CITY OF WOOD VILLAGE, OREGON

ADOPTED BUDGET

FISCAL YEAR 2016-17

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CITY OF WOOD VILLAGE
OREGON

ADOPTED BUDGET

Fiscal Year 2016-17

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

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CITY OF WOOD VILLAGE, OREGON

Fiscal Year 2016-17

BUDGET COMMITTEE

CITY COUNCIL MEMBERS*:*

Patricia Smith, Mayor

Timothy Clark, Council President

T. Scott Harden, Council Member

Jimmy Frank, Council Member

Bruce Nissen, Council Member

CITIZEN MEMBERS:

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Beverly A. Stone

Mark Clark

STAFF

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

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CITY OF WOOD VILLAGE
TABLE OF CONTENTS

	Page
Budget Message	1
Budget Committee Minutes	31
Changes from Proposed Budget to Approved Budget	42
Summary of Resources and Requirements – All Funds Combined	45
Summary of Requirements by Fund / Category	46
Summary of Resources and Requirements – General Fund	51
Budget Resources and Requirements:	
General Fund	55
Street Fund	61
Water Fund	63
Sewer Fund	65
Supplemental Schedules:	
Internal Service Fund Allocations	67
Salary and Payroll Cost Allocations	71
Staffing Summary – Multi-Year History	72
Schedule of Capital Outlay	73
Affidavit of Publication – Notice of Budget Committee Meeting	75
Affidavit of Publication – Notice of Budget Hearing / LB-1	76
Resolution 20-2016 Adopting Budget and Making Appropriations	77
Resolution 21-2016 Levying and Categorizing Ad Valorem Taxes	79
Resolution 22-2016 Certifying Eligibility for Receipt of State Shared Revenues	80
Ordinance 2-2016 Accepting State Revenue Sharing	81
Oregon State Shared Revenue Ordinance Proof of Acceptance	82
Oregon State Shared Revenue Proof of Authorized Use of Funds	83
Notice of Property Tax and Certification of Intent to impose a Tax on Property (Form LB-50)	84

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CITY OF WOOD VILLAGE, OREGON
2016-2017 BUDGET MESSAGE

INTRODUCTION

This 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, 2016 to June 30, 2017.

The Budget Committee, a group comprised of the City Council members and an equal number of citizens of the City, reviews and modifies or approves the Budget Officer's proposed budget and the tax rate or levy. Following action by the Budget Committee, the City Council may make certain adjustments to the approved budget, and have a requirement to adopt a budget prior to July 1, 2016.

As we have done since 2014, the costs for materials and supplies needed for finance and administration, the City Council, and materials for other departments that share across all functions of our local government are in the Internal Service Fund. We then allocate the costs to each operating department to assure we accurately reflect all shared costs in the expenses for both our governmental functions and for our enterprise and special funds.

OVERVIEW OF THE COMMUNITY AND THE TIMES

Wood Village is one square mile. We have a 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, we enjoy a cultural diversity unmatched in the Portland area. Bordered on all sides by incorporated communities, Wood Village does not have an urban growth boundary or expansion areas, and little undeveloped property. The key undeveloped property has recently been acquired by the Confederated Tribes of the Grand Ronde, and a focus on developing a plan for the site has raised expectations for future development.

Wood Village's economic conditions mirror those of eastern Multnomah County. Employment has been recovering slowly and property values are increasing. 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 General Fund property tax revenues increasing 6.9%.

We have been able to celebrate the additional expansion of Pressure Safe, LLC, a food processing company operated by the Morasch family. Total employment now exceeds 30 at the site. Grovetec Inc. announced the purchase of property and the relocation of their machining business along with over 70 jobs. Local business KCR Manufacturing, a machine and tooling company with product sales in the wildland fire market, announced investment in additional equipment and additional personnel. Each of these businesses enjoy enterprise zone benefits exempting local taxation for a period, but the total employment and relative economic activity is accelerating.

The City is near the mid-point of a major undertaking evaluating the Wood Village Town Center and the site formerly known as the Multnomah Greyhound Park. In conjunction with funding from the Oregon Department of Transportation and the Department of Land Conservation and Development, work has included visioning outreach to six of our key minority communities, stakeholder evaluations, and professional evaluation of the economic potentials of our region. We anticipate work will be completed by the mid part of this fiscal period, when we hope to begin seeing significant development proposals in the area. The emphasis is already creating interest, with a single family housing proposal of near 50 units coupling with the first new commercial construction in the area since 2004.

The budget prepared for FY2015-16 is on track, with the total anticipated 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 2016-17 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. Most of the key provisions in the APP are included in the Budget recommended by the Budget Committee to the City Council, or have been included by the Budget Committee in the recommendation for adoption. Only the Bike Hub expansion included in the APP is not financed in the budget proposed,

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 consistent and fairly predictable revenue increases at least 3% per year. With the constraints of the system, property tax revenues in the last several fiscal periods were 0.75% from FY2012-13 to 2013-14, and 2.69% from 2013-14 to 2014-15, and 2.92% for 2014-16 to 2015-16.. For 2016-17 we are predicting an increase of 6.89%. 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 2015-16. At the end of FY 2014-15 the General Fund Balance (including operating contingency, reserves for land acquisition, and unappropriated ending balances) was audited at $3,151,896. We are predicting a beginning balance of $3,363,952 for this budget (2016-17).

