
	TOTAL PERSONNEL SERVICES	0	55,390	63,889	58,281	58,281	58,281
MATERIALS AND SERVICES:							
020-010-61001	OFFICE SUPPLIES	0	321	500	500	500	500
020-010-61002	PUBLICATIONS	0	47	200	200	200	200
020-010-61003	ADVERTISING EXPENSE	0	1	50	200	200	200
020-010-61004	COMMUNICATION EXPENSE	0	658	700	800	800	800
020-010-61005	POSTAGE & FREIGHT	0	23	50	200	200	200
020-010-61015	TRAVEL, TRAINING & MEETINGS	0	1,269	2,000	2,000	2,000	2,000
020-010-61016	DUES & MEMBERSHIPS	0	51	100	200	200	200
020-010-61024	VEHICLE EXPENSE	0	785	2,000	2,000	2,000	2,000
020-010-61030	FUEL EXPENSES	0	345	500	500	500	500
020-010-61031	RECORDING FEES	0	185	300	200	200	200
020-010-61042	SAFETY EQP/ PROT CLTHNG	0	35	300	300	300	300
020-010-61044	SMALL TOOLS	0	265	50	100	100	100
020-010-61045	EQUIPMENT RENTAL	0	235	220	300	300	300
020-010-61059	CONTRACTED SERVICES	0	11,797	35,000	60,000	60,000	60,000
020-010-61065	TRAFFIC IMPACT SERVICES	0	14,389	30,000	15,000	15,000	15,000
020-010-61079	BANK & CHARGE CARD FEES	0	6	0	10	10	10
020-010-62573	MISCELLANEOUS EXPENSE	0	0	200	200	200	200
020-010-71000	MINOR EQUIPMENT	0	137	500	1,000	1,000	1,000
020-010-71009	SOFTWARE	0	240	700	700	700	700
	TOTAL MATERIALS AND SERVICES	0	30,790	73,370	84,410	84,410	84,410
CAPITAL OUTLAY:							
020-010-81003	CAPITAL - REPLACEMENT	0	348	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	0	348	1,000	1,000	1,000	1,000
CONTINGENCY & RESERVES:							
020-010-90001	CONTINGENCY	0	0	187,616	219,476	219,476	219,476
020-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	88,427	295,132	295,132	295,132
	TOTAL CONTINGENCY & RESERVES	0	0	276,043	514,608	514,608	514,608
TRANSFERS OUT:							
020-010-95001	TRANSFER TO GENERAL FUND	0	92,046	102,795	108,199	108,199	108,199
020-010-95027	TRANSFER TO STREET MAINT FEE	0	50,000	0	0	0	0
020-010-95050	TRANSFER TO DEBT SERVICE	0	6,400	7,458	7,589	7,589	7,589
020-010-95320	TRANSFER TO STREET CIP FUND	0	50,000	0	425,000	425,000	425,000
020-010-95600	TRANSFER TO FLEET REPLACEMENT	0	44,765	34,355	15,121	15,121	15,121
020-010-95610	TRANSFER TO MAJOR EQUIP REP	0	20,926	20,926	20,926	20,926	20,926
	TOTAL TRANSFERS OUT	0	264,137	165,534	576,835	576,835	576,835
	TOTAL ADMINISTRATION	0	350,665	579,836	1,235,134	1,235,134	1,235,134

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET
DEPARTMENT: PUBLIC WORKS
PROGRAM: MAINTENANCE

STAFF LEVEL 2020: 1.77 FTE
STAFF LEVEL 2019: 1.84 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.20	0.20	
Admin Assistant I - PW	0.14	0.07	(0.07)
Parks/ Street Maintenance Worker	0.16	0.16	
Utility Worker I	0.58	0.58	
Utility Worker II	0.38	0.38	
Utility Worker III/ Lead	0.18	0.18	
Utility Worker III/ Mechanic	<u>0.20</u>	<u>0.20</u>	
Total	1.84	1.77	<u>(0.07)</u>

Budget Comments

Account #61022 includes multiple equipment repairs and \$5,200 for grader tires.

Account #61039 thermoplastic and curb paint \$16,000, signs & supplies \$14,000.

Account #61043 includes portion of annual HVAC, portion of annual electrical standard maintenance.

Account #61046 includes annual street striping \$5,000, dust control \$5,000, cold mix for pot hole repair \$1,000, rock and sand for street repairs and grading \$2,500 , and the remainder for routine or unforeseen street maintenance costs.

Account #61059 covers Iworq system \$1,400, fire extinguisher services, labor for storm detention clean up, locate tickets program, remainder for Bio-med testing, hearing tests, and contracted services as needed.

Account #81003 includes computer replacements \$430 (shared expense) and a jackhammer/ compressor \$7,435 (shared expense).

Account #81030 is to support safe routes to school \$50,000.

Account #81031 includes funding for the 50/50 sidewalk program \$15,000 and sidewalk infill per City Council Goal, \$50,000.

Account #82100 includes funding for a decant facility \$50,000.

Account #85003 includes funding for a shoring box \$3,295 and for two AED and one cabinet \$666.

Accomplishments

Replaced over 1,000 signs in an effort to enhance MUTCD consistent maintenance, multiple streets sealed or re-surfaced and over two miles of gravel streets were graded.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STREET FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
020-020-51001	FULL TIME SALARIES	117,402	68,199	87,476	77,360	77,360	77,360
020-020-51002	PART TIME SALARIES	5,480	5,875	6,268	7,768	7,768	7,768
020-020-51003	WORKERS COMP INS	5,587	3,900	5,188	5,073	5,073	5,073
020-020-51004	SOCIAL SECURITY/MEDICARE	9,272	5,572	7,378	6,707	6,707	6,707
020-020-51005	HEALTH INSURANCE	38,024	24,899	36,784	27,099	27,099	27,099
020-020-51006	LIFE/ DISABILITY INS	371	290	402	385	385	385
020-020-51007	PERS RETIREMENT	20,352	15,338	23,783	26,202	26,202	26,202
020-020-51009	OVERTIME SALARIES	3,534	1,849	2,697	2,543	2,543	2,543
	TOTAL PERSONNEL SERVICES	200,021	125,922	169,976	153,137	153,137	153,137
MATERIALS AND SERVICES:							
020-020-61001	OFFICE SUPPLIES	1,076	644	1,000	1,000	1,000	1,000
020-020-61002	PUBLICATIONS	0	0	300	100	100	100
020-020-61003	ADVERTISING EXPENSE	0	290	350	350	350	350
020-020-61004	COMMUNICATION EXPENSE	2,357	1,929	3,800	4,000	4,000	4,000
020-020-61005	POSTAGE & FREIGHT	143	80	200	200	200	200
020-020-61006	GAS/ ELECTRIC EXPENSE	648	550	700	700	700	700
020-020-61009	PERMIT FEES	0	200	100	100	100	100
020-020-61015	TRAVEL, TRAINING & MEETINGS	422	56	500	500	500	500
020-020-61016	DUES & MEMBERSHIPS	100	29	250	200	200	200
020-020-61022	EQUIPMENT MAINTENANCE	1,271	718	11,900	10,000	10,000	10,000
020-020-61024	VEHICLE EXPENSE	6,417	5,409	7,300	8,000	8,000	8,000
020-020-61030	FUEL EXPENSES	5,620	5,074	6,500	6,500	6,500	6,500
020-020-61031	RECORDING FEES	204	0	250	250	250	250
020-020-61032	JANITORIAL SUPPLIES	0	11	100	100	100	100
020-020-61039	TRAFFIC CONTROL SUPPLIES	15,474	24,086	30,000	30,000	30,000	30,000
020-020-61041	TREE MAINTENANCE	0	0	4,000	8,000	8,000	8,000
020-020-61042	SAFETY EQP/ PROT CLTHNG	819	871	1,500	1,000	1,000	1,000
020-020-61043	BUILDING/ GROUNDS MAINTENANCE	883	456	20,000	10,000	10,000	10,000
020-020-61044	SMALL TOOLS	263	564	800	500	500	500
020-020-61045	EQUIPMENT RENTAL	300	305	4,500	1,000	1,000	1,000
020-020-61046	STREET MAINTENANCE	11,949	19,324	22,000	22,000	22,000	22,000
020-020-61059	CONTRACTED SERVICES	6,770	4,319	6,500	8,000	8,000	8,000
020-020-61079	BANK & CHARGE CARD FEES	2	1	0	0	0	0
020-020-61095	STORM SEWER MAINTENANCE	0	0	500	5,000	5,000	5,000
020-020-62532	MAPPING COSTS	0	0	100	100	100	100
020-020-62573	MISCELLANEOUS EXPENSE	556	13	400	500	500	500
020-020-71000	MINOR EQUIPMENT	1,049	1,093	4,400	3,000	3,000	3,000
020-020-71009	SOFTWARE	291	60	100	100	100	100
	TOTAL MATERIALS AND SERVICES	56,614	66,083	128,050	121,200	121,200	121,200
CAPITAL OUTLAY:							
020-020-81003	CAPITAL - REPLACEMENT	311	1,615	16,000	7,865	7,865	7,865
020-020-81030	SAFE ROUTE TO SCHOOL	0	0	0	100,000	50,000	50,000
020-020-81031	SIDEWALK CONST/ REPAIR	2,434	15,000	50,000	15,000	65,000	65,000
020-020-82100	CAPITAL - BUILDING IMPROVEMNTS	0	8,392	0	50,000	50,000	50,000
020-020-85003	CAPITAL - NEW EQUIPMENT	0	0	0	3,961	3,961	3,961
	TOTAL CAPITAL OUTLAY	2,745	25,006	66,000	176,826	176,826	176,826
TRANSFERS OUT:							
020-020-95001	TRANSFER TO GENERAL FUND	98,276	0	0	0	0	0
020-020-95027	TRANSFER TO STREET MAINT FEE	105,000	0	0	0	0	0
020-020-95050	TRANSFER TO DEBT SERVICE	6,316	0	0	0	0	0
020-020-95320	TRANSFER TO STREET CIP FUND	150,000	0	0	0	0	0
020-020-95600	TRANSFER TO FLEET REPLACEMENT	59,849	0	0	0	0	0
020-020-95610	TRANSFER TO MAJOR EQUIP REP	20,926	0	0	0	0	0
	TOTAL TRANSFERS OUT	440,367	0	0	0	0	0
	TOTAL MAINTENANCE	699,747	217,011	364,026	451,163	451,163	451,163
	TOTAL FUND EXPENDITURES	699,747	567,677	943,862	1,686,297	1,686,297	1,686,297

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET IMPROVEMENT SDC
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

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

Budget Comments

Account #61059 includes funding for implementation of SDC Methodology
Account #81801 includes credits to developers that make offsite public improvements or oversize improvements benefiting the system.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
021-000-42307	IMPROVEMENT SDCS	196,472	424,056	170,400	150,000	150,000	150,000
	TOTAL FEES AND PERMITS	196,472	424,056	170,400	150,000	150,000	150,000
<u>MISCELLANEOUS REVENUE</u>							
021-000-45002	INTEREST EARNED	9,249	20,231	19,500	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	9,249	20,231	19,500	5,000	5,000	5,000
<u>BEGINNING FUND BALANCE</u>							
021-000-49090	BEGINNING FUND BALANCE	796,037	955,298	1,287,098	1,463,300	1,463,300	1,463,300
	TOTAL BEGINNING FUND BALANCE	796,037	955,298	1,287,098	1,463,300	1,463,300	1,463,300
	TOTAL FUND REVENUE	1,001,759	1,399,586	1,476,998	1,618,300	1,618,300	1,618,300

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET IMPROVEMENT SDC FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
021-021-61003	ADVERTISING EXPENSE	0	0	0	100	100	100
021-021-61059	CONTRACTED SERVICES	46,460	21,342	50,000	25,000	25,000	25,000
	TOTAL MATERIALS AND SERVICES	46,460	21,342	50,000	25,100	25,100	25,100
<u>CAPITAL OUTLAY:</u>							
021-021-81072	STREET CAPACITY IMPROVEMENTS	0	0	1,393,911	1,388,200	1,388,200	1,388,200
021-021-81801	DEVELOPER SDC CREDITS	0	0	33,087	5,000	5,000	5,000
	TOTAL CAPITAL OUTLAY	0	0	1,426,998	1,393,200	1,393,200	1,393,200
<u>TRANSFERS OUT:</u>							
021-021-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	200,000	200,000	200,000
	TOTAL TRANSFERS OUT	0	0	0	200,000	200,000	200,000
	TOTAL STREET IMPROVEMENTS	46,460	21,342	1,476,998	1,618,300	1,618,300	1,618,300
	TOTAL FUND EXPENDITURES	46,460	21,342	1,476,998	1,618,300	1,618,300	1,618,300

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET REIMBURSEMENT SDC
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>FEES AND PERMITS</u>							
022-000-42309	REIMBURSEMENT SDC'S	52,184	88,041	54,000	55,000	55,000	55,000
	TOTAL FEES AND PERMITS	52,184	88,041	54,000	55,000	55,000	55,000
<u>MISCELLANEOUS REVENUE</u>							
022-000-45002	INTEREST EARNED	2,685	5,474	4,650	6,000	6,000	6,000
	TOTAL MISCELLANEOUS REVENUE	2,685	5,474	4,650	6,000	6,000	6,000
<u>BEGINNING FUND BALANCE</u>							
022-000-49090	BEGINNING FUND BALANCE	231,839	286,708	336,333	408,805	408,805	408,805
	TOTAL BEGINNING FUND BALANCE	231,839	286,708	336,333	408,805	408,805	408,805
	TOTAL FUND REVENUE	286,708	380,222	394,983	469,805	469,805	469,805

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET REIMBURSEMENT SDC</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
022-022-81072	STREET CAPACITY IMPROVEMENTS	0	0	394,983	269,805	269,805	269,805
	TOTAL CAPITAL OUTLAY	0	0	394,983	269,805	269,805	269,805
<u>TRANSFERS OUT:</u>							
022-022-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	200,000	200,000	200,000
	TOTAL TRANSFERS OUT	0	0	0	200,000	200,000	200,000
	TOTAL STREET IMPROVEMENTS	0	0	394,983	469,805	469,805	469,805
	TOTAL FUND EXPENDITURES	0	0	394,983	469,805	469,805	469,805

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STORMWATER IMPROVEMENT SDC
PROGRAM: STORMWATER IMPROVEMENTS

Program Description/Mission

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

Budget Comments

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

Major Issues to be Resolved in the Next 5 Years

The Stormwater SDC and rate study provided adequate funding recommendations such as a new stormwater utility fee to be used in combination with local improvement districts. Full funding of a stormwater fee or other funding mechanism to help fund stormwater improvement projects will need consideration if the City expects to build all of the stormwater projects when needed. The City will also need to begin looking at MS4 stormwater compliance and design standards.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
023-000-42307	IMPROVEMENT SDCS	37,123	55,598	30,350	35,000	35,000	35,000
	TOTAL FEES AND PERMITS	37,123	55,598	30,350	35,000	35,000	35,000
<u>MISCELLANEOUS REVENUE</u>							
023-000-45002	INTEREST EARNED	4,565	7,608	6,000	8,000	8,000	8,000
	TOTAL MISCELLANEOUS REVENUE	4,565	7,608	6,000	8,000	8,000	8,000
<u>BEGINNING FUND BALANCE</u>							
023-000-49090	BEGINNING FUND BALANCE	475,340	415,086	463,733	454,064	454,064	454,064
	TOTAL BEGINNING FUND BALANCE	475,340	415,086	463,733	454,064	454,064	454,064
	TOTAL FUND REVENUE	517,028	478,291	500,083	497,064	497,064	497,064

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER IMPROVE SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
023-023-61059	CONTRACTED SERVICES	0	0	50,000	25,000	25,000	25,000
	TOTAL MATERIALS AND SERVICES	0	0	50,000	25,000	25,000	25,000
<u>CAPITAL OUTLAY:</u>							
023-023-81072	SYSTEM CAPACITY IMPROVEMENTS	0	0	442,214	415,344	415,344	415,344
023-023-81801	DEVELOPER SDC CREDITS	548	0	7,869	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	548	0	450,083	416,344	416,344	416,344
<u>TRANSFERS OUT:</u>							
023-023-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	55,720	55,720	55,720
023-023-95323	TRANSFER TO STORM WATER CIP	101,394	0	0	0	0	0
	TOTAL TRANSFERS OUT	101,394	0	0	55,720	55,720	55,720
	TOTAL STORM WATER IMPROVEMEN	101,942	0	500,083	497,064	497,064	497,064
	TOTAL FUND EXPENDITURES	101,942	0	500,083	497,064	497,064	497,064

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STORMWATER REIMBURSEMENT SDC
PROGRAM: STORMWATER IMPROVEMENTS

Program Description/Mission

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>FEES AND PERMITS</u>							
024-000-42309	REIMBURSEMENT SDCS	17,134	33,039	16,550	17,000	17,000	17,000
	TOTAL FEES AND PERMITS	17,134	33,039	16,550	17,000	17,000	17,000
<u>MISCELLANEOUS REVENUE</u>							
024-000-45002	INTEREST EARNED	708	1,129	435	2,000	2,000	2,000
	TOTAL MISCELLANEOUS REVENUE	708	1,129	435	2,000	2,000	2,000
<u>BEGINNING FUND BALANCE</u>							
024-000-49090	BEGINNING FUND BALANCE	58,681	76,523	52,168	123,282	123,282	123,282
	TOTAL BEGINNING FUND BALANCE	58,681	76,523	52,168	123,282	123,282	123,282
	TOTAL FUND REVENUE	76,523	110,690	69,153	142,282	142,282	142,282

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER REIMB SDC FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
024-024-81072	SYSTEM CAPACITY IMPROVEMENTS	0	0	69,153	92,282	92,282	92,282
	TOTAL CAPITAL OUTLAY	0	0	69,153	92,282	92,282	92,282
<u>TRANSFERS OUT:</u>							
024-024-95226	TRANSFER TO MCCLAIN ST IMP	0	0	0	50,000	50,000	50,000
	TOTAL TRANSFERS OUT	0	0	0	50,000	50,000	50,000
	TOTAL STORM WATER IMPROVEMEN	0	0	69,153	142,282	142,282	142,282
	TOTAL FUND EXPENDITURES	0	0	69,153	142,282	142,282	142,282

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET LIGHT IMPROVEMENT
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

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

Budget Comments

Account #81005 includes funds for a street light project to be determined. Providing streetlights on McClaine Street is a likely result.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
025-000-45002	INTEREST EARNED	2,140	3,415	2,600	3,000	3,000	3,000
	TOTAL MISCELLANEOUS REVENUE	2,140	3,415	2,600	3,000	3,000	3,000
<u>BEGINNING FUND BALANCE</u>							
025-000-49090	BEGINNING FUND BALANCE	196,352	197,556	200,316	203,570	203,570	203,570
	TOTAL BEGINNING FUND BALANCE	196,352	197,556	200,316	203,570	203,570	203,570
	TOTAL FUND REVENUE	198,492	200,970	202,916	206,570	206,570	206,570

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET LIGHT IMPROVEMENT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
025-025-81005	STREET LIGHT IMPROVEMENTS	937	0	202,916	206,570	206,570	206,570
	TOTAL CAPITAL OUTLAY	937	0	202,916	206,570	206,570	206,570
	TOTAL STREET IMPROVEMENTS	937	0	202,916	206,570	206,570	206,570
	TOTAL FUND EXPENDITURES	937	0	202,916	206,570	206,570	206,570

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET MAINTENANCE FEE
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

Fiscal Year (FY) 2020 is the seventh year of the Street Maintenance Fee Fund. It was created to account for the Street Maintenance Fee. The fee, established by Resolution 13-18, was passed by Council June 17, 2013. The fee increases according to annual CPI. It is used to pay costs associated with planning, management, construction, preservation, and maintenance of City owned or controlled streets.

