CITY OF WOOD VILLAGE, OREGON

ADOPTED BUDGET

FISCAL YEAR 2015-16

CITY OF WOOD VILLAGE
OREGON

ADOPTED BUDGET

Fiscal Year 2015-16

Prepared by
Bill Peterson, Jr., City Administrator
Peggy Minter, Finance Director

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE, OREGON

Fiscal Year 2015-16

BUDGET COMMITTEE

CITY COUNCIL MEMBERS*:*	**CITIZEN MEMBERS:**
Patricia Smith, Mayor	Donald L. Robertson
Timothy Clark, Council President	Beverly A. Stone
T. Scott Harden, Council Member	Byron Barnett
Bruce Nissan, Council Member	Charles Rhoads
Jimmy Frank, Council Member	Mark Clark

STAFF

Bill Peterson, Jr.	City Administrator
Peggy Minter	Finance Director
Mark Gunter	Public Works Director
Greg Dirks	Records Mgr/HR Specialist

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
TABLE OF CONTENTS

	Page
Budget Message	1
Budget Committee Minutes	33
Changes from Proposed Budget to Approved Budget	43
Summary of Resources and Requirements – All Funds Combined	46
Summary of Requirements by Fund / Category	47
Summary of Resources and Requirements – General Fund	54
Budget Resources and Requirements:	
General Fund	60
Street Fund	70
Water Fund	74
Sewer Fund	78
Supplemental Schedules:	
Internal Service Fund Allocations	81
Salary and Payroll Cost Allocations	86
Staffing Summary – Multi-Year History	87
Schedule of Capital Outlay	88
Affidavit of Publication – Notice of Budget Committee Meeting	90
Affidavit of Publication – Notice of Budget Hearing / LB-1	91
Resolution Adopting Budget and Making Appropriations	94
Resolution Levying and Categorizing Ad Valorem Taxes	96
Resolution Certifying Eligibility for Receipt of State Shared Revenues	97
Ordinance Accepting State Revenue Sharing	100
Notice of Property Tax and Certification of Intent to impose a Tax on Property (Form LB-50)	101

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE, OREGON
2015-2016 BUDGET MESSAGE

INTRODUCTION

A budget is more than the collection of numbers that identify the revenues and planned expenditures for our local government. The budget is our **financial plan** for the upcoming fiscal year, a policy document to direct our actions, a goal attainment plan to implement the goals of a City Council and our community. This message contains a summary of estimates of revenues and expenditures by fund, statements of our intent in the year ahead, and our plan. The fiscal year for this document is July 1, 2015 to June 30, 2016.

The Budget Committee, a group comprised of the City Council members and an equal number of citizens of the City, has reviewed and modified the recommendations from the Budget Officer's proposed budget and the tax rate or levy. Following the Budget Committee recommendations, the City Council conducted a public hearing on the budget, and acted to adopt this budget for fiscal period 2015-2016.

Beginning in 2013-2014, the City began utilizing an Internal Service Fund (ISF). The development on Internal Service Funds began with the audit of our financials for the period ending June 30, 2012. Our auditors citied the provisions of the Government Accounting and Standards Board, Statement number 34, prohibiting transfers between funds for common costs. Prior to ISF, we used an inter-fund transfer from Water and Sewer and other operations to "pay" for the central services, including information technology support, legal, central offices, financial, portions of administration, offices of the City Council and activities of the City Council, common memberships (League of Oregon Cities, International City/County Manager's Assoc., Finance Officers, etc.), and similar costs. Now we include these appropriations in the Internal Service Fund and allocate the expenses with a single appropriation in each operating department. The appropriation is identified in each department as indirect expense.

OVERVIEW OF THE COMMUNITY AND THE TIMES

Wood Village is one square mile. We have a wonderful historic housing stock, and a diversity of housing types that provide opportunities for all income levels. Wood Village is the Portland Metropolitan Area's most diverse community, with a population base of just over 3,900 persons. Bordered on all sides by incorporated communities, Wood Village does not have an urban growth boundary or expansion areas, and little undeveloped property. Our largest vacant parcel, formerly the home of the Multnomah Greyhound Park, is the greatest development opportunity remaining in the community.

Wood Village's economic conditions can be best described by looking at the eastern Multnomah County statistics. In general, employment has been recovering slowly in the area. Property values are increasing slowly, and commercial properties throughout the community are filling with tenants. Residential property values are recovering from the lows recorded in 2012, and real market value again exceeds assessed values throughout the community. The recovery will have the property values increasing near 7%, assessed values near the statutory limit of 3%, and tax revenues increasing just under 3%.

Wood Village economic expansion in the last year has included the additional expansion of Pressure Safe, LLC, a food processing company operated by the Morasch family. While the investments are made through the enterprise zone and will not result in short term property tax impacts (property taxes abated for 5 years), the investment has resulted in job creation for our community. Brasher's Auto Auction new building construction, similarly in the enterprise zone for tax abatement, will provide additional investment and employment. The City will begin work on a master plan and visioning project for the Town Center in the year ahead. The work will re-establish the future for this zone and determine the constraints and opportunities for the largest undeveloped parcel in the community. Coupled with the determination by a major landowner in the area to list their property, the opportunities for development of the land are inching closer.

The budget adopted for FY2014-15 is on track, with the total anticipated incomes in excess of budgetary predictions and expenditures for the year predicted to fall within appropriations provided. The Total Operating Budget predicted results for the current fiscal period show expenditure levels to be near 95% of operating appropriations in all funds.

THE CITY GOALS

The budget is the financial plan to implement the goals for the City. Wood Village utilizes a program called "System Integration", a trademarked management program. In the program, the major community long term goals are identified and adopted by the City Council. Once adopted, the goals lead to the creation and adoption of an Annual Performance Plan. The adopted plan for fiscal year 2015-2016 is included in the budget as an appendix. Each identified element has an impact on this budget. The Council Goals were reaffirmed at the annual retreat are as follows:

Goal 1: A safe, clean, livable community with a sense of pride, quality housing, and strong identity.

Goal 2: Excellent police, fire and building services.

Goal 3: High Quality, cost-effective public utilities, parks and events.

Goal 4: Long-term financial stability, economic vitality and growth.

Goal 5: A work environment that develops and encourages employees and rewards their creativity and innovation.

Goal 6: Effective local, state and regional partnerships.

Goal 7: Environmental responsibility.

The focus of the Annual Performance Plan is on goal accomplishment and employee responsibility. Many of the recommendations of the plan are included in the Budget Officer's recommendations for the budget year 2015-2016. Others are included in the discretionary capital evaluation where we sought direction from the Budget Committee and the City Council on whether or not to proceed with specific capital expenditures. The outcome of those decisions is included in both the plan, and in this budget document.

THE OVERALL BUDGET

Wood Village's largest single source of income is from property taxes. The property tax system in Oregon is a complex interaction of voter initiated constitutional limits, value limits, rate structures and assessment methods that had, until recently, resulted in revenue increases at least 3% per year. Wood Village did experience major change when MERIX closed in FY2009-10. Total taxable values are derived through the limits, constitutional and statutory. With the constraints of the system, property tax revenues in the last two fiscal periods were 0.75% from FY2012-13 to 2013-14, and 2.69% from 2013-14 to 2014-15. For 2015-16 we are predicting an increase of 2.92%. We anticipate this will increase above 3% in the fiscal periods ahead.

The actual revenues we will receive in the current fiscal period are anticipated to meet the budget expectations for 2014-15. With a 2.92% increase in the property tax, the actual anticipated increase in available revenue will be just over $20,000. At the end of FY 2013-2014 the General Fund Balance (including operating contingency, reserves for land acquisition, and unappropriated ending balances) was audited at $2,972,465. We are predicting a beginning balance of $2,887,359 for this budget (2015-16).

The labor contract expires June 30, 2015. For purposes of this budget, we are predicting total COLA adjustments of 2.3%, along with the ability to progress from entry salary to the top potential pay for their pay grade, with steps available annually depending on the performance of the employee. Merit increases have been budgeted in the event that the employee meets or exceeds expectations for their job classification in accord with the adopted City Council Goal "Goal 5: A work environment that develops and encourages employees and rewards their creativity and innovation." Our medical and dental insurance provider, City/County Insurance Services, has established "Not to Exceed" (NTE) for renewals in January. These NTE renewal rates will be 7.8% for the Regence coverages and 7.2% for Kaiser, combined with no change in dental rates. Medical Insurance caps in place in Wood Village have employee's contribution to medical insurance over 20% of the total cost for the insurance (varying slightly by coverage type).

The Proposed Budget, including unappropriated ending fund balances in each fund totals $8,439,080 for all funds. This budget is an increase of $372,674 or a 4.6% above the FY 2014-2015 total budget, again including balances that are not actually appropriated in the budget document. This total "growth" is offset by the unappropriated balances in each fund as follows:

Unappropriated Balances by Fund				
Fund	FY 2014-2015	FY2015-2016	Increase (Decrease)	Percentage Change
General Fund	1,612,005	1,516,440	-95,565	-5.93%
Street Fund	90,000	57,134	-32,866	-36.52%
Water Fund	53,807	113,125	59,318	110.24%
Sewer Fund	15,000	5,618	-9,382	-62.55%
Totals	1,770,812	1,692,317	-78,495	-4.43%

The actual appropriations resolution that includes only those items that must be adopted for expenditure authority in this budget will be $6,705,763, up a total of $410,070 from the adopted budget for FY 2014-15. This is a total percentage increase for actual appropriations of 6.5%. This increase is driven by the capital expenditures anticipated in the sewer fund and modest operating increases that will be further examined in this message. For the remainder of our analysis of total budget, we will include the unappropriated balance in the total budget to permit comparison to total fiscal capacity, referring to this as total budget and meaning that includes items that will not be appropriated (resource stabilization, equipment reserves, unappropriated ending balances).

The accompanying table details the total budget requirements by fund and the percentage change from the prior year. Total requirements include all budgeted expenditures, contingencies and unappropriated fund balances.

Total Requirements

Fund	Adopted 2014-2015	Proposed 2015-2016	Percent Change
General Fund	4,498,299	4,611,246	2.511%
Street Fund	799,008	844,056	5.638%
Water Fund	1,507,157	1,484,266	-1.519%
Sewer Fund	1,261,942	1,499,512	18.826%
Total Budget	8,066,406	8,439,080	4.620%

As is nearly always the case, the total budget does not provide a clear picture of what is happening with the City operations. The presence of beginning fund balances, contingencies, one time grants and capital expenditures combine to provide a distorted look at the status of the budget. Analyzing the operating budget is provides a better indication of the sustainability of the local government and the actual cost of service provision.

GENERAL FUND: OPERATING BUDGET

The operating budget is defined as the recurring annual revenues that are unrestricted and can be used for all operations and the minimum necessary appropriations for the personnel, materials and supplies to operate at the anticipated operational level for the coming fiscal period. This look at the budget eliminates all capital outlay, onetime expenses or onetime revenues, grants, and similar non-recurrent incomes or expense.

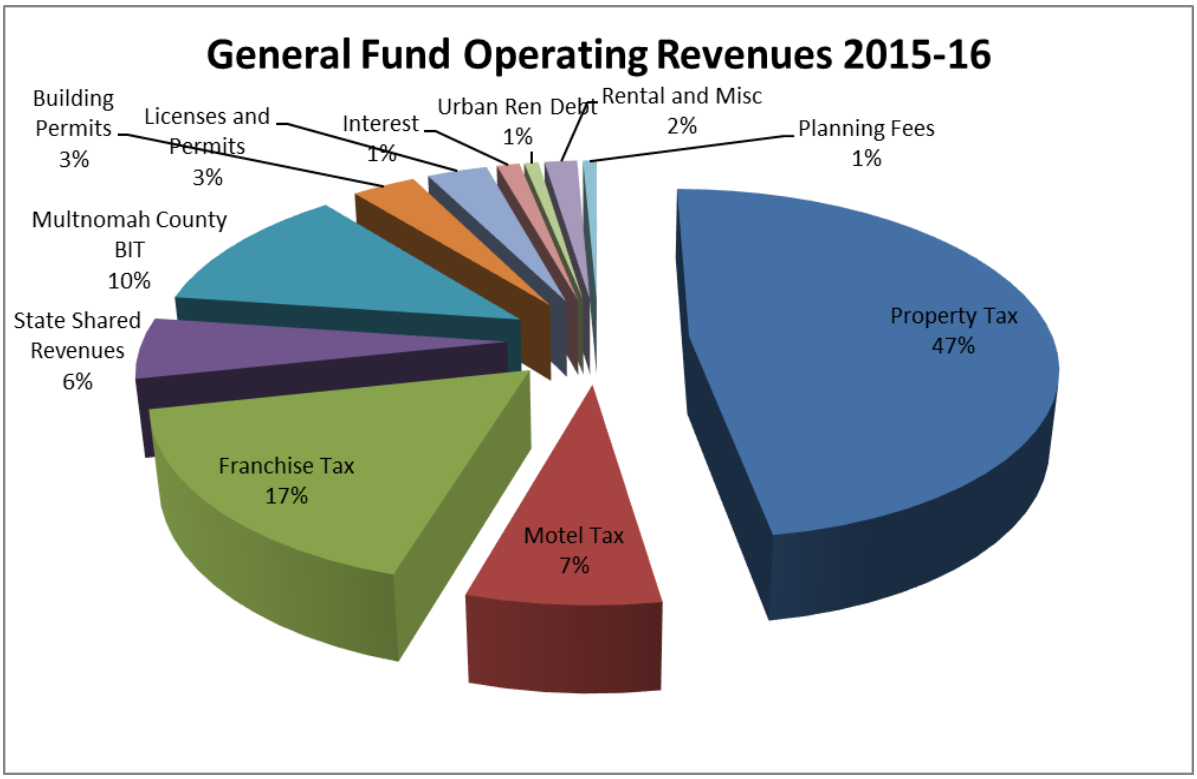
The General Fund includes the following organizational units: administration and finance, events, parks, public safety, public works management, building inspectional services, and Building and

Grounds. The administration unit includes executive, city recorder, finance, land use planning and zoning, and economic development services. All other departmental functions are self-described in the name of the department.

The operating revenues for the next year are projected as follows:

General Fund Operating Revenues	2015-16	% Total
Property Tax	792,232	47.47%
Motel Tax	118,040	7.07%
Franchise Tax	285,328	17.10%
State Shared Revenues	92,808	5.56%
Multnomah County B L	198,504	11.89%
Building Permits	56,000	3.36%
Licenses and Permits	52,820	3.16%
Interest	20,000	1.20%
Urban Ren Debt & OH	12,644	0.76%
Rental and Misc	28,511	1.71%
Planning Fees	12,000	0.72%
Total Operating Revenue	1,668,887	

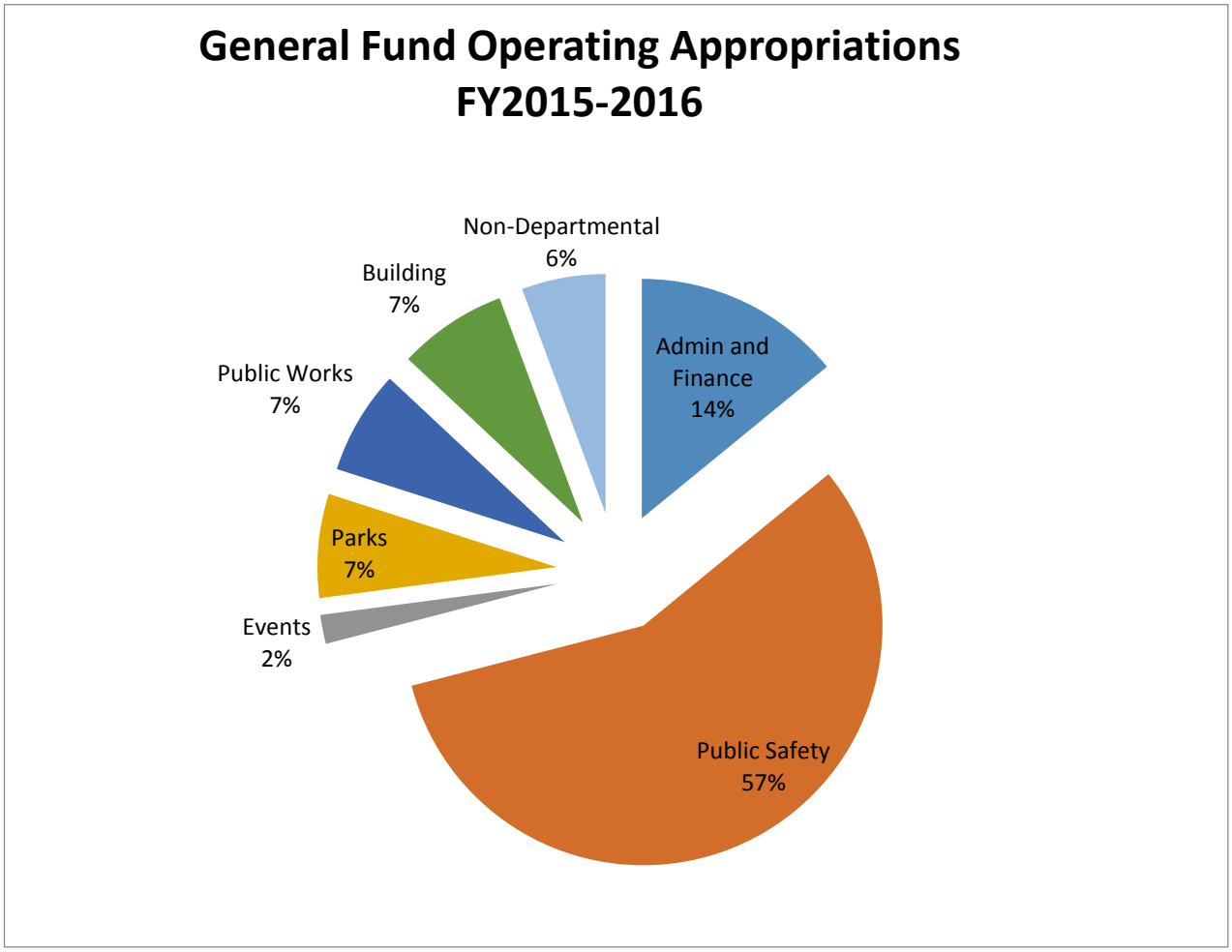
Our total operating revenues in the General Fund for last fiscal year (FY14-15) were $1,612,973. This represents a moderate increase in anticipated operating revenues of 3.47%, with two revenue sources identified as increasing significantly, the property tax and the Multnomah County Business Income Tax.



The General Fund appropriations for Operating Expenses for the next year, by category, are as follows:

General Fund Operating Appropriations 2015-2016		Percent of Total
Admin and Finance	213,751	14.09%
Public Safety	862,897	56.88%
Events	29,638	1.95%
Parks	106,403	7.01%
Public Works	106,545	7.02%
Building	111,775	7.37%
Non-Departmental	86,072	5.67%
Total G. F. Operations	1,517,081	

Representing these expenditures in a pie chart yields the following:



The General Government category has been removed from the General Fund and only appears in the Internal Service Fund. This category represents the costs of the operations for the City Council, including Council program initiatives along with statewide and regional organizational memberships and participation. A discretionary allocation for City Council participation in community activities is included in the program budget. All of the costs for General Government are indirect costs of the operating departments, and is included in the indirect expense in each fund.

The City prepared operating budgets drawing on reserves for three consecutive fiscal periods FY2009-10, 2010-11, and 2011-12. For budget 2012-2013, 2013-2014, and 2014-15 the operating appropriations of the General Fund were within the anticipated operating revenues. The margin between anticipated operating revenues and operating expenses is increasing, with operating revenues growing at a faster pace than operating expenses in the budget adopted for this year.

Total General Fund		
Categories	**2014-15**	**2015-16**
General Fund Operating Revenue	1,612,973	1,668,887
General Fund Operating Expense	1,559,256	1,517,081
Net Operating Position	53,717	151,806

A more detailed look at the operating revenues for the budget proposed yields the following table:

Revenues

General Fund Operating Revenue	2014-15	2015-16	Amount Increased	Percentage Increase
Property Tax	769,729	792,232	22,503	2.92%
Motel Tax	113,500	118,040	4,540	4.00%
Franchise Tax	274,887	285,328	10,441	3.80%
State Shared Revenues	91,635	92,808	1,173	1.28%
Multnomah County B L	183,800	198,504	14,704	8.00%
Building Permits	56,000	56,000	0	0.00%
Licenses and Permits	51,871	52,820	949	1.83%
Interest	20,000	20,000	0	0.00%
Urban Ren Debt & OH	13,696	12,644	-1,052	-7.68%
Rental and Miscellaneous	25,855	28,511	2,656	10.27%
Planning Fees	12,000	12,000	0	0.00%
Total GF	1,612,973	1,668,887	55,914	3.47%

Operating Appropriations

General Fund Operating Appropriations	2014-15	2015-16	Amount Increased	Percentage Increase
Admin and Finance	223,583	213,751	-9,832	-4.40%
Public Safety	880,751	862,897	-17,854	-2.03%
Events	28,977	29,638	661	2.28%
Parks	98,091	106,403	8,312	8.47%
Public Works	118,424	106,545	-11,879	-10.03%
Building	123,921	111,775	-12,146	-9.80%
Non-Departmental	85,509	86,072	563	0.66%
Total General Fund	1,559,256	1,517,081	-42,175	-2.70%

General Fund decreases are tied to the decrease in the fire service contract, the method of distributing salaries, and changes in the method of appropriating the Internal Service Fund. Caution is exercised with the recognition that these primary adjustments of salary allocations, and the onetime reduction in fire contract cost caused by the method of distribution, are not systemic indicators of continuation of reduced costs. We also indicate a one year reduction in General Fund operating costs incurred in Public Works. Several direct appropriations in Public Works for the fiscal period ending June 30, 2015, were based on allocations of incurred direct expense. Rather than allocate, the inclusion of these expenses in the Internal Service Funds enables a more efficient distribution of expenses throughout the City operations, and across all funds.

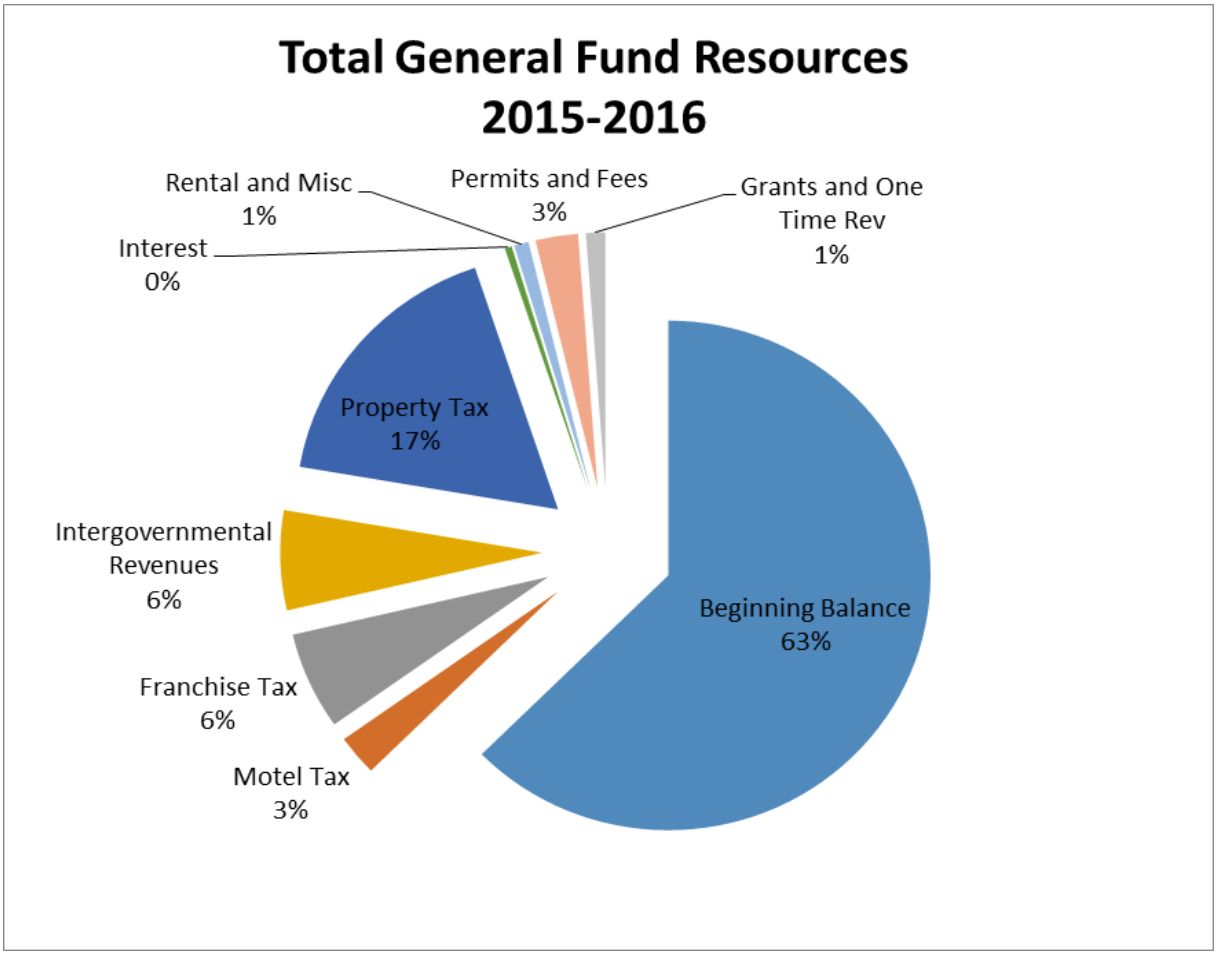
The General Fund represents 46.4% of the total operating costs of our local government, with well over half of that amount in Public Safety Services. As in each year for the last six, Public Safety costs exceed the total property tax revenues to our local government. For this year, Public safety costs are $862,897, meaning 108.9% of our Property tax proceeds are needed to fund Public Safety Services. Public Safety cost will decrease 2.03% for the year. The total cost of the Bureau of Emergency Communication will increase by over 7%, however, because the State increased the 9-1-1 tax revenues the Bureau will be providing a direct offset to our costs based on the tax proceeds. With this caveat, the impact of Public Safety is based on the individual service, with 2.3% increase for Police Service, a decline of 7.06% for Fire Service, and a net 1.87% increase for BOEC. We need to be mindful that the second year of the fire contract (next year) will have an over 8% increase and no additional revenue offsets are anticipated for BOEC costs. In general, the cost of providing Public Safety services will continue to increase at a pace faster than general fund revenues, significantly reducing the operating margins in the years ahead.

THE TOTAL GENERAL FUND BUDGET

Resources

Total Resources include the beginning fund balance, one time revenues or unusual revenues that will not be repeated, and grants. The total revenues from all sources for the General Fund are identified in the following:

General Fund Resources	FY 2015-2016	% Total
Beginning Balance	2,887,359	62.62%
Motel Tax	118,040	2.56%
Franchise Tax	285,328	6.19%
Intergovernmental Revenues	291,312	6.32%
Property Tax	792,232	17.18%
Interest	20,000	0.43%
Rental and Miscellaneous	41,155	0.89%
Permits and Fees	120,820	2.62%
Grants and One Time Rev	55,000	1.19%
Total General Fund	4,611,246	



The proposed budget for the General Fund is supported by a variety of revenue sources with the most significant receipts coming from property taxes estimated at $792,232 (including delinquent collections). While Property Taxes are 17.2% of the total available resources in the General Fund when including beginning balances and one time revenues, they are 47.47% of annual operating revenues in the General Fund.

The Oregon property tax structure limits municipalities' options to address major downward fluctuations in resources. As a result, we are utilizing three separate appropriation categories, an operating contingency, a reserve for resource stabilization and the un-appropriated ending fund balance. The operating contingency is available for appropriation if a major resource shortfall or unprecedented increase in services cost occurs. Significant expenditures for unanticipated emergency repairs, facility upgrades, and vehicle and equipment replacements in any of the City's funds would likely require the use of General Fund resources. Resource Stabilization and the unappropriated ending fund balance are not available to expend during this year, and are reserved for future years.

The levy of Wood Village's maximum permanent property tax rate of $3.1262 per $1,000 of assessed value is proposed for General Fund operating purposes. The Oregon Constitution and Oregon law both limit the amount of tax that a local government may impose. Measure 50 (voter approved in May 1997) establishes the permanent rate limit for local governments at rates in place in tax year 1997-98, rolled back the taxable assessed value of each unit of property for the tax year 1997-98 to its 1995-96 real market value less ten percent, and limits increases in the assessed valuation of property to 3% per year excluding new construction and development. Measure 5 (voter approved in November 1990) limits the combined property tax rates for all local governments (city, county, and regional districts) to $10.00 per $1,000 of assessed value per property. These limits have been embodied in the Oregon State Constitution.

In fiscal year 2015-16, it is projected that the permanent rate limit will generate net property taxes totaling $770,232. The projected taxes are based on an estimated taxable assessed value of $265,377,595. The estimated assessed value includes our best estimate of the amount of property value increase that will be permitted under Measure 5 and Measure 50, including new construction, tenant improvements, and other value increases.

The assessed value utilized for taxing purposes in Wood Village is projected to increase the constitutional maximum of 3%. Absent the losses from Measure 50 limits in prior fiscal periods, the total estimated maximum cap would be $283,986,022, or $18,608,427 above the predicted taxable value for Wood Village in FY 2015-2016. The good news in this scenario is that property values are recovering, and value increases in excess of 3% annually will probably occur in the years ahead, allowing portions of this maximum cap value to be taxable in future years.