We are in the second year of the Labor contract impacting our work force. The COLA adjustment for this year is 2.0%, 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 "not to exceed" renewal rates will be 2.5% for the Regence coverages and 9.2% for Kaiser, combined dental rates increasing 5.4% for Regence and 9.75% for Kaiser. 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 totals $9,078,271 for all funds. This budget is an increase of $639,191 or 7.57% above the FY 2015-16 adopted budget. This increase includes the unappropriated ending fund balances for all funds as follows:

Unappropriated Balances by Fund				
Fund	FY 2015-16	FY2016-17	Increase (Decrease)	Percentage Change
General Fund	1,516,440	2,109,276	592,836	39.09%
Street Fund	57,134	221,327	164,193	287.38%
Water Fund	113,125	386,009	272,884	241.22%
Sewer Fund	5,618	1,639	-3,979	-70.83%
Totals	1,692,317	2,718,251	1,025,934	60.62%

The actual appropriations resolution that includes only those items that must be adopted in this budget will be $6,292,020 a decline of $386,743 from the adopted budget for FY 2015-16. This is a

total percentage decrease for actual appropriations of 5.73%. This is comprised predominantly of appropriations in prior years for reserves in construction that have been cleared to actual projects, with the remnant portions of the reserved funds accounted in unappropriated balances. For the remainder of our analysis of total budget, we will continue to 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 2015-16	Proposed 2016-17	Percent Change
General Fund	4,611,246	5,175,390	12.234%
Street Fund	844,056	993,185	17.668%
Water Fund	1,484,266	1,770,807	19.305%
Sewer Fund	1,499,512	1,138,889	-24.049%
Total Budget	8,439,080	9,078,271	7.574%

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 the way to really compare what is happening in the proposed budget, and the financial condition of the City.

GENERAL FUND: OPERATING BUDGET

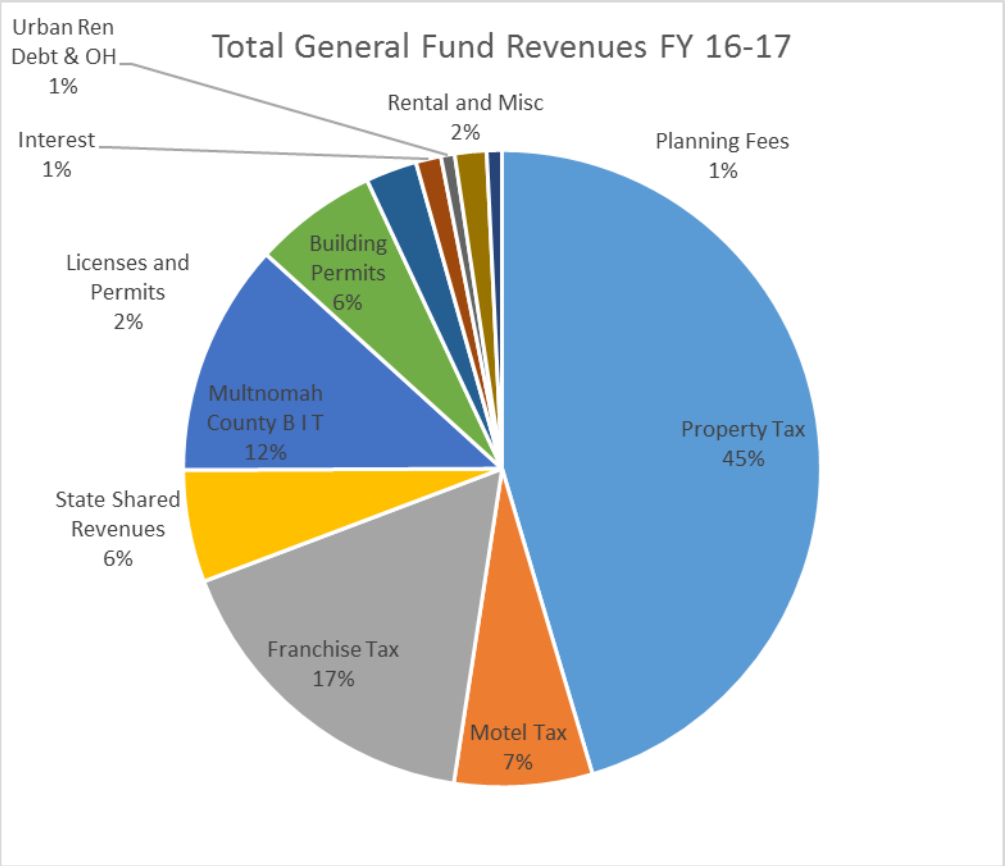
The operating budget is defined as the recurring annual revenues that are unrestricted and can be used for all operations and the minimum necessary appropriations for the personnel, materials and supplies to operate at the anticipated operational level for the coming fiscal period. This look at the budget 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	2016-17	% Total
Property Tax	822,750	45.42%
Motel Tax	126,900	7.01%
Franchise Tax	304,714	16.82%
State Shared Revenues	103,000	5.69%
Multnomah County B L	214,000	11.81%
Building Permits	114,000	6.29%
Licenses and Permits	47,095	2.60%
Interest	23,150	1.28%
Urban Ren Debt & OH	12,643	0.70%
Rental and Misc	29,186	1.61%
Planning Fees	14,000	0.77%
Total Operating Revenue	1,811,438	