Budget Comments

Account #85020 will cover costs for street maintenance, which includes funding for the Second Street overlay project. If this project moves forward there is a need to improve the looped water line and the resources for this portion of the project would be from the Water Capital Improvement Fund.

Accomplishments:

Worked with Marion County to jointly undertake street slurry seal and overlay projects and completed an update to the City's Pavement Condition Index.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>FEES AND PERMITS</u>							
027-000-42172	STREET MAINTENANCE FEE	301,528	474,863	465,500	498,680	498,680	498,680
	TOTAL FEES AND PERMITS	301,528	474,863	465,500	498,680	498,680	498,680
<u>INTERGOVERNMENTAL</u>							
027-000-43060	ODOT GRANT	0	34,752	0	0	0	0
	TOTAL INTERGOVERNMENTAL	0	34,752	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
027-000-45002	INTEREST EARNED	1,877	6,473	3,850	8,500	8,500	8,500
	TOTAL MISCELLANEOUS REVENUE	1,877	6,473	3,850	8,500	8,500	8,500
<u>TRANSFERS IN</u>							
027-000-46020	TRANSFER FROM STREET FUND	105,000	50,000	0	0	0	0
	TOTAL TRANSFERS IN	105,000	50,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
027-000-49090	BEGINNING FUND BALANCE	410,467	243,601	601,656	253,813	253,813	253,813
	TOTAL BEGINNING FUND BALANCE	410,467	243,601	601,656	253,813	253,813	253,813
	TOTAL FUND REVENUE	818,871	809,689	1,071,006	760,993	760,993	760,993

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET MAINTENANCE FEE FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
027-027-61003	ADVERTISING	324	122	500	300	300	300
027-027-61059	CONTRACTED SERVICES	0	0	0	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	324	122	500	5,300	5,300	5,300
<u>CAPITAL OUTLAY:</u>							
027-027-85020	STREET CAPITAL IMPROVEMENTS	574,946	201,198	415,506	275,693	275,693	275,693
	TOTAL CAPITAL OUTLAY	574,946	201,198	415,506	275,693	275,693	275,693
<u>TRANSFERS OUT:</u>							
027-027-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	655,000	480,000	480,000	480,000
	TOTAL TRANSFERS OUT	0	0	655,000	480,000	480,000	480,000
	TOTAL STREET IMPROVEMENTS	575,270	201,320	1,071,006	760,993	760,993	760,993
	TOTAL FUND EXPENDITURES	575,270	201,320	1,071,006	760,993	760,993	760,993

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STORMWATER FEE
PROGRAM: STORMWATER IMPROVEMENTS

Program Description/Mission

Fiscal Year 2020 is the seventh year of the Stormwater Fee Fund. It was created to account for the Stormwater Fee revenues and expenditures that meet the criteria set by City Council. The fee is increased according to the annual CPI. Funds will be used to pay costs associated with planning, management, construction, preservation, and maintenance of City's Stormwater System. Project selection will be based on master plan recommendations.

Budget Comments

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>FEES AND PERMITS</u>							
028-000-42173	STORM WATER FEE	248,253	449,676	440,500	470,400	470,400	470,400
	TOTAL FEES AND PERMITS	248,253	449,676	440,500	470,400	470,400	470,400
<u>MISCELLANEOUS REVENUE</u>							
028-000-45002	INTEREST EARNED	313	3,643	1,500	7,000	7,000	7,000
	TOTAL MISCELLANEOUS REVENUE	313	3,643	1,500	7,000	7,000	7,000
<u>TRANSFERS IN</u>							
028-000-46323	TRANSFER FRM STORM WATER CIP	0	0	58,432	0	0	0
	TOTAL TRANSFERS IN	0	0	58,432	0	0	0
<u>BEGINNING FUND BALANCE</u>							
028-000-49090	BEGINNING FUND BALANCE	16,424	20,962	317,767	432,670	432,670	432,670
	TOTAL BEGINNING FUND BALANCE	16,424	20,962	317,767	432,670	432,670	432,670
	TOTAL FUND REVENUE	264,989	474,281	818,199	910,070	910,070	910,070

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER FEE FUND</u>							
<u>STORMWATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
028-028-85020	STORM WTR CAPITAL IMPROVEMENT	0	0	408,327	390,198	390,198	390,198
	TOTAL CAPITAL OUTLAY	0	0	408,327	390,198	390,198	390,198
<u>TRANSFERS OUT:</u>							
028-028-95010	TRANSFER TO GENERAL FUND	50,706	129,890	0	0	0	0
028-028-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	390,000	500,000	500,000	500,000
028-028-95323	TRANSFER TO STORM WATER CIP	193,321	0	0	0	0	0
028-028-95600	TRANSFER TO FLEET REPLACEMENT	0	19,872	19,872	19,872	19,872	19,872
	TOTAL TRANSFERS OUT	244,027	149,762	409,872	519,872	519,872	519,872
	TOTAL STORMWATER IMPROVEMEN	244,027	149,762	818,199	910,070	910,070	910,070
	TOTAL FUND EXPENDITURES	244,027	149,762	818,199	910,070	910,070	910,070

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER

Budget Comments

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

Fees and Permits: The primary revenue source within this category is from sewer service charges. Customers are classified as residential, commercial or industrial. Residential customer's sewer charge is based on their average water usage for actual water usage on the billings for November through April, as set by Resolution 17-08. Customers now 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 based on actual water usage. Industrial customer are charged a base and flow fee, and load charges based on \$/Lb. of BOD and TSS.

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

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER FUND</u>							
<u>FEES AND PERMITS</u>							
030-000-42101	SEWER SERVICE CHARGES	3,409,601	3,591,105	3,600,000	3,614,697	3,614,697	3,614,697
030-000-42102	INSPECTION FEES	10,008	11,068	0	7,000	7,000	7,000
030-000-42250	FLEET SERVICE FEES	0	515	0	5,500	5,500	5,500
	TOTAL FEES AND PERMITS	3,419,609	3,602,689	3,600,000	3,627,197	3,627,197	3,627,197
<u>MISCELLANEOUS REVENUE</u>							
030-000-45002	INTEREST EARNED	13,093	23,926	16,000	35,000	35,000	35,000
030-000-45019	MISCELLANEOUS REVENUE	3,557	3,984	0	0	0	0
030-000-45080	INSURANCE PROCEEDS	0	928	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	16,650	28,839	16,000	35,000	35,000	35,000
<u>BEGINNING FUND BALANCE</u>							
030-000-49090	BEGINNING FUND BALANCE	1,371,825	1,279,734	1,390,748	1,468,473	1,468,473	1,468,473
	TOTAL BEGINNING FUND BALANCE	1,371,825	1,279,734	1,390,748	1,468,473	1,468,473	1,468,473
	TOTAL FUND REVENUE	4,808,084	4,911,261	5,006,748	5,130,670	5,130,670	5,130,670

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER
DEPARTMENT: PUBLIC WORKS
PROGRAM: ADMINISTRATION

STAFF LEVEL 2020: 1.81 FTE
STAFF LEVEL 2019: 1.81 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Public Works Director	0.36	0.36	
Public Works Coordinator	0.00	0.45	0.45
Admin Assistant II - PW	0.45	0.00	(0.45)
City Engineer	0.00	0.45	0.45
Senior Engineer	0.45	0.00	(0.45)
Engineering Technician	<u>0.42</u>	<u>0.42</u>	
Total	1.81	1.81	<u>0.00</u>

Budget Comments

Account #61059 includes funds to implement sewer rate study recommendations and additional contracted services namely sewer modeling and analysis.

Account #81003 includes the replacement of two computers (shared expense) \$2,000.

Major Issues to be Resolved in the Next 5 Years

Continue to support the Sewer Operations and Maintenance programs and implement a succession plan for anticipated retirements of one Operator II and the Water Quality Division Supervisor.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
030-010-51001	FULL TIME SALARIES	0	131,750	134,387	127,648	127,648	127,648
030-010-51003	WORKERS COMP INS	0	1,939	2,606	2,437	2,437	2,437
030-010-51004	SOCIAL SECURITY/MEDICARE	0	9,568	10,314	9,765	9,765	9,765
030-010-51005	HEALTH INSURANCE	0	25,735	26,997	28,317	28,317	28,317
030-010-51006	LIFE/ DISABILITY INS	0	208	251	270	270	270
030-010-51007	PERS RETIREMENT	0	28,493	33,346	36,824	36,824	36,824
030-010-51009	OVERTIME SALARIES	0	0	440	0	0	0
	TOTAL PERSONNEL SERVICES	0	197,692	208,341	205,261	205,261	205,261
MATERIALS AND SERVICES:							
030-010-61001	OFFICE SUPPLIES	0	841	2,500	2,600	2,600	2,600
030-010-61002	PUBLICATIONS	0	75	200	200	200	200
030-010-61003	ADVERTISING EXPENSE	0	9	70	200	200	200
030-010-61004	COMMUNICATION EXPENSE	0	1,290	1,500	1,500	1,500	1,500
030-010-61005	POSTAGE & FREIGHT	0	6,295	10,000	8,000	8,000	8,000
030-010-61015	TRAVEL, TRAINING & MEETINGS	0	1,040	2,000	2,100	2,100	2,100
030-010-61016	DUES & MEMBERSHIPS	0	230	500	250	250	250
030-010-61024	VEHICLE EXPENSE	0	1,569	1,000	1,000	1,000	1,000
030-010-61030	FUEL EXPENSES	0	109	200	200	200	200
030-010-61031	RECORDING FEES	0	91	200	200	200	200
030-010-61042	SAFETY EQ/ PROT CLTHNG	0	35	100	100	100	100
030-010-61044	SMALL TOOLS	0	11	50	100	100	100
030-010-61045	EQUIPMENT RENTAL	0	911	1,000	1,000	1,000	1,000
030-010-61059	CONTRACTED SERVICES	0	1,271	28,500	10,000	10,000	10,000
030-010-61079	BANK & CHARGE CARD FEES	0	11,192	13,000	14,000	14,000	14,000
030-010-62573	MISCELLANEOUS EXPENSE	0	0	200	200	200	200
030-010-71000	MINOR EQUIPMENT	0	74	0	200	200	200
030-010-71009	SOFTWARE	0	606	1,000	2,000	2,000	2,000
	TOTAL MATERIALS AND SERVICES	0	25,647	62,020	43,850	43,850	43,850
CAPITAL OUTLAY:							
030-010-81003	CAPITAL - REPLACEMENT	0	348	1,000	2,000	2,000	2,000
	TOTAL CAPITAL OUTLAY	0	348	1,000	2,000	2,000	2,000
CONTINGENCY & RESERVES:							
030-010-90001	CONTINGENCY	0	0	455,548	730,002	715,002	715,002
030-010-91072	RESERVE - FUTURE EXPENDITURE	0	0	465,610	493,700	493,700	493,700
	TOTAL CONTINGENCY & RESERVES	0	0	921,158	1,223,702	1,208,702	1,208,702
TRANSFERS OUT:							
030-010-95001	TRANSFER TO GENERAL FUND	0	463,121	501,395	551,938	551,938	551,938
030-010-95032	TRANSFER TO SEWER REIMB SDC	0	0	0	76,750	76,750	76,750
030-010-95050	TRANSFER TO DEBT SERVICE	0	30,440	29,977	30,203	30,203	30,203
030-010-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	182,000	300,000	300,000	300,000
030-010-95330	TRANSFER TO SEWER CIP FUND	0	560,000	500,000	0	0	0
030-010-95600	TRANSFER TO FLEET REPLACEMENT	0	38,227	37,989	14,787	14,787	14,787
030-010-95610	TRANSFER TO MAJOR EQUIP REP	0	21,889	21,889	21,889	21,889	21,889
	TOTAL TRANSFERS OUT	0	1,113,677	1,273,250	995,567	995,567	995,567
	TOTAL ADMINISTRATION	0	1,337,364	2,465,769	2,470,380	2,455,380	2,455,380

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER
DEPARTMENT: PUBLIC WORKS
PROGRAM: OPERATIONS

STAFF LEVEL 2020: 3.85 FTE
STAFF LEVEL 2019: 3.62 FTE

Program Description/Mission

This program accounts for maintenance and the operation of the Wastewater Treatment Plant (WWTP) and eight (8) lift stations. This division is responsible for treatment of wastewater, clean effluent disposal and treated bio solids disposal. The Water Quality Division annually treats over 759 million gallons of raw sewage received from the residential, commercial, and industrial customers.

<u>Personnel</u>	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Water Quality Division Supervisor	0.72	0.72	
CWE Temporary Intern	0.00	0.23	0.23
Water/Sewer Operator I	1.90	1.90	
Water/Sewer Operator II	1.00	1.00	
Total	3.62	3.85	0.23

Budget Comments

Account #61022 covers maintenance on UV lamps, sleeves, and wipers \$10,000; headworks \$3,000; primary clarifier drive and sludge pump \$2,000; secondary clarifier \$2,000; primary sludge gravity thickener \$1,000; aeration basin \$4,000; effluent pump station \$1,000; SCADA and PLC programming \$5,000; emergency generator inspection \$2,000; DAFT \$2,000; RAS/WAS pump \$3,000; hydrated lime slurry feed system \$3,000; crane and hoist inspection \$2,000; digester and pumping system \$4,000; in-line chemical monitoring device \$1,000; plant HVAC equipment \$2,000; and miscellaneous maintenance \$3,000.

Account #61043 covers building maintenance \$2,000; fertilizer and pesticides \$1,500; waste disposal fees \$3,500; cottonwood tree removal \$1,500; and HVAC maintenance \$3,000, and control building and shop paint \$30,000. Account #61059 covers sewer bond administration fee \$700; industrial electrician services \$5,000; SCADA/PLC contract services \$5,000; and other contracted services.

Account #62525 includes hydrated lime \$50,000 and other chemicals \$25,000.

Account #62554 includes 1.2 MG sludge disposal (transportation and land application) \$84,000.

Account #62560 includes NPDES compliance testing \$24,000.

Account #62615 covers Oregon Garden wetlands maintenance \$7,000, wildlife control \$3,000 and \$15,000 for CIP related projects. Account #81003 includes \$120,000 for (2) aeration basin blowers; \$45,000 for constant air blower; \$65,000 for (2) TWAS pump actuators; and \$40,000 for (2) aeration basin mixers.

Account #85003 includes \$60,000 for a primary sludge pump, \$20,000 for a magnesium oxide dosing station, \$2,000 for a defibulator and \$12,000 for an electric utility vehicle.

Accomplishments

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

Major Issues to be Resolved in the Next 5 Years

Make necessary preparations for potential regulatory changes associated with a new NPDES Permit and implement a succession plan for anticipated retirements of one Operator II and the Water Quality Division Supervisor.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
030-030-51001	FULL TIME SALARIES	336,827	198,856	228,189	221,081	221,081	221,081
030-030-51002	PART TIME SALARIES	0	0	0	5,465	5,465	5,465
030-030-51003	WORKERS COMP INS	9,874	7,667	13,063	13,081	13,081	13,081
030-030-51004	SOCIAL SECURITY/MEDICARE	25,895	16,722	18,480	18,374	18,374	18,374
030-030-51005	HEALTH INSURANCE	77,050	54,528	68,937	76,825	76,825	76,825
030-030-51006	LIFE/ DISABILITY INS	1,100	814	1,080	1,064	1,064	1,064
030-030-51007	PERS RETIREMENT	60,499	52,475	63,794	72,386	72,386	72,386
030-030-51009	OVERTIME SALARIES	10,011	11,313	13,362	13,634	13,634	13,634
	TOTAL PERSONNEL SERVICES	521,257	342,375	406,905	421,910	421,910	421,910
MATERIALS AND SERVICES:							
030-030-61001	OFFICE SUPPLIES	3,127	1,289	2,500	1,000	1,000	1,000
030-030-61002	PUBLICATIONS	0	0	100	100	100	100
030-030-61003	ADVERTISING EXPENSE	0	0	500	200	200	200
030-030-61004	COMMUNICATION EXPENSE	11,704	12,094	13,740	13,000	13,000	13,000
030-030-61005	POSTAGE & FREIGHT	6,708	325	300	200	200	200
030-030-61006	GAS/ELECTRIC EXPENSE	214,768	212,694	225,000	224,000	224,000	224,000
030-030-61009	PERMIT FEES	11,853	12,077	13,000	13,000	13,000	13,000
030-030-61015	TRAVEL, TRAINING & MEETINGS	2,236	1,135	2,000	2,200	2,200	2,200
030-030-61016	DUES & MEMBERSHIPS	1,012	1,788	1,835	1,500	1,500	1,500
030-030-61022	EQUIPMENT MAINTENANCE	24,784	16,724	50,000	45,000	45,000	45,000
030-030-61024	VEHICLE EXPENSE	595	428	1,000	1,000	1,000	1,000
030-030-61030	FUEL EXPENSES	3,351	5,297	4,000	5,000	5,000	5,000
030-030-61032	JANITORIAL SUPPLIES	306	289	500	500	500	500
030-030-61040	LIFT STATION MAINTENANCE	2,507	1,733	7,000	7,000	7,000	7,000
030-030-61042	SAFETY EQP/ PROT CLTHNG	653	894	2,000	2,000	2,000	2,000
030-030-61043	BUILDING/ GROUNDS MAINTENANCE	11,432	6,571	14,500	41,500	41,500	41,500
030-030-61044	SMALL TOOLS	301	224	1,000	1,000	1,000	1,000
030-030-61045	EQUIPMENT RENTAL	2,623	904	3,000	3,000	3,000	3,000
030-030-61048	SEWER SYSTEM MAINTENANCE	(2,605)	0	0	0	5,000	5,000
030-030-61058	LEGAL SERVICES	0	0	0	5,000	0	0
030-030-61059	CONTRACTED SERVICES	9,574	18,959	15,000	13,000	13,000	13,000
030-030-61079	BANK & CHARGE CARD FEES	8,705	0	0	0	0	0
030-030-62525	CHEMICAL SUPPLIES	37,992	69,590	60,000	60,000	75,000	75,000
030-030-62530	LAB SUPPLIES	0	1,783	3,000	3,000	3,000	3,000
030-030-62554	SLUDGE DISPOSAL	77,283	44,961	60,000	84,000	84,000	84,000
030-030-62560	WATER TESTS	21,743	26,556	22,000	24,000	24,000	24,000
030-030-62573	MISCELLANEOUS EXPENSE	1,769	45	1,500	1,500	1,500	1,500
030-030-62615	OREGON GARDEN OPERATIONS	1,825	1,175	25,000	25,000	25,000	25,000
030-030-71000	MINOR EQUIPMENT	2,021	1,462	1,000	1,000	1,000	1,000
030-030-71009	SOFTWARE	510	0	200	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	456,777	438,997	529,675	578,700	593,700	593,700
CAPITAL OUTLAY:							
030-030-81003	CAPITAL - REPLACEMENT	20,102	18,607	322,200	270,000	270,000	270,000
030-030-85003	CAPITAL - NEW	0	0	45,000	94,000	94,000	94,000
	TOTAL CAPITAL OUTLAY	20,102	18,607	367,200	364,000	364,000	364,000
TRANSFERS OUT:							
030-030-95001	TRANSFER TO GENERAL FUND	449,431	0	0	0	0	0
030-030-95050	TRANSFER TO DEBT SERVICE	27,128	0	0	0	0	0
030-030-95330	TRANSFER TO SEWER CIP FUND	800,000	0	0	0	0	0
030-030-95600	TRANSFER TO FLEET REPLACEMENT	115,870	0	0	0	0	0
030-030-95610	TRANSFER TO MAJOR EQUIP REP	21,889	0	0	0	0	0
	TOTAL TRANSFERS OUT	1,414,318	0	0	0	0	0
	TOTAL OPERATIONS	2,412,454	799,979	1,303,780	1,364,610	1,379,610	1,379,610

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER
DEPARTMENT: PUBLIC WORKS
PROGRAM: MAINTENANCE

STAFF LEVEL 2020: 3.19 FTE
STAFF LEVEL 2019: 3.34 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.36	0.36	
Admin Assistant I – Public Works	0.38	0.23	(0.15)
Utility Worker I	1.14	1.14	
Utility Worker II	0.70	0.70	
Utility Worker III/ Lead	0.36	0.36	
Utility Worker III/ Mechanic	<u>0.40</u>	<u>0.40</u>	
Total	3.34	3.19	<u>(0.15)</u>

Budget Comments

Account #61022 includes multiple equipment repairs.