The estimated imposed tax levy on property owners is $834,931. After applying a first year estimated uncollectible rate factor of 7 %, the amount of property taxes remaining and necessary to balance the General Fund is $776,486. For appropriations, your Budget Officer has predicted this revenue at $770,232 and estimated delinquent tax collections at $20,000. The first year uncollectible amount of $58,445 includes discounts given for timely property tax payments and those taxpayers that do not pay their taxes in the year billed.

An analysis of the tax levy is shown as follows:

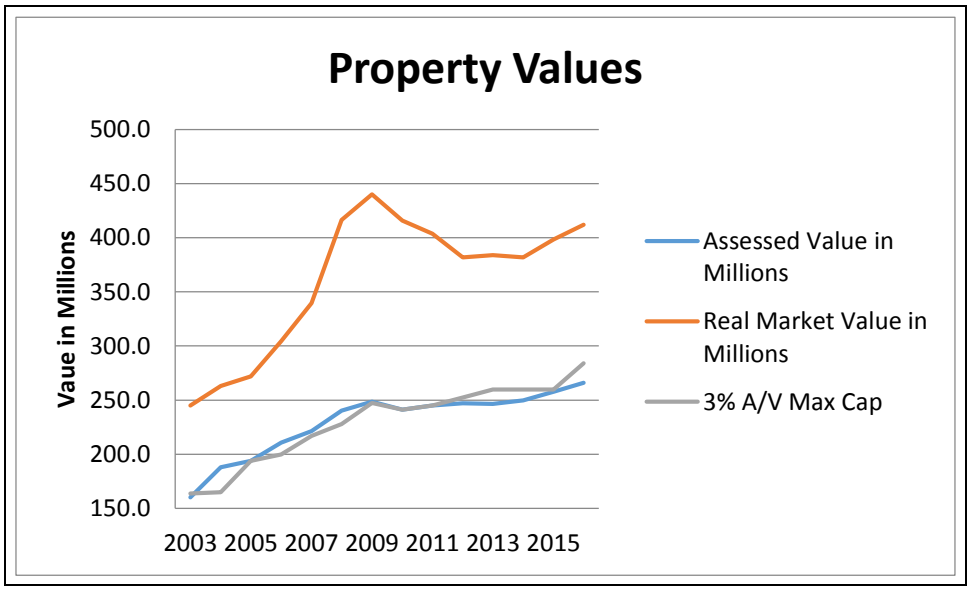
FY 2014-2015 Certified Assessed Value	$	257,648,150
"Capped" Increase in AV at 3%	$	7,729,445
Total 3% Annual Maximum Assessed Value	$	265,377,595
Maximum Assessed Estimate from 2010 to Date	$	283,986,022
Total Value Decline Below Maximum A/V Cap	$	- 18,608,427
Predicted Assessed Value	$	265,377,595

Property Tax Levy @ $3.1262 per $1,000 AV	$	834,931
Uncollected Amounts and Discounts Allowed @ 7%	$	- 58,445
Estimated Tax Levy Proceeds Available	$	776,486
Budgetary Estimate	$	770,232

Wood Village's tax rate over the past ten years and a comparison of the assessed and real market values is shown below:

TAX RATE AND PROPERTY VALUATION HISTORY

Fiscal Year Ended June 30,	Assessed Value in Millions	Real Market Value in Millions	3% A/V Max Cap
2003	160.1	245.1	163.7
2004	188.1	263.1	164.9
2005	193.9	271.8	193.7
2006	210.7	304.5	199.7
2007	221.3	339.6	217.0
2008	240.2	416.5	227.9
2009	248.7	440.0	247.4
2010	241.2	415.8	241.2
2011	245.0	403.8	245.0
2012	247.2	381.9	252.4
2013	246.5	383.9	259.9
2014	249.7	381.8	259.9
2015	257.6	398.3	259.9
2016	266.1	412.0	283.9



The City's share of the Multnomah County Business Income Tax (BIT) has experienced significant increase. The 2015-2016 budgets reflect an increase in expected revenues of $14,704, which would bring the City's income from this source to the highest level since the record returns of FY2008. The BIT is a significant and important resource used to provide general government and public safety services.

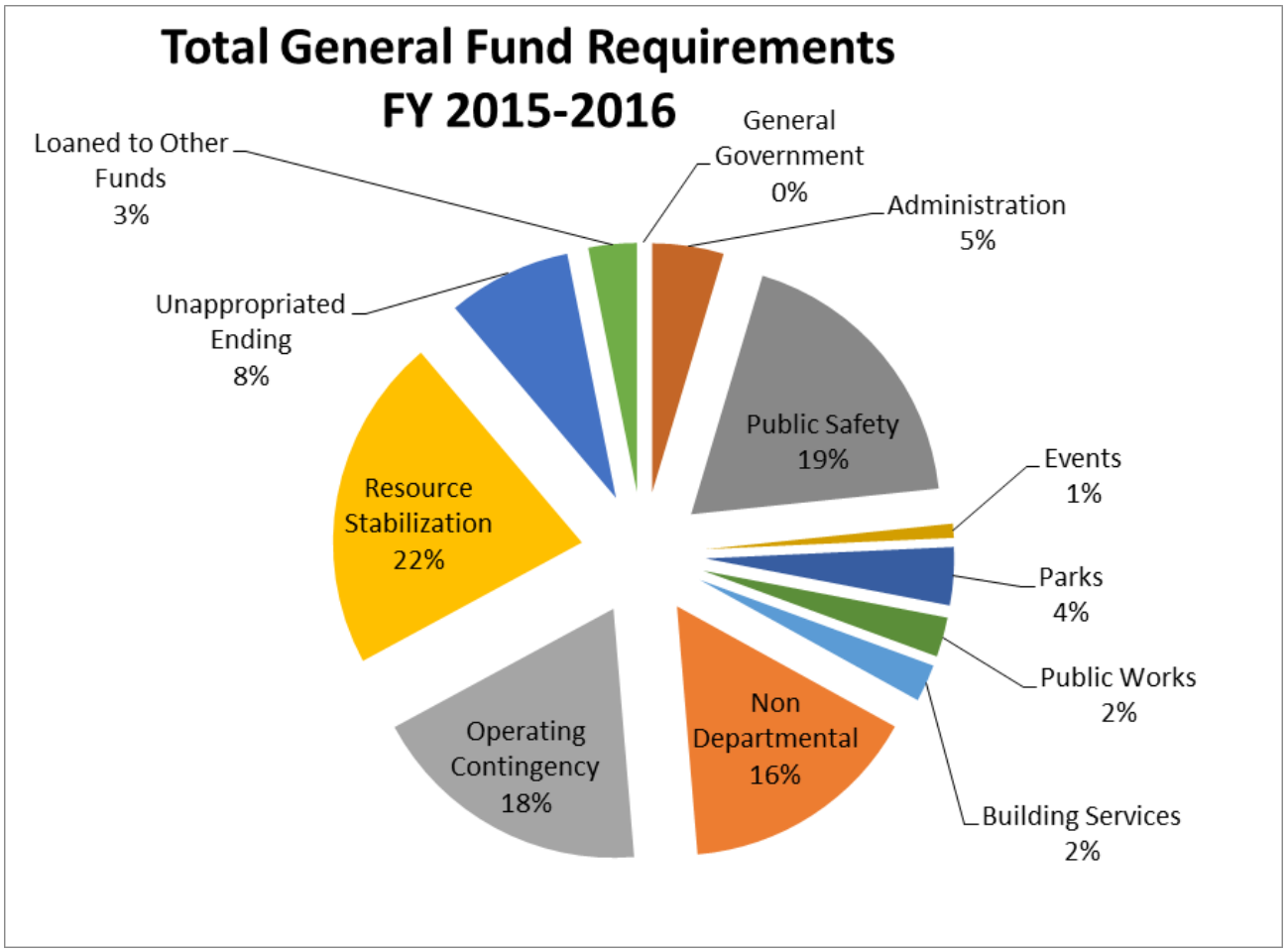
During the past several years, two other previously lucrative resources, building permits and interest income were hit hard by the recession. Building permit revenue depends on development. We are anticipating a modest increase in activity, however, we are not anticipating any additional revenue in this budget cycle. Interest income is subject to levels of investment and earnings rates. In the past two years interest rates have hovered around 0.3% to 0.5%.

Appropriations

The following chart provides an overview of appropriations and resource demands by category for the General Fund. The total financial need in the General Fund for the year ahead include appropriations for expenditure and a combination of unappropriated ending balances, resource stabilization, reserves and contingencies that are not planned for expenditure.

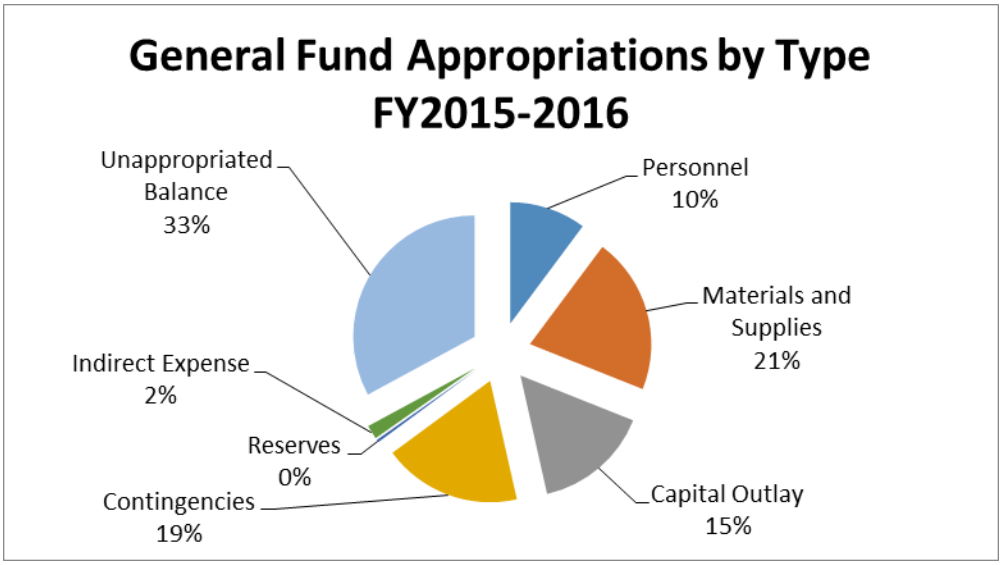
As noted in prior portions of this message, this summary includes all planned financial demands, not limited to the actual adopted appropriations. This method of presentation is designed to provide a more complete disclosure of the financial capacity and status of our City.

Total General Fund Resources Budget	
Category	**FY2015-2016**
General Government	0
Administration	213,751
Public Safety	862,897
Events	42,138
Parks	173,403
Public Works	118,945
Building Services	111,775
Non Departmental	721,897
Operating Contingency	850,000
Resource Stabilization	1,000,000
Unappropriated Ending	371,440
Loaned to Other Funds	145,000
Total General Fund	4,611,246



The General Fund proposed budget by expenditure type is as follows:

Expenditure Type	FY2015-2016
Personnel	470,006
Materials and Supplies	961,003
Capital Outlay	711,325
Contingencies	850,000
Reserves	16,400
Indirect Expense	86,072
Unappropriated Balance	1,516,440
Total	4,611,246



The total capital outlay and reserves in the general fund is as follows:

1.	Banners	$ 2,500
2.	Replacement Council Chairs	$ 3,000
3.	Events Truck/Trailer	$ 10,000
4.	Halsey Street Corridor Grant, local match	$ 5,000
5.	Parks Investments (Trail Project)	$ 67,000
6.	Local Match for Town Center and Transportation Plan	$ 5,000
7.	Tree Planting	$ 4,000
8.	Replace/Renovate Entry Feature	$ 75,000
9.	Economic Development; Chamber Support	$ 24,725
10.	Expand Flower Basket Area (Halsey)	$ 7,100
11.	Summer Lunch Program	$ 8,000
12.	Land Acquisition Reserve	$ 500,000
13.	Backhoe Reserve (GF Portion)	$ 4,000
14.	Dump Truck Reserve (GF Portion)	$ 5,600
15.	Pick Up Truck Reserve	$ 2,800
16.	Software Reserve	$ 4,000
	Total General Fund Capital Outlay and Reserves	$ 727,725

There are no planned transfers to other funds from the General Fund. This is a very far cry from the 7% three years ago, and significantly higher transfers in prior years. The City Council's efforts during the last few years to improve the financial solvency of the City's Water and Sewer Funds, along with the fee structure for the Street and Storm Drainage fund has assured the utilities do not require any transfers from the General Fund this year. The Urban Renewal District and the Sewer Fund will be borrowing from the General Fund in the year ahead. Each will be a formal borrowing agreement, assuring the General Fund will be repaid in full for all funds borrowed along with a market interest rate.

Urban Renewal will undertake the first significant project in the Urban Renewal Area, a $140,000 right of way enhancement project along with $12,000 in street lighting. The Sewer Fund is constructing the highest priority sewer line expansion and inflow/infiltration project, the sewer line on Halsey.

Total General Fund		
Categories	**2014-15**	**2015-16**
General Fund Operating Revenue	1,612,973	1,668,887
One Time Revenues	120,625	55,000
Subtotal Annual Resources	1,736,398	1,723,887
General Fund Operating Expense	1,559,256	1,517,081
Capital Outlay	713,305	711,325
Subtotal Appropriations	2,272,561	2,228,406
Projected Annual Draw on Balance	-536,163	-504,519

General Fund capital expenditures will be funded from the operating margin of $151,806 along with draws on the beginning balances. The probable actual expenditures will be less than identified in the capital appropriations, subject to the discretion of the City Council, as the land acquisition appropriation is held only to the City Council for consideration of properties. While the Fiscal 14-15 budget identifies a draw of $536,163 on the resources of the General Fund, the projected actual for the year indicates that total expenditures, including capital outlay, will be a draw of less than $90,000. The audit results from 2013-14 show that the budget planned consumption of balances in excess of $520,000 was in actuality a net addition to fund balances of just in excess of $60,000. This phenomenon is a combination of understating of revenues, overstating of expenses, and discretionary appropriations for capital and operating contingencies that the City Council has chosen not to utilize in the year.

STREET FUND

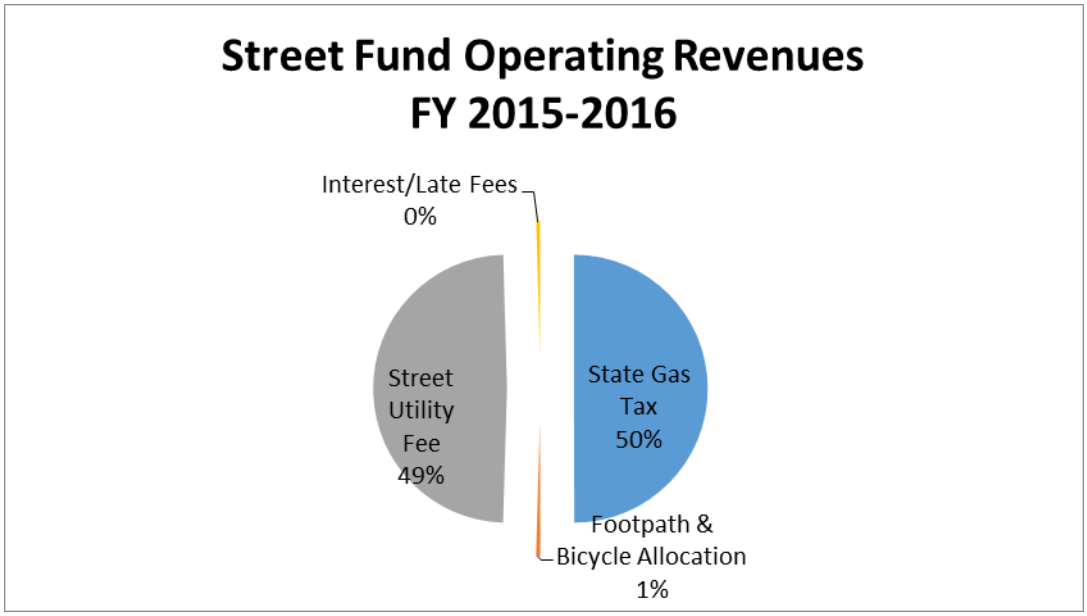
The Street Fund accounts for the City's cost to maintain streets, alternative transportation pathways, and storm drainage systems. The main operating resources in the Street Fund are twofold, first the State gasoline taxes. Oregon law restricts the use of gasoline taxes to construction, maintenance, and repair of streets, roads and bike and foot paths. The second major revenue source for the street fund is the Transportation and Storm Drainage Utility, a fee on all residential and commercial properties in Wood Village designed to fund roadway maintenance and storm water management.

Street Fund Operating Budget

The Street Fund operations represent 11.34% of the proposed operating budget, with a total of $371,072. This represents a 16.44% increase in operating costs in the Street Fund. The bulk of the increase is contained in the allocation of personnel time. As our efforts to upgrade maintenance to our roadways have increased the amount of time our workforce spends in roadway and drainage issues has increased. Along with our field personnel, the transportation funding issues in our region consume significant portions of the time and efforts of key managers, resulting in an increased allocation of their time to the fund. We also have initiated a cleaning program for the storm drainage system, incurring contractual costs for drain cleaning. Prior to FY 2013-14, the General Fund had to transfer money to the street fund for operations. The fund has sufficient resource to fully function without General Fund Subsidy and is now able to begin the full service level (including county support) that was included in the rate design.

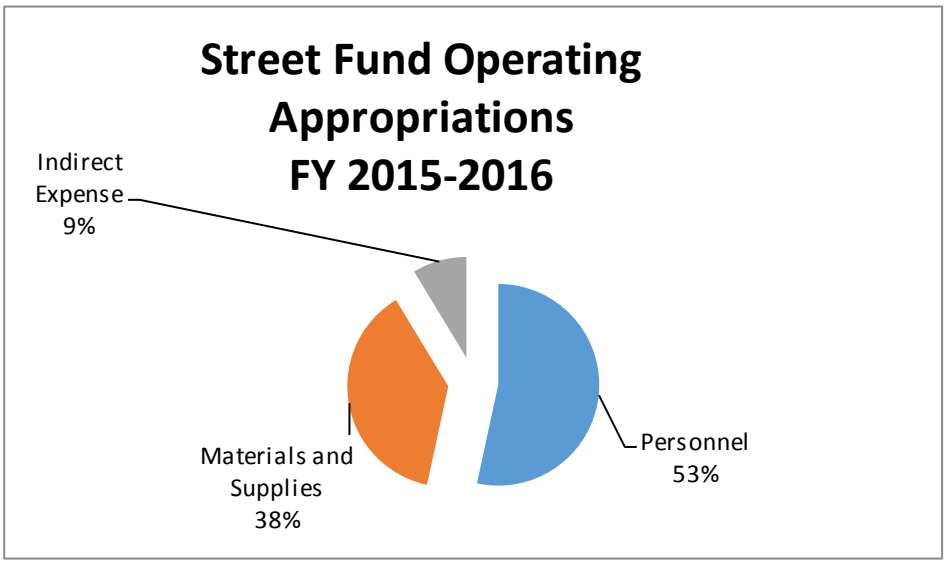
Street Fund Operating Revenues are as Follows:

Street Fund Operating Revenues	FY2015-2016
State Gas Tax	223,229
Footpath & Bicycle Allocation	2,255
Street Utility Fee	219,300
Interest/Late Fees	2,010
Total Operating Revenue	446,794



Street Fund Operating Appropriations are as follows:

Street Fund	FY2015-2016
Personnel	198,082
Materials and Supplies	140,853
Indirect Expense	32,137
Total	371,072



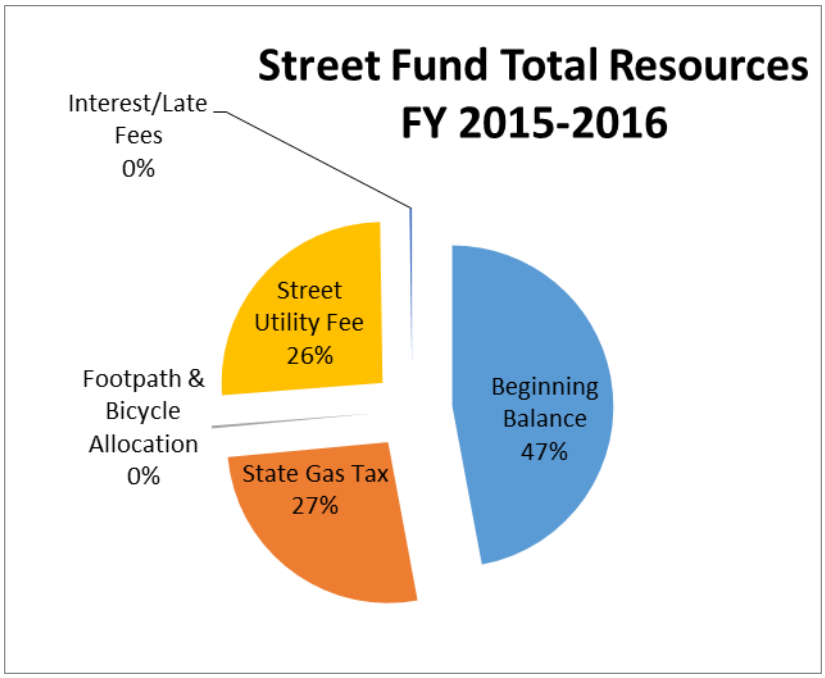
The net result of operations for the year ahead, absent capital and reserves, is as follows:

		FY2015-2016
Total Operating Revenues	$	446,794
Total Operating Expense	$	371,072
Operating Margin	$	75,722

Street Fund Total Budget

For the Street Fund, the total budget adds the available beginning balance anticipated at the start of next year along with any one time or other special revenues, and then includes all costs for the Street operation, including capital outlay and reserves. The operations in the street fund include not only all maintenance activities for the roadways and rights of ways, it includes all costs associated with the management of storm water, from catch basin and line cleaning to permitting.

Total Street Fund Resources		
Description		FY2015-2016
Beginning Balance	$	397,262
State Gas Tax	$	223,229
Footpath & Bicycle Allocation	$	2,255
Street Utility Fee	$	219,300
Interest/Late Fees	$	2,010
Total Resources	$	844,056

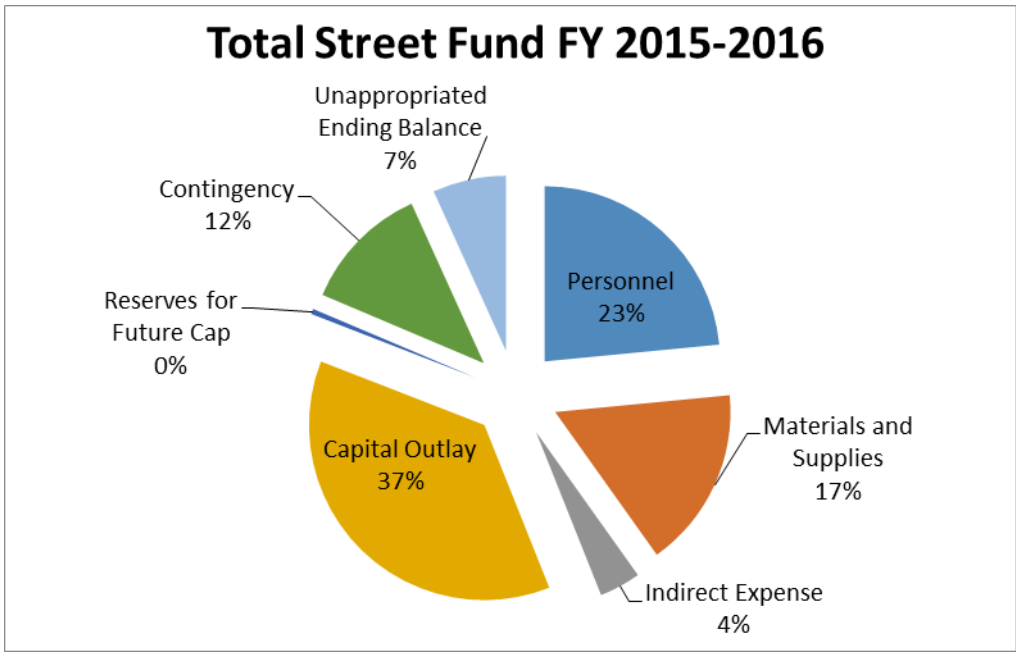


Total recommended fund allocations for the Street Fund include capital outlay and reserves as follows:

1.	Transportation System Plan Update Match	$ 5,000
2.	Allocation of Replacement Council Chairs	$ 750
3.	Trees	$ 1,000
4.	Gravel Pathway Construction	$ 60,000
5.	Pavement Management Program	$ 5,000
6.	Multnomah County Roadway Enhance	$ 40,000
7.	Road Overlay Reserve	$ 200,000
8.	Reserve for Future Purchases	
	a. Software	$ 1,000
	b. Backhoe	$ 1,000
	c. Dump Truck	$ 1,400
	d. Pick Up Truck	$ 700
	Total	$ 315,850

Including the capital outlay recommended with the reserves, unappropriated balances and contingencies yields the total street fund financial demands, restated in the following chart:

Total Street Fund	
Description	**FY2015-2016**
Personnel	$198,082
Materials and Supplies	$140,853
Indirect Expense	$32,137
Capital Outlay	$311,750
Reserves for Future Cap	$4,100
Contingency	$100,000
Unappropriated Ending Balance	$57,134
Total	$844,056



The anticipated result of the year ahead for the street fund is as follows:

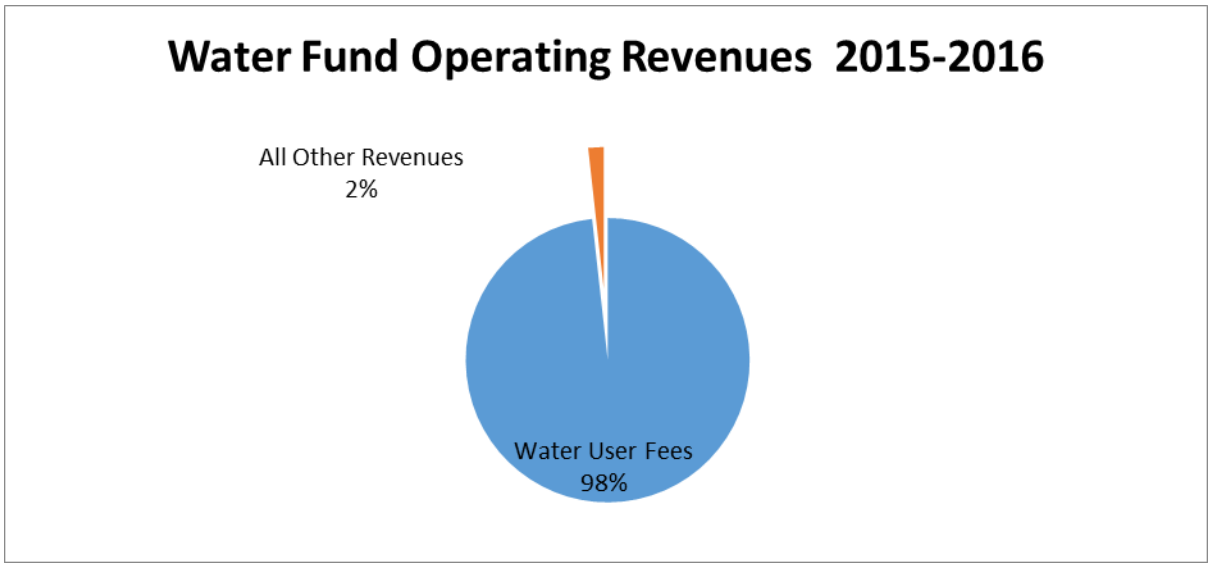
Results of Total Activities in Streets	
Description	FY2015-2016
Total Operating Revenues	$ 446,794
Total Operating Expense	$ 371,072
Operating Margin	$ 75,722
Capital Outlay and Structured Res.	$ 315,850
Annual Net	$ (240,128)
Beginning Cash	$ 397,262
Predicted Ending Cash	$ 157,134

It is important to note here that $200,000 of the capital is structured as a capital outlay to identify a specific expenditure, however, the plan is not to expend this appropriation in the adopted fiscal year, rather to accumulate this appropriation with others in the years ahead to permit sufficient funding for a roadway overly project. We have chosen not to treat this as a reserve for two reasons, first, we are attempting to level long term capital appropriations so the track record of investment is more consistent, and second the reserve system would not identify the funds as an appropriation, providing a potentially misleading impression of large budgetary savings, when the plan is to expend these appropriated funds in a future year.

WATER FUND
WATER FUND OPERATING BUDGET

The operating budget is defined as the minimum necessary appropriations for the personnel, materials and supplies to operate the water utility at the anticipated operational level for the coming fiscal period. This look at the budget eliminates all capital outlay, onetime expenses or onetime revenues, grants, and similar non-recurrent incomes or expense. For this budget, we have anticipated service levels will remain unchanged from the current year.