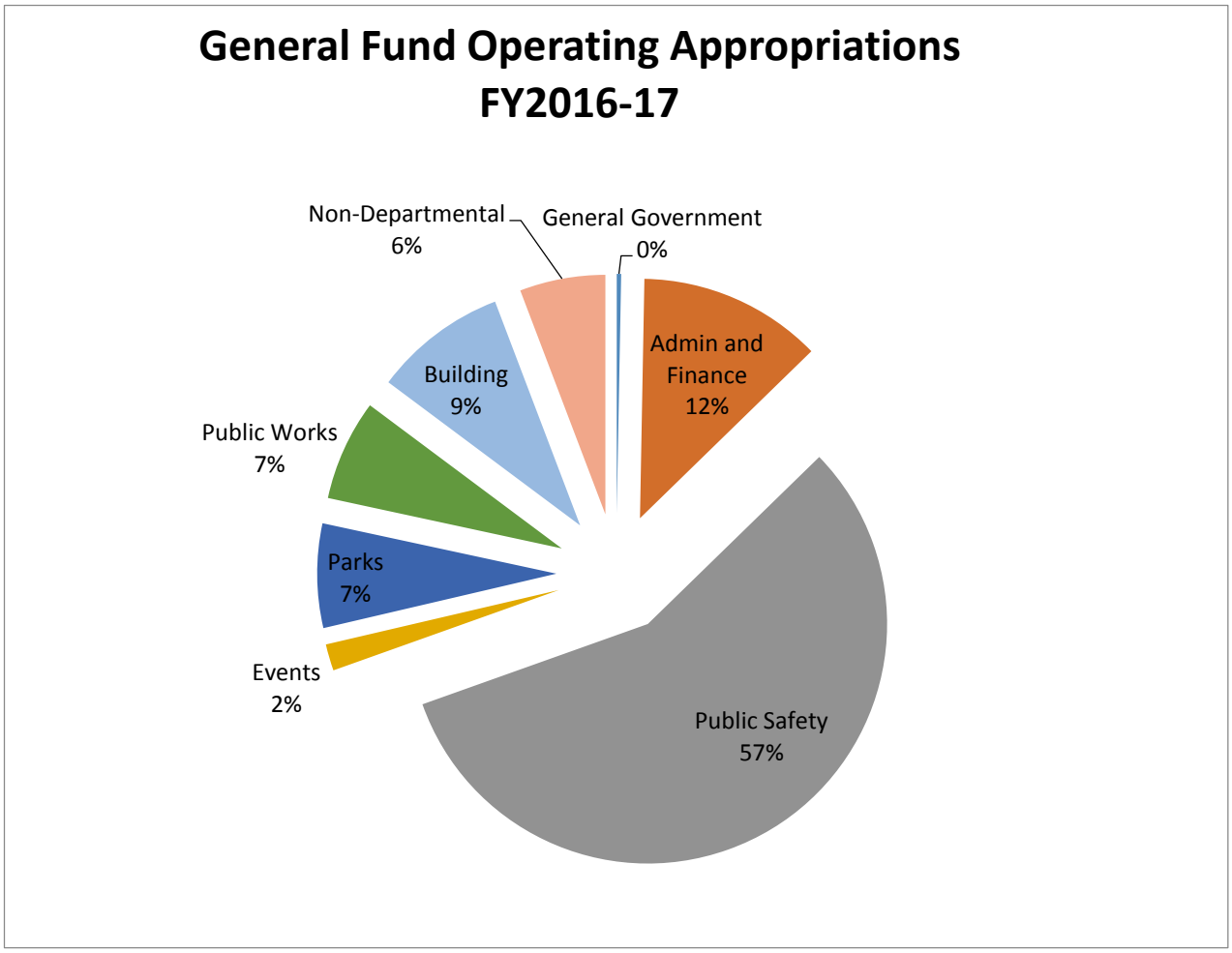
Our total operating revenues in the General Fund for last fiscal year (FY15-16) were $1,668,887. This represents a significant increase in anticipated operating revenues of 8.54%, with several revenue sources identified as increasing significantly, the property tax, building permits and fees, and the 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 2016-17		Percent of Total
General Government	4770	0.30%
Admin and Finance	200,687	12.42%
Public Safety	918,535	56.84%
Events	28,971	1.79%
Parks	113,600	7.03%
Public Works	110,139	6.82%
Building	145,674	9.01%
Non-Departmental	93,538	5.79%
Total G. F. Operations	1,615,914	

Representing these expenditures in a pie chart yields the following:



The General Government category contains only the summer lunch program, a general fund expense. All other expenses for the City Council appear 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 the fiscal periods 2012-2013, 2013-2014, 2014-15, and 2015-16 the operating appropriations of the General Fund were within the anticipated operating revenues. The margin between anticipated operating revenues and operating expenses is greater this year, as the detail analysis by department will display in more detail.

General Fund Operating Analysis	**FY 2015-16**	**FY 2016-17**	**Increase (Decrease)**
General Fund Operating Revenue	1,668,887	1,811,438	8.54%
General Fund Operating Expense	1,517,081	1,615,914	6.51%
Net Operating Position	151,806	195,524	

The increase in operating expenditures in the General Fund is predominantly contained in three specific issues, first the fire protection contract with Gresham. This is a onetime phase in to a new allocation formula for the contract. The second key provision is in the personnel costs to our operating departments, including significant increases for the retirement system costs. The final issue increasing the operating costs in the General Fund is in Building Services. We not only recognized significant additional building revenue anticipated for the year ahead, we have increased the contract costs for building services to meet the projected new permits.

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

Revenues

General Fund Operating Revenue	2015-16	2016-17	Amount Increased	Percentage Increase
Property Tax	792,232	822,750	30,518	3.85%
Motel Tax	118,040	126,900	8,860	7.51%
Franchise Tax	285,328	304,714	19,386	6.79%
State Shared Revenues	92,808	103,000	10,192	10.98%
Multnomah County B L	198,504	214,000	15,496	7.81%
Building Permits	56,000	114,000	58,000	103.57%
Licenses and Permits	52,820	47,095	-5,725	-10.84%
Interest	20,000	23,150	3,150	15.75%
Urban Ren Debt & OH	12,644	12,643	-1	-0.01%
Rental and Misc	28,511	29,186	675	2.37%
Planning Fees	12,000	14,000	2,000	16.67%
Total GF	1,668,887	1,811,438	142,551	8.54%

Operating Appropriations

General Fund Operating Appropriations	2015-16	2016-17	Amount Increased	Percentage Increase
Admin and Finance	213,751	200,687	-13,064	-6.11%
Public Safety	862,897	918,535	55,638	6.45%
Events	29,638	28,971	-667	-2.25%
Parks	106,403	113,600	7,197	6.76%
Public Works	106,545	110,139	3,594	3.37%
Building	111,775	145,674	33,899	30.33%
Non-Departmental	86,072	93,538	7,466	8.67%
Total General Fund	1,517,081	1,615,914	98,833	6.51%

General Fund decreases are wrapped around the allocation of administrative costs to the Urban Renewal Agency, resulting in declines in the personnel burden in the General Fund for Administration and Finance and Events. The increase in the building budget is tied to the anticipation of building permits to be issued in the year ahead.