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

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

Account #81003 covers jackhammer/ compressor (shared expense) \$7,435, and a computer replacement \$430 (shared expense).

Account #82100 includes funding for a decant facility \$50,000.

Account #85003 includes funds for a shoring box (shared expense) \$3,295, two AED and cabinet (shared expense) \$667 and a jetter trailer \$59,000.

Accomplishments

Performed annual sewer line flushing and preventative maintenance.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
SEWER FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
030-035-51001	FULL TIME SALARIES	126,997	105,834	152,559	148,193	148,193	148,193
030-035-51002	PART TIME SALARIES	16,074	17,234	18,387	0	0	0
030-035-51003	WORKERS COMP INS	5,185	4,569	9,169	8,882	8,882	8,882
030-035-51004	SOCIAL SECURITY/MEDICARE	10,792	9,688	13,479	11,716	11,716	11,716
030-035-51005	HEALTH INSURANCE	54,455	43,391	70,709	52,121	52,121	52,121
030-035-51006	LIFE/ DISABILITY INS	581	415	782	739	739	739
030-035-51007	PERS RETIREMENT	25,374	28,246	43,109	45,729	45,729	45,729
030-035-51009	OVERTIME SALARIES	3,107	3,598	5,245	4,963	4,963	4,963
	TOTAL PERSONNEL SERVICES	242,564	212,977	313,439	272,343	272,343	272,343
MATERIALS AND SERVICES:							
030-035-61001	OFFICE SUPPLIES	789	506	1,000	1,000	1,000	1,000
030-035-61002	PUBLICATIONS	0	0	50	100	100	100
030-035-61003	ADVERTISING EXPENSE	0	96	50	100	100	100
030-035-61004	COMMUNICATION EXPENSE	3,490	3,941	4,500	4,500	4,500	4,500
030-035-61005	POSTAGE & FREIGHT	215	159	100	100	100	100
030-035-61006	GAS/ELECTRIC EXPENSE	1,296	1,100	1,000	1,000	1,000	1,000
030-035-61015	TRAVEL, TRAINING & MEETINGS	924	596	2,400	2,400	2,400	2,400
030-035-61016	DUES & MEMBERSHIPS	555	427	850	850	850	850
030-035-61022	EQUIPMENT MAINTENANCE	832	615	5,500	5,500	5,500	5,500
030-035-61024	VEHICLE EXPENSE	1,507	1,729	5,500	5,500	5,500	5,500
030-035-61030	FUEL EXPENSES	7,578	6,673	8,500	8,500	8,500	8,500
030-035-61031	RECORDING FEES	0	0	100	100	100	100
030-035-61032	JANITORIAL SUPPLIES	0	36	100	100	100	100
030-035-61039	TRAFFIC CONTROL SUPPLIES	0	135	0	0	0	0
030-035-61042	SAFETY EQP/ PROT CLTHNG	1,106	1,519	2,500	2,000	2,000	2,000
030-035-61043	BUILDING/ GROUNDS MAINTENANCE	961	428	1,000	2,000	2,000	2,000
030-035-61044	SMALL TOOLS	318	573	800	800	800	800
030-035-61045	EQUIPMENT RENTAL	775	550	900	900	900	900
030-035-61048	SEWER SYSTEM MAINTENANCE	16,078	4,873	22,500	22,500	22,500	22,500
030-035-61059	CONTRACTED SERVICES	8,181	14,682	2,500	15,000	15,000	15,000
030-035-62573	MISCELLANEOUS EXPENSE	22	4	500	500	500	500
030-035-62600	PETTIT PROPERTY MAINTENANCE	170	0	1,000	1,000	1,000	1,000
030-035-71000	MINOR EQUIPMENT	984	476	1,000	1,000	1,000	1,000
030-035-71009	SOFTWARE	36	30	50	500	500	500
	TOTAL MATERIALS AND SERVICES	45,816	39,144	62,400	75,950	75,950	75,950
CAPITAL OUTLAY:							
030-035-81003	CAPITAL - REPLACEMENT	575	1,615	31,600	7,865	7,865	7,865
030-035-82100	CAPITAL - BUILDING IMPROVEMNTS	0	8,392	0	50,000	50,000	50,000
030-035-85003	CAPITAL - NEW	0	0	1,000	62,962	62,962	62,962
	TOTAL CAPITAL OUTLAY	575	10,006	32,600	120,827	120,827	120,827
	TOTAL MAINTENANCE	288,955	262,127	408,439	469,120	469,120	469,120

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER
DEPARTMENT: PUBLIC WORKS
PROGRAM: DEBT SERVICE

Program Description/Mission

This program accounts for the payments of principal and interest owed by the Sewer Fund. The Sewer Fund has two outstanding debts. The first of the debts is for the Sewer Refunding bonds and is for a term of 25 years with interest rates ranging from 3% to 4.625%. The payments are due June 1, principal and interest, and December 1, interest only, of each year. The second of the debts is for the Wastewater Digester Project and is for a term of 20 years with interest rates ranging from 2% to 4.6%. The payments are due annually June 1 for both principal and interest. The outstanding debt on June 30, 2018 owed by the Sewer Fund was \$9,265,000.

Budget Comments

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

Sewer Revenue
Refunding Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 225,000	\$ 258,956	\$ 483,956
2020	235,000	249,956	484,956
2021	245,000	240,556	485,556
2022	255,000	230,756	485,756
2023-27	1,450,000	990,455	2,440,455
2028-32	1,780,000	651,575	2,431,575
2033-36	<u>1,740,000</u>	<u>205,816</u>	<u>1,945,816</u>
	\$ 5,930,000	\$ 2,828,070	\$ 8,758,070

LOCAP Bonds

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 205,000	\$ 139,798	\$ 344,798
2020	210,000	131,597	341,597
2021	220,000	124,668	344,668
2022	225,000	116,967	341,967
2023-27	1,255,000	445,503	1,700,503
2027-31	<u>1,220,000</u>	<u>143,290</u>	<u>1,363,290</u>
	\$ 3,335,000	\$ 1,101,823	\$ 4,436,823

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
030-050-96020	SEWER REF BONDS 2010 - PRIN	265,000	270,000	225,000	235,000	235,000	235,000
030-050-96021	SEWER REF BONDS 2010 - INT	277,681	268,406	258,960	249,960	249,960	249,960
030-050-96022	DIGESTER PROJ DEBT 2011 PRIN	135,000	145,000	205,000	210,000	210,000	210,000
030-050-96023	DIGESTER PROJECT DEBT 2011 INT	149,260	144,873	139,800	131,600	131,600	131,600
TOTAL DEBT SERVICE		826,941	828,279	828,760	826,560	826,560	826,560
TOTAL DEBT SERVICES		826,941	828,279	828,760	826,560	826,560	826,560
TOTAL FUND EXPENDITURES		3,528,351	3,227,749	5,006,748	5,130,670	5,130,670	5,130,670

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER IMPROVEMENT SDC
PROGRAM: SEWER IMPROVEMENTS

Program Description/Mission

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

Budget Comments

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

Major Issues to be Resolved in the Next 5 Years

Maintain adequate funding to meet sanitary sewer needs as new growth occurs. Current sanitary SDC methodology includes the entire master plan project list. Implementing a sewer rate adjustment as a result of the 2019 Rate Study will be pertinent to this fund's capabilities.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
031-000-42307	IMPROVEMENT SDCS	171,306	193,715	154,200	125,000	125,000	125,000
	TOTAL FEES AND PERMITS	171,306	193,715	154,200	125,000	125,000	125,000
<u>MISCELLANEOUS REVENUE</u>							
031-000-45002	INTEREST EARNED	6,646	14,090	9,500	10,000	10,000	10,000
031-000-45012	RESERVE STREET ASSESSMENTS	0	10,417	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	6,646	24,507	9,500	10,000	10,000	10,000
<u>BEGINNING FUND BALANCE</u>							
031-000-49090	BEGINNING FUND BALANCE	550,915	728,866	884,631	1,017,171	1,017,171	1,017,171
	TOTAL BEGINNING FUND BALANCE	550,915	728,866	884,631	1,017,171	1,017,171	1,017,171
	TOTAL FUND REVENUE	728,866	947,088	1,048,331	1,152,171	1,152,171	1,152,171

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER IMPROVEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
031-031-61059	CONTRACTED SERVICES	0	0	30,000	30,000	30,000	30,000
	TOTAL MATERIALS AND SERVICES	0	0	30,000	30,000	30,000	30,000
<u>CAPITAL OUTLAY:</u>							
031-031-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	1,005,307	1,059,147	1,059,147	1,059,147
031-031-81801	DEVELOPER SDC CREDITS	0	10,417	13,024	13,024	13,024	13,024
	TOTAL CAPITAL OUTLAY	0	10,417	1,018,331	1,072,171	1,072,171	1,072,171
<u>TRANSFERS OUT:</u>							
031-031-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	50,000	50,000	50,000
	TOTAL TRANSFERS OUT	0	0	0	50,000	50,000	50,000
	TOTAL SEWER IMPROVEMENTS	0	10,417	1,048,331	1,152,171	1,152,171	1,152,171
	TOTAL FUND EXPENDITURES	0	10,417	1,048,331	1,152,171	1,152,171	1,152,171

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER REIMBURSEMENT SDC
PROGRAM: SEWER IMPROVEMENTS

Program Description/Mission

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

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
032-000-42309	REIMBURSEMENT SDCS	117,554	129,944	101,550	81,240	81,240	81,240
	TOTAL FEES AND PERMITS	117,554	129,944	101,550	81,240	81,240	81,240
<u>MISCELLANEOUS REVENUE</u>							
032-000-45002	INTEREST EARNED	7,961	15,069	16,025	20,000	20,000	20,000
	TOTAL MISCELLANEOUS REVENUE	7,961	15,069	16,025	20,000	20,000	20,000
<u>TRANSFERS IN</u>							
032-000-46030	TRANSFER FROM SEWER	0	0	0	76,750	76,750	76,750
032-000-46036	TRANS FROM SEWER DEBT RESERV	0	0	0	804,250	804,250	804,250
	TOTAL TRANSFERS IN	0	0	0	881,000	881,000	881,000
<u>BEGINNING FUND BALANCE</u>							
032-000-49090	BEGINNING FUND BALANCE	689,539	815,054	929,329	1,043,115	1,043,115	1,043,115
	TOTAL BEGINNING FUND BALANCE	689,539	815,054	929,329	1,043,115	1,043,115	1,043,115
	TOTAL FUND REVENUE	815,054	960,067	1,046,904	2,025,355	2,025,355	2,025,355

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER REIMBURSEMENT SDC FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
032-032-81072	SYSTEM CAPACITY IMPRVMNTS	0	0	0	300,000	300,000	300,000
	TOTAL CAPITAL OUTLAY	0	0	0	300,000	300,000	300,000
<u>CONTINGENCY & RESERVES:</u>							
032-032-91702	RESERVE - FUTURE EXPENDITURE	0	0	1,046,904	1,372,847	1,372,847	1,372,847
	TOTAL CONTINGENCY & RESERVES	0	0	1,046,904	1,372,847	1,372,847	1,372,847
<u>TRANSFERS OUT:</u>							
032-032-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	352,508	352,508	352,508
	TOTAL TRANSFERS OUT	0	0	0	352,508	352,508	352,508
	TOTAL SEWER IMPROVEMENTS	0	0	1,046,904	2,025,355	2,025,355	2,025,355
	TOTAL FUND EXPENDITURES	0	0	1,046,904	2,025,355	2,025,355	2,025,355

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER DEBT RESERVE

Budget Comments

This fund was created to accumulate the resources dedicated to pay debt owed by the Sewer Fund. The Sewer Fund is required to maintain, per the bond covenants, a specific amount of resources to cover future bond payments. The reserve requirement is \$835,078. This fund was setup for that purpose and currently has sufficient resources to meet the covenant requirement.

The resources are from the required reserve that was previously included in the Sewer Fund. The remaining balance of funds in the Debt Service fund are from the Transient Taxes that are dedicated to help pay the Sewer Fund debt as previously directed by the City Council.

Funds above the requirement are being transferred to the Sewer Reimbursement SDC Fund to pay the debt owed for the Pettit property. The property is owned by the Sewer Fund and was purchased using the Sewer Reimbursement SDC Fund as a loan resource.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
036-000-45002	INTEREST EARNED	13,092	22,455	22,250	22,000	22,000	22,000
	TOTAL MISCELLANEOUS REVENUE	13,092	22,455	22,250	22,000	22,000	22,000
<u>TRANSFERS IN</u>							
036-000-46017	TRANSFER FROM TRANSIENT TAX	85,097	98,779	96,150	95,613	95,613	95,613
	TOTAL TRANSFERS IN	85,097	98,779	96,150	95,613	95,613	95,613
<u>BEGINNING FUND BALANCE</u>							
036-000-49090	BEGINNING FUND BALANCE	1,170,992	1,269,182	1,377,586	1,521,715	1,521,715	1,521,715
	TOTAL BEGINNING FUND BALANCE	1,170,992	1,269,182	1,377,586	1,521,715	1,521,715	1,521,715
	TOTAL FUND REVENUE	1,269,182	1,390,415	1,495,986	1,639,328	1,639,328	1,639,328

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER DEBT RESERVE FUND</u>							
<u>DEBT SERVICES</u>							
<u>CONTINGENCY & RESERVES:</u>							
036-050-91009	RESERVE FOR DEBT SERVICE	0	0	1,495,986	835,078	835,078	835,078
	TOTAL CONTINGENCY & RESERVES	0	0	1,495,986	835,078	835,078	835,078
<u>TRANSFERS OUT:</u>							
036-050-95032	TRANSFER TO SEWER REIMB SDC	0	0	0	804,250	804,250	804,250
	TOTAL TRANSFERS OUT	0	0	0	804,250	804,250	804,250
	TOTAL DEBT SERVICES	0	0	1,495,986	1,639,328	1,639,328	1,639,328
	TOTAL FUND EXPENDITURES	0	0	1,495,986	1,639,328	1,639,328	1,639,328

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER

Budget Comments

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

Fees and Permits: The primary revenue source within this category is from water sales. Water customers are charged a base rate (based on meter size), a fixed fee (based on the number of users served by the meter) and a commodity rate per hundred cubic feet.

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

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>FEES AND PERMITS</u>							
040-000-42101	WATER SERVICE CHARGES	1,979,018	2,454,170	2,330,250	2,740,000	2,740,000	2,740,000
040-000-42102	INSPECTION FEES	5,715	8,515	6,000	9,000	9,000	9,000
040-000-42132	NEW WATER METER CONNECTIONS	33,197	22,249	25,000	11,000	11,000	11,000
040-000-42140	ADMIN FEES	5,985	5,790	4,500	5,600	5,600	5,600
040-000-42148	DELINQUENT/LATE CHARGES	66,379	59,953	50,000	60,000	60,000	60,000
TOTAL FEES AND PERMITS		2,090,294	2,550,678	2,415,750	2,825,600	2,825,600	2,825,600
<u>MISCELLANEOUS REVENUE</u>							
040-000-45002	INTEREST EARNED	8,944	17,061	12,500	13,000	13,000	13,000
040-000-45016	RENTAL RECEIPTS	10,295	10,350	10,350	10,350	10,350	10,350
040-000-45019	MISCELLANEOUS REVENUE	8,968	568	0	0	0	0
040-000-45080	INSURANCE PROCEEDS	0	884	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		28,208	28,864	22,850	23,350	23,350	23,350
<u>BEGINNING FUND BALANCE</u>							
040-000-49090	BEGINNING FUND BALANCE	989,257	945,183	883,052	1,829,488	1,885,389	1,885,389
TOTAL BEGINNING FUND BALANCE		989,257	945,183	883,052	1,829,488	1,885,389	1,885,389
TOTAL FUND REVENUE		3,107,758	3,524,725	3,321,652	4,678,438	4,734,339	4,734,339

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER
DEPARTMENT: PUBLIC WORKS
PROGRAM: ADMINISTRATION

STAFF LEVEL 2020: 1.74 FTE
STAFF LEVEL 2019: 1.74 FTE

Program Description/Mission

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

Personnel

<u>Title</u>	<u>2019</u> <u>FTE</u>	<u>2020</u> <u>FTE</u>	<u>FTE</u> <u>Change</u>
Public Works Director	0.49	0.49	
Public Works Coordinator	0.00	0.40	0.40
Admin Assistant II - PW	0.40	0.00	(0.40)
City Engineer	0.00	0.45	0.45
Senior Engineer	0.45	0.00	(0.45)
Engineering Technician	<u>0.40</u>	<u>0.40</u>	
Total	1.74	1.74	<u>0.00</u>

Budget Comments

Account #61059 includes funds for the update to the inundation zone map \$50,000, eastside access road to the reservoir \$45,000 and other contracted services as necessary \$15,000.
Account #81003 includes the replacement of two computers (shared expense) - \$1,000.