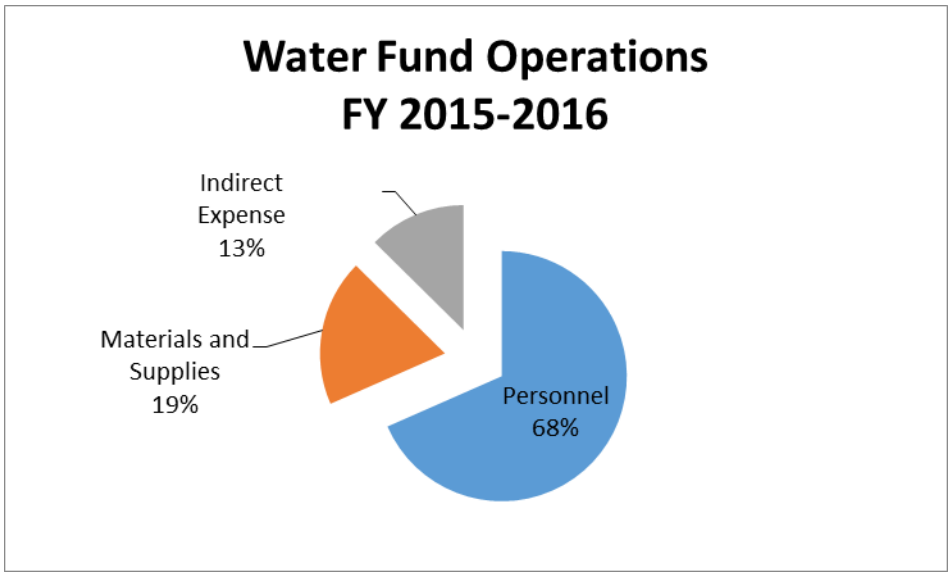
Water Fund Operating Revenues		
Description		**FY2015-2016**
Water User Fees	$	684,583
Hookup/connection fees	$	3,000
Miscellaneous Income	$	1,000
User Charge Late Penalties	$	4,080
Hydrant user fees	$	200
Interest income	$	4,000
Total	$	696,863



Departmental Operating Appropriations; Water Fund

The total operating appropriation for water for 2015-2016 is $568,176. With operating revenues projected at $696,863, the utility can meet obligations for operations and have approximately $128,687 for capital investment in the system. We have reversed the trend in the Water Fund from a negative operating annual cycle to a positive one by managing the debt in the system in a different manner.

Water Fund Operating Appropriations	
Category	**FY2015-2016**
Personnel	388,685
Materials and Supplies	107,810
Indirect Expense	71,681
Total	568,176



The Water Fund Operating Budget for FY2015-16 is $32,180 higher than the operating appropriations for FY2014-15, a total 6.0% increase. Most of the operating cost increase is found in the combination of salary allocations, salary adjustments and employees moving through the compensation steps and in the allocation for indirect costs.

The Water Fund Operating Analysis is as follows:

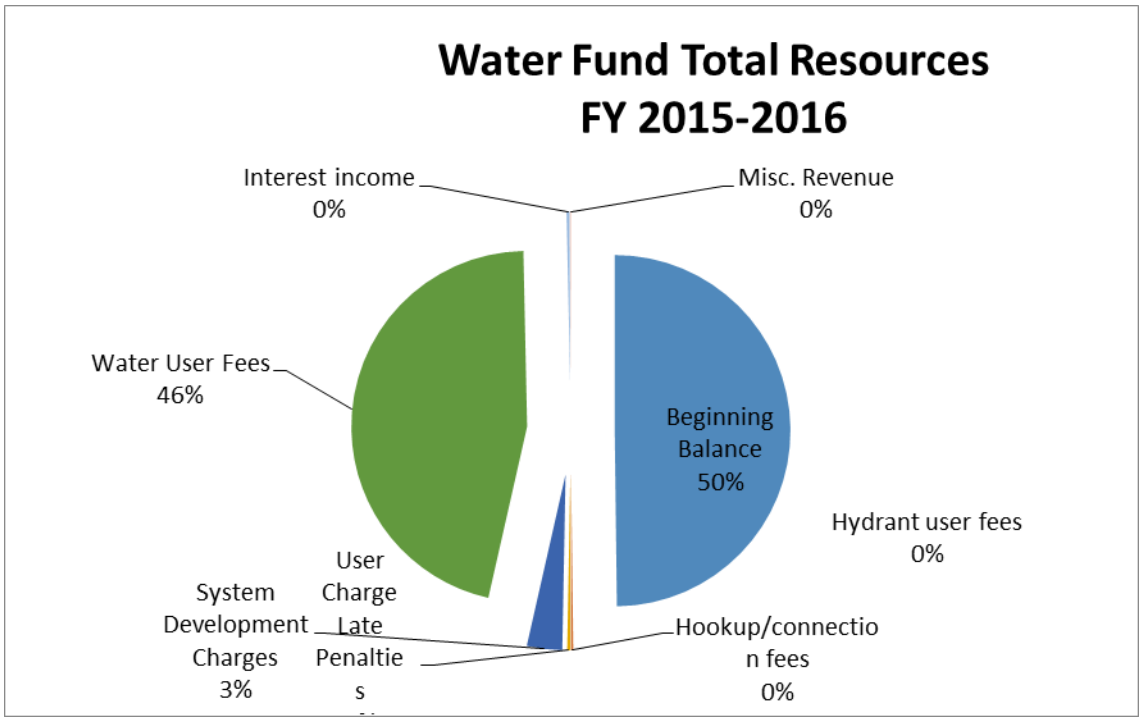
Water Fund Operating Margin	
Description	**FY 2015-2016**
Total Operating Revenues	696,863
Total Operating Expense	568,176
Operating Margin	128,687

WATER FUND OVERALL

The Water Fund accounts for the financial activities of the city-owned water utility operations. Sales of water and related charges are the major revenue sources. This fund represents 17.4% of the total proposed budget, with requirements of $1,465,766. This total budget amount represents a net increase of 0.3% from the total Water Fund budget from a year ago.

The City retired all water system debt in FY2011-12. No major new facilities have been added. Predicted revenues to the system have been disappointing. We are actually anticipating a 2% increase in the rates, offset by the continuing low interest returns and resultantly a lower expected interest revenue. This results in a total revenue increase of $9,423 for the year ahead.

Water Fund Total Resources	
Description	**FY 2015-2016**
Beginning Balance	$739,223
Hookup/connection fees	$3,000
Hydrant user fees	$200
User Charge Late Penalties	$4,080
System Development Charges	$48,180
Water User Fees	$684,583
Interest income	$4,000
Misc. Revenue	$1,000
Total Resources	$1,484,266

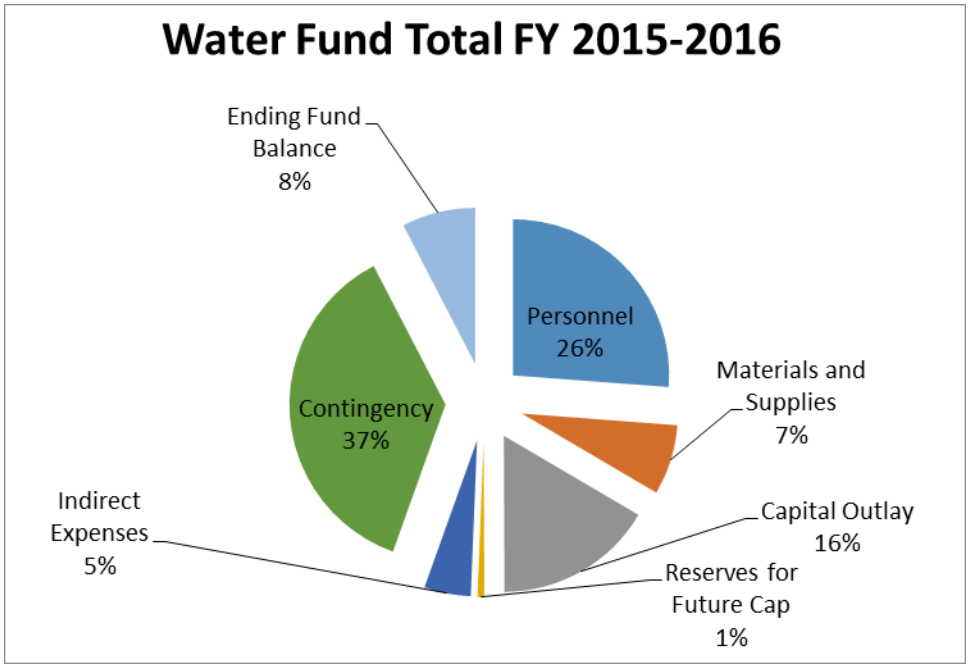


The total Appropriations in the Water Fund include capital outlay and targeted reserves as follows:

1.	City Council Replacement Chairs	$ 1,875
2.	Trees	$ 2,500
3.	TreeHill Pressure Zone Conversion	$ 162,000
4.	System Control and Data Acquisition (SCADA)	$ 38,500
5.	Software System Reserve	$ 2,500
6.	Water Line Replacement Reserve	$ 40,000
7.	Backhoe Reserve	$ 2,500
8.	Dump Truck Reserve	$ 3,500
9.	Pick Up Truck Replacement Reserve	$ 1,750
	TOTAL	$ 255,125

Total Appropriations in the Water Fund are as follows:

Water Fund Total		
Category		**FY2015-2016**
Personnel	$	388,685
Materials and Supplies	$	107,810
Capital Outlay	$	244,875
Reserves for Future Cap	$	10,250
Indirect Expenses	$	71,681
Contingency	$	547,840
Ending Fund Balance	$	113,125
Total	$	1,484,266



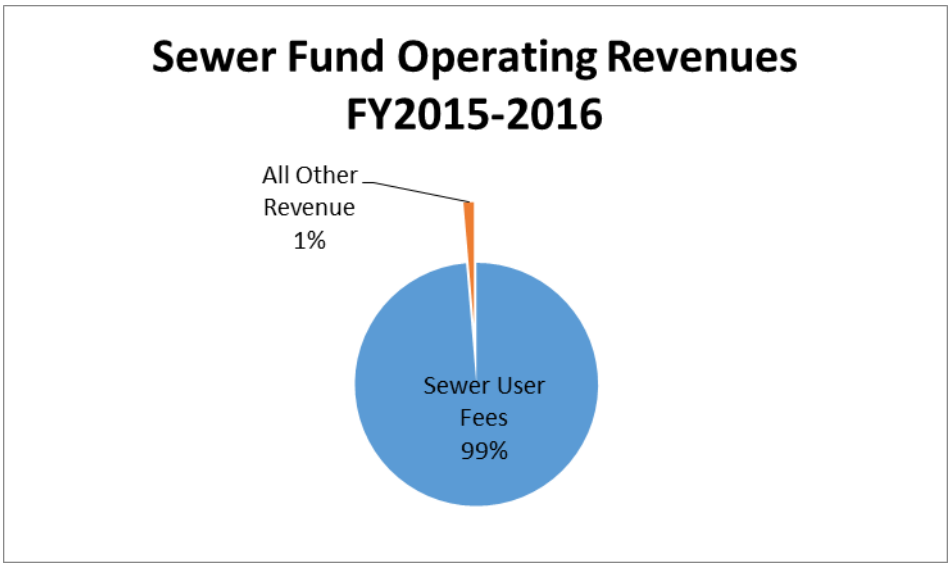
Total Water Fund Analysis	
Category	**FY2015-2016**
Total Operating Revenues	$696,863
Total Operating Expense	$568,176
Operating Margin	$128,687
Capital Outlay	$244,875
Reserves for Future	$10,250
Annual Net	($126,438)
Beginning Cash	$739,223
Restricted Revenues SDC	$48,180
Projected Ending Cash	$660,965

SEWER FUND OPERATING BUDGET

This is defined in the same manner as other operating budget evaluations, with the minimum necessary appropriations for the personnel, materials and supplies to operate the sewer utility at the anticipated operational level for the coming fiscal period. This look at the budget eliminates all capital outlay, onetime expenses or onetime revenues, grants, and similar non-recurrent incomes or expense. For this budget, we have anticipated service levels will remain unchanged from the current year.

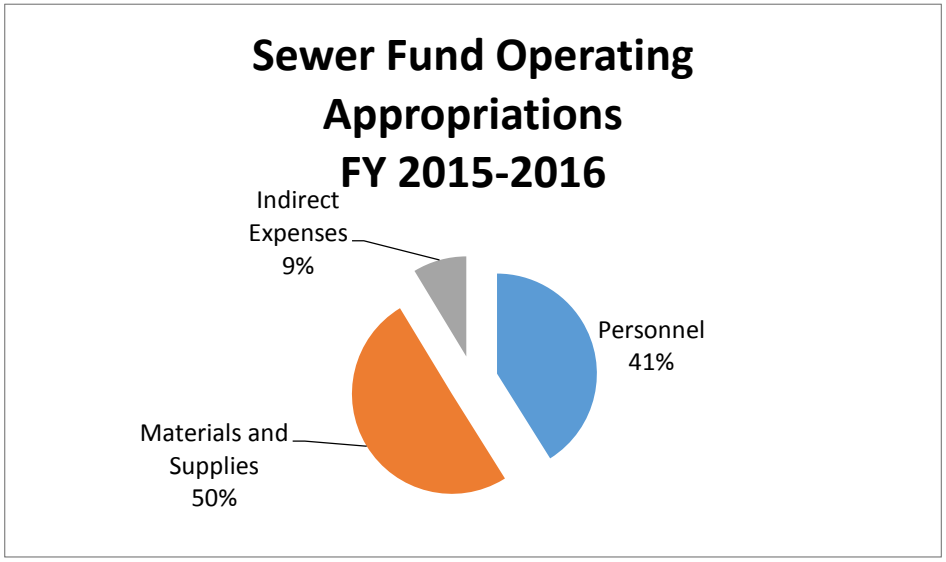
Total operating revenues for sewer are predicted to be $925,707. This projection relies on a 2% COLA adoption effective in January of 2016. The total revenue increase is 1.01%, acknowledging that no new major connections will be made to the system, anticipating average climate conditions, and acknowledging that interest revenues continue to be below anticipated levels from prior fiscal periods.

Sewer Fund Operating Revenues		
Revenue Sources		**FY2015-2016**
Sewer User Fees	$	912,990
Late Charges	$	8,217
Hook up/Connection Fees	$	2,500
Interest Income	$	2,000
Total Operating Revenue	$	925,707



The operating expenses for the sewer utility are $825,267, a decrease of $283, or 0.03%, in total operating costs. The primary impacts in the sewer fund are three, one is the decrease of allocated personnel costs to the fund based on the recent evaluation of personnel time spent. The final impact is the allocation of indirect costs to the fund. Costs previously directly appropriated in the fund were shifted to the ISF.

Sewer Fund Operating Appropriations	
Category	**FY2015-2016**
Personnel	$338,914
Materials and Supplies	$414,672
Indirect Expenses	$71,681
Total	$825,267



The anticipated status of the utility, for operational evaluation, is as follows:

Sewer Fund Operating Analysis		
Description	**FY14-15**	**FY 15-16**
Total Operating Revenues	$924,100	$925,707
Total Operating Expense	$825,550	$825,267
Operating Margin	$98,550	$100,440
Debt	$0	$0
Annual Operating Position	$98,550	$100,440

The elimination of the debt service from the operating costs has enabled the utility to have a positive operating margin. The ability to make annual investments in the inflow and infiltration elimination requirements is below the $200,000 annual expected in the system.

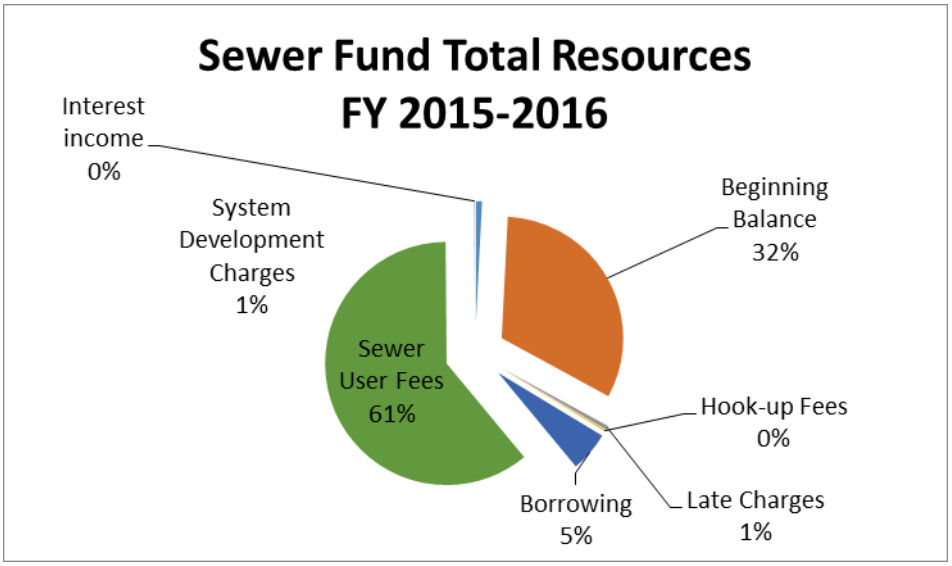
SEWER FUND OVERALL

The Sewer Fund accounts for the financial activities of city-owned sewer utility operations. Charges to customers are the major revenue source. The Sewer Fund represents 17.46% of the proposed budget, with requirements totaling $1,499,512.

The Sewer Fund beginning balance is augmented by the accumulated system development charges that are dedicated to the replacement of existing capacity or new capacity. This budget includes the appropriation for the construction of the Halsey Street sewer line improvement, permitting the SDC's to be expended for that purpose. The pending expansion and renovation of the Halsey Street Sewer is on the adopted master plan, and will have the ability to legally accept the expenditure of System Development Charge proceeds for expenditure.

The Halsey project is larger than the total available resources. This budget anticipates borrowing a total of $80,000 from the General Fund, to complete the financing for the work. The internal borrowing would be structured with full debt repayment requirements, an interest rate of 4%, and would be restricted to receipt of System Development Charge proceeds as the sole source of repayment, resulting in a variable debt service schedule.

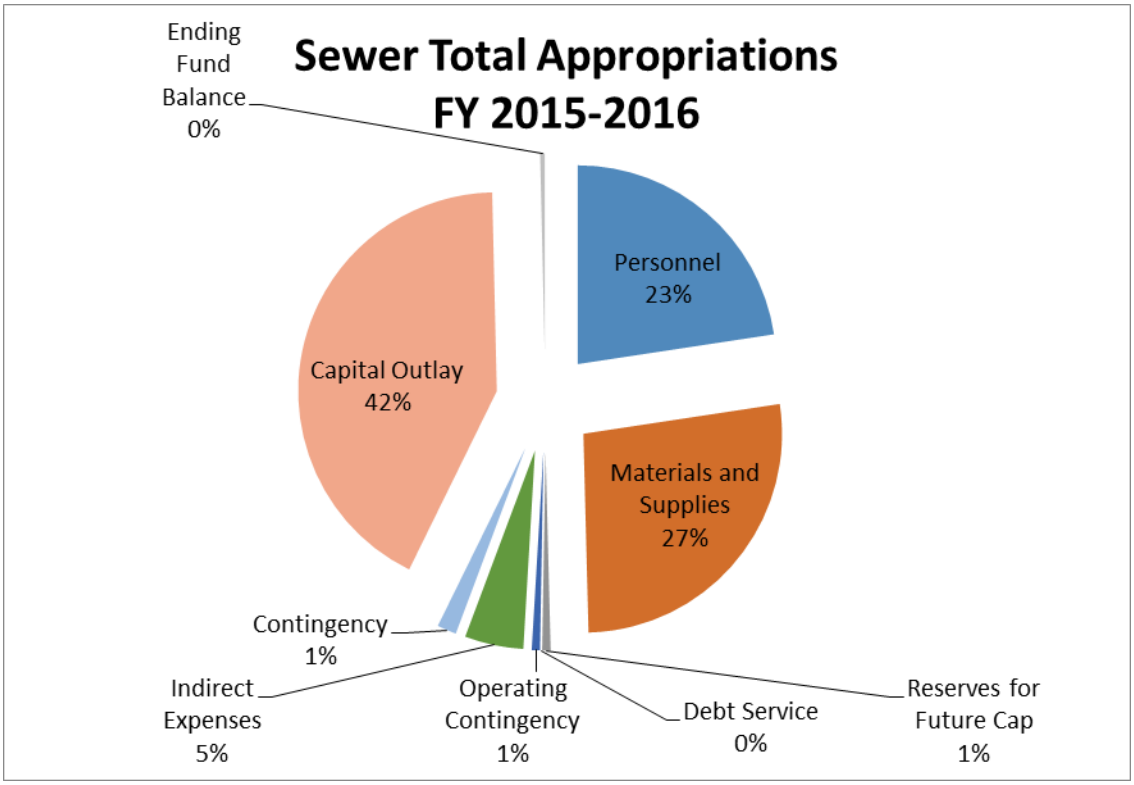
Sewer Fund Total Resources	
Description	**FY2015-2016**
System Development Charges	$12,000
Beginning Balance	$481,805
Late Charges	$8,217
Hook-up Fees	$2,500
Borrowing	$80,000
Sewer User Fees	$912,990
Interest income	$2,000
Total Resources	$1,499,512



The total capital outlay anticipated for sewer is as follows:

1.	Replacement Chairs for City Council	$ 1,875
2.	Trees	$ 2,500
3.	Halsey I&I and System Expansion	$ 595,500
4.	Wastewater Master Plan	$ 10,000
5.	Flowdar, Bridge Street flow measurement device	$ 15,000
6.	Shea Lift Station	$ 10,000
7.	Reserve for Future Accounting Software	$ 2,500
8.	Backhoe Reserve	$ 2,500
9.	Dump Truck Reserve	$ 3,500
10.	Pick up	$ 1,750
	Total	$ 645,125

Sewer Fund Total Appropriations	
Category	**FY2015-2016**
Personnel	$338,914
Materials and Supplies	$404,672
Reserves for Future Cap	$10,250
Debt Service	$0
Operating Contingency	$10,000
Indirect Expenses	$71,681
Contingency	$23,502
Capital Outlay	$634,875
Ending Fund Balance	$5,618
Total Sewer Fund	$1,499,512



Sewer Fund Overall Analysis		
Description	**FY14-15**	**FY 15-16**
Total Operating Revenues	$924,100	$925,707
Total Operating Expense	$825,550	$825,267
Operating Margin	$98,550	$100,440
Debt	$0	$0
Annual Operating Position	$98,550	$100,440
Capital Outlay	$400,492	$634,875
Total Annual Position	-$301,942	-$534,435
Available Beginning Cash	$325,842	$481,805
Restricted Balance	$0	$10,250
Borrowings	$0	$80,000
Net Position	$23,900	$17,120

Note: The Borrowings anticipated in the fund offset the actual net negative position.

INTERNAL SERVICE FUND

The Internal Service Fund (ISF) is defined as a fund used to account for the financing of goods or services provided by one department or agency to the other departments or agencies. In our case, we had been utilizing an inter-fund transfer from Water and Sewer to "pay" for the central services of information technology support, legal, central offices, financial, portions of administration, offices of the City Council and activities of the City Council, common memberships (League of Oregon Cities, International City/County Manager's Assoc., Finance Officers, etc.), and similar costs to the entire local government.

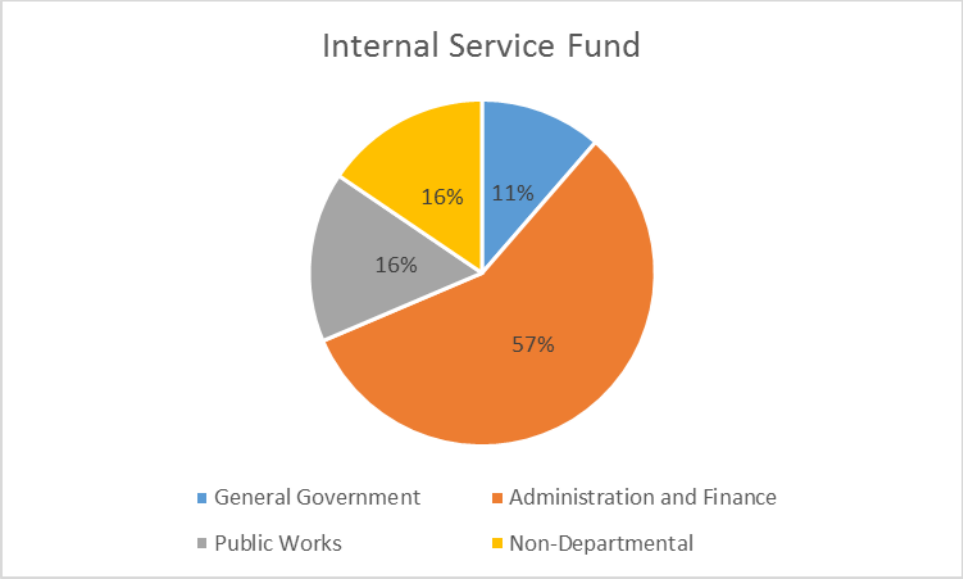
This new fund is a "zero balance" fund, literally meaning the only allocated costs to the General, Street, Water and Sewer Funds will occur when specific expenditures are actually made. The appropriations in the fund are limitations like any other budget, but they do not add to the total Budget nor to the total operating budget. The allocations identified in each receiving fund already account for the costs identified in this fund.

The personnel costs that are shared between funds are directly appropriated in the respective funds. The internal service fund will deal only with the materials and supplies and contracted services that are shared by all funds and activities.

The fund is structured with four general categories, General Government representing the operations of the City Council and all memberships and activities that are City wide in character. The Administration and Finance division has costs associated with information technology, legal, postage, copies, finance materials and supplies, and similar costs of operation. The Public Works handles the materials and supplies supporting the management of the Public Works department, including office supplies, training, contracted services, as well as other direct costs of supporting the central management for the water, sewer, streets, and parks activities. For the year ahead, we have added to the Public Works budget in ISF the shared costs of the maintenance of all equipment, reducing the direct appropriations in each operating fund, and combining the total in the ISF. The final division is identified as "non-departmental", and consists of the utility costs at the City Hall that support the operations of all departments.

The Total costs for all internal services are as follows:

Internal Service Fund				
Category	**2014-2015**	**2015-2016**	**Increase**	**% Increase**
General Government	28,165	39,035	10,870	38.59%
Administration and Finance	141,613	134,115	-7,498	-5.29%
Public Works	39,350	57,736	18,386	46.72%
Non-Departmental	38,402	32,740	-5,662	-14.74%
Totals	247,530	263,626	16,096	6.50%

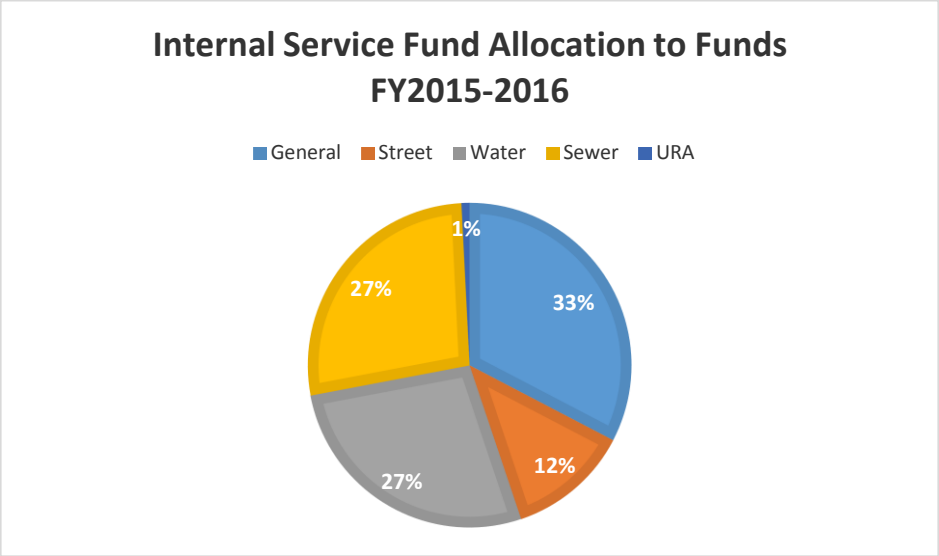


The greatest increase in the ISF is for General Government, the Economic Development Program. When drafted, this budget contained the business incentive program with an appropriation of $12,000. Subsequently, the City Council has eliminated the program from the City Budget, and this appropriation may be reduced or eliminated. There is a conversation beginning for a shared economic development professional in the three cities, and should that materialize, this is where the portion of the costs allocated to Wood Village would be allocated.

The other major change in the fund is in Public Works. In last fiscal period, we directly appropriated for a series of shared expenses for fuel, uniforms, equipment maintenance, and similar costs. These have all now been appropriated in ISF, the originating fund appropriations eliminated, and ISF will provide the financing for these functions.

The projected funding to finance these expenses is through allocations of indirect costs to each receiving fund. The allocations are as follows:

Internal Service Fund Allocation to Funds	
Fund	FY2015-2016
General	$86,071
Street	$32,136
Water	$71,680
Sewer	$71,680
URA	$2,059
Total	$263,626



The Internal Service Fund (ISF) does not provide for accumulative totals in the overall budget. All expenses associated with the fund are expensed in the underlying funds of origin.

WORK FORCE FOR ALL FUNDS

The proposed budget includes 15.5 full time equivalents (FTEs) providing all the services the city needs, with the addition of contracted Fire Services and wastewater treatment through the City of Gresham, Emergency 911 services through the Portland Bureau of Emergency Communications (BOEC) and Police Services via a contract with the Multnomah County Sheriff's Office (MCSO). The City also contracts with MCSO to provide inmate work crews to perform grounds maintenance at the City Park, City Hall, and the landscaped medians.

The City's union contract for the public works crew expires June 30, 3015. This budget contains an estimate of a 2.3% COLA for all personnel in the next year, along with the required allocations for step increases, merit compensation, and fringe benefit changes.