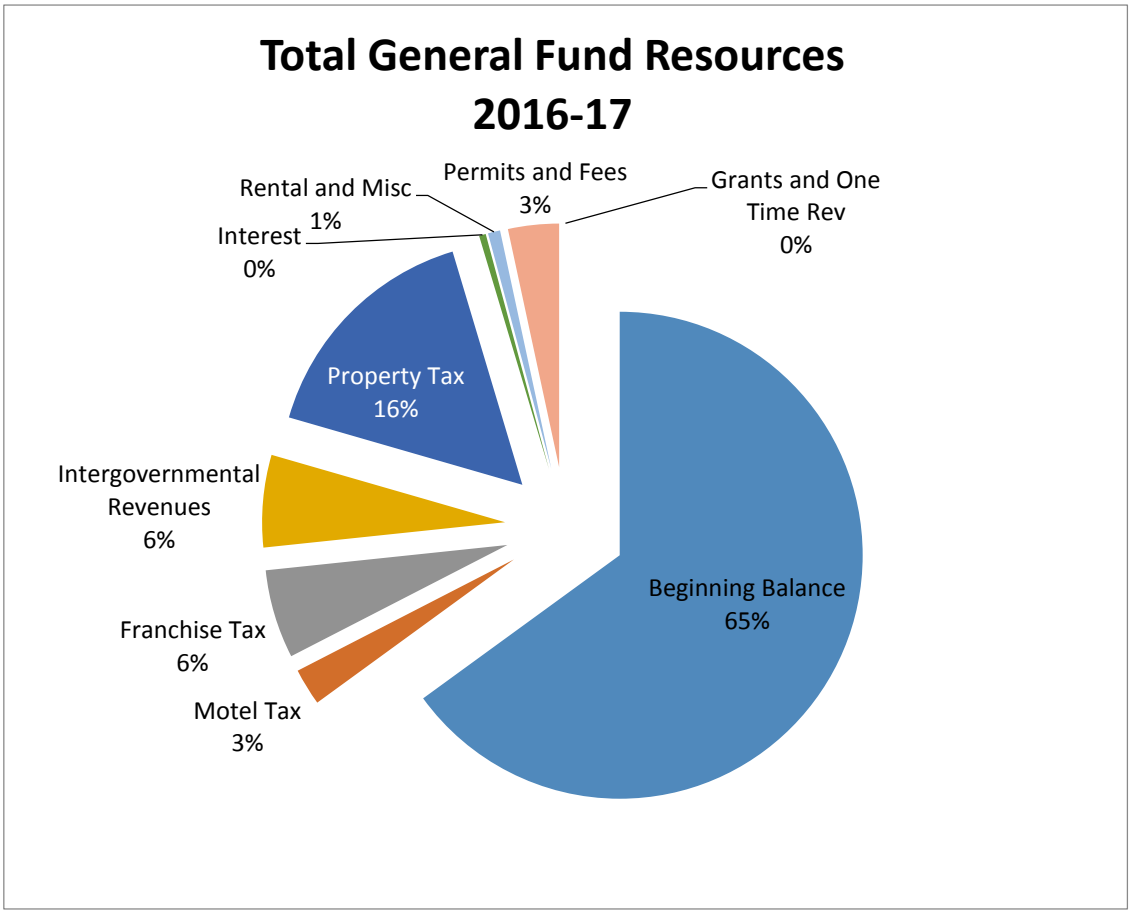
The General Fund represents 46.72% of the total operating costs of our local government, with well over half of that amount in Public Safety Services. As in each year for the last six, Public Safety costs exceed the total property tax revenues to our local government. For this year, Public safety costs are $918,535, meaning 111.6% of our Property tax proceeds are needed to fund Public Safety Services. The Multnomah County Sheriff contract renewal rate is 1.7% increase. The Fire Service Contract is increasing just over 12% to attain the $1.56/1000 equivalent bargained with the City of Gresham last year. BOEC costs are driven by personnel costs in the agency, and are projected to increase 4%. In general, the cost of providing Public Safety services will continue to increase at a pace equal to or greater than general fund revenues.

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 2016-17	% Total
Beginning Balance	3,363,952	65.00%
Motel Tax	126,900	2.45%
Franchise Tax	304,714	5.89%
Intergovernmental Revenues	317,000	6.13%
Property Tax	822,750	15.90%
Interest	23,150	0.45%
Rental and Misc	41,829	0.81%
Permits and Fees	175,095	3.38%
Grants and One Time Rev	0	0.00%
Total General Fund	5,175,390	100.00%



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 $822,750 (including delinquent collections). While Property Taxes are 15.9% of the total available resources in the General Fund when including beginning balances and one time revenues, they are 45.42% 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 2016-17, it is projected that the permanent rate limit will generate net property taxes totaling $800,750, and delinquent collections of $22,000. The projected taxes are based on an estimated taxable assessed value of $274,000,000. 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%. The estimated imposed tax levy on property owners is $862,059. 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 $801,715. For appropriations, your Budget Officer has predicted this revenue at $800,750 and estimated delinquent tax collections at $22,000. The first year uncollectible amount of $60,344 includes discounts given for timely property tax payments and those taxpayers that do not pay their taxes in the year billed.