Major Issues to be Resolved in the Next 5 Years

Manage the design and construction of the Water Treatment Plant Upgrade Project and implement a succession plan for the anticipated retirements of one Operator II and the Water Quality Division.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER FUND							
ADMINISTRATION							
PERSONNEL SERVICES:							
040-010-51001	FULL TIME SALARIES	0	124,053	143,444	150,325	150,325	150,325
040-010-51003	WORKERS COMP INS	0	1,843	2,856	2,780	2,780	2,780
040-010-51004	SOCIAL SECURITY/MEDICARE	0	9,005	11,006	11,500	11,500	11,500
040-010-51005	HEALTH INSURANCE	0	24,158	29,371	34,437	34,437	34,437
040-010-51006	LIFE/ DISABILITY INS	0	191	301	343	343	343
040-010-51007	PERS RETIREMENT	0	27,064	35,984	42,900	42,900	42,900
040-010-51009	OVERTIME SALARIES	0	0	419	0	0	0
	TOTAL PERSONNEL SERVICES	0	186,313	223,381	242,285	242,285	242,285
MATERIALS AND SERVICES:							
040-010-61001	OFFICE SUPPLIES	0	1,002	2,500	1,000	1,000	1,000
040-010-61002	PUBLICATIONS	0	75	200	100	100	100
040-010-61003	ADVERTISING EXPENSE	0	9	70	200	200	200
040-010-61004	COMMUNICATION EXPENSE	0	1,221	1,500	2,000	2,000	2,000
040-010-61005	POSTAGE & FREIGHT	0	6,295	10,000	12,000	12,000	12,000
040-010-61015	TRAVEL, TRAINING & MEETINGS	0	976	1,200	2,200	2,200	2,200
040-010-61016	DUES & MEMBERSHIPS	0	230	500	1,000	1,000	1,000
040-010-61024	VEHICLE EXPENSE	0	1,572	1,000	500	500	500
040-010-61030	FUEL EXPENSES	0	109	200	200	200	200
040-010-61031	RECORDING FEES	0	127	200	100	100	100
040-010-61042	SAFETY EQP/ PROT CLTHNG	0	35	100	100	100	100
040-010-61044	SMALL TOOLS	0	11	50	50	50	50
040-010-61045	EQUIPMENT RENTAL	0	911	1,000	1,000	1,000	1,000
040-010-61059	CONTRACTED SERVICES	0	71	145,000	110,000	110,000	110,000
040-010-61079	BANK & CHARGE CARD FEES	0	11,204	13,000	10,000	10,000	10,000
040-010-62573	MISCELLANEOUS EXPENSE	0	0	200	200	200	200
040-010-71000	MINOR EQUIPMENT	0	74	100	200	200	200
040-010-71009	SOFTWARE	0	606	1,000	1,500	1,500	1,500
	TOTAL MATERIALS AND SERVICES	0	24,525	177,820	142,350	142,350	142,350
CAPITAL OUTLAY:							
040-010-81003	CAPITAL - REPLACEMENT	0	348	1,000	1,000	1,000	1,000
	TOTAL CAPITAL OUTLAY	0	348	1,000	1,000	1,000	1,000
CONTINGENCY & RESERVES:							
040-010-90001	CONTINGENCY	0	0	343,693	703,081	634,081	634,081
040-010-91009	RESERVE FOR DEBT SERVICE	0	0	193,726	193,726	193,726	193,726
040-010-91702	RESERVE - FUTURE EXPENDITURE	0	0	148,242	527,815	527,815	527,815
	TOTAL CONTINGENCY & RESERVES	0	0	685,661	1,424,622	1,355,622	1,355,622
TRANSFERS OUT:							
040-010-95001	TRANSFER TO GENERAL FUND	0	476,697	515,931	567,901	567,901	567,901
040-010-95050	TRANSFER TO DEBT SERVICE	0	22,710	24,432	25,310	25,310	25,310
040-010-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	43,000	335,623	335,623	335,623
040-010-95340	TRANSFER TO WATER CIP FUND	0	465,000	82,000	480,000	480,000	480,000
040-010-95600	TRANSFER TO FLEET REPLACEMENT	0	25,817	28,118	23,402	23,402	23,402
040-010-95610	TRANSFER TO MAJOR EQUIP REP	0	20,413	20,413	20,413	20,413	20,413
	TOTAL TRANSFERS OUT	0	1,010,637	713,894	1,452,649	1,452,649	1,452,649
	TOTAL ADMINISTRATION	0	1,221,823	1,801,756	3,262,906	3,193,906	3,193,906

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER
DEPARTMENT: PUBLIC WORKS
PROGRAM: OPERATIONS

STAFF LEVEL 2020: 2.00 FTE
STAFF LEVEL 2019: 1.90 FTE

Program Description/Mission

This program accounts for the operation and maintenance of the Water Treatment Plant (WTP), two pump stations, two surface water supply sources, and three reservoirs totaling 4.5 million gallons (MG) by Water Quality Division staff. The Water Operations fund accounts for the cost of treating 545.33 MG of drinking water per year.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Water Quality Division Supervisor	0.24	0.24	
Water/Sewer Operator I	0.10	0.10	
Water/Sewer Operator II – part-time	0.34	0.34	
Water/Sewer Operator II	1.22	1.22	
CWE Student Intern	0.00	0.10	0.10
Total	1.90	2.00	0.10

Budget Comments

Account #61022 maintains Abiqua intake \$2,000, Silver Creek intake \$1,000, WTP Plant #1 mixer \$1,000, WTP Plant #2 clarifier drive & rack assembly \$1,000, chemical feed pump \$1,000, hypochlorite generator \$1,000, anthracite filter material \$2,000, SCADA \$10,000, cathodic system 2MG reservoir \$1,000, 1.5MG clear water dive inspection and cleaning \$10,000, WTP transducer calibration and maintenance \$3,000, and emergency generator \$1,500.

Account #61043 includes control building maintenance \$7,000, fertilizer, landscaping, and Edison Road pump station maintenance \$5,000, and tree trimming \$1,000.

Account #61059 includes Abiqua Dam evaluation \$15,000, USGS contract for Abiqua and Silver Creek monitoring \$20,000, PLC programming services \$10,000, industrial electrician service \$5,000, Silver Creek Dam mailer printing and minor costs related to hearing tests, shredding and copier costs.

Account #62525 includes chemicals for the water treatment process, including aluminum sulfate \$22,000; sodium hydroxide \$10,000; fluoride \$2,000 and salt \$1,000.

Account #62530 includes lab regents and testing supplies.

Account #81003 includes plant #2 backwash control valves \$60,000, chemical feed control valves \$15,000, high-level reservoir exterior cleaning and painting \$110,000, energy efficient clarifier rake variable frequency drive \$60,000 and a 1,000-gallon sodium hypochlorite storage tank replacement \$17,000.

Account #85003 includes \$2,000 for a defibulator.

Accomplishments

Treated 504.68 MG from the Abiqua intake, and 40.65 MG from Silver Creek. Worked with the USGS on stream gauge calibration and flow reporting improvements for Abiqua Creek and Silver Creek. Secured \$1.15 million in federal Economic Development Administration funding for the completion of the pumping capacity increase and force main improvement for the Silver Creek intake facility.

Major Issues to be Resolved in the Next 5 Years

Complete an additional Silver Creek crossing pipeline project and construction of a new west-side 2 MG reservoir. Complete replacement and upgrades of the Water Treatment Plant Facility.

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER FUND							
OPERATIONS							
PERSONNEL SERVICES:							
040-040-51001	FULL TIME SALARIES	194,838	78,020	112,920	121,548	121,548	121,548
040-040-51002	PART TIME SALARIES	0	0	0	2,342	2,342	2,342
040-040-51003	WORKERS COMP INS	5,191	3,449	6,369	6,936	6,936	6,936
040-040-51004	SOCIAL SECURITY/MEDICARE	14,608	6,341	8,873	9,684	9,684	9,684
040-040-51005	HEALTH INSURANCE	44,989	23,057	29,550	35,979	35,979	35,979
040-040-51006	LIFE/ DISABILITY INS	529	345	562	593	593	593
040-040-51007	PERS RETIREMENT	34,212	21,955	30,662	38,318	38,318	38,318
040-040-51009	OVERTIME SALARIES	2,224	1,453	3,058	2,699	2,699	2,699
TOTAL PERSONNEL SERVICES		296,589	134,619	191,994	218,099	218,099	218,099
MATERIALS AND SERVICES:							
040-040-61001	OFFICE SUPPLIES	2,423	1,569	2,000	2,000	2,000	2,000
040-040-61002	PUBLICATIONS	0	0	100	100	100	100
040-040-61003	ADVERTISING EXPENSE	0	2,592	100	100	100	100
040-040-61004	COMMUNICATION EXPENSE	10,717	11,125	11,500	11,500	11,500	11,500
040-040-61005	POSTAGE & FREIGHT	6,463	298	300	300	300	300
040-040-61006	GAS/ELECTRIC EXPENSE	65,558	60,070	70,000	68,000	68,000	68,000
040-040-61009	PERMIT FEES	8,532	1,644	3,000	3,000	3,000	3,000
040-040-61015	TRAVEL, TRAINING & MEETINGS	2,402	1,631	2,000	2,000	2,000	2,000
040-040-61016	DUES & MEMBERSHIPS	465	428	1,000	1,000	1,000	1,000
040-040-61022	EQUIPMENT MAINTENANCE	18,121	9,466	35,500	34,500	34,500	34,500
040-040-61024	VEHICLE EXPENSE	847	86	200	200	200	200
040-040-61030	FUEL EXPENSES	760	964	1,000	1,000	1,000	1,000
040-040-61032	JANITORIAL SUPPLIES	45	24	50	100	100	100
040-040-61042	SAFETY EQP/ PROT CLTHNG	533	124	500	500	500	500
040-040-61043	BUILDING/ GROUNDS MAINTENANCE	2,723	860	13,000	13,000	13,000	13,000
040-040-61044	SMALL TOOLS	630	243	500	500	500	500
040-040-61045	EQUIPMENT RENTAL	5,955	15,425	2,500	2,500	2,500	2,500
040-040-61049	WATER SYSTEM MAINTENANCE	0	0	0	5,000	5,000	5,000
040-040-61059	CONTRACTED SERVICES	8,223	3,819	25,000	16,500	51,500	51,500
040-040-61063	PROPERTY TAXES	1,012	1,006	0	1,050	1,050	1,050
040-040-61079	BANK & CHARGE CARD FEES	8,712	0	0	0	0	0
040-040-62525	CHEMICAL SUPPLIES	37,341	32,086	35,000	35,000	35,000	35,000
040-040-62530	LAB SUPPLIES	0	344	2,000	2,400	2,400	2,400
040-040-62538	ABIQUA DAM MAINTENANCE	4,250	24	3,000	3,000	3,000	3,000
040-040-62560	WATER TESTS	8,573	6,989	9,000	10,000	10,000	10,000
040-040-62573	MISCELLANEOUS EXPENSE	1,659	0	1,000	1,000	1,000	1,000
040-040-71000	MINOR EQUIPMENT	1,847	1,171	1,000	1,000	1,000	1,000
040-040-71009	SOFTWARE	510	0	500	500	500	500
TOTAL MATERIALS AND SERVICES		198,299	151,988	219,750	215,750	250,750	250,750
CAPITAL OUTLAY:							
040-040-81003	CAPITAL - REPLACEMENT	63,959	3,599	240,000	262,000	262,000	262,000
040-040-85003	CAPITAL - NEW	5,950	0	2,000	2,000	2,000	2,000
TOTAL CAPITAL OUTLAY		69,909	3,599	242,000	264,000	264,000	264,000
TRANSFERS OUT:							
040-040-95001	TRANSFER TO GENERAL FUND	462,154	0	0	0	0	0
040-040-95050	TRANSFER TO DEBT SERVICE	21,894	0	0	0	0	0
040-040-95340	TRANSFER TO WATER CIP FUND	425,000	0	0	0	0	0
040-040-95600	TRANSFER TO FLEET REPLACEMENT	65,765	0	0	0	0	0
040-040-95610	TRANSFER TO MAJOR EQUIP REP	20,413	0	0	0	0	0
TOTAL TRANSFERS OUT		995,226	0	0	0	0	0
TOTAL OPERATIONS		1,560,022	290,206	653,744	697,849	732,849	732,849

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER
DEPARTMENT: PUBLIC WORKS
PROGRAM: MAINTENANCE

STAFF LEVEL 2020: 3.45 FTE
STAFF LEVEL 2019: 3.61 FTE

Program Description/Mission

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

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Maintenance Division Supervisor	0.40	0.40	
Admin Assistant I - PW	0.36	0.20	(0.16)
Utility Worker I	1.23	1.23	
Utility Worker II	0.81	0.81	
Utility Worker III (Lead)	0.41	0.41	
Utility Worker III/ Mechanic	<u>0.40</u>	<u>0.40</u>	
Total	3.61	3.45	(0.16)

Budget Comments

Account #61049 includes funds associated with water system repairs and annual maintenance. Account #61059 includes Iworq's contract, locate ticket program, compound meter testing, pressure regulating valve services and remainder of funds for hearing tests, Bio-Med services, annual fire extinguisher services, update for early warning system and unforeseen contracted services. Account #62539 includes costs associated with upgrades to the dam early warning system, new safety measures and additional improvements and maintenance work. Account #81003 covers a jackhammer/compressor \$7,435 (shared expense), pipeline locator \$1,000, leak detector kit \$2,700, meter reading equipment \$11,000 and a computer (shared expense) \$440. Account #82100 includes funding for a decant facility \$50,000. Account #85003 covers a shoring box (shared expense) \$3,295, a hydro flow tester \$1,100 and two AED and a cabinet (shared expense) \$667.

Accomplishments

- The Maintenance Division continued the annual fire hydrant and water main flushing, which allows the Division to move forward on preventive maintenance tasks.
- Performed over 100 water maintenance activities including but not limited to taps/new services, repairing leaks in mains, high-pressure main repairs and responding to customers needing assistance for leaks, etc.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
WATER FUND							
MAINTENANCE							
PERSONNEL SERVICES:							
040-045-51001	FULL TIME SALARIES	151,979	145,017	167,508	162,468	162,468	162,468
040-045-51002	PART TIME SALARIES	14,978	16,059	17,133	0	0	0
040-045-51003	WORKERS COMP INS	6,777	6,789	10,032	9,711	9,711	9,711
040-045-51004	SOCIAL SECURITY/MEDICARE	12,597	12,550	14,568	12,847	12,847	12,847
040-045-51005	HEALTH INSURANCE	61,181	60,223	77,626	57,086	57,086	57,086
040-045-51006	LIFE/ DISABILITY INS	638	578	854	811	811	811
040-045-51007	PERS RETIREMENT	29,273	35,306	48,761	50,121	50,121	50,121
040-045-51009	OVERTIME SALARIES	3,996	3,903	5,794	5,472	5,472	5,472
	TOTAL PERSONNEL SERVICES	281,420	280,426	342,276	298,516	298,516	298,516
MATERIALS AND SERVICES:							
040-045-61001	OFFICE SUPPLIES	805	655	1,000	1,000	1,000	1,000
040-045-61002	PUBLICATIONS	0	0	50	50	50	50
040-045-61003	ADVERTISING EXPENSE	0	76	50	50	50	50
040-045-61004	COMMUNICATION EXPENSE	3,754	4,109	5,000	5,000	5,000	5,000
040-045-61005	POSTAGE & FREIGHT	244	168	200	200	200	200
040-045-61006	GAS/ELECTRIC EXPENSE	1,296	1,100	1,400	1,400	1,400	1,400
040-045-61009	PERMIT FEES	0	100	200	200	200	200
040-045-61015	TRAVEL, TRAINING & MEETINGS	2,047	1,401	3,500	3,500	3,500	3,500
040-045-61016	DUES & MEMBERSHIPS	473	602	1,000	1,000	1,000	1,000
040-045-61022	EQUIPMENT MAINTENANCE	1,268	892	5,800	5,000	5,000	5,000
040-045-61024	VEHICLE EXPENSE	1,445	1,762	3,600	3,800	3,800	3,800
040-045-61030	FUEL EXPENSES	5,788	5,185	6,000	6,100	6,100	6,100
040-045-61031	RECORDING FEES	102	0	200	200	200	200
040-045-61032	JANITORIAL SUPPLIES	0	11	200	200	200	200
040-045-61039	TRAFFIC CONTROL SUPPLIES	0	135	100	100	100	100
040-045-61042	SAFETY EQP/ PROT CLTHNG	1,206	1,489	3,000	3,000	3,000	3,000
040-045-61043	BUILDING/ GROUNDS MAINTENANCE	961	433	2,000	2,000	2,000	2,000
040-045-61044	SMALL TOOLS	353	691	800	500	500	500
040-045-61045	EQUIPMENT RENTAL	595	584	900	900	900	900
040-045-61049	WATER SYSTEM MAINTENANCE	14,997	16,106	30,000	35,000	35,000	35,000
040-045-61051	WATER METER PROGRAM	84,581	207,748	150,000	61,000	100,000	100,000
040-045-61059	CONTRACTED SERVICES	2,367	5,267	5,500	6,000	16,000	16,000
040-045-62539	SILVER CREEK DAM MAINT	1,920	7,778	75,000	6,000	6,000	6,000
040-045-62573	MISCELLANEOUS EXPENSE	22	0	500	500	500	500
040-045-71000	MINOR EQUIPMENT	1,489	966	2,500	2,500	2,500	2,500
040-045-71009	SOFTWARE	36	30	50	2,600	2,600	2,600
	TOTAL MATERIALS AND SERVICES	125,749	257,285	298,550	147,800	196,800	196,800
CAPITAL OUTLAY:							
040-045-81003	CAPITAL - REPLACEMENT	1,659	6,870	31,600	22,575	22,575	22,575
040-045-82100	CAPITAL - BUILDING IMPROVEMNTS	0	8,392	0	50,000	50,000	50,000
040-045-85003	CAPITAL - NEW	0	0	0	5,062	45,963	45,963
	TOTAL CAPITAL OUTLAY	1,659	15,261	31,600	77,637	118,538	118,538
	TOTAL MAINTENANCE	408,828	552,972	672,426	523,953	613,854	613,854

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER
PROGRAM: DEBT SERVICE
DEPARTMENT: PUBLIC WORKS

Program Description/Mission

This program accounts for payments of principal and interest owed by the Water Fund. The Water Fund has one outstanding debt. The debt is for a loan from Citizens Bank used to refinance a 40-year bond. The Citizens Bank loan is a 10-year loan with a 3% interest rate and no early payment penalty. Payments of principal and interest are paid April 30 and October 30 of each year. The outstanding debt on June 30, 2018 owed by the Water Fund was \$976,366.

Budget Comments

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

Citizens Bank Loan			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 165,693	\$ 28,032	\$ 193,725
2020	170,701	23,024	193,725
2021	175,861	17,864	193,725
2022	181,176	12,549	193,725
2023	186,652	7,073	193,725
2024	<u>96,144</u>	<u>1,432</u>	<u>97,576</u>
	\$ 976,227	\$ 89,974	\$ 1,066,201

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
040-050-96024	CITIZENS BANK LOAN - PRINCIPAL	153,582	161,517	165,694	170,706	170,706	170,706
040-050-96025	CITIZENS BANK LOAN - INTEREST	40,143	32,208	28,032	23,024	23,024	23,024
TOTAL DEBT SERVICE		193,725	193,725	193,726	193,730	193,730	193,730
TOTAL DEBT SERVICES		193,725	193,725	193,726	193,730	193,730	193,730
TOTAL FUND EXPENDITURES		2,162,575	2,258,727	3,321,652	4,678,438	4,734,339	4,734,339

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER IMPROVEMENT SDC
PROGRAM: WATER IMPROVEMENTS

Program Description/Mission

This fund is dedicated to capacity increasing water improvement projects. The primary revenue source for this fund is from System Development Charges (SDCs) received that are used for water improvements that increase capacity or are growth related. The 2011 Water Master Plan is the planning document for this budget. The total owed to developers as of June 30, 2018 is anticipated to be approximately \$65,000.