Based on figures from the City's insurer, City County Insurance Services (CCIS), the budget includes the not to exceed amounts of 7.8% for Regence and 7.2% for the Kaiser medical insurance programs. Employee contributions to the medical, vision, dental plans are an accumulative 22% to 24% of total premium cost, varying slightly by the category of coverage. The City has a medical insurance payment cap, with the cap adjusted annually by Portland CPI-W, and the employee and employer split evenly above the cap, resulting in slightly different percentages of participation for various categories of coverage.

DEBT SERVICE

Local Improvement District Assessment installments from benefited property owners along the Glisan Street LID project continue to accrue, however all outstanding debt for the project has been extinguished. Assessment payments now repay the City funds fronted for the payment of the loans. The City does not have any general obligation debt. All debt of our utility systems has been repaid. There is a proposed borrowing in this budget year, with the Sewer Fund borrowing a total of $80,000 payable from future SDC payments. We have no lease to purchase or similar arrangements for any acquired assets.

LONG-TERM FINANCIAL PLANNING

The City's General Fund has been relieved through the creation of a street and drainage utility. Recurring deficits in the Water Fund and Sewer Funds have been eliminated as well based on steps taken by the Council to adequately fund operations through user fees. Water, Street and Drainage, and Sewer user fee adjustments of 2% are proposed for this budget cycle.

The property tax discussion throughout this message reiterates that the real estate market is recovering, with real market value rising. This will eventually increase market values in excess of the assessed values, permitting the constitutional 3% increase in assessed value. Other revenues have recovered, and the City continues to streamline operations to meet current obligations for service, resulting in contained operating costs.

Recent multiyear projections continue to find the costs of public safety continuing to grow more rapidly than revenue growth, although we have a onetime net reduction in the Public Safety Cost that will occur this year. The renewal of the fire service contract is now based solely on assessed value, resulting in a onetime reduction for Wood Village. Our future growth trend will not exceed 4.5%. Other long term trends indicate that either additional supplemental revenue sources will need to be secured to finance Public Safety, or a fundamentally different method of service delivery will need to be developed for fire, police, emergency communications, or some portion of all of these services.

CONCLUSION

This budget reflects our continuing conservative fiscal philosophy and promotes the mission of Wood Village city government to provide dependable public services and leadership, to maintain fiscal responsibility, and to support and enhance the community's quality of life.

We would like to thank the Budget Committee members for their consideration of this proposed budget and their continued dedication to the City and residents of Wood Village, and all our department directors, line staff, and finance personnel that assembled this document.

Respectfully submitted,

William A. Peterson, Jr.
Budget Officer/City Administrator

Peggy Minter
Finance Director

MEETING OF THE WOOD VILLAGE BUDGET COMMITTEE
April 23, 2015
MINUTES

PRESENT: Mayor Patricia Smith, Council President Tim Clark, and Councilors Scott Harden, Jimmy Frank, and Bruce Nissen via Skype, Budget Committee members Beverly Stone, Charles Rhoads, and Mark Clark, City Administrator Bill Peterson, Public Works Director Mark Gunter, Finance Director Minter, HR/Records Manager Greg Dirks, and interested parties.

ABSENT: Budget Committee Members Byron Barnett and Don Robertson.

MAYOR SMITH CALLED THE MEETING TO ORDER AT 6:00 PM.

PLEDGE OF ALLEGIANCE

ELECTION OF CHAIR
Upon motion by Harden, seconded by Tim Clark and passing 8-0, Smith was elected as Chair.

ELECTION OF SECRETARY
Upon motion by Tim Clark, seconded by Rhoads and passing 8-0, Harden was elected as Secretary.

OREGON SHARED REVENUE PROPOSED USE HEARING
With no members of the general public in the audience, the floor was not opened for a Public Hearing on state shared revenues.

BUDGET MESSAGE
Peterson presented the proposed City Budget for fiscal year 2015-16. Peterson stated that the budget message and proposed budget documents have been presented to the Councilors and Budget Committee members. Peterson explained that some members took part in pre-budget hearing meetings. These meetings were not to lobby or advocate on certain matters, but on how to read the budget document. Peterson stated that the overall fund system has not changed, and includes the General Fund, Special Revenue Fund, two Enterprise Funds, and an Internal Services Fund.

Peterson stated that there are no changes in the total employment, or significant changes in service levels except for tree care and mole eradication. Peterson explained that time allocations were also reviewed from last year, and some significant changes were made based on those results. Peterson stated that time was moved out of the Sewer Fund, and put into the Water and Street Funds. Time allocations were also moved from the General Fund into the Street Fund for management personnel. Peterson stated that was the result of transportation projects and policy support at Metro.

Peterson stated that there has also been updates to the Reserve Funds. Peterson stated that there is a reserve for new financial software in ten years, and a reserve for a replacement backhoe, dump truck and pickup truck. Peterson stated that there will also be an accumulation reserve in the Street Fund for future overlay projects which are more expensive than the slurry seal projects.

Peterson stated that the General Fund has a net reduction in operating costs which is primarily driven by a reduction in the fire services contract for this year. Peterson explained that there will also be long term savings with the new fire contract as well. Peterson stated that there will be a borrowing by the Sewer Fund to complete the Halsey I&I project. Peterson explained that there will also be some consolidation in the Internals Services Fund for items such as fuel. These items will then be spread out based on a set percentage.

Peterson stated that the questions raised at the pre-budget meetings include the status of reserves in each fund, the medical insurance costs, and what will the individual cost be for the utilities following a planned 2% increase. Peterson stated that he will go over those questions during the presentation.

Peterson stated that the total budget is just over $8 million. There is a net reduction in the Water fund which is mainly due to completing large projects. Peterson explained that there will not be a beginning fund balance in the Sewer Fund next year, but that is because of the sewer line project schedule for this upcoming year. Peterson stated that existing fund balances have been maintained, and the Budget Committee or City Council could make large expenditures such as a property acquisition with the funds. Operating expenses are within revenues.

Peterson stated that the General Fund revenues are above the projections, and all expenditures are within budget. Peterson explained that the Water Fund revenues have increased, but the sewer revenues are less than projected. Peterson stated that is partially due to weather, and improvements at a manufactured home park which tightened up their system. Peterson stated that was a good project, but it did impact revenues.

Peterson stated that expenditures have been about 95-96% compared to the actual budget. Peterson presented the reserves for each fund. Peterson explained that the literature on contingency funds indicates that a 25% reserve is adequate. The General Fund has over 100% in reserves, and could operate for about two years with no additional revenue. Peterson stated that there are about six months' worth of reserves for the Street Fund, and one year's worth of reserves for the Water Fund. Peterson explained that there are no reserves for the Sewer Fund, and the City's sewer bill is the largest in the area. While sewer costs have been contained, there have been large capital projects to improve the system.

Peterson stated that staff is one of the largest operating expenditures. Peterson explained that staff has to be trained, certified, and their performance has to be recognized. Peterson stated that there are no changed to the total number of personnel. Peterson explained that the City is almost a full contract City though. There are 11 contracted employees compared to the 14 regular City employees. Peterson stated that the insurance rates for next year have been set, and it will be 7.8% for Regence, and 7.3% for Kaiser. The CPI will be around 2.3%. Peterson explained that labor negotiations are underway with the union, so the CPI could change. Peterson stated that personnel costs have an overall 4% increase. The overall total operating budget is 49% materials and supplies, 43% personnel, and 8% indirect costs for a total operating budget of $3.2 million.

Peterson stated that the General Fund has operating revenues of $1.6 million. There is a decline in revenues from the debt service category which is currently being paid by the Urban Renewal Agency. Harden asked if the Urban Renewal Agency was making any principal payments. Peterson stated that two year ago the agency only paid the interest, but this year there was a principal and interest payment. Peterson explained that the main revenue source are property taxes which makes up 47% of revenues. Franchise fees make up the next highest source of revenues, and those fees are increasing. Peterson presented the calculation of property taxes, and stated that the predicted total assessed value is $265,377,595. The total tax levy would be $834,931, but there is a 7% reduction to account for uncollected taxes. The budgeted property tax revenue is $770,232

Peterson presented the operating expenses, and stated that the total is $1.5 million. Public Safety costs make up 57% of that total. Peterson explained that the reductions in some areas were due to revised time allocations, and there have been some newly hired employees which has driven down costs. Peterson stated that the reduction in public safety costs were because of the new fire services contract.

Peterson stated that the Mayor and Council budget operations includes several programs. There is the East Metro Mediation program, East Metro Economic Alliance, the Business Incentive Program, Greater Portland Inc, and general economic development. Peterson explained that the Business Incentive Program was cancelled by the City Council, but the appropriation was left in the budget as additional discretionary funds for the Council which would total $15,000 including those funds. Peterson explained that allocation could be cut, and that decision should be made tonight.

Peterson stated that the events budget increased by 2%, but is overall very stable. Peterson explained that the largest single increase is to the Parks Department which is driven by a different level of service. Peterson stated that the cost for the animal waste station bags have increased in price by about $1,500. There will also be a new level of service regarding the City's investment in new trees, and ensuring that they are healthy. Peterson stated that there will also be a legitimate response to mole eradication at the park.

Peterson stated that there was a net decline in Public Works because of personnel allocation revisions going into the Streets Fund. Peterson stated that there was a slight decline in Building Services, and Non-Departmental is basically flat.

Peterson stated that in comparing budgets to budgets, there have been great strides in the General Fund. The margin has increased from about $50,000 to $150,000. Peterson explained that a lot of that was driven by the reduction in fire service costs, and will make a substantial impact overtime to the General Fund.

Peterson stated that the total fund balance for the General Fund is about $4.6 million, with 63% of that as the beginning fund balance. Peterson stated that there is $594,900 in proposed capital items. The items include Banners for $2,500, the parks trail project for $67,000, there is the local match for the Town Center Master Plan and TSP update for $5,000, there is the land acquisition reserve for $500,000, tree planting for $4,000, a portion of the dump truck reserve at $5,600, a portion of the pickup truck reserve for $2,800, a portion of the backhoe reserve for $4,000, and a portion of the software reserve for $4,000.

Peterson presented the discretionary capital projects that included replacing the City Council chairs for $7,500, obtaining a used truck or trailer for events at $10,000, creating a gravel path from City Hall to Bridge Street at $60,000, funding for a fire service evaluation at $11,800, participating in the Halsey street concept plan that has a local match of $5,000, establishing a lunch program at city park for $8,000, installing Halsey street flowering baskets for $7,100, and upgrading the entry feature island for $75,000. The total for all projects is $184,300. Peterson explained that the Budget Committee would have a chance to further review those projects shortly.

Peterson stated that the overall the General Fund operations will stay at the same level except for Parks which will have an increased service level. Peterson stated that overall this is the best shape that the General Fund has been in for a long time.

Tim Clark asked about which programs and items were a one-time cost, and which ones had reoccurring costs. Peterson stated that the flower baskets on Halsey will have reoccurring costs for new flowers each year, but the brackets will be a one-time expense. Peterson explained that the lunch program and economic development position would have annual reoccurring costs.

Peterson presented the Street Fund and stated that it is a great story. Peterson explained that the fund is led by the street utility fee, and the fee has been working. The General Fund was relieved of the expense, and there have been improvements to the street system. Peterson stated that the revenues are equal parts gas tax and street utility fee revenues. Peterson explained that the City's ordinance that established the street utility fee has been requested by cities all over the state to use a model. Peterson stated that overall there is a 16% increase in operating costs which is mainly due to personnel costs that

have shifted from the General Fund and Sewer Fund into the Street Fund based on transportation related activities.

Peterson stated that the operating margin will be about $75,000. All the slurry seal projects have been completed, and they came in around $70,000 under budget. Peterson explained that the next phase will be to conduct full roadway rebuilds and overlays. The capital reserves will be accumulated to complete those projects. Peterson stated that the operating margin is on track for about the next six years as long as the utility fee stays on track.

Peterson sated that the total resource of the Street Fund is $844,056. Peterson explained that there is $255,100 in capital outlay, and $200,000 will be in reserves for the future overlay projects. There is also $100,000 added to the contingency. Harden asked if the personnel costs were reallocated because of the success of the Street Fund. Peterson stated that is partially true because there is money available. Peterson explained that the General Fund was subsidizing the Street Fund by up to $140,000 a year including time allocations prior to the utility fee. Staff reviewed where time was being spent, and that is where the allocations were placed. Peterson stated that the time did not shift because there was resource available, but it did not make sense to change the time allocations until there was resource available. Harden asked if it can be shown that time is being spent on transportation related activities. Peterson stated that it can.

Peterson stated that the capital outlay for the Street Fund includes $20,000 as an inducement to the County for additional services. This amount was built into the original fee structure. Peterson explained that the County has not asked for any of the funds, but the recommendation is to add another $20,000 incentive for a total of $40,000. Peterson stated that at some point the amount will grow enough to make a big impact on the county. Harden stated that it buys goodwill just having the funds for the County allocated. Peterson stated that is correct.

Peterson stated that the recommended capital outlay includes the Multnomah County Roadway Enhancement for $40,000, tree planting for $1,000, establishing a pavement management program for $5,000, the transportation system plan update for $5,000, and reserves for future projects and equipment purchases including the backhoe for $1,000, a dump truck for $1,400 pickup truck for $700, financial software for $1,000, and the road overlay reserve for $200,000. Peterson explained that in total it is $255,100. Mark Clark asked about the overlay project, and if all 4.9 miles could be completed in eight years. Peterson stated that it could be done, and the first one will be next year.

Peterson presented the Water Fund, and stated that the operating revenue is $696,863 which is primarily funded by user fees. Peterson stated that there have been 2% increases in the user fees a year, but there is almost no interest income. Peterson stated that the operating expenses are $568,176, and the increase compared to last year is based on the personnel reallocation. Overall it is a 6% increase in expenses, with a 2.3% increase in revenues.

Peterson stated that there is an operating margin of $128,687, and the Water Master Plan calls for a margin of $116,000 to reinvest in the system. That indicates that the rates are on track, and cannot be adjusted lower. Peterson explained that water and sewer use is driven by the weather. Peterson stated that the total resources of the fund are $1,465,766 including the beginning fund balance of $720,723. Peterson explained that while the fund could absorb no rate increases this year, there would be long term impacts of the net operating margin. Frank asked about the water rates compared to the area cities. Peterson stated that the City's is the highest out of the three area cities, but Fairview is a close second.

Tim Clark asked about the rate adjustment over time. Peterson stated that there is always a trade off in terms of the continuous revenues over time. Peterson explained that a rate reduction could occur if there is an increase to the Sewer Fund, but there will still be long term impacts on the Water Fund. Peterson stated that the total resources are made up of 47% user fees, and 49% in the beginning fund balance.

Peterson presented the recommended capital projects. Peterson stated that the largest expense is moving Treehill into the upper pressure zone. There are also final upgrades to complete on the City's SCADA system. Mark Clark asked what is remaining to update on the SCADA system. Peterson stated that it would make the final software and license upgrades. Peterson explained that the remaining funds would be reserves for future use. The total capital appropriation is $234,750. Peterson stated that there is a net reduction against the beginning fund balance, but the largest capital project in the Water Master Plan will be completed.

Peterson presented the Sewer Fund and stated that revenues are projected at $925,707 which is made up of user fees. Peterson explained that operating costs declined by about 5% due to the personnel reallocation. Personnel accounts for about 41% of the budget, and materials and supplies makes us about 50% of the budget. Peterson stated that the personnel savings was offset by a 4% increase in treatment costs. There is a positive margin of $110,440, and the last of the major I&I projects will be completed this upcoming year. Peterson stated that there are still projects coming out of the Waste Water Master Plan including a new $800,000 sewer line. Peterson explained that the operating margin can cover that cost over time.

Peterson explained that system development charges can also be utilized for projects that add capacity. Peterson stated that there will be about 500 new connections by the time the City is built out. The combination of SDC's and the operating margin will come close to paying for the projects. Tim Clark asked if an additional 1% in revenues would make a difference. Peterson stated that it would, but recommend adopting both water and sewer rate increases at 2% and there could be an adjustment prior to the rates going in effect in January.

Peterson stated that the total resources are $1,464,512, and the Halsey I&I project is $595,500. Peterson explained that is less than the original engineer's estimate, but it is more than the City can afford. Mark Clark asked what is wrong with the current pipe. Peterson stated that the pipe has been identified has having I&I issues, and it needs increased capacity. Peterson explained that the project will burst a new 15 inch line through the location. SDC's can be used for the increased capacity which is about $250,000 of the project.

Peterson stated that the total appropriations for the Sewer Fund are $1,464,512. There is a planned $80,000 loan from the General Fund, and a $23,000 contingency. Peterson stated that there will not be an ending fund balance. Peterson explained that the biggest concern is if there are wet months which increase treatment costs. Peterson stated that the Budget Committee could authorize a larger loan to cover any potential increased treatment costs. Tim Clark asked how many years the loan will take to payback. Peterson stated that there is a ten year limit on internal loans, but the City should be close to build out by then. Peterson explained that the average SDC is $2,000, and build out would have another 500 connections.

Peterson stated that the total capital outlay in the Sewer Fund is $608,250. The capital items include trees for $2,500, the Halsey I&I & system expansion for $595,500, reserves for the accounting software for $2,500, a backhoe reserve for $2,500, a dump truck reserve for $3,500, and a pickup truck reserve for $1,750. Peterson stated that overall the fund will be drawn down by about $500,000. Peterson explained that there is an obligation to construct a large project which will consume a lot of resource. These investments can be partially paid back over time with SDC's.

Peterson stated that the Internal Service Fund includes General Government, Finance and Administration, Public Works, and Non-Departmental. Peterson explained that the allocation is split between the funds based on a percentage. The percentage is 40% to General Fund, 10% to the Street Fund, 25% in both Water and Sewer Funds, and 1% to the Urban Renewal Agency. Peterson explained that the Internal Service Fund is an appropriation for indirect expenses, and is an operating system for internal services. Harden stated that it was based on GASB 64. Peterson stated that it correct.

Peterson presented the discretionary capital requests, and stated that they total $693,000. The projects include replacing the Council Chairs for $7,500, purchasing a truck/trailer for City events for $10,000, a tri-city fire department study for $11,800, create a gravel pathway from City Hall to Bridge Street for $60,000, renovate the City entrance sign features for $75,000, participate in the Halsey Corridor Plan for $5,000, and install hanging baskets along Halsey for $7,100.

Peterson explained that the Halsey Street flower baskets will have a partial reoccurring cost each year. Tim Clark asked if any portion of that project could be paid by the Street Fund. Peterson stated that it cannot because it was not identified as a utility fee item, and the City cannot use the state gas tax to

pay for it. Mark Clark asked how the baskets will be watered. Peterson stated that the request includes funds to purchase a water tank for the ability to water them by hand.

Harden asked about the cost for the fire service study, and why it is so expensive. Peterson stated that this study is more detailed than the PSU study that was conducted, and it focuses on a certain action to develop a feasible plan. Harden stated that he is not convinced that the recommendation from Troutdale is necessarily the best option. Tim Clark stated that he feels it is moving in the wrong direction from a larger fire service district. Smith asked about the total cost of the study. Peterson stated that it is about $72,000. Tim Clark stated that only develops a plan, and does not put anything on the ground. Harden stated that the purpose of the first study was to review viable options, and have some bargaining leverage with Gresham. Harden stated that any additional investment in a fire study should be for a large East County fire district, and not for a separate three-city system. Harden stated that if Troutdale wants to look into a smaller three-city department, then they should pay for the study.

Smith asked what the other cities have done regarding this item. Peterson stated that Fairview has not yet adopted their budget, and this is one of the issues. Peterson stated that it was included in the discretionary capital as a request from Troutdale. Peterson explained that the Budget Committee can allocate the funds and say go with the project, allocate the funds and require additional Council authorization, or not allocate the funds at all. Peterson stated that the Council has enough discretionary funds that they could use to fund this project if they want to explore that option down the road. Tim Clark stated that the project does not make sense, and will probably cost more than the service we have now.

Harden stated that he would like to remove the allocation, and not encourage the study. Tim Clark stated that he agreed. Smith stated that she would like the money left in place just in case. Mark Clark asked how Gresham felt about the contract negotiation. Petersons stated that their Council is having a hard time with the contract because the rate is less than what their residents pay. Tim Clark stated that a three-city fire department is just another redundant service with extra costs. Harden stated that the City's good financial shape is in part because of the all the contracted services. Nissen stated that he agrees with Harden and Tim Clark, and any study should be for a larger district.

Peterson stated that the other larger item is the gravel pathway between City Hall and Bridge Street. Peterson explained that the project would come out of the Street Fund. Mark Clark stated that a pathway would also help with access to the sewer line at that location, but asked about getting easements. Peterson stated that the easements already exist for an access pathway. Tim Clark stated that he does not mind spending what the City has, but does not like spending extra because eventually there will be nothing left. Peterson stated that the operating budget will always be in balance.

Mark Clark asked if there was any requests that were not included on the list. Harden stated that most of these items look like APP items. Gunter stated that the reserves for new vehicles and equipment are

being established. Peterson explained that the vehicle and equipment reserves were spent last year to purchase a backhoe, and now they are being built back up.

Mark Clark asked about the entry feature rehabilitation project. Peterson stated that the project would replace the irrigation system, and add new soil and plants. Peterson explained that the goal would be to refurbish them back to their original condition. The current irrigation system does not work which causes plants to die off in the summer. Tim Clark asked if the entry signs could be lit. Peterson stated that could be done for a few additional thousand dollars. Mark Clark asked where the budget number came from. Peterson stated that it was based off of a hard quote from a contractor.

Harden asked how the figure for the Halsey Corridor plan was calculated. Peterson stated that it was based on population, and is the matching equipment from Metro. Harden asked if putting in extra funds would speed up the project. Peterson stated that it would not.

Peterson stated that the next three items would be potentially reoccurring costs. Peterson explained that the first item is a shared economic development professional with the area cities for $20,000. Tim Clark asked if the $20,000 would be a good investment when there were issues with that in the past. Peterson stated that the City has done very well in the consortium, but that was not necessarily the case for Troutdale or Fairview. Peterson explained that the total employment impact for the area is great, and the value is in the three-city area. Peterson stated that the key aspect is that this would most likely be a reoccurring cost every year. Smith stated that the City could always opt out, but it should be given a try.

Rhoads asked if there have been commitments from the other cities. Peterson stated that there have been commitments from the Mayor and Manager from Troutdale, but not the Council. Rhoads stated that $20,000 is not a lot of money in the scheme of things, and it should be left in the budget for the Council to decide the final action. Tim Clark stated that he is concerned about the long term costs, and feels that it is at least a two year deal. Tim Clark asked how the selection process of a person would occur. Peterson stated that would be some time out from now, but the City would be engaged.

Peterson stated that the summer lunch program is $8,000, and there is a request from the Chamber of Commerce for a three-city event coordinator for $4,700. Peterson explained that the position would be about the larger tourism events regarding Mt. Hood and the Gorge. Peterson stated that concludes the budget presentation.

Mark Clark stated that he likes the budget. Tim Clark asked about the summer lunch program, and what it would pay for. Peterson stated that it would fund the transportation of staff and food to the park during the summer months. The cost of the food is offset by the USDA, so there is no cost to the City, but there does need to be personnel support. Tim Clark stated that he is okay with trying the

program for a year, but feels that it will not be utilized that much. Peterson stated that the project timeline is for next summer.

ACTION ON RECOMMENDED BUDGET

Upon motion by Rhoads, seconded by Harden and passing 8-0, the Budget Committee recommended the adoption of the Fiscal Year 2015-16 City Budget as presented.

ACTION TO APPROVE TAX LEVY

Upon motion by Rhoads, seconded by Tim Clark and passing 8-0, the full permanent property tax rate of $3.1262 per $1,000 of assessed value for operating expenses in the General Fund was approved.

ADJOURN

With no further business coming before the Budget Committee, and upon motion by Smith, seconded by Mark Clark and passing 8-0, the Budget Committee adjourned at 8:32pm.

J. Scott Harden

Scott Harden
Secretary

5-20-15
Date

ATTEST:

Greg Dirks
City Recorder

CITY OF WOOD VILLAGE
FISCAL YEAR 2015-16 APPROVED BUDGET

The Proposed Budget was presented at the first meeting of the Wood Village Budget Committee on April 23, 2015. Suggested changes as outlined below, and allowed under ORS 294.435, were unanimously approved by the Budget Committee. The purpose of this note is to describe changes made to the proposed budget that are reflected in the approved budget.

Changes from Proposed Budget to Approved Budget 2015-16

	Proposed	Approved	Explanation
10-003 GF Events			
64017 Truck/Trailer for Events	$0	$10,000	Discretional capital outlay
10-004 GF Public Safety			
64090 Tri-City Fire Discussion	$0	$11,700	Discretional capital outlay
10-009 GF Non-Departmental			
64012/64014 Council Chairs	$0	$3,000	Discretional capital outlay
64020 Island Replacemt & Upgrade	$0	$75,000	Discretional capital outlay
64020 Halsey Flower Baskets	$0	$7,100	Discretional capital outlay
64020 Halsey St (local match)	$0	$5,000	Discretional capital outlay
64090 Summer Lunch Program	$0	$8,000	Discretional capital outlay
30 Street Fund			
64012/64014 Council Chairs	$0	$750	Discretional capital outlay
64020 Gravel Path to Bridge St	$0	$60,000	Discretional capital outlay
60 Water Fund			
64012/64014 Council Chairs	$0	$1,875	Discretional capital outlay
70 Sewer Fund			
64012/64014 Council Chairs	$0	$1,875	Discretional capital outlay

After the Budget Committee approved the budget, staff reviewed what projects would not be complete by June 30, 2015. The dollar amounts remaining for those projects were added to the beginning fund balances as well as the expenditure lines resulting in a net zero dollar change. These changes are allowed under ORS 294.436. They were presented to Council and approved as part of the Adopted Budget.