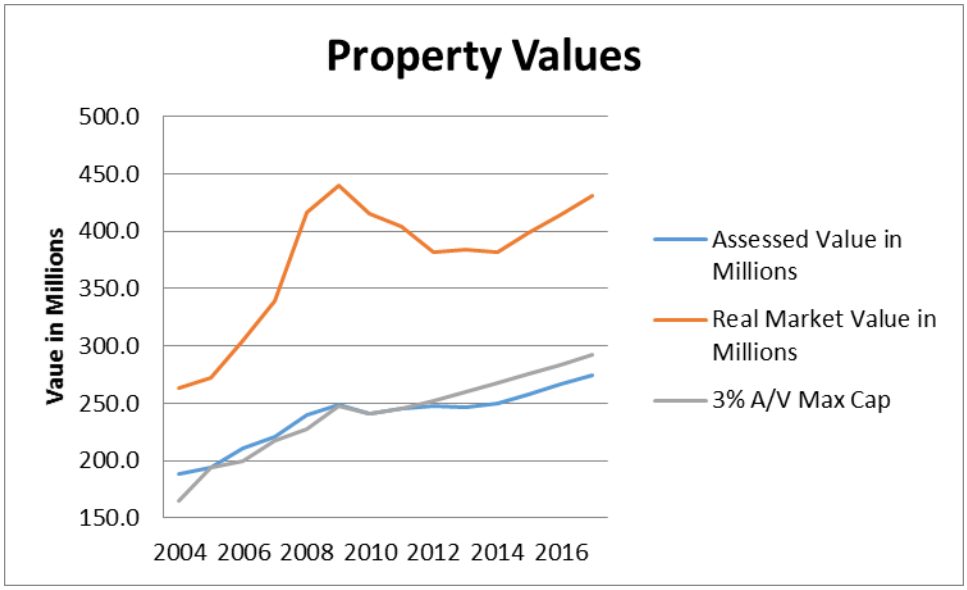
An analysis of the tax levy is shown as follows:

FY 2015-16 Certified Assessed Value	$	266,847,100
"Capped" Increase in AV at 3%	$	8,005,413
Total 3% Annual Maximum Assessed Value	$	274,852,513
Maximum Assessed Estimate from 2010 to Date	$	292,505,602
Total Value Decline Below Maximum A/V Cap	$	17,653,089
Predicted Assessed Value	$	274,000,000
Property Tax Levy @ $3.1262 per $1,000 AV	$	862,059
Uncollected Amounts and Discounts Allowed @ 7%	$	60,344
Estimated Tax Levy Included in Budget	$	801,715
Budgetary Estimate	$	800,750

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

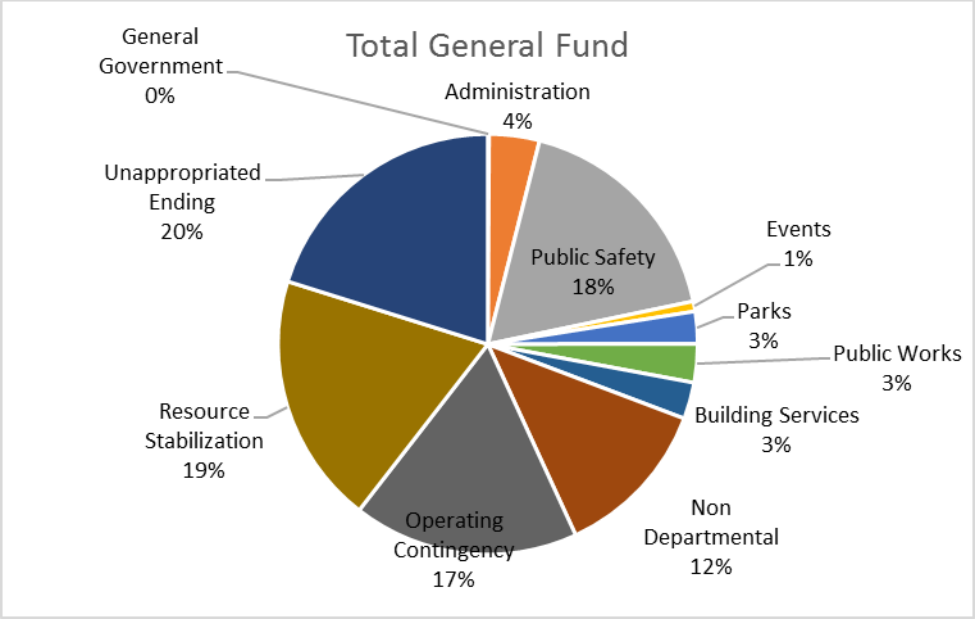
Fiscal Year Ended June 30,	Assessed Value in Millions	Real Market Value in Millions	3% A/V Max Cap
2004	188.1	263.1	164.9
2005	193.9	271.8	193.7
2006	210.7	304.5	199.7
2007	221.3	339.6	217.0
2008	240.2	416.5	227.9
2009	248.7	440.0	247.4
2010	241.2	415.8	241.2
2011	245.0	403.8	245.0
2012	247.2	381.9	252.4
2013	246.5	383.9	259.9
2014	249.7	381.8	267.7
2015	257.6	398.3	275.7
2016	266.8	414.0	283.9
2017	274.0	430.6	292.5



The City's share of the Multnomah County Business Income Tax (BIT) has experienced significant increase. The 2016-17 budgets reflect an increase in expected revenues of $15,496. 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 significant increase in activity generating income, and a requisite expense for inspectional services. 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%, with returns moving to near 0.75% by the end of the Fiscal 15-16 cycle.