Budget Comments

Account #81801 provides for credits to developers that make offsite public improvements or oversized improvements benefiting the system and approved by City Council.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
041-000-42307	IMPROVEMENT SDCS	224,942	253,429	208,300	300,000	300,000	300,000
	TOTAL FEES AND PERMITS	224,942	253,429	208,300	300,000	300,000	300,000
<u>MISCELLANEOUS REVENUE</u>							
041-000-45002	INTEREST EARNED	14,731	28,017	24,760	23,000	23,000	23,000
	TOTAL MISCELLANEOUS REVENUE	14,731	28,017	24,760	23,000	23,000	23,000
<u>BEGINNING FUND BALANCE</u>							
041-000-49090	BEGINNING FUND BALANCE	1,261,771	1,501,443	1,719,114	1,760,648	1,760,648	1,760,648
	TOTAL BEGINNING FUND BALANCE	1,261,771	1,501,443	1,719,114	1,760,648	1,760,648	1,760,648
	TOTAL FUND REVENUE	1,501,443	1,782,888	1,952,174	2,083,648	2,083,648	2,083,648

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER IMPROVEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
041-041-61059	CONTRACTED SERVICES	0	0	70,000	0	0	0
	TOTAL MATERIALS AND SERVICES	0	0	70,000	0	0	0
<u>CAPITAL OUTLAY:</u>							
041-041-81072	SYSTEM CAPACITY IMPRVMENTS	0	0	603,124	804,598	804,598	804,598
041-041-81801	DEVELOPER SDC CREDITS	0	0	129,050	129,050	129,050	129,050
	TOTAL CAPITAL OUTLAY	0	0	732,174	933,648	933,648	933,648
<u>TRANSFERS OUT:</u>							
041-041-95340	TRANSFER TO WATER CIP FUND	0	0	1,150,000	1,150,000	1,150,000	1,150,000
	TOTAL TRANSFERS OUT	0	0	1,150,000	1,150,000	1,150,000	1,150,000
	TOTAL WATER IMPROVEMENTS	0	0	1,952,174	2,083,648	2,083,648	2,083,648
	TOTAL FUND EXPENDITURES	0	0	1,952,174	2,083,648	2,083,648	2,083,648

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER REIMBURSEMENT SDC
PROGRAM: WATER IMPROVEMENTS

Program Description/Mission

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

Budget Comments

No projects scheduled at this time for this fiscal year.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>FEES AND PERMITS</u>							
042-000-42309	REIMBURSEMENT SDCS	81,022	121,135	73,750	50,000	50,000	50,000
	TOTAL FEES AND PERMITS	81,022	121,135	73,750	50,000	50,000	50,000
<u>MISCELLANEOUS REVENUE</u>							
042-000-45002	INTEREST EARNED	2,167	4,840	2,300	3,500	3,500	3,500
	TOTAL MISCELLANEOUS REVENUE	2,167	4,840	2,300	3,500	3,500	3,500
<u>BEGINNING FUND BALANCE</u>							
042-000-49090	BEGINNING FUND BALANCE	333,932	292,120	261,406	346,596	346,596	346,596
	TOTAL BEGINNING FUND BALANCE	333,932	292,120	261,406	346,596	346,596	346,596
	TOTAL FUND REVENUE	417,120	418,096	337,456	400,096	400,096	400,096

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER REIMBURSEMENT SDC FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
042-042-81072	SYSTEM CAPACITY IMPRVMTS	0	0	337,456	325,096	325,096	325,096
	TOTAL CAPITAL OUTLAY	0	0	337,456	325,096	325,096	325,096
<u>TRANSFERS OUT:</u>							
042-042-95073	TRANSFER TO ASSESSMENT	125,000	125,000	0	0	0	0
042-042-95226	TRANSFER TO MCCLAIN IMP PROJ	0	0	0	75,000	75,000	75,000
	TOTAL TRANSFERS OUT	125,000	125,000	0	75,000	75,000	75,000
	TOTAL WATER IMPROVEMENTS	125,000	125,000	337,456	400,096	400,096	400,096
	TOTAL FUND EXPENDITURES	125,000	125,000	337,456	400,096	400,096	400,096

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: DEBT SERVICE

Budget Comments

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

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

The PERS bonds were issued March of 2002, for \$1,957,495 with varying interest rates from 2% to 7.36% and amortized over 28 years. The payments are made in December, interest only, and June, both principal and interest, of each year. The bonds are non-callable, except for the 2025 maturity. During the 2010-2011 fiscal year, the City called the 2025 maturity to save on total interest (\$209,975) and paid an additional \$220,000 in principal. The principal balance as of June 30, 2018 was \$1,392,105.

STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS

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

<u>Tax Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2018-19	7.36%	06/01/2019	\$ 31,788	\$ 169,660	\$ 201,448
2019-20	6.85%	06/01/2020	50,317	161,131	211,448
2020-21	6.85%	06/01/2021	130,000	89,735	219,735
2021-22	6.85%	06/01/2022	150,000	80,830	230,830
2022-23	6.85%	06/01/2023	170,000	70,555	240,555
2023-28	various	06/01/	<u>860,000</u>	<u>188,718</u>	<u>1,048,718</u>
Total			\$1,392,105	\$ 760,629	\$2,152,734

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
051-000-45002	INTEREST EARNED	1,268	1,876	950	950	950	950
	TOTAL MISCELLANEOUS REVENUE	1,268	1,876	950	950	950	950
<u>TRANSFERS IN</u>							
051-000-46010	TRANSFER FROM GENERAL FUND	116,564	121,164	127,284	135,731	135,731	135,731
051-000-46011	TRANSFER FROM ELEC INSPECTION	129	132	154	129	129	129
051-000-46012	TRANSFER FROM BUILDING OP	6,129	7,175	8,561	8,561	8,561	8,561
051-000-46013	TRANSFER FROM TRANSPORTATION	3,290	3,434	3,584	3,925	3,925	3,925
051-000-46020	TRANSFER FROM STREET	6,316	6,400	7,458	7,589	7,589	7,589
051-000-46030	TRANSFER FROM SEWER	27,128	30,440	29,977	30,203	30,203	30,203
051-000-46040	TRANSFER FROM WATER	21,894	22,710	24,432	25,310	25,310	25,310
	TOTAL TRANSFERS IN	181,450	191,455	201,450	211,448	211,448	211,448
<u>BEGINNING FUND BALANCE</u>							
051-000-49090	BEGINNING FUND BALANCE	14,102	15,374	16,517	2,998	2,998	2,998
	TOTAL BEGINNING FUND BALANCE	14,102	15,374	16,517	2,998	2,998	2,998
	TOTAL FUND REVENUE	196,820	208,705	218,917	215,396	215,396	215,396

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>DEBT SERVICE FUND</u>							
<u>DEBT SERVICES</u>							
<u>DEBT SERVICE:</u>							
051-051-97011	PERS BOND - PRINCIPAL	30,318	31,307	49,257	50,317	50,317	50,317
051-051-97012	PERS BOND - INTEREST	151,128	160,124	169,660	165,079	165,079	165,079
	TOTAL DEBT SERVICE	181,446	191,431	218,917	215,396	215,396	215,396
	TOTAL DEBT SERVICES	181,446	191,431	218,917	215,396	215,396	215,396
	TOTAL FUND EXPENDITURES	181,446	191,431	218,917	215,396	215,396	215,396

REVENUE BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: BUILDING CAPITAL IMPROVEMENT RESERVE

Program Description/Mission

This fund was reviewed June 16, 2014 by City Council and has been authorized for another ten years. The overall mission is to set aside funds for new buildings, replacement buildings, or to cover the cost of major remodeling projects. An evaluation of the fund will need to take place once every 10 years to determine whether to retain or discontinue the fund. This fund has received its resources from transfers in from the General Fund. In the future there will be a need to transfer funds from the Building Operation Fund, Street Fund, Sewer Fund, and Water Fund and is set aside for this purpose. The current resources in this fund are all transfers from the General Fund.

Budget Comments

A portion of these resources are expected to be used when the new Civic Center is approved. These funds will be needed to cover costs to renovate the current City Hall if the Police Department is the only department to move to the new Civic Center. A portion of this fund could be used to help with construction costs related to the Civic Center as well.

Account #81001 is a place holder to cover major building costs for City Hall if necessary.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
061-000-45002	INTEREST EARNED	10,024	19,846	14,000	34,500	34,500	34,500
	TOTAL MISCELLANEOUS REVENUE	10,024	19,846	14,000	34,500	34,500	34,500
<u>TRANSFERS IN</u>							
061-000-46010	TRANSFER FROM GENERAL FUND	200,000	250,000	0	0	0	0
	TOTAL TRANSFERS IN	200,000	250,000	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
061-000-49090	BEGINNING FUND BALANCE	818,115	1,028,138	1,293,638	1,330,146	1,330,146	1,330,146
	TOTAL BEGINNING FUND BALANCE	818,115	1,028,138	1,293,638	1,330,146	1,330,146	1,330,146
	TOTAL FUND REVENUE	1,028,138	1,297,984	1,307,638	1,364,646	1,364,646	1,364,646

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>BUILDING CAPITAL IMP RESERVE</u>							
<u>BUILDING CAPITAL PROJECTS</u>							
<u>CAPITAL OUTLAY:</u>							
061-100-81001	BUILDING IMPROVEMENTS	0	0	1,307,638	1,364,646	1,364,646	1,364,646
	TOTAL CAPITAL OUTLAY	0	0	1,307,638	1,364,646	1,364,646	1,364,646
	TOTAL BUILDING CAPITAL PROJECTS	0	0	1,307,638	1,364,646	1,364,646	1,364,646
	TOTAL FUND EXPENDITURES	0	0	1,307,638	1,364,646	1,364,646	1,364,646

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: GENERAL OPERATING RESERVE

Program Description/Mission

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

Budget Comments

The goal is to have a minimum fund balance equal to 15% of the General Fund operating expenditures (does not include contingency and reserves). The proposed General Fund operating expenditures for the fiscal year (FY) 2019-2020 Budget is \$6.5 million, which means a fully funded reserve for this fiscal year would require a set aside of \$978,494. The current budgeted amount is \$979,093 and is slightly more than the desired funding for the reserve.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>MISCELLANEOUS REVENUE</u>							
062-000-45002	INTEREST EARNED	5,916	7,200	5,000	15,000	15,000	15,000
062-000-45019	MISCELLANEOUS REVENUE	17,968	12,189	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	23,884	19,389	5,000	15,000	15,000	15,000
<u>TRANSFERS IN</u>							
062-000-46010	TRANSFER FROM GENERAL FUND	100,000	200,000	200,000	200,000	200,000	200,000
062-000-46050	TRANSFER FROM DEBT SERVICE	0	16,195	0	0	0	0
	TOTAL TRANSFERS IN	100,000	216,195	200,000	200,000	200,000	200,000
<u>BEGINNING FUND BALANCE</u>							
062-000-49090	BEGINNING FUND BALANCE	777,960	301,844	523,139	764,093	764,093	764,093
	TOTAL BEGINNING FUND BALANCE	777,960	301,844	523,139	764,093	764,093	764,093
	TOTAL FUND REVENUE	901,844	537,429	728,139	979,093	979,093	979,093

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL OPERATING RESERVE</u>							
<u>GENERAL RESERVES</u>							
<u>MATERIALS AND SERVICES:</u>							
062-100-61065	RISK MANAGEMENT	0	0	0	929,093	929,093	929,093
062-100-62573	MISCELLANEOUS EXPENSE	0	0	0	50,000	50,000	50,000
	TOTAL MATERIALS AND SERVICES	0	0	0	979,093	979,093	979,093
<u>CONTINGENCY & RESERVES:</u>							
062-100-91733	RESERVE - OPERATIONS	0	0	728,139	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	728,139	0	0	0
<u>TRANSFERS OUT:</u>							
062-100-95225	TRANSFER TO CIVIC BLDG PROJECT	600,000	0	0	0	0	0
	TOTAL TRANSFERS OUT	600,000	0	0	0	0	0
	TOTAL GENERAL RESERVES	600,000	0	728,139	979,093	979,093	979,093
	TOTAL FUND EXPENDITURES	600,000	0	728,139	979,093	979,093	979,093

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: PARKS FEE
PROGRAM: PARKS & RECREATION

STAFF LEVEL 2020: 0.48 FTE
STAFF LEVEL 2019: 0.48 FTE

Program Description/Mission

Fiscal Year 2018-2019 will be the fifth year of this fund. It was created to account for the Park Fee established with Resolution 13-17 and passed by Council at the June 17, 2013 City Council meeting. Per Resolution No. 19-06, the monthly Park Fee will be adjusted every July 1 by the annual CPI. The Park Fee pays costs associated with construction, maintenance and operation of City owned parks and the marine park. The line item for the "Fallen Hero Memorial" are the remaining funds from the project that the City agreed to use specifically for costs related to the memorial.

Personnel

	2019	2020	FTE
<u>Title</u>	<u>FTE</u>	<u>FTE</u>	<u>Change</u>
Parks Maintenance Worker (Seasonal)	0.48	0.48	0.00

Budget Comments

Account #61034 includes bark and other landscape supplies.

Account #61043 includes funds for park maintenance.

Account #61059 includes Skate park, Dog park and Pioneer Park port-a-pots and other contracted services as needed.

Account #85001 includes costs to complete the Old Mill Park and funds for other improvements to be determined and approve by City Council.

Major Issues to be Resolved in the Next 5 Years

Ability to collect sufficient funds to maintain, improve or construct additional park infrastructure of the City.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARKS FEE FUND</u>							
<u>FEES AND PERMITS</u>							
070-000-42170	PARKS FEE	75,525	80,004	79,500	82,075	82,075	82,075
	TOTAL FEES AND PERMITS	75,525	80,004	79,500	82,075	82,075	82,075
<u>MISCELLANEOUS REVENUE</u>							
070-000-45002	INTEREST EARNED	849	2,801	2,250	2,500	2,500	2,500
070-000-45010	DONATIONS	0	1,555	0	0	0	0
070-000-45023	DONATIONS- DOG PARK	0	25	0	100	100	100
	TOTAL MISCELLANEOUS REVENUE	849	4,381	2,250	2,600	2,600	2,600
<u>TRANSFERS IN</u>							
070-000-46224	TRANSFER FROM FALLEN HEROES P	4,775	0	0	0	0	0
070-000-46372	TRANSFER FROM PARKS CIP	0	10,620	5,074	0	0	0
	TOTAL TRANSFERS IN	4,775	10,620	5,074	0	0	0
<u>BEGINNING FUND BALANCE</u>							
070-000-49090	BEGINNING FUND BALANCE	46,288	117,228	169,818	191,680	191,680	191,680
	TOTAL BEGINNING FUND BALANCE	46,288	117,228	169,818	191,680	191,680	191,680
	TOTAL FUND REVENUE	127,437	212,233	256,642	276,355	276,355	276,355



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CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
PARKS FEE FUND							
PARKS & RECREATION							
PERSONNEL SERVICES:							
070-070-51002	PART TIME SALARIES	0	0	7,398	7,768	7,768	7,768
070-070-51003	WORKERS COMP INS	0	0	452	472	472	472
070-070-51004	SOCIAL SECURITY/MEDICARE	0	0	0	594	594	594
	TOTAL PERSONNEL SERVICES	0	0	7,850	8,834	8,834	8,834
MATERIALS AND SERVICES:							
070-070-61003	ADVERTISING	0	0	50	50	50	50
070-070-61034	LANDSCAPE SUPPLIES	608	15,861	3,000	3,000	3,000	3,000
070-070-61035	FALLEN HEROES MEMORIAL	0	0	4,275	4,125	4,125	4,125
070-070-61042	SAFETY EQP/ PROT CLTHNG	0	0	200	200	200	200
070-070-61043	BUILDING/ GROUNDS MAINTENANCE	580	2,137	3,300	3,300	3,300	3,300
070-070-61044	SMALL TOOLS	1,281	0	500	300	300	300
070-070-61059	CONTRACTED SERVICES	1,918	2,594	3,200	3,200	3,200	3,200
070-070-71000	MINOR EQUIPMENT	694	0	500	300	300	300
	TOTAL MATERIALS AND SERVICES	5,079	20,592	15,025	14,475	14,475	14,475
CAPITAL OUTLAY:							
070-070-81003	CAPITAL - REPLACEMENT	1,460	0	0	0	0	0
070-070-85001	PARK IMPROVEMENTS	3,669	1,555	125,000	181,000	181,000	181,000
070-070-85003	CAPITAL - NEW EQUIPMENT	0	4,190	0	0	0	0
	TOTAL CAPITAL OUTLAY	5,129	5,745	125,000	181,000	181,000	181,000
CONTINGENCY & RESERVES:							
070-070-90001	CONTINGENCY	0	0	108,767	72,046	72,046	72,046
	TOTAL CONTINGENCY & RESERVES	0	0	108,767	72,046	72,046	72,046
	TOTAL PARKS & RECREATION	10,208	26,337	256,642	276,355	276,355	276,355
	TOTAL FUND EXPENDITURES	10,208	26,337	256,642	276,355	276,355	276,355

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: PARKS & RECREATION IMPROVEMENT SDC
PROGRAM: PARK IMPROVEMENTS

Program Description/Mission

This fund is dedicated to capacity increasing parks and recreation projects. The primary revenue source for this fund is from Park System Development Charges (SDCs) received that are used for parks and recreation improvements that increase capacity or are growth related. Commercial and industrial developments are exempt from Parks and Recreation SDCs. The 2008 Parks and Recreation Master Plan is the planning document for this budget.

Major Issues to be Resolved in the Next 5 Years

The future of this fund may be affected by the results of the parks and recreation district study.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>FEES AND PERMITS</u>							
072-000-42307	IMPROVEMENT SDCS	265,085	542,786	253,400	250,000	250,000	250,000
	TOTAL FEES AND PERMITS	265,085	542,786	253,400	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
072-000-45002	INTEREST EARNED	11,441	25,922	25,852	25,000	25,000	25,000
	TOTAL MISCELLANEOUS REVENUE	11,441	25,922	25,852	25,000	25,000	25,000
<u>BEGINNING FUND BALANCE</u>							
072-000-49090	BEGINNING FUND BALANCE	955,244	1,231,771	1,740,846	1,951,331	1,951,331	1,951,331
	TOTAL BEGINNING FUND BALANCE	955,244	1,231,771	1,740,846	1,951,331	1,951,331	1,951,331
	TOTAL FUND REVENUE	1,231,771	1,800,479	2,020,098	2,226,331	2,226,331	2,226,331

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARKS & REC IMPROVE SDC FUND</u>							
<u>PARK IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
072-072-61059	CONTRACTED SERVICES	0	0	0	90,000	90,000	90,000
	TOTAL MATERIALS AND SERVICES	0	0	0	90,000	90,000	90,000
<u>CAPITAL OUTLAY:</u>							
072-072-81040	PARK CAPACITY IMPROVEMENT	0	0	2,020,098	2,136,331	2,136,331	2,136,331
	TOTAL CAPITAL OUTLAY	0	0	2,020,098	2,136,331	2,136,331	2,136,331
	TOTAL PARK IMPROVEMENTS	0	0	2,020,098	2,226,331	2,226,331	2,226,331
	TOTAL FUND EXPENDITURES	0	0	2,020,098	2,226,331	2,226,331	2,226,331

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: ASSESSMENT

Budget Comments

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

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

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

CITY OF SILVERTON

REVENUES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
ASSESSMENT FUND							
FEES AND PERMITS							
073-000-42422	ASSESSMENT - PRINCIPAL	24,908	12,157	13,500	8,000	8,000	8,000
073-000-42423	ASSESSMENT - INTEREST	61,648	37,622	16,500	9,600	9,600	9,600
	TOTAL FEES AND PERMITS	86,557	49,778	30,000	17,600	17,600	17,600
MISCELLANEOUS REVENUE							
073-000-45002	INTEREST EARNED	4,662	7,513	3,970	4,000	4,000	4,000
	TOTAL MISCELLANEOUS REVENUE	4,662	7,513	3,970	4,000	4,000	4,000
TRANSFERS IN							
073-000-46042	TRANSFER FROM WATER REIMB SDC	125,000	125,000	0	0	0	0
	TOTAL TRANSFERS IN	125,000	125,000	0	0	0	0
BEGINNING FUND BALANCE							
073-000-49090	BEGINNING FUND BALANCE	309,322	329,807	322,727	230,623	230,623	230,623
073-000-49095	PRIOR PERIOD ADJUSTMENT	0	(71,143)	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	309,322	258,663	322,727	230,623	230,623	230,623
	TOTAL FUND REVENUE	525,541	440,955	356,697	252,223	252,223	252,223

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
ASSESSMENT FUND							
ASSESSMENTS							
MATERIALS AND SERVICES:							
073-073-61058	LEGAL SERVICES	0	0	6,000	10,000	10,000	10,000
	TOTAL MATERIALS AND SERVICES	0	0	6,000	10,000	10,000	10,000
CONTINGENCY & RESERVES:							
073-073-90001	CONTINGENCY	0	0	292,447	242,223	242,223	242,223
	TOTAL CONTINGENCY & RESERVES	0	0	292,447	242,223	242,223	242,223
DEBT SERVICE:							
073-073-96030	WEVP WATER PROJ BOND- PRIN	177,557	181,747	52,300	0	0	0
073-073-96031	WEVP WATER PROJ BOND- INT	18,177	8,213	5,950	0	0	0
	TOTAL DEBT SERVICE	195,734	189,960	58,250	0	0	0
	TOTAL ASSESSMENTS	195,734	189,960	356,697	252,223	252,223	252,223
	TOTAL FUND EXPENDITURES	195,734	189,960	356,697	252,223	252,223	252,223

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: CDBG HOUSING REHAB

Program Description/Mission

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

The Commercial Improvements program was added during the 2005-2006 fiscal year. Depending on the length of the repayment terms these type of loans may accrue interest charges. There is currently no loan outstanding as of June 30, 2018.

The total loans outstanding for both programs as of June 30, 2018 totaled \$480,644.