Corrections from Approved Budget to Adopted Budget 2015-16

	Approved	Adopted	Explanation
60 Water Fund			
64090 SCADA Upgrade	$0	$18,500	Add $18,500 to complete work not accomplished during 2014-15
70 Sewer Fund			
64017 Bridge St Flo-Dar	$0	$15,000	Add $15,000 to complete work not accomplished during 2014-15
64090 Sewer Master Plan	$0	$10,000	Add $10,000 to complete work not accomplished during 2014-15
64090 Shea Lift Station	$0	$10,000	Add $10,000 to complete work not accomplished during 2014-15
	$0	$53,500	

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
Summary of Resources and Requirements
All Funds Combined

Fiscal Year 2015-16

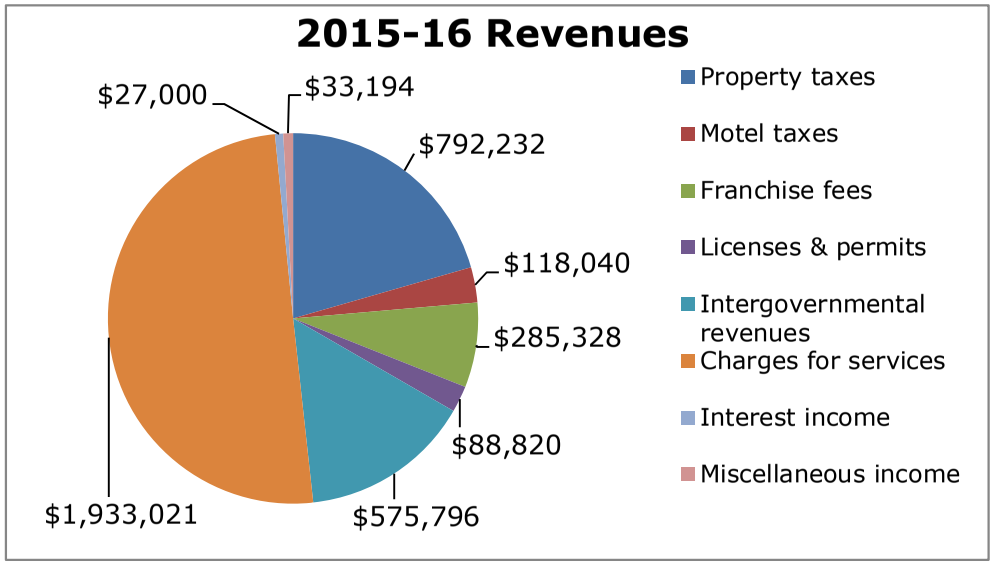
Actual 2012-13	Actual 2013-14	Adopted 2014-15		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
			RESOURCES			
$ 4,043,988	$ 4,253,122	$ 4,207,217	Beginning balance	$ 4,452,149	$ 4,452,149	$ 4,505,649
724,825	730,073	749,729	Property taxes	770,232	770,232	770,232
19,143	15,157	20,000	Past due property taxes	22,000	22,000	22,000
104,730	109,655	113,500	Motel taxes	118,040	118,040	118,040
261,912	274,275	274,887	Franchise fees	285,328	285,328	285,328
69,430	66,529	90,650	Licenses & permits	88,820	88,820	88,820
548,714	544,989	626,268	Intergovernmental revenues	575,796	575,796	575,796
1,784,711	1,784,964	1,915,959	Charges for services	1,933,021	1,933,021	1,933,021
22,123	22,533	36,000	Interest income	27,000	27,000	27,000
59,303	25,533	32,295	Miscellaneous and other income	33,194	33,194	33,194
-	-	-	Loan proceeds (GF to Sewer Fund)	80,000	80,000	80,000
			Transfers from other funds			
$ 7,638,880	$ 7,826,828	$ 8,066,505	**RESOURCES TOTAL - ALL FUNDS**	$ 8,385,580	$ 8,385,580	$ 8,439,080
			REQUIREMENTS BY CATEGORY			
-	-					
$ 1,135,029	$ 1,218,036	$ 1,359,215	Personnel services	$ 1,395,687	$ 1,395,687	$ 1,395,687
1,635,254	1,472,213	1,630,612	Materials and services	1,624,338	1,624,338	1,624,338
-	204,479	245,833	Indirect expenses from Internal Service Fund	261,571	261,571	261,571
443,491	403,065	1,648,112	Capital outlay	1,652,000	1,833,300	1,902,825
190,150	-	-	Debt service	-	-	-
-	-	-	Transfers to other funds	-	-	-
-	-	1,411,921	Contingencies	1,521,342	1,521,342	1,521,342
3,403,925	3,297,793	6,295,693	**Total Expenditures**	6,454,938	6,636,238	6,705,763
88,000	-	-	Reserves for future expenditures	41,000	41,000	41,000
4,146,956	4,529,035	1,770,812	Unappropriated ending fund balances	1,889,642	1,708,342	1,692,317
$ 7,638,881	$ 7,826,828	$ 8,066,505	**REQUIREMENTS TOTAL - ALL FUNDS**	$ 8,385,580	$ 8,385,580	$ 8,439,080
			REQUIREMENTS BY FUND			
$ 4,366,663	$ 4,451,607	$ 4,498,299	General Fund	$ 4,611,246	$ 4,611,246	$ 4,611,246
$ 630,581	$ 729,865	$ 799,008	Street Fund	844,056	844,056	844,056
$ -	$ -	$ -	Improvement Bond Fund	-	-	-
$ 1,457,561	$ 1,521,371	$ 1,507,256	Water Fund	1,465,766	1,465,766	1,484,266
$ 1,184,077	$ 1,123,985	$ 1,261,942	Sewer Fund	1,464,512	1,464,512	1,499,512
$ 7,638,881	$ 7,826,828	$ 8,066,505	**REQUIREMENTS TOTAL - ALL FUNDS**	$ 8,385,580	$ 8,385,580	$ 8,439,080

CITY OF WOOD VILLAGE
Summary of Requirements by Fund/Category

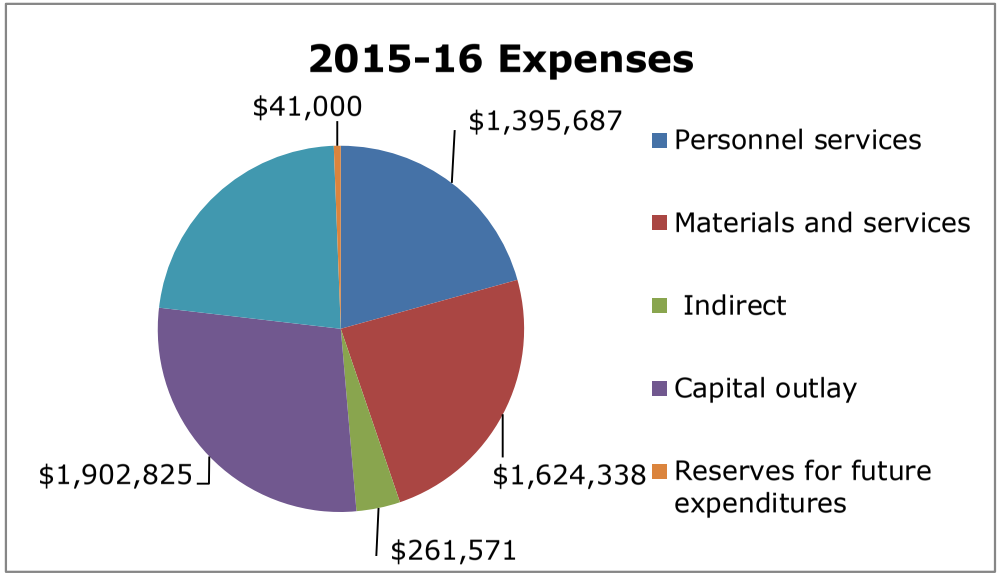
Fiscal Year 2015-16

Actual 2012-13	Actual 2013-14	Adopted 2014-15		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
			GENERAL FUND			
$ 413,194	$ 429,961	$ 490,552	Personnel services	$ 470,006	$ 470,006	$ 470,006
1,108,523	911,331	979,260	Materials and services	961,003	961,003	961,003
43,567	36,842	724,805	Capital outlay	578,500	695,300	711,325
		-	Transfers to other funds		-	-
(96,150)	101,008	85,509	Indirect expenses from Internal Service Fund	86,072	86,072	86,072
-	-	606,168	Contingencies	850,000	850,000	850,000
1,469,135	1,479,142	2,886,294	**Total expenditures**	2,945,581	3,062,381	3,078,406
8,400	-	-	Reserves for future expenditures	16,400	16,400	16,400
2,889,128	2,972,465	1,612,005	Unappropriated ending fund balances	1,649,265	1,532,465	1,516,440
$4,366,663	$4,451,607	$4,498,299	**FUND TOTAL**	$ 4,611,246	$ 4,611,246	$ 4,611,246
			STREET FUND			
$ 121,145	$ 137,763	$ 153,099	Personnel services	$ 198,082	$ 198,082	$ 198,082
78,629	97,154	136,907	Materials and services	140,853	140,853	140,853
133,076	83,546	258,320	Capital outlay	251,000	311,750	311,750
3,450	16,639	28,688	Indirect expenses from Internal Service Fund	32,137	32,137	32,137
-	-	131,994	Contingencies	100,000	100,000	100,000
336,300	335,102	709,008	**Total expenditures**	722,072	782,822	782,822
2,800	-	-	Reserves for future expenditures	4,100	4,100	4,100
291,481	394,763	90,000	Unappropriated ending fund balances	117,884	57,134	57,134
$ 630,581	$ 729,865	$ 799,008	**FUND TOTAL**	$ 844,056	$ 844,056	$ 844,056
			WATER FUND			
$ 300,345	$ 325,158	$ 357,782	Personnel services	$ 388,685	$ 388,685	$ 388,685
85,363	110,723	112,495	Materials and services	107,810	107,810	107,810
184,372	250,422	264,495	Capital outlay	224,500	226,375	244,875
-	-	-	Debt service	-	-	-
			Transfers to other funds			
46,350	42,067	65,818	Indirect expenses from Internal Service Fund	71,681	71,681	71,681
-	-	652,859	Contingencies	547,840	547,840	547,840
616,431	728,370	1,453,449	**Total expenditures**	1,340,516	1,342,391	1,360,891
68,400	-	-	Reserves for future expenditures	10,250	10,250	10,250
772,730	793,001	53,807	Unappropriated ending fund balances	115,000	113,125	113,125
$ 1,457,561	$ 1,521,371	$ 1,507,256	**FUND TOTAL**	$ 1,465,766	$ 1,465,766	$ 1,484,266
			SEWER FUND			
$ 300,345	$ 325,154	$ 357,782	Personnel services	$ 338,914	$ 338,914	$ 338,914
362,739	353,005	401,950	Materials and services	414,672	414,672	414,672
82,476	32,255	400,492	Capital outlay	598,000	599,875	634,875
190,150	-	-	Debt service	-	-	-
-	-		Transfers to other funds			
46,350	44,765	65,818	Indirect expenses from Internal Service Fund	71,681	71,681	71,681
-	-	20,900	Contingencies	23,502	23,502	23,502
982,060	755,179	1,246,942	**Total expenditures**	1,446,769	1,448,644	1,483,644
8,400	-	-	Reserves for future expenditures	10,250	10,250	10,250
193,617	368,806	15,000	Unappropriated ending fund balances	7,493	5,618	5,618
$ 1,184,077	$ 1,123,985	$ 1,261,942	**FUND TOTAL**	$ 1,464,512	$ 1,464,512	$ 1,499,512
$ 7,638,881	**$ 7,826,828**	**$ 8,066,505**	**REQUIREMENTS TOTAL - ALL FUNDS**	**$ 8,385,580**	**$ 8,385,580**	**$ 8,439,080**

RESOURCES	2015-16 Adopted	
Beginning balance	$4,505,649	
Property taxes	$792,232	22.07%
Motel taxes	$118,040	3.29%
Franchise fees	$285,328	7.95%
Licenses & permits	$88,820	2.47%
Intergovernmental revenues	$575,796	16.04%
Charges for services	$1,933,021	53.85%
Interest income	$27,000	0.75%
Miscellaneous income	$33,194	0.92%
Loan proceeds	$80,000	
Transfers from other funds	$0	
RESOURCES TOTAL - ALL FUNDS	$8,439,080	



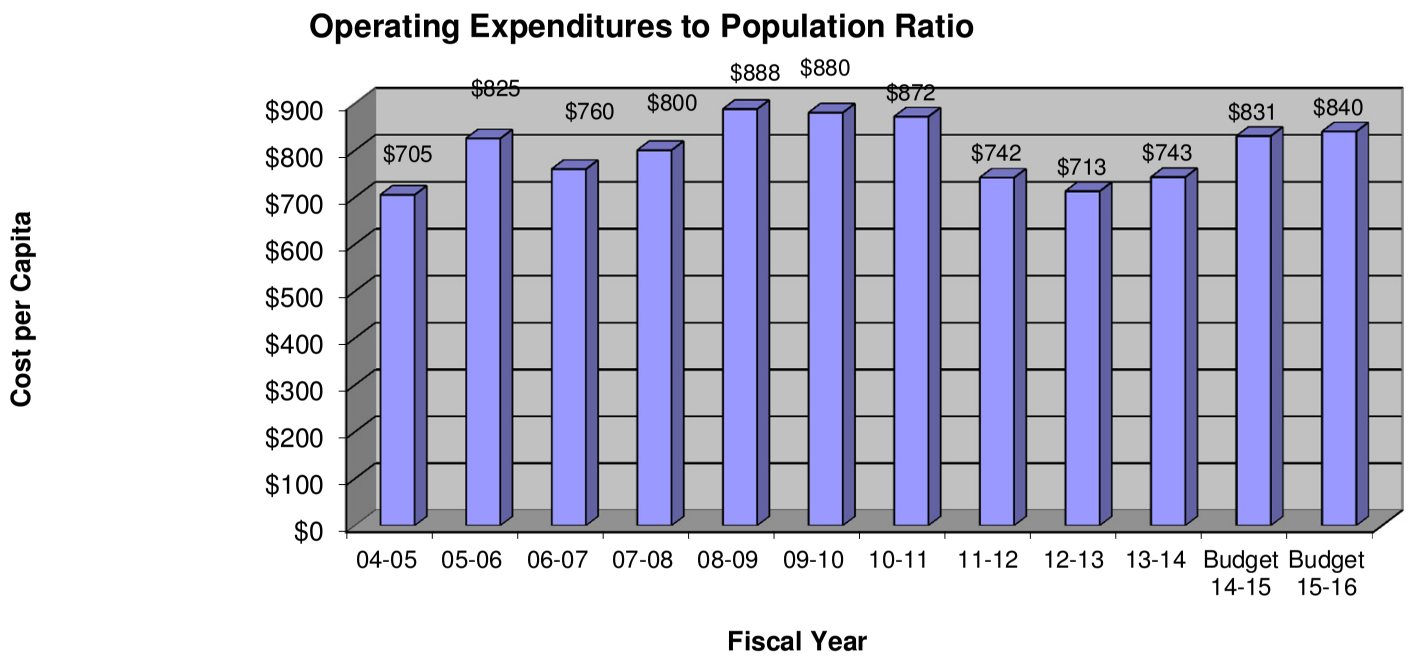
REQUIREMENTS BY CATEGORY	2015-16 Adopted	
Personnel services	$ 1,395,687	31.63%
Materials and services	$ 1,624,338	36.81%
Indirect	$ 261,571	5.93%
Capital outlay	$ 1,902,825	43.13%
Contingency	$ 1,521,342	25.91%
Reserves for future expenditures	$ 41,000	0.70%
Unappropriated	$ 1,692,317	28.82%
REQUIREMENTS TOTAL - ALL FUNDS	$ 8,439,080	



CITY OF WOOD VILLAGE

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Operating Expenditures	Cost Per Capita
04-05	2,870	$2,024,546	$705
05-06	2,870	$2,369,138	$825
06-07	2,870	$2,181,712	$760
07-08	2,965	$2,373,378	$800
08-09	3,100	$2,753,239	$888
09-10	3,150	$2,773,390	$880
10-11	3,150	$2,746,731	$872
11-12	3,878	$2,877,447	$742
12-13	3,885	$2,770,283	$713
13-14	3,895	$2,894,728	$743
Budget 14-15	3,895	$3,235,660	$831
Budget 15-16	3,905	$3,281,596	$840

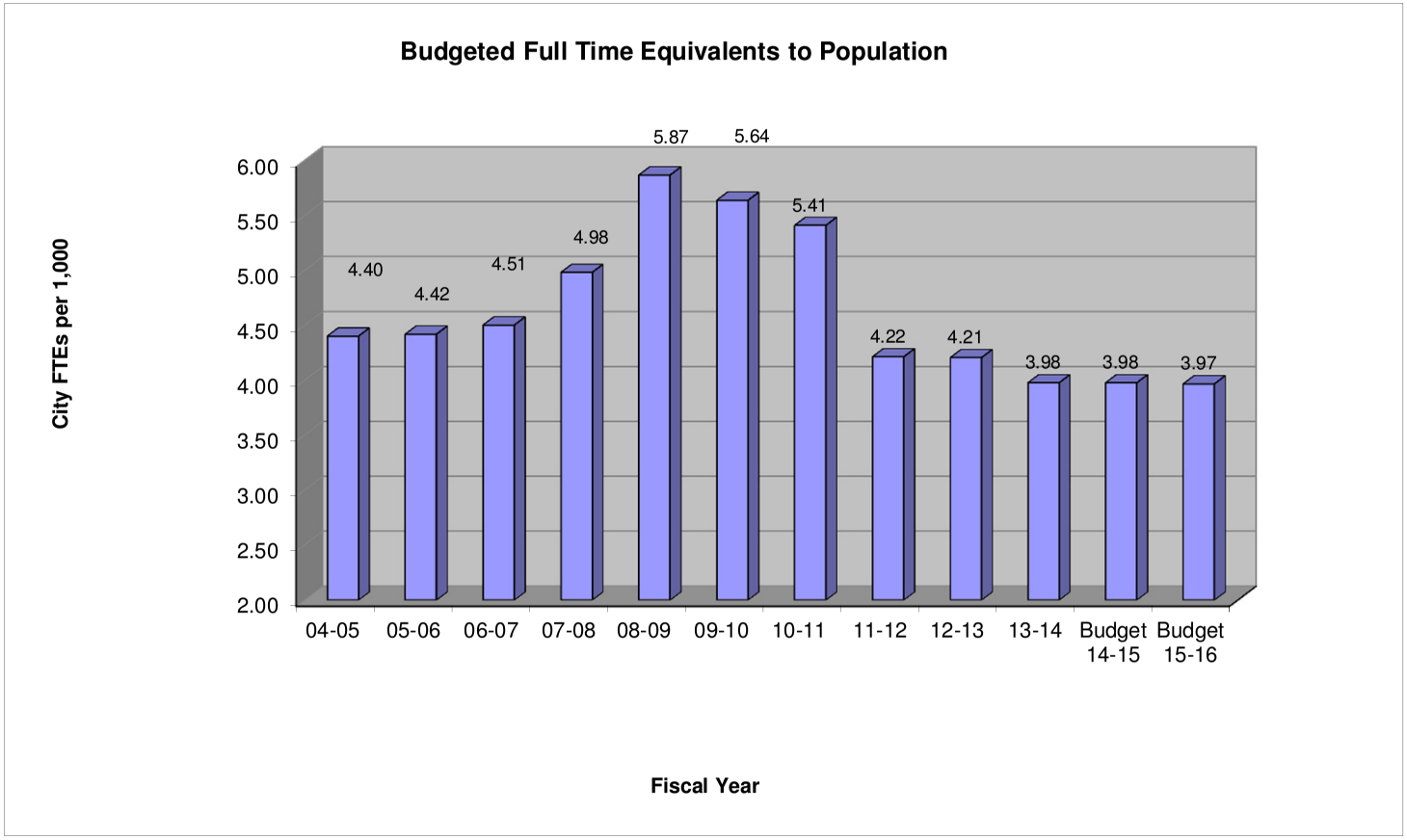


CITY OF WOOD VILLAGE

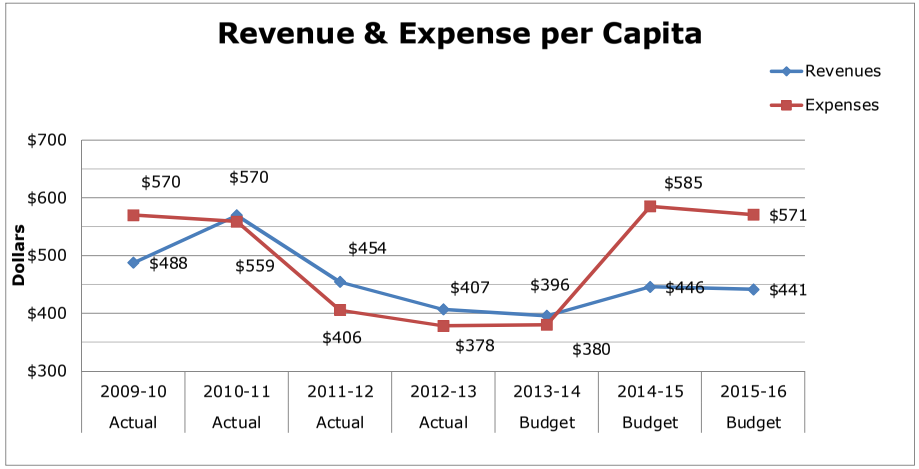
TOTAL FULL TIME EQUIVALENT (FTE) POSITIONS PER CAPITA

TOTAL CITY BUDGETED FTEs TO POPULATION RATIO

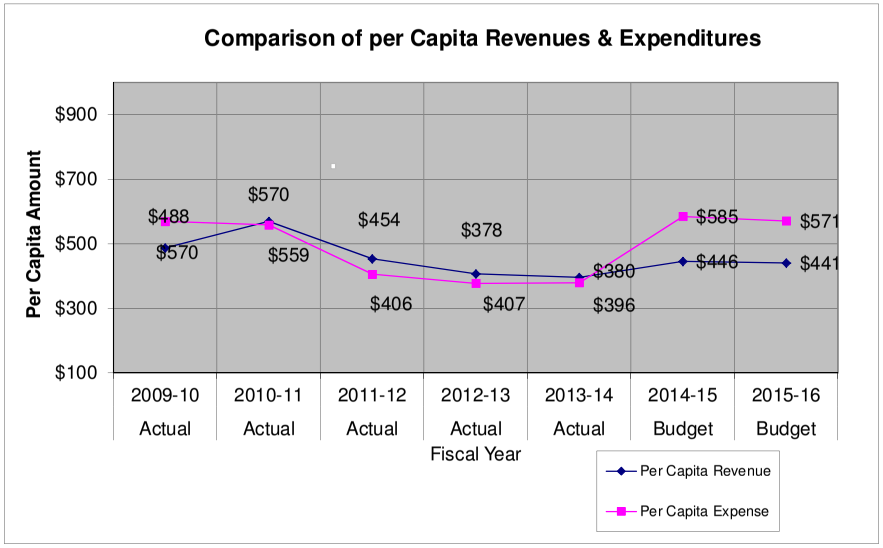
Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
04-05	2,870	12.64	4.40
05-06	2,870	12.69	4.42
06-07	2,870	12.93	4.51
07-08	2,965	14.78	4.98
08-09	3,100	18.20	5.87
09-10	3,150	17.77	5.64
10-11	3,150	17.05	5.41
11-12	3,878	16.35	4.22
12-13	3,885	16.35	4.21
13-14	3,895	15.50	3.98
Budget 14-15	3,895	15.50	3.98
Budget 15-16	3,905	15.50	3.97



Fiscal Year	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16	Percentage of Category to Total
Population	3,150	3,150	3,878	3,885	3,890	3,895	3,905	
Beginning Fund Bala	2,821,704	2,562,393	2,597,179	2,785,852	2,972,413	2,761,900	2,887,359	
Taxes	818,862	832,276	839,078	848,699	855,819	883,229	910,272	52.8%
Franchise Fees	295,094	253,961	261,129	261,912	266,879	274,887	285,328	16.6%
Permits	57,549	85,066	87,743	69,430	68,554	90,650	88,820	5.2%
Intergovt	220,698	476,509	306,943	281,312	278,375	400,060	350,312	20.3%
Misc Fees	44,818	46,877	66,895	41,968	44,051	36,279	36,961	2.1%
Interest Income	18,986	10,837	16,997	18,202	15,181	20,000	20,000	1.2%
Miscellaneous	80,000	89,603	183,329	59,287	10,694	31,294	32,194	1.9%
Loan Repymts			0	0	0	0		0.0%
Total Revenues	**$1,536,007**	**$ 1,795,129**	**$1,762,114**	**$1,580,810**	**$1,539,553**	**$1,736,399**	**$1,723,887**	100.0%
Expenditures								
Personnel Svcs	381,101	377,552	406,218	413,194	429,961	490,552	470,006	21.1%
Public Safety	751,031	771,216	803,045	830,106	846,910	880,751	862,897	38.7%
Material & Svcs	313,942	310,838	312,024	278,480	165,510	184,018	184,178	8.3%
Capital Outlay	249,247	153,371	33,009	43,567	36,842	724,805	695,300	31.2%
Reserves for future purchases				8,400	0	0	16,400	0.7%
Transfers	100,000	147,368	19,142	-96,213	0	0	0	0.0%
Total Expenditures	**$1,795,321**	**$1,760,345**	**$1,573,438**	**$1,477,534**	**$1,479,222**	**$2,280,126**	**$2,228,781**	100.0%



Fiscal Year	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Budget 2015-16
Population	3150	3150	3878	3885	3890	3895	3905
Revenues							
Taxes	$260	$264	$216	$218	$220	$227	$233
Franchise Fees	94	81	$67	67	69	71	$73
Permits	18	27	$23	18	18	23	$23
Intergovt	70	151	$79	72	72	103	$90
Misc Fees	14	15	$17	11	11	9	$9
Interest Income	6	3	$4	5	4	5	$5
Transfers	25	28	$47	15	3	8	$8
Total Revenues	**$488**	**$570**	**$454**	**$407**	**$396**	**$446**	**$441**
Expenditures							
Personal Svcs	121	120	105	$106	$111	$126	$120
Public Safety	238	245	207	214	218	226	$221
Material & Svcs	100	99	80	72	43	47	$47
Capital Outlay	79	49	9	11	9	186	$178
Reserves for future purchases						0	$4
Transfers	32	47	5	-25	0	0	$0
Total Expenditure	**$570**	**$559**	**$406**	**$378**	**$380**	**$585**	**$571**



PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
Summary of Resources and Requirements
General Fund

Fiscal Year 2015-16

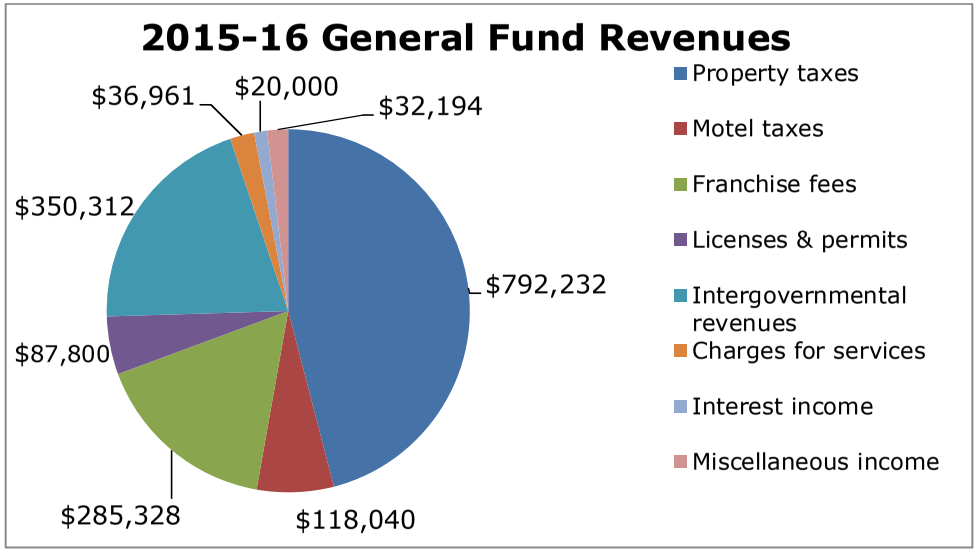
Actual 2012-13	Actual 2013-14	Adopted 2014-15		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
			RESOURCES			
$ 2,785,852	$ 2,912,055	$ 2,761,900	Beginning balance	$ 2,887,359	$ 2,887,359	$ 2,887,359
724,668	730,072	749,729	Property taxes	770,232	770,232	770,232
19,301	15,157	20,000	Delinquent property taxes	22,000	22,000	22,000
104,730	109,655	113,500	Motel taxes	118,040	118,040	118,040
261,912	266,879	274,887	Franchise fees	285,328	285,328	285,328
69,430	69,489	90,650	Licenses & permits	88,820	88,820	88,820
281,312	280,311	400,060	Intergovernmental revenues	350,312	350,312	350,312
41,968	27,473	36,279	Charges for services	36,961	36,961	36,961
18,202	15,181	20,000	Interest income	20,000	20,000	20,000
59,287	25,336	31,294	Miscellaneous and other income	32,194	32,194	32,194
-	-	-	Transfers from other funds	-	-	-
$ 4,366,662	**$ 4,451,608**	**$ 4,498,299**	**GENERAL FUND RESOURCES TOTAL**	**$ 4,611,246**	**$ 4,611,246**	**$ 4,611,246**
			DEPARTMENT REQUIREMENTS			
			General Government			
-	-	-	Personnel services	-	-	-
44,419	-	-	Materials and services	-	-	-
		4,000	Capital Outlay	-	8,000	-
$ 44,419	$ -	$ 4,000	**GENERAL GOVERNMENT TOTAL**	$ -	$ 8,000	$ -
			Administration			
$ 196,456	$ 211,303	$ 223,583	Personnel services	$ 213,751	$ 213,751	$ 213,751
115,056.66	-	-	Materials and services	-	-	-
(57,753)	-	55,229	Indirect expenses from Internal Service Fund	-	-	-
21,214	26,173	12,000	Capital outlay	-	-	-
$ 274,973	$ 237,476	$ 290,812	**ADMINISTRATION TOTAL**	$ 213,751	$ 213,751	$ 213,751
			Events			
$ 11,314	$ 10,128	$ 10,977	Personnel services	$ 11,138	$ 11,138	$ 11,138
13,792	17,094	18,000	Materials and services	18,500	18,500	18,500
2,768	504	2,500	Capital outlay	2,500	12,500	12,500
$ 27,874	$ 27,726	$ 31,477	**EVENTS TOTAL**	$ 32,138	$ 42,138	$ 42,138
			Public Safety			
$ -	$ -	$ -	Personnel services	$ -	$ -	$ -
830,106	846,910	880,751	Materials and services	862,897	862,897	862,897
-	-	7,500	Capital outlay	-	11,700	-
$ 830,106	$ 846,910	$ 888,251	**PUBLIC SAFETY TOTAL**	$ 862,897	$ 874,597	$ 862,897
			Parks			
$ 54,474	$ 56,866	$ 79,106	Personnel services	$ 85,232	$ 85,232	$ 85,232
10,297	19,519	18,985	Materials and services	21,171	21,171	21,171
15,983	8,160	151,625	Capital outlay	67,000	67,000	67,000
$ 80,754	$ 84,545	$ 249,716	**PARKS TOTAL**	$ 173,403	$ 173,403	$ 173,403
			Public Works Management			
$ 96,936	$ 94,397	$ 114,039	Personnel services	$ 106,245	$ 106,245	$ 106,245
42,749.23	-	450.00	Materials and services	300	300	300
(28,845)	27,972	3,935	Indirect expenses from Internal Service Fund	-	-	-
3,602	2,005	39,500	Capital outlay	-	-	-
8,400	-	-	Reserves for future expenditures	12,400	12,400	12,400
$ 122,842	$ 124,374	$ 157,924	**PUBLIC WORKS MANAGEMENT TOTAL**	$ 118,945	$ 118,945	$ 118,945
			Building Inspection Services			
$ 54,014	$ 57,267	$ 62,847	Personnel services	$ 53,640	$ 53,640	$ 53,640
35,334	27,809	61,074	Materials and services	58,135	58,135	58,135
-	-	-	Capital outlay	-	-	-
$ 89,349	$ 85,075	$ 123,921	**PUBLIC WORKS MANAGEMENT TOTAL**	$ 111,775	$ 111,775	$ 111,775