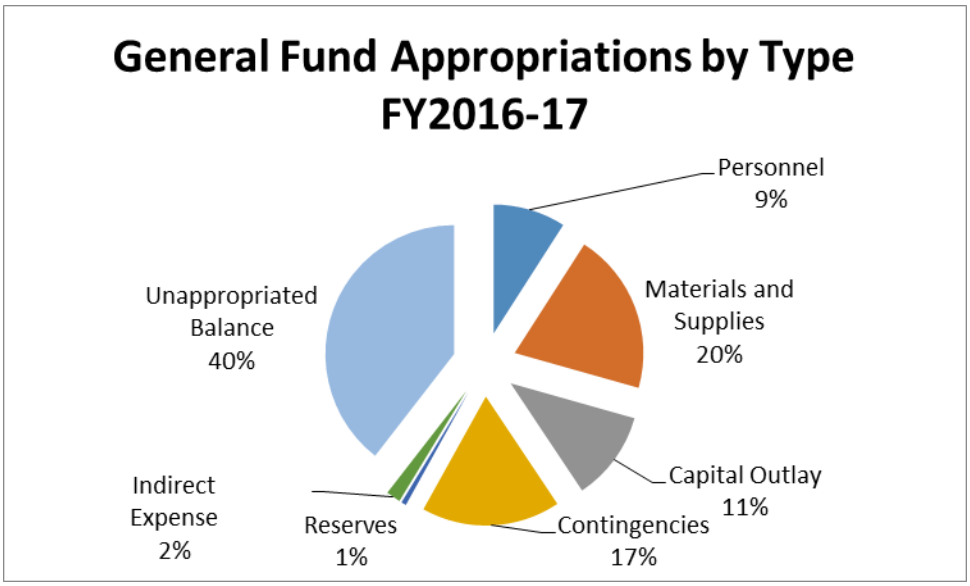
Appropriations

The total budget in the General Fund for the year ahead include appropriations for expenditure and a combination of unappropriated ending balances, Resource Stabilization, and Contingencies and reserves not planned for expenditure:



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

Expenditure Type	FY2016-17
Personnel	470,281
Materials and Supplies	1,049,345
Capital Outlay	583,150
Contingencies	902,750
Reserves	32,800
Indirect Expense	93,538
Unappropriated Balance	2,043,526
Total	5,175,390



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

1.	Replacement Pickup Truck (GF portion)	$ 7,000
2.	ARCview GIS Software	$ 7,000
3.	Local Match for Halsey Street Concept Plan	$ 5,000
4.	Tree Planting	$ 4,000
5.	Banners and Flags	$ 6,000
6.	Tractor	$ 7,650
7.	Entry Sign at Donald Robertson Park	$ 11,500
8.	TGM (Transportation Growth Management)	$ 5,000
9.	Web Site Development	$ 30,000
10.	Develop Pumpkin Carving Event	$ 5,000
11.	Land Acquisition Reserve	$ 500,000
12.	Backhoe Reserve (GF Portion)	$ 8,000
13.	Dump Truck Reserve (GF Portion)	$ 16,800
14.	Software Reserve	$ 8,000
15.	Total General Fund Capital Outlay and Reserves	$ 615,950

There are no transfers to other funds from the General Fund. 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. The Urban Renewal District will be borrowing from the General Fund in the year ahead to undertake the first significant project in the Urban Renewal Area, with projected borrowings at $185,000.

Total General Fund		
Categories	**2015-16**	**2016-17**
General Fund Operating Revenue	1,668,887	1,811,438
One Time Revenues	55,000	0
Subtotal Annual Resources	1,722,714	1,811,438
General Fund Operating Expense	1,517,081	1,615,914
Capital Outlay	711,325	583,150
Subtotal Appropriations	2,228,406	2,199,064
Projected Annual Draw on General Fund Balance	-505,692	-387,626

Note: $32,800 is designated for Specific Acquisition Reserves in FY 2016-17

General Fund capital expenditures will be funded from the operating margin of $200,294 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 15-16 budget identifies a draw of $528,195 on the resources of the General Fund, the projected actual for the year indicates that total expenditures, including capital outlay, will be less than the annual revenues for the General Fund. 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

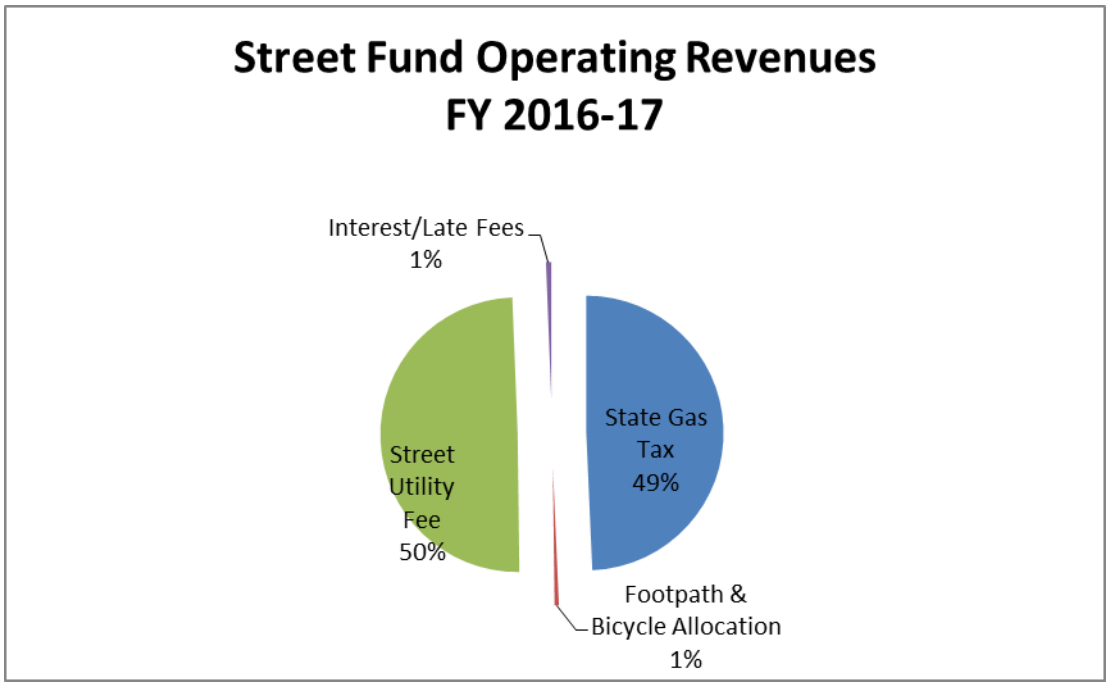
The Street Fund accounts for the City's cost to maintain streets, alternative transportation pathways, and storm drainage systems. The main operating resources in the Street Fund are twofold, first the State gasoline taxes. Oregon law restricts the use of gasoline taxes to construction, maintenance, 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 10.9% of the proposed operating budget, with a total of $375,558. This represents a 1.2% increase in operating costs in the Street Fund. This is the second year of an updated allocation system for personnel costs, and the impacts have stabilized. 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.