CITY OF SILVERTON

REVENUES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
CDBG HOUSING REHAB FUND							
MISCELLANEOUS REVENUE							
080-000-45002	INTEREST EARNED	5,360	9,547	6,500	9,800	9,800	9,800
080-000-45055	LOAN RE-PAYMENTS	12,248	77,096	20,000	20,000	20,000	20,000
080-000-45056	FACADE LOAN REPAYMENTS	19,092	1,659	1,400	0	0	0
080-000-45057	LOAN INTEREST EARNED	803	121	100	0	0	0
	TOTAL MISCELLANEOUS REVENUE	37,503	88,423	28,000	29,800	29,800	29,800
BEGINNING FUND BALANCE							
080-000-49090	BEGINNING FUND BALANCE	468,560	505,954	576,935	630,287	630,287	630,287
	TOTAL BEGINNING FUND BALANCE	468,560	505,954	576,935	630,287	630,287	630,287
	TOTAL FUND REVENUE	506,062	594,377	604,935	660,087	660,087	660,087

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
CDBG HOUSING REHAB FUND							
CDBG HOUSING REHAB PROGRAM							
MATERIALS AND SERVICES:							
080-080-62507	ADMINISTRATIVE SERVICES	108	468	2,500	2,500	2,500	2,500
080-080-62900	CDBG LOANS	0	0	150,000	150,000	150,000	150,000
	TOTAL MATERIALS AND SERVICES	108	468	152,500	152,500	152,500	152,500
CONTINGENCY & RESERVES:							
080-080-90001	CONTINGENCY	0	0	352,435	107,587	107,587	107,587
	TOTAL CONTINGENCY & RESERVES	0	0	352,435	107,587	107,587	107,587
	TOTAL CDBG HOUSING REHAB PROG	108	468	504,935	260,087	260,087	260,087

CITY OF SILVERTON

EXPENDITURES FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
CDBG HOUSING REHAB FUND							
COMMERCIAL FACADE IMPROVEMENTS							
MATERIALS AND SERVICES:							
080-081-62900	COMMERCIAL IMPROVEMENT LOANS	0	0	100,000	400,000	400,000	400,000
	TOTAL MATERIALS AND SERVICES	0	0	100,000	400,000	400,000	400,000
	TOTAL COMMERCIAL FACADE IMPRO	0	0	100,000	400,000	400,000	400,000
	TOTAL FUND EXPENDITURES	108	468	604,935	660,087	660,087	660,087

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WWTP DIGESTER PROJECT
PROGRAM: SEWER IMPROVEMENTS

Program Description/Mission

The overall mission is to increase the wastewater treatment plant's (WWTP) bio-solids treatment capacity and replace the aging process equipment constructed in 1984. The council approved a project that included rehabilitating the existing digesters, construction of a new digester control building, a new biogas control building, a grit classifier replacement, and process control upgrades. The construction of the main portion of the project was completed in the spring of 2013. The final phase of the project includes the addition of a solids thickening process to address the current liquid bio solids storage problem. This final phase of the WWTP Digester project is funded with the remaining transfers in from the Sewer Fund, Sewer System Development Charge (SDC) Funds, and bond proceeds to fund this project.

Budget Comments

Account #85010 will complete predesign.
Account #85020 pole structure and installation of screw press.

Accomplishments:

Staff worked with the DEQ on approval of a pre-design process. Procurement of the screw-press is complete and installation will occur this fiscal year.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
212-000-45002	INTEREST EARNED	6,641	10,577	1,000	6,000	6,000	6,000
	TOTAL MISCELLANEOUS REVENUE	6,641	10,577	1,000	6,000	6,000	6,000
<u>BEGINNING FUND BALANCE</u>							
212-000-49090	BEGINNING FUND BALANCE	610,051	611,942	599,418	580,991	580,991	580,991
	TOTAL BEGINNING FUND BALANCE	610,051	611,942	599,418	580,991	580,991	580,991
	TOTAL FUND REVENUE	616,692	622,520	600,418	586,991	586,991	586,991

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WWTP DIGESTER PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
212-212-85010	ARCH & ENGR SERVICES	4,750	21,398	21,000	11,000	11,000	11,000
212-212-85020	CONSTRUCTION COSTS	0	0	579,418	575,991	575,991	575,991
	TOTAL CAPITAL OUTLAY	4,750	21,398	600,418	586,991	586,991	586,991
	TOTAL SEWER IMPROVEMENTS	4,750	21,398	600,418	586,991	586,991	586,991
	TOTAL FUND EXPENDITURES	4,750	21,398	600,418	586,991	586,991	586,991

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STEELHAMMER STREET IMPROVEMENT PROJECT
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

The funds for this account were transferred from the Street Improvement System Development Charge (SDC) Fund where they were accounted for in a dedicated line item for the Steelhammer SDCs. It was decided to begin the Steelhammer improvement in phases so the funds collected have been transferred to this capital project fund.

Accomplishments:

Phase 1 of the project was completed in late 2017. This project must remain in the Budget for three fiscal years after completion.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STEELHAMMER PROJECT FUND							
FEES AND PERMITS							
217-000-42308	STEELHAMMER SDCS	22,528	23,093	3,321	3,321	3,321	3,321
	TOTAL FEES AND PERMITS	22,528	23,093	3,321	3,321	3,321	3,321
INTERGOVERNMENTAL							
217-000-43051	ODOT FUND EXCHANGE	0	400,000	0	0	0	0
217-000-43200	MARION COUNTY REVENUE	110,000	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL	110,000	400,000	0	0	0	0
MISCELLANEOUS REVENUE							
217-000-45002	INTEREST EARNED	3,640	1,659	200	100	100	100
	TOTAL MISCELLANEOUS REVENUE	3,640	1,659	200	100	100	100
BEGINNING FUND BALANCE							
217-000-49090	BEGINNING FUND BALANCE	254,938	382,156	23,425	27,838	27,838	27,838
	TOTAL BEGINNING FUND BALANCE	254,938	382,156	23,425	27,838	27,838	27,838
	TOTAL FUND REVENUE	391,106	806,908	26,946	31,259	31,259	31,259

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
STEELHAMMER PROJECT FUND							
STREET IMPROVEMENTS							
CAPITAL OUTLAY:							
217-217-85003	ADVERTISING	598	0	0	0	0	0
217-217-85010	ENGINEERING SERVICES	7,015	14,415	0	31,259	31,259	31,259
217-217-85020	CONSTRUCTION COSTS	1,337	764,676	26,946	0	0	0
	TOTAL CAPITAL OUTLAY	8,950	779,091	26,946	31,259	31,259	31,259
	TOTAL STREET IMPROVEMENTS	8,950	779,091	26,946	31,259	31,259	31,259
	TOTAL FUND EXPENDITURES	8,950	779,091	26,946	31,259	31,259	31,259

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: CIVIC BUILDING PROJECT

Program Description/Mission

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

The land was purchased in fiscal year 2017-2018 and the removal of the building took place during the 2018-2019 fiscal year. Community meetings are being held to receive input regarding the plans for the future building and location amenities.

Budget Comments

Account #85010 will be for preliminary conceptual planning; a space needs analysis and could include architectural design of the building. The City may need to hire a Project Manager to develop the request for proposal (RFP) for this project.

Accomplishments:

The property for the new Civic Building was purchased and the building was removed.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>INTERGOVERNMENTAL</u>							
225-000-43021	GRANT PROCEEDS	0	0	60,000	0	0	0
	TOTAL INTERGOVERNMENTAL	0	0	60,000	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
225-000-45002	INTEREST EARNED	5,391	11,346	5,000	6,150	6,150	6,150
	TOTAL MISCELLANEOUS REVENUE	5,391	11,346	5,000	6,150	6,150	6,150
<u>TRANSFERS IN</u>							
225-000-46010	TRANSFER FROM GENERAL FUND	400,000	500,000	500,000	500,000	500,000	500,000
225-000-46062	TRANSFER FROM GENERAL OP RSR	600,000	0	0	0	0	0
	TOTAL TRANSFERS IN	1,000,000	500,000	500,000	500,000	500,000	500,000
<u>BEGINNING FUND BALANCE</u>							
225-000-49090	BEGINNING FUND BALANCE	0	1,005,391	491,386	225,781	225,781	225,781
	TOTAL BEGINNING FUND BALANCE	0	1,005,391	491,386	225,781	225,781	225,781
	TOTAL FUND REVENUE	1,005,391	1,516,737	1,056,386	731,931	731,931	731,931

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>CIVIC BUILDING PROJECT</u>							
<u>CIVIC BUILDING CAPITAL PROJECT</u>							
<u>CAPITAL OUTLAY:</u>							
225-225-81001	LAND ACQUISITION	0	1,004,751	0	0	0	0
225-225-85010	ARCH & ENGR SERVICES	0	19,000	250,000	731,931	731,931	731,931
225-225-85050	CAPITAL - BUILDING IMPROVEMNTS	0	0	806,386	0	0	0
	TOTAL CAPITAL OUTLAY	0	1,023,751	1,056,386	731,931	731,931	731,931
	TOTAL CIVIC BUILDING CAPITAL PROJ	0	1,023,751	1,056,386	731,931	731,931	731,931
	TOTAL FUND EXPENDITURES	0	1,023,751	1,056,386	731,931	731,931	731,931

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: McCLAIN STREET IMPROVEMENT PROJECT

Program Description/Mission

The resources for this fund were transferred from the Sewer, Water, Stormwater and Street Fund's based on an estimated cost and the portion each fund would be responsible to pay for. Due to the complexity and depth of scope for this project it was determined that only initial engineering work would be completed in Fiscal Year (FY) 2018-2019 with possible construction FY 2019-2020 if funding is secured. Some of the funding will be from the Oregon Department of Transportation Fund Exchange. The estimated cost for this project is \$5.1 million without undergrounding utilities and \$6.1 million if the utilities are put underground.

Budget Comments

Account #85010 will cover final engineering and construction procurement process.
Account #85020 is for construction costs to complete the project.

Accomplishments:

Preliminary engineering is complete.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>INTERGOVERNMENTAL</u>							
226-000-43051	ODOT FUND EXCHANGE	0	0	0	500,000	500,000	500,000
	TOTAL INTERGOVERNMENTAL	0	0	0	500,000	500,000	500,000
<u>MISCELLANEOUS REVENUE</u>							
226-000-45002	INTEREST EARNED	0	0	0	10,000	10,000	10,000
	TOTAL MISCELLANEOUS REVENUE	0	0	0	10,000	10,000	10,000
<u>TRANSFERS IN</u>							
226-000-46021	TRANSFER FROM STREET IMP SDC	0	0	0	200,000	200,000	200,000
226-000-46022	TRANSFER FROM STREET REIMB SD	0	0	0	200,000	200,000	200,000
226-000-46023	TRANSFER FROM STRM WTR IMP SD	0	0	0	55,720	55,720	55,720
226-000-46024	TRANSFER FROM STRM WTR REIMB	0	0	0	50,000	50,000	50,000
226-000-46027	TRANSFER FROM STREET MAINT FN	0	0	655,000	480,000	480,000	480,000
226-000-46028	TRANSFER FROM STORM WTR FUND	0	0	390,000	500,000	500,000	500,000
226-000-46030	TRANSFER FROM SEWER FUND	0	0	182,000	300,000	300,000	300,000
226-000-46031	TRANSFER FROM SEWER IMP SDC	0	0	0	50,000	50,000	50,000
226-000-46032	TRANSFER FROM SEWER REIMB SD	0	0	0	352,508	352,508	352,508
226-000-46040	TRANSFER FROM WATER FUND	0	0	43,000	335,623	335,623	335,623
226-000-46042	TRANSFER FROM WATER REIMB SDC	0	0	0	75,000	75,000	75,000
	TOTAL TRANSFERS IN	0	0	1,270,000	2,598,851	2,598,851	2,598,851
<u>BEGINNING FUND BALANCE</u>							
226-000-49090	BEGINNING FUND BALANCE	0	0	0	1,229,015	1,229,015	1,229,015
	TOTAL BEGINNING FUND BALANCE	0	0	0	1,229,015	1,229,015	1,229,015
	TOTAL FUND REVENUE	0	0	1,270,000	4,337,866	4,337,866	4,337,866

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>MCCLAIN ST IMPROVEMENT PROJ</u>							
<u>CAPITAL OUTLAY:</u>							
226-226-85010	DESIGN SERVICES	0	0	135,000	85,000	85,000	85,000
226-226-85020	CONSTRUCTION COSTS	0	0	1,135,000	4,252,866	4,252,866	4,252,866
	TOTAL CAPITAL OUTLAY	0	0	1,270,000	4,337,866	4,337,866	4,337,866
	TOTAL MCCLAIN ST IMPROVEMENT	0	0	1,270,000	4,337,866	4,337,866	4,337,866
	TOTAL FUND EXPENDITURES	0	0	1,270,000	4,337,866	4,337,866	4,337,866

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: STREET CAPITAL PROJECT FUND
PROGRAM: STREET IMPROVEMENTS

Program Description/Mission

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

One project to be funded within this fund is for the Eastside sidewalk on South Water Street. A portion of the project will be funded with the Oregon Department of Transportation Fund Exchange. The project is estimated to cost \$1.7 million and the City's match for the project is 5.5%.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
320-000-43051	ODOT FUND EXCHANGE	0	0	0	250,000	250,000	250,000
	TOTAL INTERGOVERNMENTAL	0	0	0	250,000	250,000	250,000
<u>MISCELLANEOUS REVENUE</u>							
320-000-45002	INTEREST EARNED	7,099	12,439	9,700	12,000	12,000	12,000
	TOTAL MISCELLANEOUS REVENUE	7,099	12,439	9,700	12,000	12,000	12,000
<u>TRANSFERS IN</u>							
320-000-46020	TRANSFER FROM STREET FUND	150,000	50,000	0	425,000	425,000	425,000
	TOTAL TRANSFERS IN	150,000	50,000	0	425,000	425,000	425,000
<u>BEGINNING FUND BALANCE</u>							
320-000-49090	BEGINNING FUND BALANCE	582,649	695,645	756,471	503,913	503,913	503,913
	TOTAL BEGINNING FUND BALANCE	582,649	695,645	756,471	503,913	503,913	503,913
	TOTAL FUND REVENUE	739,748	758,084	766,171	1,190,913	1,190,913	1,190,913

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STREET CAPITAL PROJECT FUND</u>							
<u>STREET IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
320-320-85003	ADVERTISING	83	0	0	0	0	0
320-320-85010	DESIGN SERVICES	21,189	0	0	0	0	0
320-320-85020	CONSTRUCTION COSTS	22,832	0	266,171	1,190,913	1,190,913	1,190,913
	TOTAL CAPITAL OUTLAY	44,103	0	266,171	1,190,913	1,190,913	1,190,913
<u>CONTINGENCY & RESERVES:</u>							
320-320-91702	RESERVE - FUTURE EXPENDITURE	0	0	500,000	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	500,000	0	0	0
	TOTAL STREET IMPROVEMENTS	44,103	0	766,171	1,190,913	1,190,913	1,190,913
	TOTAL FUND EXPENDITURES	44,103	0	766,171	1,190,913	1,190,913	1,190,913

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: SEWER CAPITAL PROJECT FUND
PROGRAM: SEWER IMPROVEMENTS

Program Description/Mission

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

Budget Comments

Account #85010 includes design of sewerline rehabilitation and replacement (R&R) projects.
Account #85020 includes \$400,000 for replacement of the headworks.

Major Issues to be Resolved in the Next 5 Years

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
330-000-45002	INTEREST EARNED	15,680	29,598	25,090	38,000	38,000	38,000
	TOTAL MISCELLANEOUS REVENUE	15,680	29,598	25,090	38,000	38,000	38,000
<u>TRANSFERS IN</u>							
330-000-46030	TRANSFER FROM SEWER FUND	800,000	560,000	500,000	0	0	0
	TOTAL TRANSFERS IN	800,000	560,000	500,000	0	0	0
<u>BEGINNING FUND BALANCE</u>							
330-000-49090	BEGINNING FUND BALANCE	1,115,782	1,442,079	2,025,845	2,419,963	2,419,963	2,419,963
	TOTAL BEGINNING FUND BALANCE	1,115,782	1,442,079	2,025,845	2,419,963	2,419,963	2,419,963
	TOTAL FUND REVENUE	1,931,461	2,031,677	2,550,935	2,457,963	2,457,963	2,457,963

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>SEWER CAPITAL PROJECT FUND</u>							
<u>SEWER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
330-330-61003	ADVERTISING	0	281	0	0	0	0
	TOTAL MATERIALS AND SERVICES	0	281	0	0	0	0
<u>CAPITAL OUTLAY:</u>							
330-330-85010	DESIGN SERVICES	50,841	294	70,000	70,000	70,000	70,000
330-330-85020	CONSTRUCTION COSTS	438,541	0	595,000	2,387,963	2,387,963	2,387,963
	TOTAL CAPITAL OUTLAY	489,382	294	665,000	2,457,963	2,457,963	2,457,963
<u>CONTINGENCY & RESERVES:</u>							
330-330-91301	RESERVE- SEWER CAPACITY IMP	0	0	1,885,935	0	0	0
	TOTAL CONTINGENCY & RESERVES	0	0	1,885,935	0	0	0
	TOTAL SEWER IMPROVEMENTS	489,382	574	2,550,935	2,457,963	2,457,963	2,457,963
	TOTAL FUND EXPENDITURES	489,382	574	2,550,935	2,457,963	2,457,963	2,457,963

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: WATER CAPITAL PROJECT FUND
PROGRAM: WATER IMPROVEMENTS

Program Description/Mission

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

Budget Comments

All available funds will be designated for the necessary improvements associated with the Water Treatment Plant Replacement Project, which is partially funded with a \$1.15 million EDA Grant. Resources may also be used from this fund if the 2nd Street project moves forward as there is a need for a looped water line in the same area.

Major Issues to be Resolved in the Next 5 Years

Completion of Capital Improvement Program projects.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>INTERGOVERNMENTAL</u>							
340-000-43021	GRANTS - EDA	0	0	1,150,000	0	1,150,000	1,150,000
	TOTAL INTERGOVERNMENTAL	0	0	1,150,000	0	1,150,000	1,150,000
<u>MISCELLANEOUS REVENUE</u>							
340-000-45002	INTEREST EARNED	833	4,722	2,250	4,800	4,800	4,800
	TOTAL MISCELLANEOUS REVENUE	833	4,722	2,250	4,800	4,800	4,800
<u>TRANSFERS IN</u>							
340-000-46040	TRANSFER FROM WATER FUND	425,000	465,000	82,000	480,000	480,000	480,000
340-000-46041	TRANSFER FROM WATER IMP SDC	0	0	1,150,000	1,150,000	1,150,000	1,150,000
	TOTAL TRANSFERS IN	425,000	465,000	1,232,000	1,630,000	1,630,000	1,630,000
<u>BEGINNING FUND BALANCE</u>							
340-000-49090	BEGINNING FUND BALANCE	98,040	51,560	516,640	609,982	609,982	609,982
	TOTAL BEGINNING FUND BALANCE	98,040	51,560	516,640	609,982	609,982	609,982
	TOTAL FUND REVENUE	523,873	521,282	2,900,890	2,244,782	3,394,782	3,394,782

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>WATER CAPITAL PROJECT FUND</u>							
<u>WATER IMPROVEMENTS</u>							
<u>MATERIALS AND SERVICES:</u>							
340-340-61003	ADVERTISING	0	0	0	2,000	2,000	2,000
340-340-61059	CONTRACTED SERVICES	15,850	0	30,000	15,000	15,000	15,000
	TOTAL MATERIALS AND SERVICES	15,850	0	30,000	17,000	17,000	17,000
<u>CAPITAL OUTLAY:</u>							
340-340-81001	LAND ACQUISITION	327,379	0	0	0	0	0
340-340-85010	DESIGN SERVICES	5,572	2,300	110,000	60,000	60,000	60,000
340-340-85020	CONSTRUCTION COSTS	123,513	0	2,760,890	2,167,782	3,317,782	3,317,782
	TOTAL CAPITAL OUTLAY	456,463	2,300	2,870,890	2,227,782	3,377,782	3,377,782
	TOTAL WATER IMPROVEMENTS	472,313	2,300	2,900,890	2,244,782	3,394,782	3,394,782
	TOTAL FUND EXPENDITURES	472,313	2,300	2,900,890	2,244,782	3,394,782	3,394,782

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: FLEET REPLACEMENT

Program Description/Mission

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

Budget Comments

The new Police Department vehicle requested is a 2020 Ford Explorer, Hybrid Gas – Electric Model and its equipment needed to make it a police vehicle. The vehicle will replace the 2014 Dodge Charger that is at the end of its serviceable life.