CITY OF WOOD VILLAGE
Summary of Resources and Requirements
General Fund

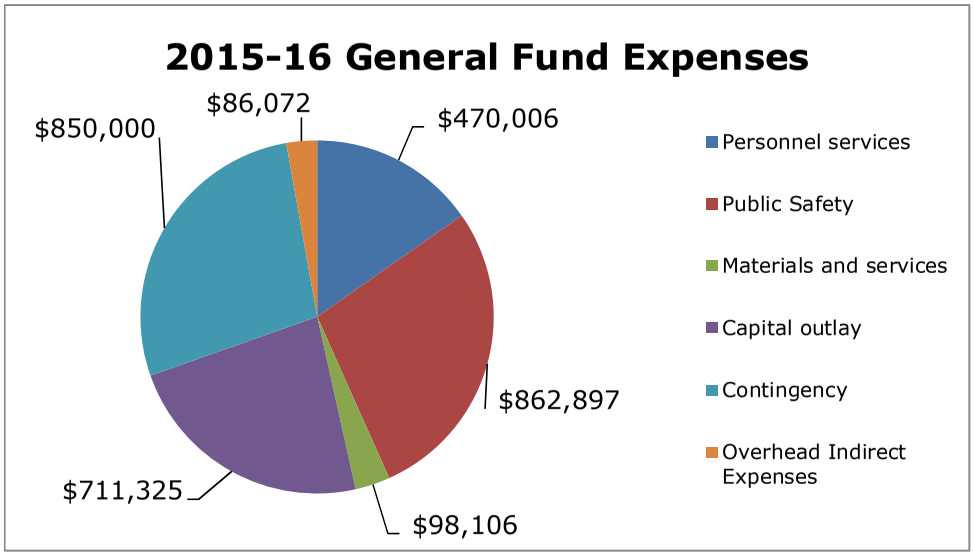
Fiscal Year 2015-16

Actual 2012-13	Actual 2013-14	Adopted 2014-15		Proposed 2015-16	Approved 2015-16	Adopted 2015-16
			Non-Departmental			
$ 16,832	$ -	$ -	Materials and services	$ -	$ -	$ -
(9,615)	101,009	26,345	Indirect expenses from Internal Service Fund	86,072	86,072	86,072
-	-	507,680	Capital outlay	509,000	596,100	631,825
-	-		Transfers to other funds			
$ 7,217	$ 101,009	$ 534,025	**NON-DEPARTMENTAL TOTAL**	$ 595,072	$ 682,172	$ 717,897
			Reserve for Software	$ 4,000	4,000	4,000
$ -	$ -	$ 606,168	**Contingency**	$ 850,000	$ 850,000	$ 850,000
$ 1,477,535	$ 1,507,115	$ 2,886,294	**Expenditure total**	$ 2,961,981	$ 3,078,781	$ 3,094,806
$ 2,889,128	$ 2,944,492	$ 1,612,005	**Unappropriated fund balance**	$ 1,649,265	$ 1,532,465	$ 1,516,440
$ 4,366,663	**$ 4,451,607**	**$ 4,498,299**	**GENERAL FUND REQUIREMENTS TOTAL**	**$ 4,611,246**	**$ 4,611,246**	**$ 4,611,246**

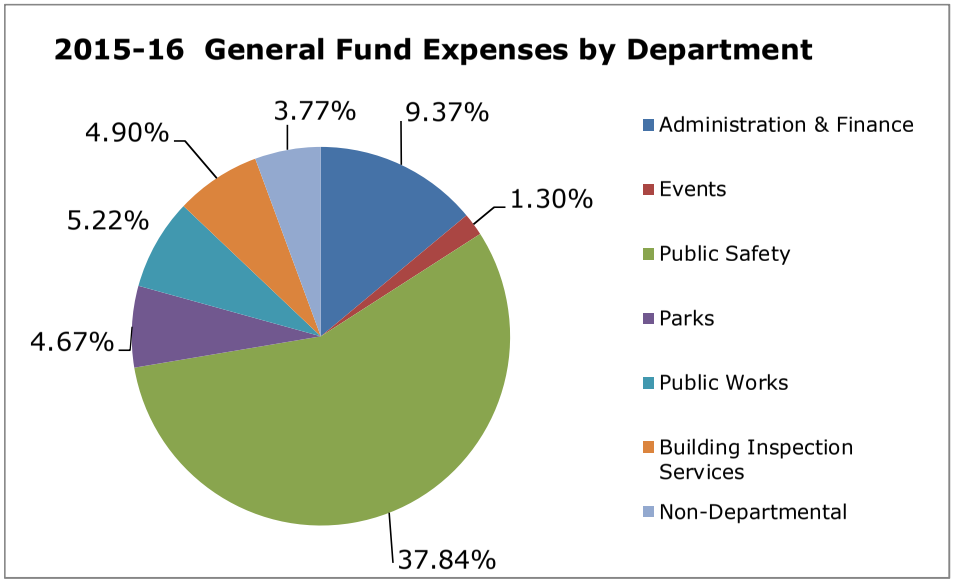
RESOURCES	2015-16 Adopted	
Beginning balance	$2,887,359	64.19%
Property taxes	$792,232	17.61%
Motel taxes	$118,040	2.62%
Franchise fees	$285,328	6.34%
Licenses & permits	$88,820	1.97%
Intergovernmental revenues	$350,312	7.79%
Charges for services	$36,961	0.82%
Interest income	$20,000	0.44%
Miscellaneous income	$32,194	0.72%
Loan proceeds	$0	
Transfers from other funds	$0	
RESOURCES TOTAL - GENERAL FUND	$4,611,246	



REQUIREMENTS BY CATEGORY	2015-16 Adopted	
Personnel services	$ 470,006	10.19%
Public Safety	$ 862,897	18.71%
Materials and services	$ 98,106	2.13%
Capital outlay	$ 711,325	15.43%
Contingency	$ 850,000	18.43%
Overhead Indirect Expenses	$ 86,072	1.87%
Unappropriated	$ 1,532,840	33.24%
REQUIREMENTS TOTAL - GENERAL FUND	$ 4,611,246	



REQUIREMENTS BY FUND	2015-16 Adopted	
General Government	$ -	
Administration & Finance	$ 213,751	9.37%
Events	$ 29,638	1.30%
Public Safety	$ 862,897	37.84%
Parks	$ 106,403	4.67%
Public Works	$ 118,945	5.22%
Building Inspection Services	$ 111,775	4.90%
Non-Departmental	$ 86,072	3.77%
Capital Outlay	$ 711,325	
Contingency & Ending Fund Balance (savings)	$ 2,370,440	
REQUIREMENTS TOTAL - GENERAL FUND	$ 4,611,246	



PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 2,785,852	$ 2,912,055	$ 2,761,900	Beginning balance		$ 2,887,359	$ 2,887,359	$ 2,887,359
			Taxes:				
724,668	730,072	749,729	40110	Property taxes, current levy	770,232	770,232	770,232
19,143	15,157	20,000	40120	Property taxes, delinquent	22,000	22,000	22,000
	934		40122	Tax deeded land sales	-	-	-
157	1		40125	Tax interest penalties	-	-	-
104,730	109,655	113,500	40130	Motel taxes	118,040	118,040	118,040
			Franchise taxes:				
172,656	174,588	180,607	40220	Franchise fees - PGE	188,734	188,734	188,734
42,381	47,803	46,000	40230	Franchise fees - NW Natural	46,920	46,920	46,920
			40235	Franchise fees - Wave	-	-	-
8,204	6,981	8,330	40240	Franchise fees - Frontier	8,330	8,330	8,330
28,553	28,386	29,750	40250	Franchise fees - Waste Mgt	30,940	30,940	30,940
10,119	9,121	10,200	40255	Franchise fees - Cable TV	10,404	10,404	10,404
			Licenses and permits:				
10,104	4,891	10,800	40270	Business licenses	7,900	7,900	7,900
2,800	3,675	2,800	40271	Amusement Device fees	2,800	2,800	2,800
5,045	6,985	6,150	40272	Metro contractors licenses	7,000	7,000	7,000
14,410	14,410	14,500	40276	Rental Licenses	14,720	14,720	14,720
450	385	400	40278	Liquor License Process fee	400	400	400
	2,025		40280	Enterprise Zone Application Fee			
(3,034)	(1,732)		40290	Building permits			
21,670	20,211	30,000	40292	Building permits - Building	30,000	30,000	30,000
8,925	7,672	9,800	40293	Building permits - Electrical	9,800	9,800	9,800
4,565	5,288	9,500	40294	Building permits - Mechanical	9,500	9,500	9,500
4,495	4,744	6,700	40295	Building permits - Plumbing	6,700	6,700	6,700
			Intergovernmental revenues:				
51,803	54,525	50,785	41210	State revenue sharing - liquor tax	51,874	51,874	51,874
5,523	5,238	6,010	41220	State revenue sharing - cigarette	5,348	5,348	5,348
36,260	38,126	34,840	41250	State revenue sharing - general	35,586	35,586	35,586
163,639	180,486	183,800	41310	Mult. Co. business income tax	198,504	198,504	198,504
1,543	561	500	41315	Fire inspection/prevention fees	500	500	500
219			41320	Metro recycling grant			
1,631	1,375	3,500	41330	Mult. Co. alarm ordinance fees	3,500	3,500	3,500
4,710	-		41340	State 9-1-1 tax			
-		71,500	41400	Community Development Block Grant			
		16,375	41405	Dept of Land Conservation Developmt grant			
-	-		41404	Oregon State Park Grant (trails)	33,000	33,000	33,000
			41421	Other grant possibility-A			
15,983	-	32,750	41420	Metro Greenspaces/Nature Bond	22,000	22,000	22,000
			Charges for services:				
6,159	1,310	2,424	42110	Copies, lien searches, etc.	2,450	2,450	2,450
14,826	4,550	12,000	42112	Planning/zoning fees	12,000	12,000	12,000
20,983	21,613	21,855	42116	Rental income	22,511	22,511	22,511
			Other:				
15,478	15,058	20,000	45010	Interest income	20,000	20,000	20,000
2,725	123		45012	Interest-Unsegregated Taxes	-	-	-
28,588	4,562	1,000	45190	Miscellaneous revenue	1,000	1,000	1,000
3,917	6,133	3,000	45231	Donations - community activities	5,000	5,000	5,000
400			45233	Community garden fees			
7,251	7,543	7,257	45225	Glisan Water line LID principal	7,250	7,250	7,250
6,488	5,864	6,340	45255	Glisan Water line LID interest	6,300	6,300	6,300
12,643	1,235	13,696	46041	Urban Renewal loan repaymnt	12,644	12,644	12,644
$ 4,366,662	**$ 4,451,607**	**$ 4,498,299**	**TOTAL**	**RESOURCES**	**$ 4,611,246**	**$ 4,611,246**	**$ 4,611,246**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			REQUIREMENTS:				
			001 General Government:				
			Materials and services:				
646			63030	Dues, books & periodicals			
101			63100	Elections			
14,549			63111	Mayor, Council & Committee expenses			
3,292			63130	Meetings, conferences & training			
87			63131	Travel			
915			63600	East Metro Mediation			
24,519			63610	Economic community development			
311			63620	Community programs			
44,419	-	-	Total materials and services		-	-	-
$ 44,419	**$ -**	**$ -**	**Total General Government**		**$ -**	**$ -**	**$ -**
			Capital outlay:				
		4,000	64014	Office equipment			
		$ -	64090	Summer Lunch Program	$ -	$ 8,000	$ -
$ -	**$ -**	**$ 4,000**	**Total capital outlay**		**$ -**	**$ 8,000**	**$ -**
$ 44,419	**$ -**	**$ 4,000**	**Total General Government**		**$ -**	**$ 8,000**	**$ -**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			002 Administration:				
			Personnel Services				
$ 37,899	$ 39,910	$ 42,658	61040	City Administrator	$ 45,213	$ 45,213	$ 45,213
17,799	9,022	9,155	61061	Office Specialist 1	9,428	9,428	9,428
8,689	23,279	19,435	61062	Office Specialist 2	8,932	8,932	8,932
38,892	41,875	44,062	61075	HR /Records Mgr	44,947	44,947	44,947
23,513	24,113	24,606	61080	Finance Director	25,101	25,101	25,101
3,743	(2,095)	1,700	61095	Compensated absences adjustme	2,918	2,918	2,918
12,313	13,701	12,757	61170	Accountant 1	13,792	13,792	13,792
22,858	24,761	31,698	62010	PERS	27,402	27,402	27,402
342	455	636	62020	Workers' Comp insurance	850	850	850
50	54	64	62021	Workers' Comp assessment	64	64	64
8,406	9,204	9,571	62030	Social security	9,321	9,321	9,321
1,966	2,153	2,238	62031	Medicare	2,180	2,180	2,180
16,841	21,467	21,720	62040	Health/dental/life insurance	21,054	21,054	21,054
2,238	2,412	2,184	62050	State unemployment insurance	1,461	1,461	1,461
907	994	1,099	62060	Tri-met payroll tax	1,088	1,088	1,088
$ 196,456	**$ 211,303**	**$ 223,583**	**Total personnel services**		**$ 213,751**	**$ 213,751**	**$ 213,751**
			Materials and services:				
$ 18,319			63020	Bonds and insurance			
1,003			63029	Small office furniture and equipment			
6,145			63030	Dues, books and periodicals			
4,286			63040	Office supplies and other			
353			63041	Advertising, legal notices			
10,084			63050	Audit services			
4,188			63060	Postage			
9,262			63070	Legal			
10,991			63120	Planning services			
5,953			63130	Conferences and training			
1,440			63131	Travel			
1,262			63140	Miscellaneous			
8,963			63237	Computer hardware/replacement			
32,809			63302	Equipment repair and maintenance			
(63)			63540	Bad Debt			
(57,690)		-	*63998*	*Overhead expense to URA, Water, Sewer*			
$ 57,303	**$ -**	**$ -**	**Total materials and services**		**$ -**	**$ -**	**$ -**
			Capital outlay:				
$ -		$ 12,000	64012	Office furniture			$ -
21,214	26,173		64014	Office equipment			
			64020	Site Improvements	-		
			64030	Building improvements			
			64090	System Improvements	-		-
$ 21,214	**$ 26,173**	**$ 12,000**	**Total capital outlay**		**$ -**	**$ -**	**$ -**
$ 274,973	**$ 237,476**	**$ 235,583**	**Total Administration and Finance**		**$ 213,751**	**$ 213,751**	**$ 213,751**

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			003 Events:				
			Personnel Services				
6,482	6,979	7,344	61075	HR /Records Mgr	7,491	7,491	7,491
-	-		61095	Compensated absences adjustme	201	201	201
1,590			61120	Utility worker III			
1,286	1,089	1,467	62010	PERS	1,179	1,179	1,179
53	20	25	62020	Workers' Comp insurance	43	43	43
3	3	3	62021	Workers' Comp assessment	3	3	3
481	409	455	62030	Social security	477	477	477
113	96	106	62031	Medicare	112	112	112
1,118	1,371	1,420	62040	Health/dental/life insurance	1,497	1,497	1,497
129	110	105	62050	State unemployment insurance	79	79	79
60	51	52	62060	Tri-met payroll tax	56	56	56
$ 11,314	**$ 10,128**	**$ 10,977**	**Total personnel services**		**$ 11,138**	**$ 11,138**	**$ 11,138**
			Materials and services:				
$ 13,792	$ 17,094	$ 18,000	63241	Community act. (Easter/Nite Out/	$ 18,500	$ 18,500	$ 18,500
$ 13,792	**$ 17,094**	**$ 18,000**	**Total materials and services**		**$ 18,500**	**$ 18,500**	**$ 18,500**
			Capital outlay:				
			64017	Equipment	2,500	$ 2,500	2,500
$ 2,768	$ 504	$ 2,500	64018	Truck Trailer for Events	$ -	10,000	$ 10,000
$ 2,768	**$ 504**	**$ 2,500**	**Total capital outlay**		**$ 2,500**	**$ 12,500**	**$ 12,500**
$ 27,874	**$ 27,726**	**$ 31,477**	**Total Events**		**$ 32,138**	**$ 42,138**	**$ 42,138**
			004 Public Safety:				
$ 85,634	$ 80,166	$ 90,994	63160	BOEC dispatch (police/EMT/fire)	$ 92,697	$ 92,697	$ 92,697
375,314	382,820	390,476	63190	Police services	399,100	399,100	399,100
369,158	383,924	399,281	63590	Fire service	371,100	371,100	371,100
$ 830,106	**$ 846,910**	**$ 880,751**	**Total Public Safety**		**$ 862,897**	**$ 862,897**	**$ 862,897**
			Capital outlay:				
$ -	$ -	$ 7,500	64090	System Improvements	$ -	$ 11,700	$ -
$ -	**$ -**	**$ 7,500**	**Total capital outlay**		**$ -**	**$ 11,700**	**$ -**
$ 830,106	**$ 846,910**	**$ 888,251**	**Total Public Safety**		**$ 862,897**	**$ 874,597**	**$ 862,897**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			005 Parks:				
			Personnel Services				
$ 14,534	$ 58	$ 5,400	61050	Temporary	$ 5,400	$ 5,400	$ 5,400
6,974	23,192	32,546	61051	Grounds/Gate Keepers	31,234	31,234	31,234
(90)	1,110	554	61095	Compensated absences adjustme	394	394	394
3,971	3,633	4,255	61100	Utility Worker I	4,773	4,773	4,773
6,158	8,110	8,667	61150	Public Works Director	7,426	7,426	7,426
4,103	-		61061	PW Office Specialist 2	1,483	1,483	1,483
	-		61155	Engineering Tech	4,783	4,783	4,783
4,045	4,147	4,271	61165	PW Administrative Assistant	4,398	4,398	4,398
5,198	5,584	9,358	62010	PERS	8,055	8,055	8,055
573	1,497	1,852	62020	Workers' Comp insurance	3,341	3,341	3,341
34	35	46	62021	Workers' comp assessment	55	55	55
2,366	2,449	3,453	62030	Social security	3,713	3,713	3,713
624	573	808	62031	Medicare	868	868	868
4,546	5,126	6,080	62040	Health/dental/life insurance	7,803	7,803	7,803
1,140	1,049	1,420	62050	State unemployment insurance	1,073	1,073	1,073
299	304	396	62060	Tri-Met payroll tax	433	433	433
$ 54,474	**$ 56,866**	**$ 79,106**	**Total personnel services**		**$ 85,232**	**$ 85,232**	**$ 85,232**
			Materials and services:				
	$ 113		63029	Office Furniture			
$ 39	49	$ 50	63030	Dues, books, periodicals	$ 100	$ 100	$ 100
245	451	400	63130	Conference and training	400	400	400
-	14	50	63131	Travel	75	75	75
700	652	700	63201	Park Lights	600	600	600
456	1,197	700	63232	Operating supplies	1,750	1,750	1,750
542	1,560	600	63233	Small equipment and tools	600	600	600
60	50	60	63234	Sampling/Testing	50	50	50
534	498	450	63235	Uniforms/clothing	450	450	450
1,169	972	1,175	63236	Fuel	1,000	1,000	1,000
848	424	2,250	63280	Contracted services	1,696	1,696	1,696
452	535	1,000	63301	Vehicle repair and maintenance	1,000	1,000	1,000
1,038	2,886	3,000	63302	Equipment repair and maintenanc	1,500	1,500	1,500
340	3,698	200	63303	Building repair and maintenance	1,200	1,200	1,200
3,488	5,803	5,000	63304	Grounds repair and maintenance	6,400	6,400	6,400
44	-	100	63308	System repair and maintenance	100	100	100
342	619	500	63311	Playground equip repair and mair	1,500	1,500	1,500
-	-	2,750	63999	Operating Contingency	2,750	2,750	2,750
$ 10,297	**$ 19,519**	**$ 18,985**	**Total materials and services**		**$ 21,171**	**$ 21,171**	**$ 21,171**
			Capital outlay:				
$ 3,354			64015	Vehicle/Rolling Stock			
		6,000	64017	Equipment/Office furniture			
15,983	8,160	120,625	64020	Site improvements	67,000	67,000	67,000
		25,000	64090	System Improvements			
$ 15,983	**$ 8,160**	**$ 151,625**	**Total capital outlay**		**$ 67,000**	**$ 67,000**	**$ 67,000**
$ 80,754	**$ 84,545**	**$ 249,716**	**Total Parks**		**$ 173,403**	**$ 173,403**	**$ 173,403**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			006 Public Works Direct:				
			Personnel Services				
$ 2,516	$ 13	$ 2,025	61050	Temporary/Seasonal	$ 2,025	$ 2,025	$ 2,025
14,315	6,901	10,840	61051	GroundsKeeper	10,307	10,307	10,307
(141)	1,071	809	61095	Compensated absences adjustme	1,137	1,137	1,137
13,343	4,360	5,106	61100	Utility Worker I	3,341	3,341	3,341
2,953	13,222	14,443	61110	Utility Worker II	10,848	10,848	10,848
6,359	7,958	8,905	61120	Utility Worker III	6,483	6,483	6,483
7,390	9,732	10,401	61150	Public Works Director	11,140	11,140	11,140
3,318	3,645	5,390	61061	PW Office Specialist 2	5,188	5,188	5,188
2,829	2,844	2,903	61155	Engineering Tech	2,391	2,391	2,391
15,169	15,551	16,018	61165	PW Administrative Assistant	19,239	19,239	19,239
10,160	10,162	15,252	62010	PERS	12,285	12,285	12,285
896	1,627	2,018	62020	Workers' Comp insurance	2,786	2,786	2,786
45	41	46	62021	Workers' comp assessment	48	48	48
4,063	3,802	4,764	62030	Social security	4,470	4,470	4,470
950	889	1,114	62031	Medicare	1,045	1,045	1,045
10,581	10,680	11,873	62040	Health/dental/life insurance	11,940	11,940	11,940
1,685	1,423	1,585	62050	State unemployment insurance	1,050	1,050	1,050
505	476	547	62060	Tri-Met payroll tax	522	522	522
$ 96,936	**$ 94,397**	**$ 114,039**	**Total personnel services**		**$ 106,245**	**$ 106,245**	**$ 106,245**
			Materials and services:				
$ -			63029	Office furniture/equipment	$ 300	$ 300	$ 300
24			63030	Dues, books and publications			
3,158			63040	Office Supplies			
411			63041	Advertising			
187			63060	Postage			
383			63130	Conferences and training			
3,393			63139	Utilities			
13			63140	Miscellaneous			
4,570			63206	Communications			
949			63207	Natural Gas - OPS			
2,305			63201	Electricity - OPS			
2,118			63232	Operating supplies			
449			63233	Small equipment and tools			
617		450	63235	Uniforms/clothing			
715			63236	Fuel			
5,758			63237	Computer hardware/replacement			
2,575			63283	Contracted services - cleaning svcs			
647			63284	Contracted services - alarm monitor			
446			63286	Contracted services - fire extinguisher			
2,570			63289	Code enforcement			
189			63301	Vehicle repair & maintenance			
3,452			63302	Equipment repair and maintenance			
6,894			63303	Building repair and maintenance			
926			63304	Grounds repair and maintenance			
(28,845)		-	*63998*	*Overhead expense to URA, Water, Sewer*			
$ 13,904	$ -	$ 450	Total materials and services		$ 300	$ 300	$ 300
			006 Public Works Direct:				
			Capital outlay:				
$ 3,265			64015	Vehicle/Rolling Stock			
		36,000	64017	Equipment			
337	2,005		64020	Site improvements			
	-	3,500	64030	Buildings and improvements			
$ 3,602	**$ 2,005**	**$ 39,500**	**Total capital outlay**		**$ -**	**$ -**	**$ -**
			Reserves for future exp:				
$ 8,400	$ -	$ -	68015	Reserves for future equipment	$ 12,400	$ 12,400	$ 12,400
$ 8,400	**$ -**	**$ -**	**Total reserves**		**$ 12,400**	**$ 12,400**	**$ 12,400**
$ 122,842	**$ 96,402**	**$ 153,989**	**Total Public Works Direct:**		**$ 118,945**	**$ 118,945**	**$ 118,945**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			007 Permitting Services:				
			Personnel Services				
680	(11)	259	61095	Compensated absences adjustme	599	599	599
22,262	25,555	26,948	61061	PW Office Specialist 2	25,510	25,510	25,510
15,169	15,551	16,018	61165	PW Administrative Assistant	8,245	8,245	8,245
6,090	6,366	8,786	62010	PERS	5,785	5,785	5,785
76	128	147	62020	Workers' Comp insurance	200	200	200
24	26	26	62021	Workers' Comp assessment	25	25	25
2,235	2,409	2,680	62030	Social security	2,130	2,130	2,130
523	563	627	62031	Medicare	498	498	498
5,702	5,432	6,103	62040	Health/dental/life insurance	9,818	9,818	9,818
973	947	945	62050	State unemployment insurance	581	581	581
280	302	308	62060	Tri-met payroll tax	249	249	249
$ 54,014	**$ 57,267**	**$ 62,847**	**Total personnel services**		**$ 53,640**	**$ 53,640**	**$ 53,640**
			Materials and services:				
$ 22			63029	Office furniture/equipment			
111	105	1,500	63030	Dues, books and publications	700	700	700
109	155	200	63040	Office Supplies	550	550	550
133	131	200	63060	Postage	200	200	200
-	-	400	63081	Rental housing inspection	150	150	150
34,508	25,920	55,000	63090	Building Inspections	55,000	55,000	55,000
387	993	600	63130	Conferences and Training	500	500	500
64	505	170	63131	Travel	165	165	165
		3,004	63237	Computer Hardware/Software	870	870	870
$ 35,334	**$ 27,809**	**$ 61,074**	**Total materials and services**		**$ 58,135**	**$ 58,135**	**$ 58,135**
$ 89,349	**$ 85,075**	**$ 123,921**	**Total permitting services**		**$ 111,775**	**$ 111,775**	**$ 111,775**

CITY OF WOOD VILLAGE
2015-16 BUDGET
10 GENERAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			009 Non-Departmental: City Hall Utilities				
			Materials and services:				
$ 7,478			63201	Electricity			
7,228			63206	Communications			
2,126			63207	Natural gas			
(9,615)			*63998*	*Overhead expense to URA, Water, Sewer*			
$ 7,217	**$ -**	**$ -**	**Total materials and services**		**$ -**	**$ -**	**$ -**
**OH exp will be written off against transfer revenues*							
			10-009 Other General Fund Appropriations:				
			Indirect Expenses				
	$ -	$ 10,984	001-63998	General Government Allocated OH E:	15,224	15,224	15,224
	$ 52,970	$ 55,229	002-63998	Administration Allocated OH Exp	52,305	52,305	52,305
	$ 27,972	$ 3,935	006-63998	Public Works Allocated OH Exp	5,774	5,774	5,774
	20,067	15,361	009-63998	Non-Departmental Allocated OH Exp	12,769	12,769	12,769
	$ 101,009	**$ 85,509**	**Total Allocated Overhead Exp**		**$ 86,072**	**$ 86,072**	**$ 86,072**
			Capital Outlay				
		$ 3,680	64014	Off Furniture: Council chairs		$ -	$ 3,000
		$ 4,000	64020	Site Improvements	$ 9,000	96,100	$ 96,100
			64090	System Improvements		-	$ 32,725
$ -	$ -	$ 500,000	64200	Land Acquisition	500,000	500,000	$ 500,000
$ -	**$ -**	**$ 507,680**	**Total Capital Outlay**		**$ 509,000**	**$ 596,100**	**$ 631,825**
$ 7,217	**$ 101,009**	**$ 593,189**	**Total 10-009 Other General Fund Appropriatic**		**$ 595,072**	**$ 682,172**	**$ 717,897**
			68014	Reserve for Software	$ 4,000	$ 4,000	$ 4,000
$ -	$ -	$ 606,168	66010	Operating contingency	$ 850,000	$ 850,000	$ 850,000
	$ -	$ 1,000,000	Unappropriated - reserved for resource stabilizati		$ 1,000,000	$ 1,000,000	$ 1,000,000
			Loaned to URA & Sewer Funds		$ 145,000	$ 145,000	$ 145,000
$ 2,889,128	$ 2,972,465	$ 612,005	Unappropriated ending balance		$ 504,265	$ 387,465	$ 371,440
$ 4,366,663	$ 4,451,608	$ 4,498,299	TOTAL REQUIREMENTS		$ 4,611,246	$ 4,611,246	$ 4,611,246

PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
2015-16 BUDGET
30 STREET FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 200,037	$ 294,284	$ 351,500	Beginning balance		$ 397,262	$ 397,262	$ 397,262
			Intergovernmental revenues:				
210,498	220,212	223,946	41230	State gas tax	223,229	223,229	223,229
2,126	2,224	2,262	41231	State gas tax for footpaths (1%)	2,255	2,255	2,255
52,053			41300	Community Development Block Grant-B			
			41385	Grants			
			41370	Transportation & Growth Mgmt. Grant -C			
			Charges for services:				
164,743	211,199	219,300	42111	Street Utility Fee	219,300	219,300	219,300
	397	1,000	42155	Late Charges	1,010	1,010	1,010
			Other:				
1,124	1,549	1,000	45010	Interest income	1,000	1,000	1,000
			45190	Miscellaneous revenue			
			Transfers in:				
$ -			46010	Transfer from General Fund			
$ 630,581	**$ 729,866**	**$ 799,008**	TOTAL	RESOURCES	**$ 844,056**	**$ 844,056**	**$ 844,056**
			REQUIREMENTS:				
			Personnel services:				
$ 5,831	$ 6,182	$ 6,563	61040	City Administrator	$ 11,593	$ 11,593	$ 11,593
4,282	4,725	4,577	61061	Office Specialist 1	4,714	4,714	4,714
-	5,078	6,583	61062	Office Specialist 2	8,713	8,713	8,713
5,186	5,583	5,875	61075	HR/Records Mgr	5,993	5,993	5,993
19,751	20,255	20,669	61080	Finance Director	21,085	21,085	21,085
			61090	Asst. to the City Administrator	-	-	-
264	675	2,174	61095	Compensated absences adjustment	1,952	1,952	1,952
	-	75	61050	Seasonal	75	75	75
	256	401	61051	Groundskeeper	382	382	382
			61099	Apprentice Utility Worker			
12,549	3,633	4,255	61100	Utility Worker I	7,159	7,159	7,159
2,953	13,222	14,443	61110	Utility Worker II	21,695	21,695	21,695
7,949	7,958	8,905	61120	Utility Worker III	12,965	12,965	12,965
6,158	8,110	8,667	61150	Public Works Director	18,566	18,566	18,566
-			61062	PW Office Specialist 2	-	-	-
8,487	8,532	8,710	61155	Engineering Tech	7,174	7,174	7,174
4,045	4,147	4,271	61165	PW Administrative Assistant	5,497	5,497	5,497
7,388	8,220	7,654	61170	Accountant 1	8,275	8,275	8,275
			61050	Temporary			
13,465	15,387	21,307	62010	PERS	23,844	23,844	23,844
859	1,404	1,748	62020	Workers' comp insurance	4,040	4,040	4,040
40	49	50	62021	Workers' comp assessment	70	70	70
5,051	5,718	6,437	62030	Social Security	8,422	8,422	8,422
1,181	1,337	1,505	62031	Medicare	1,970	1,970	1,970
13,495	14,829	15,776	62040	Health/dental/life insurance	21,319	21,319	21,319
1,580	1,748	1,715	62050	State Unemployment insurance	1,596	1,596	1,596
630	716	739	62060	Tri-met payroll tax	983	983	983
$ 121,145	**$ 137,763**	**$ 153,099**	**Total personnel services**		**$ 198,082**	**$ 198,082**	**$ 198,082**
			Materials and services:				
		$ 50	63029	Office Furniture/Equipment	$ -	$ -	$ -
$ 674	$ 586	$ 587	63030	Dues, books, periodicals	$ 973	$ 973	$ 973
425	829	1,000	63040	Office supplies and other	710	710	710
	-	-	63041	Advertising	-	-	-
776	1,284	1,400	63060	Postage	1,400	1,400	1,400
			63070	Legal	-	-	-
539			63080	Engineering services	-	-	-
826	850	830	63091	Permits and inspections			
648	1,655	1,050	63130	Conferences and training	1,050	1,050	1,050
174	260	150	63131	Travel	275	275	275
2,361	7,608	9,000	63203	Street sweeping services	10,000	10,000	10,000
45,289	46,660	50,000	63201	Electricity - street lights	46,600	46,600	46,600

CITY OF WOOD VILLAGE
2015-16 BUDGET
30 STREET FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
5,896	11,854	5,000	63232	Operating supplies	3,670	3,670	3,670
402	992	500	63233	Small equipment and tools	100	100	100
90	50	100	63234	Sampling/testing	8,200	8,200	8,200
360	878	940	63235	Uniforms/clothing	-	-	-
955	1,943	2,350	63236	Fuel	-	-	-
1,136	-	20,000	63280	Contracted services	20,000	20,000	20,000
	-	-	63285	Computer Software (Auto Cad LT)			
-	1,838	14,150	63300	Footpath/bike maintenance	13,905	13,905	13,905
255	1,070	1,200	63301	Vehicle repair and maintenance			
340	2,660	600	63302	Equipment repair and maintenance			
1,927	3,246	4,500	63304	Grounds repair and maintenance	3,770	3,770	3,770
3,153	3,079	1,500	63306	Street repair and maintenance	3,500	3,500	3,500
12,402	9,811	14,500	63307	Storm line repair and maintenance	17,500	17,500	17,500
	-	-	63309	Equipment rental			
	-	-	63310	Storm water Sampling			
	-	-	63540	Bad debt expense			
-	-	7,500	63999	Operating Contingency	9,200	9,200	9,200
$ 78,629	**$ 97,154**	**$ 136,907**	**Total materials and services**		**$ 140,853**	**$ 140,853**	**$ 140,853**
			30-009 Other Street Appropriations:				
			Indirect Expenses				
$ 3,450	$ 2,228	$ 2,817	001-63998	General Government Allocated OH Exp	$ 3,904	$ 3,904	$ 3,904
	12,172	14,161	002-63998	Finance and Administration OH exp	13,412	13,412	13,412
	375	3,840	006-63998	Public Works Indirect OH exp	11,547	11,547	11,547
	1,864	7,870	009-63998	Non-Departmental Allocated OH Exp	3,274	3,274	3,274
$ 3,450	**$ 16,639**	**$ 28,688**	**Total Allocated Overhead Exp**		**$ 32,137**	**$ 32,137**	**$ 32,137**
			Capital outlay:				
		$ 13,920	64014	Office Equipment		$ 750	$ 750
$ 1,324			64015	Vehicles			
	6,343	16,400	64017	Equipment			
	-	18,000	64020	Site Improvements	6,000	66,000	66,000
	2,005		64030	Building Improvements			
131,753	75,198	210,000	64040	Street improvements	245,000	245,000	245,000
			64060	Storm drainage improvements B			
$ 133,076	**$ 83,546**	**$ 258,320**	**Total capital outlay**		**$ 251,000**	**$ 311,750**	**$ 311,750**
			Reserves for future purchase:				
$ 2,800	$ -	$ -	68015	Reserves for future vehicle purchase	$ 4,100	$ 4,100	$ 4,100
$ 2,800	**$ -**	**$ -**	**Total reserves**		**$ 4,100**	**$ 4,100**	**$ 4,100**
$ -	$ -	$ 131,994	66010	Operating contingency	$ 100,000	$ 100,000	$ 100,000
$ 291,481	$ 394,763	$ 90,000	Unappropriated ending balance		$ 117,884	$ 57,134	$ 57,134
			0				
$ 630,581	**$ 729,865**	**$ 799,008**	**TOTAL**	**REQUIREMENTS**	**$ 844,056**	**$ 844,056**	**$ 844,056**

PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
2015-16 BUDGET
60 WATER FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 775,006	$ 841,597	$ 767,975	Beginning balance		$ 720,723	$ 720,723	$ 739,223
			Intergovernmental revenues:				
			Charges for services:				
$ 673,227	$ 670,891	$ 671,160	42120	Water user fees	$ 684,583	$ 684,583	$ 684,583
$ 600	$ 1,000	$ 500	42130	Hookup/connection fees	$ 3,000	$ 3,000	$ 3,000
$ 470	$ (34)	$ 200	42135	Hydrant user fees	$ 200	$ 200	$ 200
	$ 3,479	$ 4,000	42155	Late Charges	$ 4,080	$ 4,080	$ 4,080
$ 3,764	$ -	$ 51,920	42182	System development charges	$ 48,180	$ 48,180	$ 48,180
	$ -		Other:				
$ 4,478	$ 4,240	$ 10,500	45010	Interest income	$ 4,000	$ 4,000	$ 4,000
$ -	$ 197	$ 1,000	45190	Miscellaneous revenue	$ 1,000	$ 1,000	$ 1,000
			Assessment income:				
			45210	Sandy Water Line principal			
$ 16			45220	Sandy Water Line interest			
			Loan proceeds:				
			45445	Loan borrowings - OECDD			
			Transfers in:				
			46010	General Fund			
			46061	Water SDC Fund			
$ 1,457,561	**$ 1,521,370**	**$ 1,507,255**	**TOTAL**	**RESOURCES**	**$ 1,465,766**	**$ 1,465,766**	**$ 1,484,266**
			REQUIREMENTS:				
			60-000 Personnel services:				
$ 24,294	$ 25,758	$ 27,345	61040	City Administrator	$ 28,983	$ 28,983	$ 28,983
12,896	16,538	16,021	61061	Office Specialist 1	16,500	16,500	16,500
17,378	14,965	16,949	61062	Office Specialist 2	23,578	23,578	23,578
7,130	7,677	8,078	61075	HR/Records Mgr	8,240	8,240	8,240
25,394	26,042	26,575	61080	Finance Director	27,109	27,109	27,109
			61090	Asst. to the City Administrator	-	-	-
132	2,840	4,444	61095	Compensated absences adjustment	3,723	3,723	3,723
			61096	Direct cost savings reallocation pay			
			61099	Apprentice Utility Worker			
33,517	12,353	14,467	61100	Utility Worker I	18,614	18,614	18,614
6,890	30,852	33,701	61110	Utility Worker II	43,391	43,391	43,391
18,548	18,568	20,778	61120	Utility Worker III	25,930	25,930	25,930
20,939	27,574	29,469	61150	Public Works Director	27,849	27,849	27,849
-	-	-	61062	PW Office Specialist 2			
22,633	22,753	23,227	61155	Engineering Tech	16,740	16,740	16,740
6,068	6,220	6,407	61165	PW Administrative Assistant	8,795	8,795	8,795
14,776	16,441	15,308	61170	Accountant 1	16,551	16,551	16,551
			61050	Temporary			
33,299	36,059	49,743	62010	PERS	46,137	46,137	46,137
2,354	3,591	4,456	62020	Workers' comp insurance	8,008	8,008	8,008
104	119	120	62021	Workers' comp assessment	142	142	142
12,583	13,477	15,052	62030	Social Security	16,492	16,492	16,492
2,943	3,152	3,520	62031	Medicare	3,857	3,857	3,857
32,709	34,268	36,320	62040	Health/dental/life insurance	42,862	42,862	42,862
4,191	4,227	4,074	62050	State unemployment insurance	3,259	3,259	3,259
1,569	1,686	1,728	62060	Tri-met payroll tax	1,925	1,925	1,925
$ 300,345	**$ 325,158**	**$ 357,782**	**Total personnel services**		**$ 388,685**	**$ 388,685**	**$ 388,685**
			60-000 Materials and services:				
			63029	Office Furniture	$ 400	$ 400	$ 400
$ 907	$ 798	$ 1,550	63030	Dues, books, periodicals	720	720	720
638	982	-	63040	Office supplies	710	710	710
-	-	-	63041	Advertising	-	-	-
1,998	1,762	1,400	63060	Postage	1,480	1,480	1,480
	132	-	63070	Legal	-	-	-
4,000	-	1,500	63080	Engineering services			

CITY OF WOOD VILLAGE
2015-16 BUDGET
60 WATER FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
	-	1,200	63091	Permits and inspections			
2,690	1,602	2,290	63130	Conferences and training	2,000	2,000	2,000
25	-	200	63131	Travel	200	200	200
	-	-	63140	Miscellaneous	-	-	-
36,711	38,309	37,500	63201	Electricity	37,500	37,500	37,500
3,821	4,289	7,150	63206	Communications - telemetry	6,500	6,500	6,500
			63210	Utility ROW Privilege Tax	-	-	-
6,270	10,415	10,140	63232	Operating supplies	10,200	10,200	10,200
2,434	8,918	1,500	63233	Small equipment and tools	800	800	800
2,209	5,690	5,400	63234	Sampling/testing	4,150	4,150	4,150
887	879	940	63235	Uniforms/clothing			
2,426	1,943	2,000	63236	Fuel			
9,036	10,010	10,820	63280	Contracted services	10,540	10,540	10,540
137	380	450	63237	Computer Software (Auto Cad LT)			
385	1,070	1,150	63301	Vehicle repair and maintenance			
4,874	5,388	5,090	63302	Equipment repair and maintenance	1,350	1,350	1,350
-	253	300	63303	Building repair and maintenance	3,000	3,000	3,000
420	335	250	63304	Grounds repair and maintenance	300	300	300
			63305	Telemetry repair			
273	-	300	63306	Street repair			
5,209	17,511	9,365	63308	System repair and maintenance	14,460	14,460	14,460
		-	63309	Equipment rental			
			63510	Seasonal water purchases			
14	55		63540	Bad debt expense			
-	-	12,000	63999	Operating Contingency	13,500	13,500	13,500
$ 85,363	**$ 110,723**	**$ 112,495**	Total materials and services		**$ 107,810**	**$ 107,810**	**$ 107,810**
			60-009 Other Water Appropriations:				
			Indirect Expenses				
	$ 5,570	$ 7,041	001-63998	General Gov't Allocated OH Exp	$ 9,759	$ 9,759	$ 9,759
46,350	23,245	35,403	002-63998	Finance and Administration OH Exp	33,529	33,529	33,529
	8,591	13,773	006-63998	Public Works Indirect OH Exp	20,208	20,208	20,208
	4,661	9,601	009-63998	Non-Departmental Allocated OH Exp	8,185	8,185	8,185
$ 46,350	**$ 42,067**	**$ 65,818**	**Total Indirect Expenses:**		**$ 71,681**	**$ 71,681**	**$ 71,681**
			Capital outlay:				
	$ 16,858	$ 17,095	64014	Office Furniture/Equipment		$ 1,875	$ 1,875
$ 883			64015	Vehicles			
39,073	1,445	43,000	64017	Equipment			
		2,500	64020	Site Improvements	2,500	2,500	2,500
1,074	2,168		64030	Buildings and Improvements			
143,343	229,951	201,900	64090	System improvements	222,000	222,000	240,500
$ 184,372	**$ 250,422**	**$ 264,495**	**Total capital outlay**		**$ 224,500**	**$ 226,375**	**$ 244,875**
			Reserves for future purchase:				
$ 8,400		$ -	68015	Reserves for future vehicle purchase	$ 7,750	$ 7,750	$ 7,750
60,000			68030	Software	2,500	2,500	2,500
$ 68,400	**$ -**	**$ -**	**Total reserves**		**$ 10,250**	**$ 10,250**	**$ 10,250**
$ -		$ 652,859	66010	Operating contingency	$ 547,840	$ 547,840	$ 547,840
$ 772,730	$ 793,001	$ 53,807	Unappropriated ending balance		$ 115,000	$ 113,125	$ 113,125
$ 1,457,561	**$ 1,521,371**	**$ 1,507,256**	**TOTAL**	**REQUIREMENTS**	**$ 1,465,766**	**$ 1,465,766**	**$ 1,484,266**

PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
2015-16 BUDGET
70 SEWER FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
$ 283,093	$ 205,186	$ 325,842	Beginning balance		$ 427,891	$ 427,891	$ 462,891
				SDC, unrealized revenues	$ 18,914	$ 18,914	$ 18,914
			Intergovernmental revenues:				
			41300	Comm Development Block Grant -D			
			Charges for services:				
888,790	906,732	903,950	42150	Sewer user fees	912,990	912,990	912,990
450	900	7,650	42130	Hookup/connection fees	2,500	2,500	2,500
10,700	9,480	8,000	42155	Late charges	8,217	8,217	8,217
-	-	12,000	42182	System Development Charges	12,000	12,000	12,000
			Other:				
1,044	1,686	4,500	45010	Interest income	2,000	2,000	2,000
			45190	Miscellaneous revenue			
			Loan proceeds:				
			45445	Loan borrowings - City General Fund	80,000	80,000	80,000
			Transfers in:				
			46010	General Fund			
			46071	Sewer SDC Fund			
$ 1,184,076	**$ 1,123,985**	**$ 1,261,942**	**TOTAL**	**RESOURCES**	**$ 1,464,512**	**$ 1,464,512**	**$ 1,499,512**
			Personnel services:				
$ 24,294	$ 25,758	$ 27,345	61040	City Administrator	$ 23,186	$ 23,186	$ 23,186
12,896	16,538	16,021	61061	Office Specialist 1	16,500	16,500	16,500
17,378	14,965	16,949	61062	Office Specialist 2	19,222	19,222	19,222
7,130	7,677	8,078	61075	HR/Records Mgr	8,240	8,240	8,240
25,394	26,042	26,575	61080	Finance Director	27,109	27,109	27,109
		-	61090	Asst. to the City Administrator			
132	2,840	4,444	61095	Compensated absences adjustment	3,352	3,352	3,352
			61096	Direct cost savings reallocation pay			
			61099	Apprentice Utility Worker			
33,517	12,353	14,467	61100	Utility Worker I	13,841	13,841	13,841
6,890	30,852	33,701	61110	Utility Worker II	32,543	32,543	32,543
18,548	18,568	20,778	61120	Utility Worker III	19,448	19,448	19,448
20,939	27,574	29,469	61150	Public Works Director	27,849	27,849	27,849
-	-	-	61062	PW Office Specialist 2			
22,633	22,753	23,227	61155	Engineering Tech	16,740	16,740	16,740
6,067	6,220	6,407	61165	PW Administrative Assistant	8,795	8,795	8,795
14,776	16,441	15,308	61170	Accountant 1	16,551	16,551	16,551
			61050	Temporary			
33,299	36,057	49,743	62010	PERS	40,441	40,441	40,441
2,354	3,591	4,456	62020	Workers' comp insurance	6,631	6,631	6,631
104	119	120	62021	Workers' comp assessment	124	124	124
12,583	13,476	15,052	62030	Social Security	14,469	14,469	14,469
2,943	3,152	3,520	62031	Medicare	3,384	3,384	3,384
32,709	34,267	36,320	62040	Health/dental/life insurance	35,965	35,965	35,965
4,190	4,227	4,074	62050	State unemployment insurance	2,835	2,835	2,835
1,569	1,685	1,728	62060	Tri-met payroll tax	1,689	1,689	1,689
$ 300,345	**$ 325,154**	**$ 357,782**	**Total personnel services**		**$ 338,914**	**$ 338,914**	**$ 338,914**
			Materials and services:				
$ 92	$ 203	$ 150	63030	Dues, books, periodicals	$ 150	$ 150	$ 150
509	(2,446)	750	63040	Office supplies	800	800	800
-	-	-	63041	Advertising			
1,596	1,301	1,400	63060	Postage	1,730	1,730	1,730
-	-	-	63070	Legal			
-	-	-	63080	Engineering services			
	-	-	63091	Permits and inspections			
587	1,257	1,850	63130	Conferences and training	1,800	1,800	1,800
25	43	370	63131	Travel	200	200	200

CITY OF WOOD VILLAGE
2015-16 BUDGET
70 SEWER FUND

Actual 2012-13	Actual 2013-14	2014-15 Adopted Budget			2015-16 Budget Proposed	Approved	Adopted
704	704	720	63139	Utility fee (Water/sewer lift station)	744	744	744
-			63140	Miscellaneous			
4,641	5,243	6,600	63201	Electricity	6,600	6,600	6,600
2,356	2,237	2,640	63206	Communications - telemetry	2,640	2,640	2,640
3,002	3,065	3,120	63207	Natural Gas	3,168	3,168	3,168
			63210	Utility ROW Privilege Tax			
11,082	6,556	11,880	63232	Operating supplies	10,150	10,150	10,150
444	3,615	750	63233	Small equipment and tools			
80	110	110	63234	Sampling/testing			
887	878	940	63235	Uniforms/clothing			
2,426	1,943	2,600	63236	Fuel			
8,514	6,953	8,500	63280	Contracted services	9,200	9,200	9,200
1,386	1,371	1,550	63237	Computer Software (Auto Cad LT)			
385	1,070	1,000	63301	Vehicle repair and maintenance			
11,654	2,906	5,000	63302	Equipment repair and maintenance	9,050	9,050	9,050
99	-	200	63303	Building repair and maintenance	200	200	200
65	345	200	63304	Grounds repair and maintenance	200	200	200
			63305	Telemetry repair and maintenance			
	-	-	63306	Street Repair and maintenance			
			63307	CDBG Lateral repair grant			
20,316	11,783	19,620	63308	System repair and maintenance	8,040	8,040	8,040
	-	-	63309	Equipment rental			
291,800	303,637	312,000	63500	Wastewater Treatment	350,000	350,000	350,000
90	231		63540	Bad debt expense			
-	-	20,000	63999	Operating Contingency	10,000	10,000	10,000
$ 362,739	**$ 353,005**	**$ 401,950**	**Total materials and services**		**$ 414,672**	**$ 414,672**	**$ 414,672**
			70-009 Other Sewer Appropriations:				
			Indirect Expenses				
	$ 5,570	$ 7,041	001-63998	General Gov't Allocated OH Exp	$ 9,759	$ 9,759	$ 9,759
46,350	24,829	35,403	002-63998	Finance and Administration OH Exp	33,529	33,529	33,529
	9,705	13,773	006-63998	Public Works Indirect OH Exp	20,208	20,208	20,208
	4,661	9,601	009-63998	Non-Departmental Allocated OH Exp	8,185	8,185	8,185
$ 46,350	**$ 44,765**	**$ 65,818**	**Total Indirect Expenses:**		**$ 71,681**	**$ 71,681**	**$ 71,681**
			Capital outlay				
	$ 15,858	$ 16,800	64014	Office Equipment		$ 1,875	$ 1,875
			64015	Vehicles			
2,826	-	45,000	64017	Equipment			
	2,005	2,500	64020	Site Improvements	2,500	2,500	2,500
	-		64030	Buildings and Improvements			
79,650	14,392	336,192	64090	System improvements	595,500	595,500	630,500
$ 82,476	**$ 32,255**	**$ 400,492**	**Total capital outlay**		**$ 598,000**	**$ 599,875**	**$ 634,875**
			Debt service:				
$ 182,119			67040	OECDD Loan principal			
8,031			67041	OECDD Loan interest			
$ 190,150	**$ -**	**$ -**	**Total debt service**		**$ -**	**$ -**	**$ -**
			Reserves for future purchase:				
$ 8,400		$ -	68015	Reserves for future vehicle purchase	$ 10,250	$ 10,250	$ 10,250
$ 8,400	**$ -**	**$ -**	**Total reserves**		**$ 10,250**	**$ 10,250**	**$ 10,250**
$ -		$ 20,900	66010	Operating contingency	$ 23,502	$ 23,502	$ 23,502
$ 193,617	$ 368,806	$ 15,000	Unappropriated ending balance		$ 7,493	$ 5,618	$ 5,618
$ 1,184,077	**$ 1,123,985**	**$ 1,261,942**	**TOTAL**	**REQUIREMENTS**	**$ 1,464,512**	**$ 1,464,512**	**$ 1,499,512**

PAGE INTENTIONALLY LEFT BLANK

INTERNAL SERVICE FUND
FUND 90

Allocation Principals and Methods
All City Council and General Government Costs are born by all Funds in proportion to total expenditures; Including memberships indirect costs are spread on the general percentage allocations identified below

Note: All salary allocation are made directly in the base genereral fund department
Spread General Government is first spread by percentage to each fund, then the GF is reduced by URA

Percentage Allocations		40%	10%	25%	25%	1%
	Total	General Fund (10)	Street Fund (30)	Water Fund (60)	Sewer Fund (70)	URA (40)
General Government	39,035	15,224	3,904	9,759	9,759	390
Finance and Administration	134,115	52,305	13,412	33,529	33,529	1,341.15
Non-Departmental	32,740	12,769	3,274	8,185	8,185	327.40
Subtotal	205,890	80,297	20,589	51,473	51,473	2,059

Note Public Works Expenses, other by %		10%	20%	35%	35%	
Public Works	57,736	5,774	11,547	20,208	20,208	
Total	263,626	86,071	32,136	71,680	71,680	2,059

Total Allocated costs are $263,626. The internal service fund has no "Revenue" these are allocations to the benefitting funds, with all allocated costs identified in the original funds as indirect expense.

CITY OF WOOD VILLAGE
2015-16 BUDGET
90 INTERNAL FUND

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15				2015-16 Budget Proposed	Approved	Adopted
			Fund 90	INTERNAL SERVICE				
			REQUIREMENTS:					
			001 General Government:					
			Materials and services:					
$ 1,167	$ 4,235		63030	Dues, books & periodicals	$ 4,465	$ 4,465	$ 4,465
-	400		63041	Advertising			
-	-		63100	Elections			
5,008	12,940		63111	Mayor, Council & Committee ex	8,750	8,750	8,750
3,780	4,660		63130	Meetings, conferences & trainin	4,280	4,280	4,280
567	580		63131	Travel	1,850	1,850	1,850
			63237	Computer Hardware/Software	2,640	2,640	2,640
			63280	Contracted services			
915	1,550		63600	East Metro Mediation	1,500	1,500	1,500
			63605	LOC support			
8,581	3,450		63610	Economic community developm	15,450	15,450	15,450
3,664	350		63620	Community programs	100	100	100
(22,279)			63998	Overhead expense to URA, Water, Sewer			
			63999	Operating Contingency			
$ 1,403	$ 28,165		Total materials and services		$ 39,035	$ 39,035	$ 39,035
$ 1,403	**$ 28,165**		**Total General Government**		**$ 39,035**	**$ 39,035**	**$ 39,035**
			002 Administration:				
			Materials and services:				
$ 18,776	$ 22,755		63020	Bonds and insurance	$ 22,500	$ 22,500	$ 22,500
263	600		63029	Small office furniture and equipr	250	250	250
6,440	4,225		63030	Dues, books and periodicals	4,000	4,000	4,000
4,988	5,400		63040	Office supplies and other	7,536	7,536	7,536
329	300		63041	Advertising, legal notices	500	500	500
19,700	20,700		63050	Audit services	20,000	20,000	20,000
3,889	3,724		63060	Postage	6,275	6,275	6,275
9,858	14,000		63070	Legal	14,000	14,000	14,000
-			63080	Engineering services	-	-	-
-			63089	Temporary personnel	-	-	-
6,555	12,000		63120	Planning services	12,000	12,000	12,000
1,941	3,000		63130	Conferences and training	4,430	4,430	4,430
629	1,000		63131	Travel	1,200	1,200	1,200
1,198	600		63140	Miscellaneous	600	600	600
5,982	8,032		63237	Computer hardware/replacemer	6,504	6,504	6,504
-			63280	Contract services	1,620	1,620	1,620
39,400	40,277		63302	Equipment repair and maintenar	32,700	32,700	32,700
			63280	DLCD Grant - Zone/Code changes			
-	-		63309	Equipment rental			
(121,718)			63998	Overhead expense to URA, Water, Sewer			
-	5,000		63999	Operating Contingency			
$ (1,771)	$ 141,613		Total materials and services		$ 134,115	$ 134,115	$ 134,115
$ (1,771)	**$ 141,613**		**Total Administration**		**$ 134,115**	**$ 134,115**	**$ 134,115**

Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15			2015-16 Budget Proposed	Approved	Adopted
			006 Public Works				
			Materials and services:				
	$ 670	$ 750	63029	Office furniture/equipment			
	136	200	63030	Dues, books and publications	390	390	390
	3,084	1,500	63040	Office Supplies	2,500	2,500	2,500
	410		63041	Advertising	-	-	-
	113	150	63060	Postage	150	150	150
	696	1,450	63130	Conferences and training	1,350	1,350	1,350
	152	200	63131	Travel	600	600	600
	2,407	3,500	63139	Utilities-OPS	1,080	1,080	1,080
	-	600	63140	Miscellaneous	450	450	450
	2,691	2,500	63201	Electricity - OPS	3,300	3,300	3,300
	4,810	4,800	63206	Communications	5,280	5,280	5,280
	1,185	1,450	63207	Natural Gas - OPS	1,800	1,800	1,800
	2,708	2,650	63232	Operating supplies	2,000	2,000	2,000
	2,641	700	63233	Small equipment and tools	2,150	2,150	2,150
	252	450	63235	Uniforms/clothing	3,750	3,750	3,750
	800	1,000	63236	Fuel	4,200	4,200	4,200
	3,651	5,325	63237	Computer hardware/replacemer	5,928	5,928	5,928
	2,575	900	63283	Contracted services - cleaning s	420	420	420
	722	375	63284	Contracted services - alarm mor	320	320	320
	180	350	63286	Contracted services - fire exting	300	300	300
	424	450	63287	Contracted services - MCSO gr	868	868	868
	435	300	63301	Vehicle repair & maintenance	7,050	7,050	7,050
	4,049	1,450	63302	Equipment repair and maintenar	6,000	6,000	6,000
	3,417	3,500	63303	Building repair and maintenance	2,000	2,000	2,000
	5,886	800	63304	Grounds repair and maintenanc	1,850	1,850	1,850
	(43,726)		63998	Overhead Expense to URA, Water, Sewer			
	-	4,000	63999	Operating contingency	4,000	4,000	4,000
	$ 368	**$ 39,350**	**Total materials and services**		**$ 57,736**	**$ 57,736**	**$ 57,736**
	$ 368	**$ 39,350**	**Total Public Works**		**$ 57,736**	**$ 57,736**	**$ 57,736**
			009 Non-Departmental: City Hall Utilities				
			Materials and services:				
		$ 852	63139	Utility Service	$ 2,160	$ 2,160	$ 2,160
	$ 7,905	$ 8,050	63201	Electricity	8,625	8,625	8,625
	7,391	7,320	63206	Communications	7,400	7,400	7,400
	2,549	3,120	63207	Natural gas	2,600	2,600	2,600
		1,200	63232	Operating supplies	1,400	1,400	1,400
		3,500	63283	Contracted services - cleaning s	4,000	4,000	4,000
		450	63284	Contracted services - alarm mor	340	340	340
		3,050	63302	Equipment repair and maintenar	1,860	1,860	1,860
		4,505	63303	Building repair and maintenance	3,780	3,780	3,780
		5,395	63304	Grounds repair and maintenanc	575	575	575
	799	960	63601	Internet at Mayor's home			
	(18,643)		63998	Overhead expense to URA, Water, Sewer			
	$ -	**$ 38,402**	**Total materials and services**		**$ 32,740**	**$ 32,740**	**$ 32,740**
	$ (0)	**$ 247,530**	**TOTAL**	**REQUIREMENTS**	**$ 263,626**	**$ 263,626**	**$ 263,626**

PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

CITY OF WOOD VILLAGE
SALARY AND PAYROLL COST ALLOCATIONS
2015-16 BUDGET

No. of Full-Time Equivalents	Job Title	Salary Total	GENERAL FUND Admin indirect	Events direct	Parks direct	Pub Wks direct	Bldg Svc direct	Streets direct	URA direct	Water direct	Sewer direct
	ADMINISTRATION										
1.0	City Manager	$115,932	39.0%					10.0%	6.0%	25.0%	20.0%
1.0	Finance Director	$100,403	25.0%					21.0%		27.0%	27.0%
1.0	Accountant 1	$55,169	25.0%					15.0%		30.0%	30.0%
1.0	HR/Records mgt	$74,912	60.0%	10.0%				8.0%		11.0%	11.0%
1.0	Office Specialist 2	$52,543	17.0%		2.0%			10.0%	6.0%	35.0%	30.0%
1.0	Office Specialist 1	$47,142	20.0%					10.0%		35.0%	35.0%
6.0		$446,101	1.9	0.1	0.0	-	-	0.7	0.1	1.6	1.5
	PUBLIC WORKS										0.0%
1.0	Public Works Dir	$92,830			8.0%	12.0%		20.0%		30.0%	30.0%
1.0	PW Office Spec 2	$43,237			1.0%	12.0%	59.0%	8.0%		12.0%	8.0%
1.0	Engineering Tech	$47,829			10.0%	5.0%		15.0%		35.0%	35.0%
1.0	Utility Worker I	$47,728			10.0%	7.0%		15.0%		39.0%	29.0%
1.0	Utility Worker II	$54,375				10.0%		20.0%		40.0%	30.0%
1.0	Utility Worker II	$54,101				10.0%		20.0%		40.0%	30.0%
1.0	Utility Worker III	$64,826				10.0%		20.0%		40.0%	30.0%
1.0	Groundskeeper	$38,172			72.0%	27.0%		1.0%		0.0%	0.0%
1.0	PW Admin Assist	$54,969			8.0%	35.0%	15.0%	10.0%		16.0%	16.0%
0.2	Gatekeeper	$3,750			20.0%						
0.3	Seasonal PW	$7,500			21.0%	8.0%		1.0%			
9.5		$509,317	0.0%	0.0%	150.0%	136.0%	74.0%	130.0%	0.0%	252.0%	208.0%
15.5	**TOTAL SALARIES**	$955,418	1.9	0.1	1.5	1.4	0.7	2.0	0.1	4.2	3.6

CITY OF WOOD VILLAGE
STAFFING SUMMARY - MULTI-YEAR HISTORY

ADOPTED BUDGET 2015-16			ADOPTED BUDGET 2014-15		ACTUAL 2013-14		ACTUAL 2012-13		ACTUAL 2011-12		ACTUAL 2010-11		ACTUAL 2009-10		ACTUAL 2008-09		ACTUAL 2007-08		ACTUAL 2006-07		ACTUAL 2005-06		ACTUAL 2004-05	
FTE	SALARY	Job Title	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY	FTE	SALARY
		ADMINISTRATION																						
1.00	115,932	City Administrator	1.00	109,380	1.00	103,200	1.00	96,864	1.00	91,629	1.00	110,684	1.00	102,062	1.00	98,616	1.00	95,184	1.00	92,676	1.00	89,976	1.00	87,780
0.00	0	Asst. to the City Admin	0.00	0	0.00	0	0.00	0	0.00	0	1.00	38,203	1.00	68,209	1.00	55,528	1.00	40,513	0.86	47,180	0.93	49,113	0.42	22,776
1.00	100,403	Finance Director	1.00	98,424	1.00	96,496	1.00	94,525	1.00	90,757	1.00	86,476	1.00	82,603	1.00	77,376	1.00	77,223	1.00	75,006	1.00	70,186	1.00	65,923
1.00	55,169	Accountant 1	1.00	51,028	1.00	50,032	1.00	49,453	1.00	48,493	1.00	50,621	1.00	48,501	1.00	45,338	1.00	40,690	1.00	37,263	1.00	35,268	1.00	33,312
1.00	74,912	HR/Records mgr	1.00	73,437	1.00	69,915	1.00	63,718	1.00	60,698	1.00	55,706	1.00	51,993	1.00	29,767								
1.00	52,543	Office Specialist 2	1.00	49,833	1.00	45,258	1.00	41,762	1.00	37,999	1.00	30,743	1.00	42,858	1.00	39,600	1.00	36,188	1.00	33,182	0.49	15,040	1.00	37,536
1.00	47,142	Office Specialist 1	1.00	45,774	1.00	44,878	1.00	44,859	1.00	43,496	1.00	43,747	1.00	40,019	1.00	36,129	1.00	32,387	1.00	30,492	1.00	28,527	1.00	25,614
0.00	0	Temporary Clerical	0.00	0	0.00	0	0.00	0	0.00	0	0.00	975	0.00	-	0.00	0	0.03	600	0.11	2,340	0.01	152	0.01	105
6.00	446,101		**6.00**	427,876	**6.00**	409,777	**6.00**	391,181	**6.00**	373,072	**7.00**	417,155	**7.00**	**436,245**	**7.10**	**382,353**	**6.10**	**322,785**	**5.97**	**318,139**	**5.43**	**288,262**	**5.43**	**273,046**
		PUBLIC WORKS																						
1.00	92,830	Public Works Director	1.00	86,674	1.00	80,890	1.00	75,876	1.00	92,669	1.00	90,520	1.00	85,406	1.00	80,004	1.00	71,466	0.66	42,483	0.64	60,890	1.00	73,909
		Public Works Superv															0.00	-		-	0.49	30,387	0.29	17,557
1.00	43,237	Office Specialist 2	1.00	44,914	1.00	41,420	1.00	38,987	1.00	45,520	1.00	40,773	1.00	38,049	1.00	32,448		-						
1.00	47,829	Engineering Tech	1.00	58,067	1.00	56,922	1.00	56,329	1.00	55,216	1.00	54,362	1.00	55,133	1.00	36,161	1.00	11,640		-				
1.00	47,728	Utility Worker I	1.00	42,551	1.00	38,452	1.00	39,201	2.00	74,414	2.00	74,693	1.00	17,967	1.00	31,298	2.00	62,187	1.00	31,857	1.00	28,040		
2.00	108,476	Utility Worker II	2.00	96,288	2.00	91,446	2.00	95,295	2.00	97,742	2.00	67,497	2.00	123,222	2.00	81,167	1.00	41,809	3.00	79,598	2.93	107,534	3.33	119,002
1.00	64,826	Utility Worker III	1.00	59,367	1.00	56,923	1.00	60,357	1.00	62,809	1.00	57,713	2.00	65,994	2.00	96,160	2.00	91,047	1.00	46,153	1.00	45,061	1.00	43,982
1.00	38,172	Groundskeeper	1.00	40,147	1.00	37,110	0.75	19,838	0.00		0.00		0.00			0	0.00	-		20,837			1.00	23,418
1.00	54,970	Admin Assistant	1.00	53,392	1.00	52,347	1.00	51,933	1.00	50,778	1.00	50,047	1.00	49,954	1.00	46,284	1.00	44,505	1.00	41,802	1.00	39,552		
0.20	3,750	Gatekeeper	0.20	3,640	0.20	3,580	0.20	4,478	0.20	4,250	0.20	4,115	0.20	3,956	0.20	4,358	0.20	3,260	0.10	4,432	0.20	3,100	0.59	9,280
0.30	7,500	Seasonal Worker I	0.30	7,500	0.30	7,500	0.40	9,345	1.15	25,500	0.75	20,181	0.57	11,489	0.90	19,592	0.50	13,771	0.20	-				
9.50	509,318		**9.50**	492,540	**9.50**	466,590	**9.35**	451,639	**10.35**	508,898	**9.95**	459,901	**9.77**	**451,170**	**10.10**	**427,473**	**8.70**	**339,685**	**6.96**	**267,162**	**7.26**	**314,564**	**7.21**	**287,148**
15.50	**955,419**	**TOTAL SALARIES**	**15.50**	**920,416**	**15.50**	**876,367**	**15.35**	**842,820**	**16.35**	**881,970**	**16.95**	**877,056**	**16.77**	**887,416**	**17.20**	**809,826**	**14.78**	**662,470**	**12.93**	**585,301**	**12.69**	**602,826**	**12.64**	**560,194**

CITY OF WOOD VILLAGE
SCHEDULE OF CAPITAL OUTLAY
FISCAL YEAR 2015-16

Capital Outlay Line-item	General Fund							Street	Water	Sewer	Total
	Gen'l Govt	Admin	Events	Publ Saf	Parks	Public Wks	Non-Dept				
64012 / 64014 Office Equipment											
Chairs for Council Chambers							3,000	750	1,875	1,875	**7,500**
Total Equipment/Office Furniture	**-**	**-**	**-**	**-**	**-**	**-**	**3,000**	**750**	**1,875**	**1,875**	**7,500**
64017 Equipment											
Banners/Flags			2,500								**2,500**
Truck Trailer for Events			10,000								**10,000**
Flo-Dar for Bridge Street										15,000	**15,000**
Total Equipment	**-**	**-**	**12,500**	**-**	**-**	**-**	**-**	**-**	**-**	**15,000**	**27,500**
64020 Site Improvements											
Trees							4,000	1,000	2,500	2,500	**10,000**
Park improvements					67,000						**67,000**
TGM match							5,000	5,000			**10,000**
Halsey Street (local match)							5,000				**5,000**
Island Replacement & Upgrade							75,000				**75,000**
Gravel Path								60,000			**60,000**
Halsey Flower Baskets & Brackets							7,100				**7,100**
Total Site Improvements	**-**	**-**	**-**	**-**	**67,000**	**-**	**96,100**	**- 66,000**	**2,500**	**2,500**	**- 234,100**
64040 Street Improvements											
Multnomah County Service Enhancements								40,000			**40,000**
Pavement Overlay Reserve						-		200,000			**200,000**
Pavement Management Program						**-**		5,000			**5,000**
Total Street Improvements	**-**	**-**	**-**	**-**	**-**	**-**	-	**245,000**	**-**	**-**	**245,000**
64200 Land Acquisition Reserve	**-**	**-**	**-**	**-**	**-**	**-**	**500,000**	**-**	**-**	-	**500,000**
64090 System Improvements									**-**		
Treehill Pressure Zone Project upgrade									162,000		**162,000**
Waterline replacement									40,000	-	**40,000**
SCADA - CP & Well 3									20,000		**20,000**
Halsey line replacement										595,500	**595,500**
Summer Lunch Program							8,000				**8,000**
Economic Development							20,000				**20,000**
Chamber Staff Support							4,725				**4,725**
Sewer Master Plan										10,000	**10,000**
Shea Lift Station										10,000	**10,000**
SCADA Upgrade									18,500		**18,500**
Total Systems Improvements	**-**	**-**	**-**	**-**	**-**	**-**	**32,725**	**- -**	**240,500**	**615,500**	**- 888,725**
68000 Reserves											
68014 Reseves for future Acctg Software							4,000	1,000	2,500	2,500	**10,000**
68015 Reserves for future backhoe						4,000		1,000	2,500	2,500	**10,000**
68015 Reserves for future dump truck						5,600		1,400	3,500	3,500	**14,000**
68015 Reserves for future pickup						2,800		700	1,750	1,750	**7,000**
Total Reserves	**-**	**-**	**-**	**-**	**-**	**12,400**	**4,000**	**4,100**	**10,250**	**10,250**	**41,000**
TOTAL CAPITAL OUTLAY	**-**	**-**	**12,500**	**-**	**67,000**	**-**	**631,825**	**- 311,750**	**244,875**	**634,875**	**- 1,902,825**
TOTAL RESERVES	**-**	-	-	-	-	**12,400**	**4,000**	**- 4,100**	**10,250**	**10,250**	**- 41,000**
TOTAL CAPITAL OUTLAY & RESERVES	**-**	**-**	**12,500**	**-**	**67,000**	**12,400**	**635,825**	**- 315,850**	**255,125**	**645,125**	**- 1,943,825**

PAGE INTENTIONALLY LEFT BLANK

Outlook Newspaper
1190 NE Division St.
Gresham, Oregon 97030
503-665-2181

RECEIVED
APR 27 2015
BY:

AFFIDAVIT OF PUBLICATION

State of Oregon, County of **Multnomah**, SS

I, Don Atwell, being the first duly sworn depose and say that I am the Customer Service Representative of the ***The Gresham Outlook,*** a newspaper of general circulation, published at Gresham, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

OL 04/15-19

A copy of which is hereto attached, was published in the entire issue of said newspaper for 2 successive and consecutive weeks in the following issues:

4/14-4/17/2015

Don Atwell

Subscribed and sworn to before me this

23 Day of April, 2015

Deseri Kim Cerruti - Notary Public for Oregon
Commission Expires September 25, 2017

OFFICIAL SEAL
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 480510
MY COMMISSION EXPIRES SEPTEMBER 25, 2017

NOTICE OF BUDGET COMMITTEE MEETING AND PUBLIC HEARING ON STATE REVENUE SHARING

City of Wood Village

The Wood Village Budget Committee will hold a public hearing to discuss the FY 2015-16 budget at City Hall, 2055 NE 238th Drive on April 23, 2015 at 6:00 P.M. The Committee will receive the budget message and invite questions and comments on the budget and proposed uses of revenue sharing funds. A copy of the budget is available for review at City Hall, and it is also available on the City website at: www.ci.wood-village.or.us

Immediately preceding the above meeting, approximately 5:30PM, the Wood Village Urban Renewal District Budget Committee will hold a public hearing to discuss the FY 2015-16 Urban Renewal District budget at the same location. The Committee will receive the budget message and invite questions and comments on the budget. A copy of the budget is available for review at City Hall, and it is also available on the City website at: www.ci.wood-village.or.us

OL0415-19
4/14, 4/17/2015

Outlook Newspaper
1190 NE Division St.
Gresham, Oregon 97030
503-665-2181

AFFIDAVIT OF PUBLICATIC

State of Oregon, County of **Multnomah**

I, Don Atwell, being the first duly sworn depose and say that I am the Customer Service Representative of the ***The Gres Outlook,*** a newspaper of general circul published at Gresham, in the aforesaid county and state, as defined by ORS 19 and 193.020, that

OL 0515-30.

A copy of which is hereto attached, was published in the entire issue of said newspaper for 2 successive a consecutive weeks in the following issue

5/22-5/26/2015

Don Atwell

Subscribed and sworn to before me this

9 Day of June, 2

Deseri Kim Cerruti - Notary Public for Oregon
Commission Expires September 25, 2017

OFFICIAL SEAL
DESERI KIM CERRUTI
NOTARY PUBLIC - OREGON
COMMISSION NO. 480510
MY COMMISSION EXPIRES SEPTEMBER 25, 2017

FORM LB-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Wood Village City Council will be held on June 9, 2015 at 6:00 pm at the Wood Village City Hall, 2055 NE 238th Dr, Wood Village, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Wood Village Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Wood Village City Hall, between the hours of 8:00 a.m. and 4:30 p.m. or online at ci.wood-village.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Peggy Minter, Finance Director Telephone: 503-489-6858 Email: minter@ci.wood-village.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	$ 4,253,122	$ 4,207,217	$ 4,452,149
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	$ 2,125,768	$ 2,281,496	$ 2,307,169
Federal, State and all Other Grants, Gifts, Allocations and Donations	$ 544,989	$ 626,268	$ 575,796
Revenue from Bonds and Other Debt	$ -	###	$ 80,000
Interfund Transfers / Internal Service Reimbursements	$ -	###	$ -
All Other Resources Except Current Year Property Taxes	$ 172,876	$ 201,795	$ 200,234
Current Year Property Taxes Estimated to be Received	$ 730,073	$ 749,729	$ 770,232
Total Resources	**$ 7,826,828**	**$ 8,066,505**	**$ 8,385,580**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	$ 1,218,036	$ 1,359,215	$ 1,395,687
Materials and Services	$ 1,472,213	$ 1,630,612	$ 1,624,338
Capital Outlay	$ 403,065	$ 1,648,112	$ 1,836,300
Debt Service	$ -	$ -	###
Interfund Transfers	$ 204,479	$ 245,833	$ 261,571
Contingencies	$ -	$ 1,411,921	$ 1,521,342
Special Payments	$ -	$ -	###
Unappropriated Ending Balance and Reserved for Future Expenditure	$ 4,529,035	$ 1,770,812	$ 1,746,342
Total Requirements	**$ 7,826,828**	**$ 8,066,505**	**$ 8,385,580**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program / **FTE** for that unit or program			
Gen'l Fund - Administration	$290,446	$290,812	$266,056
FTE	2.18	2.20	1.86
Gen'l Fund - Events	$27,726	$31,477	$42,138
FTE	0.10	0.10	0.10
Gen'l Fund - Public Safety	$846,910	$888,251	$874,597
FTE	0.00	0.00	0.00
Gen'l Fund - Parks	$84,545	$249,716	$173,403
FTE	1.54	1.42	1.53
Gen'l Fund - Public Works	$124,374	$157,924	$124,719
FTE	1.47	1.47	1.36
Gen'l Fund - Permitting	$85,075	$123,921	$111,775
FTE	0.90	0.90	0.74
Gen'l Fund - Non-Departmental	$2,992,532	$2,756,198	$3,018,558
FTE	0.00	0.00	0.00
Street Fund	$729,865	$799,008	$844,056
FTE	1.60	1.60	2.03
Water Fund	$1,521,371	$1,507,256	$1,465,766
FTE	3.86	3.86	4.15
Sewer Fund	$1,123,984	$1,261,942	$1,464,512
FTE	3.86	3.86	3.61
Total Requirements	**$7,826,828**	**$8,066,505**	**$8,385,580**
Total FTE	**15.50**	**15.41**	**15.38**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

No changes from previous years

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2013-14	Rate or Amount Imposed This Year 2014-15	Rate or Amount Approved Next Year 2015-16
Permanent Rate Levy (rate limit 3.1262 per $1,000)	3.1262	3.1262	3.1262
Local Option Levy	$0	$0	$0
Levy For General Obligation Bonds	$0	$0	$0

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$0	$0
Other Bonds	$0	$0
Other Borrowings	$0	$0
Total	$0	$0

OL0515-30
5/22, 5/26/2015

PAGE INTENTIONALLY LEFT BLANK

PAGE INTENTIONALLY LEFT BLANK

RESOLUTION 19-2015

A RESOLUTION ADOPTING THE CITY OF WOOD VILLAGE BUDGET FOR FISCAL YEAR 2015-16 AND MAKING APPROPRIATIONS

BE IT RESOLVED that the City Council of the City of Wood Village hereby adopts the budget approved by the Budget Committee and amended by the City Council for the fiscal year 2015-16 with total requirements of $8,439,080 including unappropriated fund balances of $1,692,317, reserves of $41,000 and appropriated sums of $6,705,763.

BE IT RESOLVED that the amounts contained in the budget for fiscal year beginning July 1 2015, and for the purposes shown below are hereby appropriated as follows:

General Fund	
Administration	213,751
Events	29,638
Public Safety	862,897
Parks	106,403
Public Works Management	106,545
Building Services	111,775
Non-departmental	
Operations	86,072
Capital Outlay	711,325
Operating contingency	850,000
General Fund Appropriation Total	3,078,406
Street Fund	
Operations	371,072
Capital outlay	311,750
Operating contingency	100,000
Street Fund Appropriation Total	782,822
Water Fund	
Operations	568,176
Capital outlay	244,875
Operating contingency	547,840
Water Fund Appropriation Total	1,360,891
Sewer Fund	
Operations	825,267
Capital outlay	634,875
Operating contingency	23,502
Sewer Fund Appropriation Total	1,483,644
Total Appropriations - All Funds	**6,705,763**

Reserves:	
General Fund	16,400
Street Fund	4,100
Water Fund	10,250
Sewer Fund	10,250
Reserves Total	**41,000**
Unappropriated Ending Fund Balances:	
General Fund	1,516,440
Street Fund	57,134
Water Fund	113,125
Sewer Fund	5,618
Unappropriated Ending Fund Balances Total	**1,692,317**
Total Requirements – All Funds	**8,439,080**

Motion to approve by Harden; seconded by Clark and adopted this 9th day of June 2015.

YEAS 4 NAYS 1

PATRICIA SMITH, MAYOR

ATTEST:

Greg Dirks, City Recorder

RESOLUTION 20-2015

A RESOLUTION LEVYING AND CATEGORIZING AD VALOREM TAXES FOR FISCAL YEAR 2015-16

BE IT RESOLVED that the City Council of the City of Wood Village hereby levies the property taxes provided for in the Adopted Budget at the rate of $3.1262 per $1,000 of assessed value for operations; and that these taxes are hereby imposed for tax year 2015-16 upon the assessed value of all taxable property within the City of Wood Village.

BE IT FURTHER RESOLVED that the City Council of Wood Village hereby categorizes the imposed taxes as follows:

General Government	$3.1262/$1,000 Assessed Value
Excluded from limitation	-0-

Motion to approve by Harden; seconded by Nissen and adopted this 9th day of June, 2015.

YEAS 5 NAYS 0

PATRICIA SMITH, MAYOR

ATTEST:

Greg Dirks, City Recorder

Oregon
Kate Brown, Governor

Department of Administrative Services
Enterprise Goods and Services, Shared Financial Services
155 Cottage St. NE
Salem, OR 97301-3972
(503)378-3557
FAX (503)373-1273

RETURN TO:

DEPARTMENT OF ADMINISTRATIVE SERVICES
SHARED FINANCIAL SERVICES
ATTN Dana Keller
155 COTTAGE ST NE
SALEM OR 97301-3972

AN ORDINANCE/RESOLUTION DECLARING THE CITY'S ELECTION TO RECEIVE STATE REVENUES

The City of **WOODVILLAGE** ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2015-2016.

Passed by the Common Council the 9th day of June, 2015.

Approved by the Mayor this 9th day June, 2015.

Mayor _____

Attest _____

I *certify that a public hearing before the Budget Committee was held on April 23rd, 2015 and a public hearing before the City Council was held on June 9th, 2015, giving citizens an opportunity to comment on use of State Revenue Sharing.

_____
City Recorder

* NOTE: Please return certification only. We do not need copies of notices.

Oregon
Kate Brown, Governor

Department of Administrative Services
Enterprise Goods and Services, Shared Financial Services
155 Cottage St NE
Salem, OR 97301-3972
(503)378-3557
FAX (503)373-1273

RETURN TO:

DEPARTMENT OF ADMINISTRATIVE SERVICES
SHARED FINANCIAL SERVICES
ATTN Dana Keller
155 COTTAGE ST NE
SALEM OR 97301-3972

RESOLUTION NO. 21-2015

Whereas, ORS 221.760 provides as follows:

Section 1. 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 sewer
(5) Storm sewers
(6) Planning, zoning, and subdivision control
(7) One or more utility services

and

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

- ☐ Police protection
- ☒ Fire protection
- ☒ Street construction, maintenance, & lighting
- ☒ Sanitary sewer
- ☒ Storm Sewers
- ☒ Planning, zoning, and subdivision control

One or more utility services not checked off on left:

Approved by the City of **WOODVILLAGE**

this 9th day of June, 2015.

Attest:

Mayor

Recorder

RESOLUTION 21-2015

A RESOLUTION CERTIFYING MUNICIPAL SERVICES PROVIDED FOR THE PURPOSE OF ESTABLISHING ELIGIBILITY FOR RECEIPT OF STATE SHARED REVENUE

WHEREAS, ORS 221.760, provides as follows:

Section 1. 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 sewer
(5) Storm sewers
(6) Planning, zoning and subdivision control
(7) One or more utility service

and

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

Police protection
Fire protection
Street construction, maintenance and lighting
Sanitary sewer
Storm sewers
Planning, zoning and subdivision control
Water supply and distribution

Motion to approve by Nissen; seconded by Harden
and adopted this 9th day of June, 2015.

YEAS 5 NAYS 0

PATRICIA SMITH, MAYOR
CITY OF WOOD VILLAGE

ATTEST:

Greg Dirks, City Recorder

ORDINANCE 1-2015

AN ORDINANCE ACCEPTING FOR THE CITY OF WOOD VILLAGE THE REVENUE SHARING PROGRAM OF THE STATE OF OREGON PURSUANT TO ORS 221.770 FOR FISCAL YEAR 2015-2016, AUTHORIZING CITY TO COMPLY THEREWITH AND TO RECEIVE STATE REVENUE THEREUNDER.

THE CITY OF WOOD VILLAGE ORDAINS AS FOLLOWS:

Section 1. Whereas, the Oregon Legislative Assembly in recognition of the need of Oregon cities for additional funds to implement various programs now required to meet the needs of their citizens and other complexities of modern living, did establish a program for "revenue sharing" by the various participating cities of the State; and

Section 2. Whereas, among the conditions set forth in said legislation to permit participation by the City of Wood Village in said program is the requirement that the City evidence its election and desire to participate therein by Ordinance and to hold certain public hearings with respect thereto; and

Section 3. NOW, THEREFORE, the City of Wood Village Council, meeting in duly and regularly constituted session, does hereby find and determine that it is in the best interest of the City to participate in the "revenue sharing" program as set forth in ORS 221.770, and does hereby, by this Ordinance, state such intent and election to so participate and to receive certain State revenues for certain municipal purposes as set forth therein for the Fiscal Year 2015-2016.

Section 4. That based upon the acceptance and election hereinabove set forth, the City Recorder and Mayor are hereby directed and authorized to do those things that are required of the City to evidence the City's desire to participate in the stated "revenue sharing" program, to hold the required public hearings and to execute such documents as may be necessary or convenient to accomplish the same, and the City Recorder is directed and shall file with the appropriate departments of the State such documents, certifications and copies as may be required to complete such election and participation.

UPON UNANIMOUS CONSENT OF CITY COUNCIL, THERE BEING PRESENT A QUORUM, READ BY TITLE ONLY THIS 6th DAY OF JANUARY 2015.

READ A SECOND TIME BY TITLE ONLY THIS 6th DAY OF JANUARY, 2015 WITH UNANIMOUS CONSENT OF ALL MEMBERS OF THE CITY COUNCIL, THERE BEING PRESENT A QUORUM.

PASSED BY THE COMMON COUNCIL OF THE CITY OF WOOD VILLAGE, OREGON THIS 6th DAY OF JANUARY, 2015.

Motion to approve by Harden; seconded by Nissen and adopted this 6th day of January, 2015.

YEAS 5 NAYS 0

Patricia Smith
Mayor

ATTEST

Greg Dirks, City Recorder

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

FORM LB-50
2015–2016

To assessor of Multnomah County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The City of Wood Village (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Multnomah (County name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

Mailing address of district	City	State	ZIP code	Date submitted
2055 NE 238th Dr	Wood Village	OR	97060	06/30/2015

Contact person	Title	Daytime telephone number	Contact person e-mail address
Peggy Minter	Finance Director	503-489-6858	minter@ci.wood-village.or.us

CERTIFICATION— You **must** check one box if you are subject to Local Budget Law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits: Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits: Dollar Amount of Bond Levy
1. Rate per $1,000 **or** total dollar amount levied (within permanent rate limit) ... 1	3.1262	
2. Local option operating tax ... 2	0	
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		0.00
5b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 ... 5b		0.00
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) ... 5c		0.00

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000 ... 6	3.1262
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

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES

Description	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 authority for putting these assessments on the roll is ORS _____. (Must be completed if you have an entry in Part IV.)

150-504-073-7 (Rev. 10-14)

Form LB-50 (continued on next page)

(see the back for worksheet for lines 5a, 5b, and 5c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

Worksheet for Allocating Bond Taxes

*Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):*

	Principal	Interest	Total
Bond Issue 1			$ 0.00
Bond Issue 2			$ 0.00
Bond Issue 3			$ 0.00
		Total A	$ 0.00

*Debt service requirements for bonds approved **on or after** October 6, 2001:*

	Principal	Interest	Total
Bond Issue 1			$ 0.00
Bond Issue 2			$ 0.00
Bond Issue 3			$ 0.00
		Total B	$ 0.00
		Total Bond (A + B)	$ 0.00

Total Bonds

$\frac{\text{Total A} = \$_____}{\text{Total A + B} = \$_____}$ = Allocation % _____% × Bond Levy $_____ = $ 0.00 (enter on line 5a on the front)

$\frac{\text{Total B} = \$_____}{\text{Total A + B} = \$_____}$ = Allocation % _____% × Bond Levy $_____ = $ 0.00 (enter on line 5b on the front)

Total Bond Levy $ 0.00 (enter on line 5c on the front)

Example—Total Bond Levy = $5,000

*Debt service requirements for bonds approved **prior to** October 6, 2001 (including advanced refunding issues to redeem them):*

		Principal	Interest	Total
Bond A:	Bond Issue 1	5,000.00	500.00	5,500.00
	Bond Issue 2	3,000.00	250.00	3,250.00
	Bond Issue 3	1,000.00	100.00	1,100.00
			Total A	9,850.00

*Debt service requirements for bonds approved **on or after** October 6, 2001:*

		Principal	Interest	Total
Bond B:	Bond Issue 1	3,000.00	50.00	3,050.00
			Total B	3,050.00
			Total Bond (A + B)	$12,900.00

Formula for determining the division of tax:

$\frac{\text{Total A} = \$\ 9{,}850.00}{\text{Total A + B} = \$\ 12{,}900.00}$ = Allocation % 0.7636 % × Bond Levy $ 5,000.00 = $ 3,818.00 (enter on line 5a on the front)

$\frac{\text{Total B} = \$\ 3{,}050.00}{\text{Total A + B} = \$\ 12{,}900.00}$ = Allocation % 0.2364 % × Bond Levy $ 5,000.00 = $ 1,182.00 (enter on line 5b on the front)

Total Bond Levy $ 5,000.00 (enter on line 5c on the front)