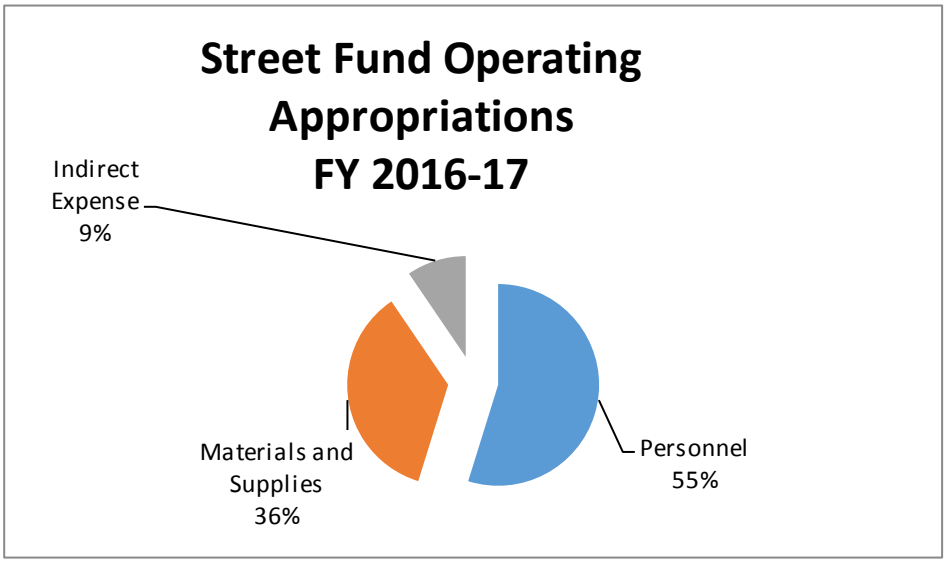
Street Fund Operating Revenues are as follows:

Street Fund Operating Revenues	FY2016-17
State Gas Tax	222,500
Footpath & Bicycle Allocation	2,250
Street Utility Fee	223,700
Interest/Late Fees	2,810
Total Operating Revenue	451,260



Street Fund Operating Appropriations are as follows:

Street Fund	FY2016-17
Personnel	205,774
Materials and Supplies	134,105
Indirect Expense	35,679
Total	375,558



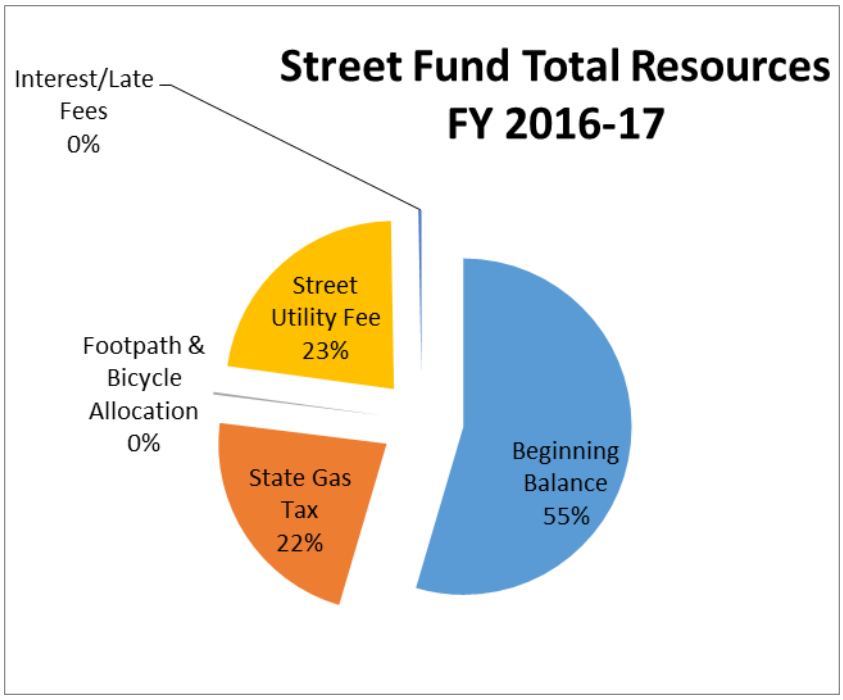
The net result of operations for the year ahead, absent capital and reserves, is as follows:

	FY2016-17
Total Operating Revenues	$ 451,260
Total Operating Expense	$ 375,558
Operating Margin	$ 75,702