The small SUV will replace the 2002 Dodge Neon with a vehicle that is all wheel drive and will provide more space and reliability.

Two (2) vehicles are budgeted:

1)	2019 Police Ford Utility V-6	
	Graphic and Equipment included	\$ 49,456
2)	Small SUV to replace the Dodge Neon	<u>23,000</u>
	Total	\$ 72,456

Major Issues to be Resolved in the Next 5 Years

- Assure adequate funding for long-term vehicle replacements.

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
600-000-45002	INTEREST EARNED	12,891	20,484	16,500	25,000	25,000	25,000
600-000-45111	SALE OF FIXED ASSETS	14,269	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	27,160	20,484	16,500	25,000	25,000	25,000
<u>TRANSFERS IN</u>							
600-000-46010	TRANSFER FROM GENERAL	34,458	52,139	56,732	83,832	83,832	83,832
600-000-46012	TRANSFER FROM BLDG OP	4,659	3,168	3,168	3,967	3,967	3,967
600-000-46020	TRANSFER FROM STREET	59,849	44,765	34,355	15,121	15,121	15,121
600-000-46028	TRANSFER FROM STORM WTR IMP	0	19,872	19,872	19,872	19,872	19,872
600-000-46030	TRANSFER FROM SEWER	115,870	38,227	37,989	14,787	14,787	14,787
600-000-46040	TRANSFER FROM WATER	65,765	25,817	28,118	23,402	23,402	23,402
	TOTAL TRANSFERS IN	280,601	183,988	180,234	160,981	160,981	160,981
<u>BEGINNING FUND BALANCE</u>							
600-000-49090	BEGINNING FUND BALANCE	1,043,352	1,163,649	1,159,137	1,315,900	1,315,900	1,315,900
	TOTAL BEGINNING FUND BALANCE	1,043,352	1,163,649	1,159,137	1,315,900	1,315,900	1,315,900
	TOTAL FUND REVENUE	1,351,113	1,368,120	1,355,871	1,501,881	1,501,881	1,501,881

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>FLEET REPLACEMENT FUND</u>							
<u>FLEET REPLACEMENT</u>							
<u>CAPITAL OUTLAY:</u>							
600-600-81076	CAPITAL - FLEET	187,464	201,616	65,715	72,456	72,456	72,456
	TOTAL CAPITAL OUTLAY	187,464	201,616	65,715	72,456	72,456	72,456
<u>CONTINGENCY & RESERVES:</u>							
600-600-91731	RESERVE - VEHICLES	0	0	1,290,156	1,429,425	1,429,425	1,429,425
	TOTAL CONTINGENCY & RESERVES	0	0	1,290,156	1,429,425	1,429,425	1,429,425
	TOTAL FLEET REPLACEMENT	187,464	201,616	1,355,871	1,501,881	1,501,881	1,501,881
	TOTAL FUND EXPENDITURES	187,464	201,616	1,355,871	1,501,881	1,501,881	1,501,881

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: MAJOR EQUIPMENT REPLACEMENT

Program Description/Mission

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

Accomplishments

A backhoe was approved to be purchased during the 2018-2019 fiscal year to replace one of the backhoes used by the Public Works Maintenance Division. However, the backhoe will not be received and then paid for until the 2019-2020 fiscal year.

A Hyster Forklift was also purchased during the 2018-2019 fiscal year to replace the forklift used by the Public Works Maintenance Division.

Major Issues to be Resolved in the Next 5 Years

Provide adequate funding for long-term equipment replacements.

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
610-000-45002	INTEREST EARNED	9,475	16,518	13,350	18,000	18,000	18,000
	TOTAL MISCELLANEOUS REVENUE	9,475	16,518	13,350	18,000	18,000	18,000
<u>TRANSFERS IN</u>							
610-000-46010	TRANSFER FROM GENERAL	29,920	29,920	29,920	29,920	29,920	29,920
610-000-46020	TRANSFER FROM STREET	20,926	20,926	20,926	20,926	20,926	20,926
610-000-46030	TRANSFER FROM SEWER	21,889	21,889	21,889	21,889	21,889	21,889
610-000-46040	TRANSFER FROM WATER	20,413	20,413	20,413	20,413	20,413	20,413
	TOTAL TRANSFERS IN	93,148	93,148	93,148	93,148	93,148	93,148
<u>BEGINNING FUND BALANCE</u>							
610-000-49090	BEGINNING FUND BALANCE	779,687	882,310	990,838	969,459	1,076,959	1,076,959
	TOTAL BEGINNING FUND BALANCE	779,687	882,310	990,838	969,459	1,076,959	1,076,959
	TOTAL FUND REVENUE	882,310	991,975	1,097,336	1,080,607	1,188,107	1,188,107

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>MAJOR EQUIP REPLACEMENT FUND</u>							
<u>MAJOR EQUIPMENT</u>							
<u>CAPITAL OUTLAY:</u>							
610-610-81003	CAPITAL - REPLACEMNT EQUIPMENT	0	0	1,097,336	1,080,607	1,188,107	1,188,107
	TOTAL CAPITAL OUTLAY	0	0	1,097,336	1,080,607	1,188,107	1,188,107
	TOTAL MAJOR EQUIPMENT	0	0	1,097,336	1,080,607	1,188,107	1,188,107
	TOTAL FUND EXPENDITURES	0	0	1,097,336	1,080,607	1,188,107	1,188,107

BUDGET NARRATIVE
Fiscal Year 2019-2020

FUND: EXTENDED LEAVE

Budget Comments

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

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

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

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
620-000-45002	INTEREST EARNED	1,341	2,144	1,800	3,000	3,000	3,000
	TOTAL MISCELLANEOUS REVENUE	1,341	2,144	1,800	3,000	3,000	3,000
<u>BEGINNING FUND BALANCE</u>							
620-000-49090	BEGINNING FUND BALANCE	122,680	124,022	126,021	128,566	128,566	128,566
	TOTAL BEGINNING FUND BALANCE	122,680	124,022	126,021	128,566	128,566	128,566
	TOTAL FUND REVENUE	124,022	126,166	127,821	131,566	131,566	131,566

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>EXTENDED LEAVE FUND</u>							
<u>OPERATIONS</u>							
<u>PERSONNEL SERVICES:</u>							
620-100-51002	PART TIME SALARIES	0	0	112,800	116,800	116,800	116,800
620-100-51003	WORKERS COMP INS	0	0	6,391	5,830	5,830	5,830
620-100-51004	SOCIAL SECURITY/MEDICARE	0	0	8,630	8,936	8,936	8,936
	TOTAL PERSONNEL SERVICES	0	0	127,821	131,566	131,566	131,566
	TOTAL OPERATIONS	0	0	127,821	131,566	131,566	131,566
	TOTAL FUND EXPENDITURES	0	0	127,821	131,566	131,566	131,566



DISCONTINUED FUNDS/
PROGRAMS AND
OTHER INFORMATION

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GENERAL FUND</u>							
<u>PLANNING GRANTS</u>							
<u>MATERIALS AND SERVICES:</u>							
010-152-61065	CLG PLANNING GRANT	6,174	0	7,000	0	0	0
	TOTAL MATERIALS AND SERVICES	6,174	0	7,000	0	0	0
	TOTAL PLANNING GRANTS	6,174	0	7,000	0	0	0

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GO DEBT SERVICE FUND</u>							
<u>PROPERTY TAXES</u>							
050-000-40001	PROPERTY TAXES CURRENT	73,305	0	0	0	0	0
050-000-40002	PROPERTY TAXES DELINQUENT	5,712	0	0	0	0	0
	TOTAL PROPERTY TAXES	79,018	0	0	0	0	0
<u>MISCELLANEOUS REVENUE</u>							
050-000-45002	INTEREST EARNED	864	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	864	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
050-000-49090	BEGINNING FUND BALANCE	34,164	16,195	0	0	0	0
	TOTAL BEGINNING FUND BALANCE	34,164	16,195	0	0	0	0
	TOTAL FUND REVENUE	114,045	16,195	0	0	0	0

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>GO DEBT SERVICE FUND</u>							
<u>GO DEBT SERVICE</u>							
<u>TRANSFERS OUT:</u>							
050-050-95062	TRANSFER TO GEN OPERATING FUN	0	16,195	0	0	0	0
	TOTAL TRANSFERS OUT	0	16,195	0	0	0	0
<u>DEBT SERVICE:</u>							
050-050-97007	GO REFUNDING BONDS 2010 - PRIN	95,000	0	0	0	0	0
050-050-97008	GO REFUNDING BONDS 2010 - INT	2,850	0	0	0	0	0
	TOTAL DEBT SERVICE	97,850	0	0	0	0	0
	TOTAL GO DEBT SERVICE	97,850	16,195	0	0	0	0
	TOTAL FUND EXPENDITURES	97,850	16,195	0	0	0	0

CITY OF SILVERTON

REVENUES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER CAPITAL PROJ FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
323-000-45002	INTEREST EARNED	417	395	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	417	395	0	0	0	0
<u>TRANSFERS IN</u>							
323-000-46023	TRANSFER FRM STORM WTR FUND	101,394	0	0	0	0	0
323-000-46028	TRANSFER FRM STORM WTR FEE	193,321	0	0	0	0	0
	TOTAL TRANSFERS IN	294,715	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
323-000-49090	BEGINNING FUND BALANCE	34,342	57,517	58,432	0	0	0
	TOTAL BEGINNING FUND BALANCE	34,342	57,517	58,432	0	0	0
	TOTAL FUND REVENUE	329,474	57,912	58,432	0	0	0

CITY OF SILVERTON

EXPENDITURES

FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>STORM WATER CAPITAL PROJ FUND</u>							
<u>STORM WATER IMPROVEMENTS</u>							
<u>CAPITAL OUTLAY:</u>							
323-323-85010	DESIGN SERVICES	21,602	0	0	0	0	0
323-323-85020	CONSTRUCTION COSTS	250,355	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	271,957	0	0	0	0	0
<u>TRANSFERS OUT:</u>							
323-323-95028	TRANSFER TO STORM WATER FEE	0	0	58,432	0	0	0
	TOTAL TRANSFERS OUT	0	0	58,432	0	0	0
	TOTAL STORM WATER IMPROVEMEN	271,957	0	58,432	0	0	0
	TOTAL FUND EXPENDITURES	271,957	0	58,432	0	0	0

CITY OF SILVERTON
REVENUES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARKS CAPITAL PROJECT FUND</u>							
<u>MISCELLANEOUS REVENUE</u>							
372-000-45002	INTEREST EARNED	169	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	169	0	0	0	0	0
<u>BEGINNING FUND BALANCE</u>							
372-000-49090	BEGINNING FUND BALANCE	15,420	15,589	5,074	0	0	0
	TOTAL BEGINNING FUND BALANCE	15,420	15,589	5,074	0	0	0
	TOTAL FUND REVENUE	15,589	15,589	5,074	0	0	0

CITY OF SILVERTON
EXPENDITURES
FISCAL YEAR 2019-2020

		2016-2017 FISCAL ACTUAL	2017-2018 FISCAL ACTUAL	2018-2019 FISCAL BUDGET	2019-2020 CITY MNGR PROPOSED	2019-2020 BDGT COMM APPROVED	2019-2020 COUNCIL ADOPTED
<u>PARKS CAPITAL PROJECT FUND</u>							
<u>PARKS CAPITAL PROJECTS</u>							
<u>TRANSFERS OUT:</u>							
372-372-95070	TRANSFER TO PARK FEE FUND	0	10,620	5,074	0	0	0
	TOTAL TRANSFERS OUT	0	10,620	5,074	0	0	0
	TOTAL PARKS CAPITAL PROJECTS	0	10,620	5,074	0	0	0
	TOTAL FUND EXPENDITURES	0	10,620	5,074	0	0	0

CITY OF SILVERTON
RESOLUTION
19-24

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

WHEREAS, ORS 221.760 provides as follows:

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

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

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

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

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

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

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

Resolution adopted by the City Council of the City of Silverton, this 17th day of June, 2019.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Christy S. Wurster

CITY OF SILVERTON
RESOLUTION
19-25

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


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

**NOW, THEREFORE, 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 revenues for fiscal year 2019-2020.


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

Resolution adopted by the City Council of the City of Silverton, this 17th day of June, 2019.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Christy S. Wurster

I certify that a public hearing before the Budget Committee was held on May 16, 2019, and a public hearing before the City Council was held on June 17 2019, giving citizens an opportunity to comment on the proposed uses of state shared revenues.



Christy S. Wurster, City Manager

CITY OF SILVERTON
RESOLUTION
19-26

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, May 21, 2019, the City of Silverton Budget Committee, after appropriate deliberation and public hearing, approved the budget for fiscal year 2019-2020; and

WHEREAS, in accordance with Oregon Budget Law, the City seeks to adopt a budget and appropriate City expenditures for fiscal year 2019-2020; and

WHEREAS, the City seeks to declare the ad valorem property taxes for fiscal year 2019-2020 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 2019-2020 (July 1, 2019 through June 30, 2020) in the total of \$55,924,706, on file at City Hall after July 1, 2019.

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 2019-2020:

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

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

Subject to the General Government Limitation

General Fund	\$ 3.6678/\$ 1,000
Local Option Tax	\$ 275,000

Section 4: The City Council makes the following appropriations in the amounts stated for fiscal year 2019-2020 and for the following purposes by Fund:

GENERAL FUND

Non-Departmental/ non-program	
Materials & Services	\$ 498,700
Capital Outlay	10,000
Transfers	949,483
Contingency	796,198
City Council	33,450
City Management	466,086
Finance	612,002
Police	2,966,198
Community Enforcement	75,779
Planning	321,662
Facilities Maintenance	289,652
Parks & Recreation	234,334
Computer Services	67,200
Fund Subtotal	7,320,744
Reserve-Future Expenditures*	1,335,639
Fund Total	\$ 8,656,383

ELECTRICAL INSPECTION FUND

Inspection Services	\$ 43,714
Transfers	7,916
Contingency	9,656
Fund Total	\$ 61,286

BUILDING OPERATIONS FUND

Building Inspection Services	\$ 258,040
Transfers	58,496
Contingency	97,716
Fund Subtotal	414,252
Reserve-Future Expenditures*	193,530
Fund Total	\$ 607,782

TRANSPORTATION FUND

Trolley Services	\$ 164,776
Transfers	3,925
Contingency	65,897
Fund Total	\$ 234,598

POOL OPERATIONS LEVY FUND

Materials & Services	\$ 215,900
Capital Outlay	268,000
Contingency	280,858
Fund Subtotal	764,758
Reserve-Future Expenditures*	211,000
Fund Total	\$ 975,758

TRANSIENT TAX FUND

Materials & Services	\$ 248,230
Transfers	95,613
Contingency	60,678
Fund Total	\$ 404,521

STREET FUND

Administrations	\$ 143,691
Maintenance	451,163
Transfers	576,835
Contingency	219,476
Fund Subtotal	1,391,165
Reserve-Future Expenditures*	295,132
Fund Total	\$ 1,686,297

STREET IMPROVEMENT SDC FUND

Street Improvements	\$ 1,418,300
Transfers	200,000
Fund Total	\$ 1,618,300

STREET REIMBURSEMENT SDC FUND

Street Improvements	\$ 269,805
Transfers	200,000
Fund Total	\$ 469,805

STORM WATER IMPROVEMENT SDC FUND

Storm Water Improvements	\$ 441,344
Transfers	55,720
Fund Total	\$ 497,064

STORM WATER REIMBURSEMENT SDC FUND

Storm Water Improvements	\$ 92,282
Transfers	50,000
Fund Total	\$ 142,282

STREET LIGHT IMPROVEMENT FUND

Street Improvements	\$ 206,570
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STREET MAINTENANCE FEE FUND

Street Improvements	\$ 280,993
Transfers	480,000
Fund Total	\$ 760,993

STORMWATER FEE FUND

Storm Water Improvements	\$ 390,198
Transfers	519,872
Fund Total	\$ 910,070

SEWER FUND

Administration	\$ 251,111
Operations	1,379,610
Maintenance	469,120
Debt Service	826,560
Transfers	995,567
Contingency	<u>715,002</u>
Fund Subtotal	4,636,970
Reserve-Future Expenditures*	<u>493,700</u>
Fund Total	\$ 5,130,670

SEWER IMPROVEMENT SDC FUND

Sewer Improvements	\$ 1,102,171
Transfers	<u>50,000</u>
Fund Total	\$ 1,152,171

SEWER REIMBURSEMENT SDC FUND

Sewer Improvements	\$ 300,000
Transfers	<u>352,508</u>
Fund Subtotal	652,508
Reserve-Future Expenditures*	<u>1,372,847</u>
Fund Total	\$ 2,025,355

SEWER DEBT RESERVE FUND

Transfers	\$ 804,250
Reserve-Debt Service*	<u>835,078</u>
Fund Total	\$ 1,639,328

WATER FUND

Administration	\$ 385,635
Operations	732,849
Maintenance	613,854
Debt Service	193,730
Transfers	1,452,649
Contingency	<u>634,081</u>
Fund Subtotal	4,012,798
Reserve-Debt Service*	193,726
Reserve-Future Expenditures*	<u>527,815</u>
Fund Total	\$ 4,734,339

WATER IMPROVEMENT SDC FUND

Water Improvements	\$ 933,648
Transfers	<u>1,150,000</u>
Fund Total	\$ 2,083,648

WATER REIMBURSEMENT SDC FUND

Water Improvements	\$ 325,096
Transfers	<u>75,000</u>
Fund Total	\$ 400,096

DEBT SERVICE FUND

Debt Services	\$ 215,396
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BUILDING CAPITAL IMP RESERVE FUND

Capital Outlay	\$ 1,364,646
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GENERAL OPERATING RESERVE FUND

Materials & Services	\$ 979,093
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PARKS FEE FUND

Parks & Recreation	\$ 23,309
Capital Outlay	181,000
Contingency	<u>72,046</u>
Fund Total	\$ 276,355

PARKS & REC IMPROVEMENT SDC FUND

Parks Improvements	\$ 2,226,331
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ASSESSMENT FUND

Materials & Services	\$ 10,000
Contingency	<u>242,223</u>
Fund Total	\$ 252,223

CDBG HOUSING REHAB FUND

Materials & Services	\$ 552,500
Contingency	<u>107,587</u>
Fund Total	\$ 660,087

WWTP DIGESTER PROJECT FUND

Sewer Improvements	\$ 586,991
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STEELHAMMER LID PROJECT FUND

Street Improvements	\$ 31,259
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CIVIC BUILDING PROJECT FUND

Capital Outlay	\$ 731,931
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MCCLAIN ST IMPROVEMENT FUND

Capital Outlay	\$ 4,337,866
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STREET CAPITAL PROJECT FUND

Street Improvements	\$ 1,190,913
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SEWER CAPITAL PROJECT FUND

Sewer Improvements	\$ 2,457,963
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WATER CAPITAL PROJECT FUND

Water Improvements	\$ 3,394,782
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FLEET REPLACEMENT FUND

Capital Outlay	\$ 72,456
Reserve-Future Expenditures*	<u>1,429,425</u>
Fund Total	\$ 1,501,881

MAJOR EQUIP REPLACEMENT FUND

Capital Outlay	\$ 1,188,107
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EXTENDED LEAVE FUND

Personnel Services	\$ 131,566
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Section 5: The City Council hereby directs the City to certify to Marion County Clerk and the County Assessor the tax levy made by this resolution and shall file with them the required documents as required by Oregon Budget Law on or before July 15, 2019.


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, 2019.



Mayor, City of Silverton
Kyle Palmer

ATTEST:



City Manager/Recorder, City of Silverton
Christy S. Wurster

*Included for informational purposes only

CITY OF SILVERTON
RESOLUTION
19-27

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

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

1. Public Safety Volunteers

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

- ☒ Police reserve

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

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

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

3. Non-public safety volunteers

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

- ☒ Parks and recreation
- ☐ Other

4. Other volunteers

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

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

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

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

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

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

Resolution adopted by the City Council of the City of Silverton, this 17th day of June, 2019.



Mayor, City of Silverton
Kyle Palmer

ATTEST



City Manager/Recorder, City of Silverton
Christy S. Wurster

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

To assessor of Marion County

FORM LB-50
2019-2020

☐ Check here if this is an amended form.

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

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

<u>306 S Water</u>	<u>Silverton</u>	<u>Oregon</u>	<u>97381</u>	<u>July 2, 2019</u>
Mailing Address of District	City	State	ZIP code	Date
<u>Kathleen Zaragoza</u>	<u>Finance Director</u>	<u>503-874-2203</u>	<u>kzaragoza@silverton.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-Mail	

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

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

PART I: TAXES TO BE IMPOSED

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

PART II: RATE LIMIT CERTIFICATION

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

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Pool Operating Levy	November 2017	2018	2022	275,000

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

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

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

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

CITY OF SILVERTON POSITION CHART

<i>Departments and Position</i>	<i>2017-2018 Budgeted</i>	<i>2018-2019 Budgeted</i>	<i>2019-2020 Budgeted</i>	<i>Change in FTE from 2018-2019 to 2019-2020</i>	<i>Salary Range (Hourly) 2019-2020 rounded to 2 places</i>
ADMINISTRATION					
City Manager	1.00	1.00	1.00	0.00	Contract: \$141,236 annually
City Clerk	1.00	1.00	0.00	(1.00)	
Assistant to City Manager/City Clerk	0.00	0.00	1.00	1.00	\$27.38 - \$34.94
Administrative Services Director	1.00	1.00	0.00	(1.00)	
Assistant to City Manager/Human Resources Coordinator	0.00	0.00	1.00	1.00	\$26.07 - \$33.28
FINANCE					
Finance Director	1.00	1.00	1.00	0.00	\$42.47 - \$54.20
Assistant Finance Director	0.00	0.00	1.00	1.00	\$30.18 - \$38.52
Accounting Manager	1.00	1.00	1.00	0.00	\$23.65 - \$30.18
Account Clerk II	1.00	1.00	0.75	(0.25)	\$19.46 - \$24.83
Account Clerk I	1.00	1.00	0.63	(0.38)	\$18.53 - \$23.65
COMMUNITY DEVELOPMENT					
Community Development Director	1.00	1.00	1.00	0.00	\$39.27 - \$50.12
Permit Technician	1.00	1.00	0.00	(1.00)	
Planning & Permit Assistant	0.00	0.00	1.00	1.00	\$19.46 - \$24.83
Building Official	1.00	1.00	1.00	0.00	\$31.69 - \$40.45
Building Inspector	0.00	1.00	1.00	0.00	\$27.38 - \$34.94
Transit Operator	1.47	1.47	1.47	0.00	\$16.98 - \$21.67
PUBLIC WORKS (PW)					
Public Works Director	1.00	1.00	1.00	0.00	\$42.47 - \$54.20
City Engineer	0.00	0.00	1.00	1.00	\$38.52 - \$49.16
Senior Engineer	1.00	1.00	0.00	(1.00)	\$34.94 - \$44.59
Public Works Coordinator	0.00	0.00	1.00	1.00	\$24.83 - \$31.69
Engineering Technician II	1.00	1.00	0.00	(1.00)	\$24.11 - \$30.77
Engineering Technician I	0.00	0.00	1.00	1.00	\$21.87 - \$27.91
Administrative Assistant II	1.00	1.00	0.00	(1.00)	\$19.46 - \$24.83
PW MAINTENANCE DIVISION					
Maintenance Division Supervisor	1.00	1.00	1.00	0.00	\$30.18 - \$38.52
Administrative Assistant I	0.88	0.88	0.50	(0.38)	\$18.53 - \$23.65
Utility Worker I	3.00	3.00	3.00	0.00	\$18.16 - \$23.18
Utility Worker II	2.00	2.00	2.00	0.00	\$19.69 - \$25.13
Utility Worker III/Lead	1.00	1.00	1.00	0.00	\$22.69 - \$28.96
Utility Worker III/Mechanic	1.00	1.00	1.00	0.00	\$22.69 - \$28.96
Parks Maintenance Worker II	1.00	1.00	1.00	0.00	\$18.16 - \$23.18
Building/Parks Maintenance Worker	1.00	1.00	1.00	0.00	\$15.83 - \$20.20
Seasonal Parks Worker	0.48	0.48	0.48	0.00	\$15.21
PW WATER QUALITY DIVISION					
Water Quality Division Supervisor	1.00	1.00	1.00	0.00	\$30.18 - \$38.52
Sewer-Water Operator II	2.00	2.00	2.00	0.00	\$22.57 - \$28.80
Sewer-Water Operator I	2.00	2.00	2.00	0.00	\$20.52 - \$26.19
Cooperative Work Experience Student (CWE)	0.00	0.00	0.33	0.33	\$11.25
POLICE					
Police Chief	1.00	1.00	1.00	0.00	\$42.47 - \$54.20
Captain	1.00	1.00	1.00	0.00	\$39.27 - \$50.12
Sergeant	3.00	3.00	3.00	0.00	\$31.69 - \$40.45
Office Clerk	0.62	0.00	0.00	0.00	n/a
Administrative Assistant	1.00	0.00	0.00	0.00	n/a
Police Technician I	0.00	1.00	1.00	0.00	\$18.53-\$23.65
Police Technician II	0.00	1.00	1.00	0.00	\$19.46 - \$24.83
School Resource Officer	1.00	1.00	1.00	0.00	same as Police Officer
Police Officer	9.00	9.00	9.00	0.00	\$25.02 - \$30.41
Detective	1.00	1.00	1.00	0.00	\$26.27 - \$31.93
Enforcement Officer (Code and Parking)	0.62	0.62	0.62	0.00	\$16.81 - \$21.45
Parking Meter Repair	0.14	0.14	0.14	0.00	\$11.49 - \$14.67
TOTAL FTE	50.21	51.59	51.92	0.33	n/a

The 2019-2020 Budget includes minimal personnel changes. The Administration staffing level remains the same, through positions have been restructured following. The Finance Department has added staffing to help with increased demand and to meet the segregation of duties issues raised in the annual audit. Both the Community Development Department and Public Works Departments have restructured administrative positions following retirements in the past year; Public Works Department has also added a paid Cooperative Work Experience position which will be shared between sewer and water operations.

City of Silverton
Adopted Financial Policies as of June 2019

Introduction:

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

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

Policies are included in full below the summary chart.

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

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

1. Purpose

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

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

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

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

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

2. Objectives

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Purpose

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

Goals

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

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

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

1. Mitigate short-term volatility in revenue.

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

Fund Balance Reserves and Contingency Requirements

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

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

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

Purpose

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

Asset Value

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

The cost of a capital asset includes the following:

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

Capitalization Threshold

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

Grouped or Networked Assets

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

Examples include: Street lights, sidewalks, special equipment that are necessary to function as a whole, etc.

Depreciation Method

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

Estimated Useful Lives

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

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

Improvements vs. Maintenance Costs

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

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

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

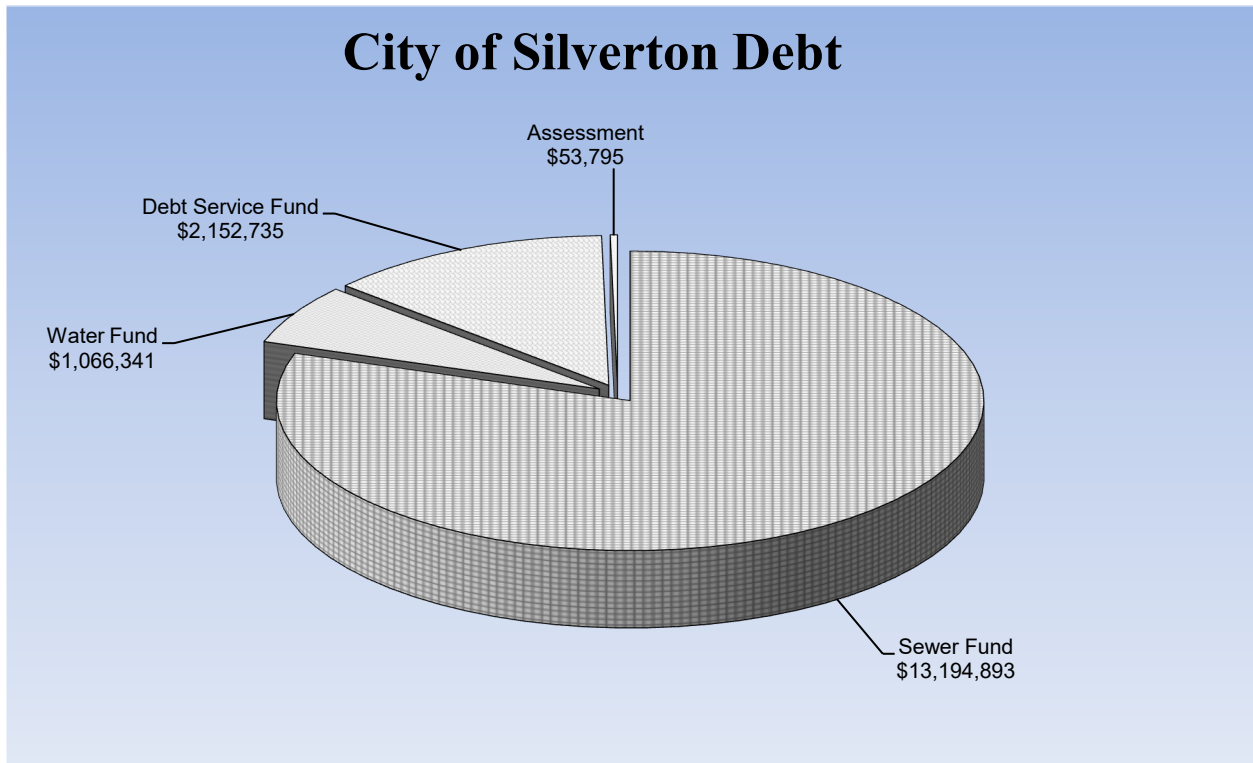
Assets below Capitalization Policy

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

CITY OF SILVERTON DEBT ANALYSIS

The City of Silverton has several types of debt it is currently required to account for and to budget repayments for. This includes general debt, revenue bonded debt, and a loan. The following chart shows the breakdown of principal owed by the fund responsible to repay the debt. The Sewer Fund shoulders the largest debt burden with over 80 percent of the total debt load. The Assessment Fund debt is budgeted to be completely paid in fiscal year 2018-2019. The Debt Service Fund debt is for PERS Bonds and all operating funds transfer resources to pay their share based on budgeted personnel costs. In 2010, the City called one series of the PERS Bond, the 2025 bond, for \$220,000. None of the remaining principal bonds can be called. This saved the City \$209,975 in interest. One of the sewer bonded debts, LOCAP, will be callable June 1, 2020 and the second debt for the refunding bonds will be callable June 1, 2021. The Water Fund debt does not have any repayment limitations.

	Principal	Interest	Total	% of Total
Sewer Fund	\$ 9,265,000	\$ 3,929,893	13,194,893	80.13%
Water Fund	976,366	89,975	1,066,341	6.48%
Debt Service Fund	1,392,106	760,629	2,152,735	13.07%
Assessment	52,478	1,317	53,795	0.33%
	\$ 11,685,950	\$ 4,781,814	\$ 16,467,764	



The following table reflects the total debt requirements for the City of Silverton by year. The first four years are individually listed and debt requirements extending beyond the first four years have been combined in the remaining category. The table below reflects the total debt owed by the City as \$16,467,764, of which \$11,685,950 is principal and \$4,781,814 is interest.

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 679,959	\$ 597,762	\$ 1,277,721
2020	666,017	565,708	1,231,725
2021	770,861	472,823	1,243,684
2022	811,176	441,102	1,252,278
2023-2027	3,872,935	1,693,805	5,566,740
2028-2032	3,145,002	804,798	3,949,800
2033-2037	1,740,000	205,816	1,945,816
Total	\$ 11,685,950	\$ 4,781,814	\$ 16,467,764

LEGAL DEBT LIMIT

The City of Silverton, per ORS 287A.050, is limited in the amount of bonded debt it may incur. The limitation is 3% of the total Real Market Value of all property within the City's corporate boundary. Based on the 2018-2019 Real Market Value figure provided by Marion County, the limitation for the city is \$43,742,016.

GENERAL DEBT

The Debt Service Fund is currently repaying one debt backed by the full faith of the City. Resources to pay the debt are from transfers in from various funds. The Public Employee Retirement System (PERS) Bonded debt payment is allocated to the funds where personnel expenditures are located.

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

The PERS bonds were issued in March 2002 in the amount of \$1,957,495 with varying interest rates from 2 percent to 7.36 percent amortized over 28 years. The payments are made in December of each year (interest only) and June (principal and interest). The bonds are non-callable, except for the last three years. The principal balance as of June 30, 2018, was \$1,890,499. The City should consider setting aside funds now to repay the last three years at the earliest time possible to reduce the overall cost. By doing so, the city could save approximately \$84,255 in interest costs. The total amount needed to repay the last three years is \$665,000.

PERS BOND STATEMENT OF INTEREST & RETIREMENT REQUIREMENTS

<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2018-2019	7.36%	06/01/2019	\$ 31,788	\$ 169,659	\$ 201,449
2019-2020	6.85%	06/01/2020	50,318	161,131	211,447
2020-2021	6.85%	06/01/2021	130,000	89,735	219,735
2021-2022	6.85%	06/01/2022	150,000	80,830	230,830
2022-2023	6.85%	06/01/2023	170,000	70,555	240,555
2023-2024	6.85%	06/01/2024	195,000	58,910	253,910
2024-2025	6.85%	06/01/2025	called	45,553	45,553
2025-2026	6.85%	06/01/2026	245,000	45,553	290,553
2026-2027	6.85%	06/01/2027	275,000	28,770	303,770
2027-2028	6.85%	06/01/2028	<u>145,000</u>	<u>9,933</u>	<u>154,933</u>
Total			\$1,392,106	\$ 760,629	\$2,152,735

SEWER FUND DEBT

The Sewer Fund is currently repaying two debts within the Sewer Fund and also transfers funds to the Debt Service Fund to pay one of the General Debt Funds. The resources to repay these debts are from sewer charges to customers. The cost per customer for the fiscal year 2018-2019 is approximately \$21.08 per month based on December 2018 customers of 3,276. One of the two debts owed is for the Sewer Refunding Bond Debt. Debt payments are made semi-annually on December 1st and June 1st of each year. The original bond was for \$8,170,000, a 25-year term and was used for improvements to the wastewater treatment plant. The loan interest rate varies from 3 percent to 4.625 percent.

SEWER REFUNDING BONDS STATEMENT OF INTEREST & RETIREMENT REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2018-2019	\$ 225,000	\$ 258,956	\$ 483,956
2019-2020	235,000	249,956	484,956
2020-2021	245,000	240,556	485,556
2022-2026	1,390,000	1,047,180	2,437,180
2027-2031	1,705,000	727,093	2,432,093
2032-2036	<u>2,130,000</u>	<u>304,329</u>	<u>2,434,329</u>
	\$ 5,930,000	\$ 2,828,070	\$ 8,758,070

The second debt owed is to LOCAP for the sewer revenue bonds. Debt payments are made annually on June 1st of each year. The original bond was for \$4,055,000, a 20-year term and was used for improvements to the wastewater treatment plant. The loan interest rate varies from 2 percent to 4.6 percent.

LOCAP BONDS STATEMENT OF INTEREST & RETIREMENT REQUIREMENTS

<u>Tax Year</u>	<u>Maturity Date</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2018-2019	06/01/2019	\$ 205,000	\$ 139,798	\$ 344,798
2019-2020	06/01/2020	210,000	131,597	341,597
2020-2021	06/01/2021	220,000	124,668	344,668
2021-2026	06/01/	1,210,000	493,930	1,703,930
2027-2031	06/01	<u>1,490,000</u>	<u>211,950</u>	<u>1,701,830</u>
Total		\$3,335,000	\$1,101,943	\$4,726,943

WATER FUND DEBT

The resources to repay debt owed by the Water Fund are from water charges to customers. The cost per customer for fiscal year 2018-2019 is approximately \$4.93 per month.

The Water Fund is currently repaying one debt to Citizens Bank for a loan taken out to refund the USDA Rural Development for revenue bonds sold in 1997. The loan was originally for \$1,663,000 with an interest rate of 3 percent. The loan is due over 10 years with semi-annual payments due April 30th and October 31st of each year. There is no early pre-payment penalty on this debt.

STATEMENT OF BOND INTEREST & RETIREMENT REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal Required</u>	<u>Interest Required</u>	<u>Total Required</u>
2018-2019	\$ 165,693	\$ 28,032	\$ 193,725
2019-2020	170,701	23,024	193,725
2020-2021	175,861	17,864	193,725
2021-2022	181,176	12,549	193,725
2022-2023	186,652	7,073	193,725
2023-2024	<u>93,968</u>	<u>1,432</u>	<u>98,400</u>
Total	\$1,137,883	\$ 122,867	\$1,260,750

Glossary of Financial Terms

The City has attached a glossary to promote greater understanding of financial terms used throughout the budget document. These definitions come from the Local Budgeting Manual provided by the Oregon Department of Revenue. Please feel free to contact the Finance Department with any questions as well.

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, renumbered from 294.435).

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

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, renumbered from 294.406).

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.

Assessment date. The date on which the value of property is set, January 1 (ORS 308.210, 308.250).

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.

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 legal voters appointed from the district (ORS 294.414, renumbered from 294.336).

Budget Message. Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.403, renumbered from 294.391).

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 period. For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also "Fiscal year."

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 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), renumbered from 294.352(4)].

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Category of limitation. The three categories in which taxes on property are placed before the constitutional limits can be tested—education, general government, excluded from limitation (ORS 310.150).

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Constitutional limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

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.

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

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)-(A)].

Estimate. (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(3)(D)].

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)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

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

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

Fund balance. The fund equity of government funds.

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 150-294.352(1)-(A)].

General government category. The 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(2)].

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

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

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Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.468, renumbered from 294.460).

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.343, renumbered from 294.470).

Levy. (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

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. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. 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 amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

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

Net working capital. The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of

accounting is used, reserve for encumbrances [ORS 294.311(27)].

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

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to im-

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

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

Personnel services expenses. 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.

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)].

Program budget. A budget based on the programs of the local government.

Property taxes. Ad valorem tax or another tax on property certified to the county assessor by a local government unit.

Glossary of Financial Terms

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

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the

U.S. Postal Service by first class mail to each street address within the boundaries of the local government; or hand delivery to each street address within the boundaries of the local government [ORS 294.311(35)].

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

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.346, renumbered from 294.525).

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

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

Special levy. A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

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 150-294.352(1)-(A)].

Supplemental budget. A financial plan adopted during a budget period 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, renumbered from 294.480).

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

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

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

Tax year. The fiscal year from July 1 through June 30.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over 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, renumbered from 294.371; ORS 294.481, renumbered from 294.455).