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	**FY2016-17**
Beginning Balance	$ 541,925
State Gas Tax	$ 222,500
Footpath & Bicycle Allocation	$ 2,250
Street Utility Fee	$ 223,700
Interest/Late Fees	$ 2,810
Total Resources	$ 993,185

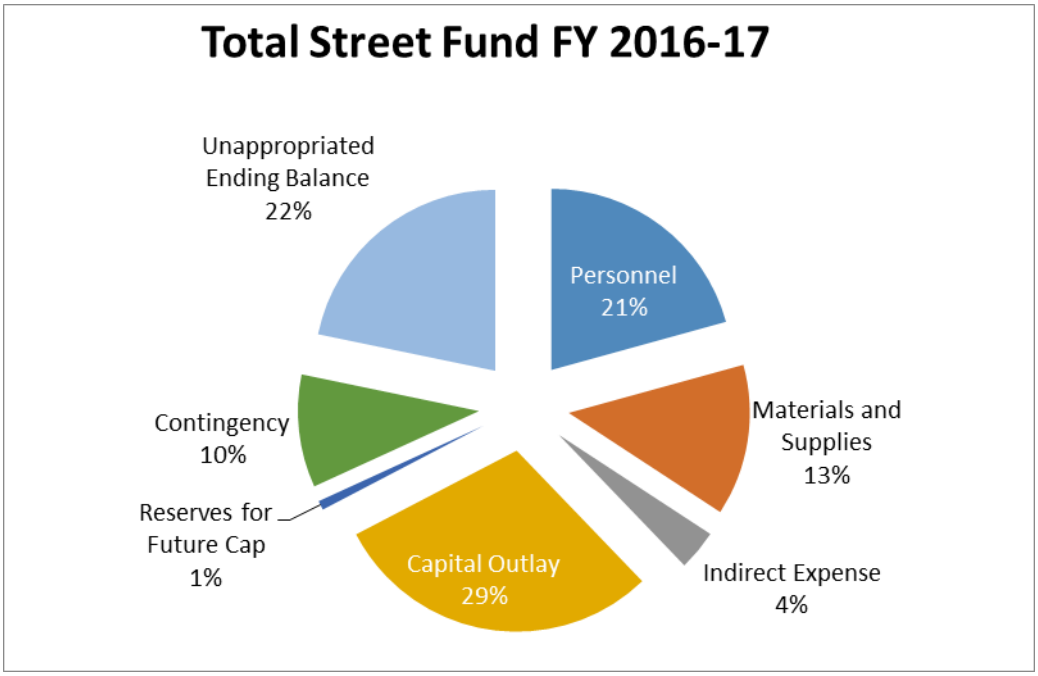


Total recommended fund allocations for the Street Fund include capital outlay and reserves as follows:

1.	Trees	$ 1,000
2.	Pickup Truck	$ 3,500
3.	Pavement Management Program	$ 5,000
4.	Tractor	$ 3.825
5.	Multnomah County Roadway Enhance	$ 60,000
6.	Road Overlay	$220,000
7.	Reserve for Future Purchases	
	a. Software	$ 2,000
	b. Backhoe	$ 2,000
	c. Dump Truck	$ 4,200
8.	Total	$301,525

Including the capital outlay recommended with the reserves, unappropriated balances and contingencies yields the total street fund appropriations:

Total Street Fund	
Description	**FY2016-17**
Personnel	$205,774
Materials and Supplies	$134,105
Indirect Expense	$35,679
Capital Outlay	$293,325
Reserves for Future Cap	$8,200
Contingency	$100,000
Unappropriated Ending Balance	$216,102
Total	$993,185



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

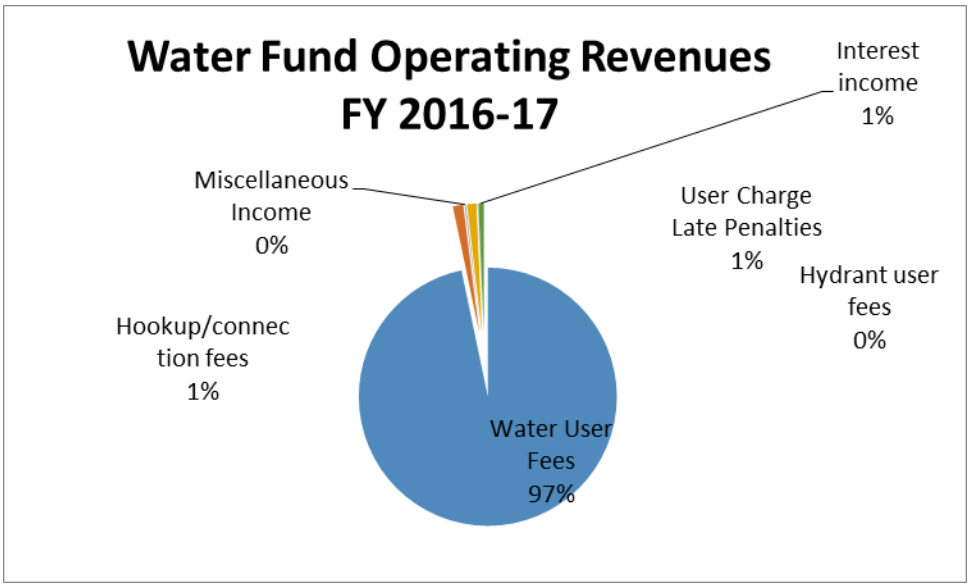
Street Fund Operating Analysis	**FY15-16**	**FY16-17**
Total Operating Revenues	446,784	451,260
Total Operating Expense	371,072	375,558
Operating Margin	75,712	75,702
Capital Outlay and Structured Res.	315,850	301,525
Annual Net	-240,138	-225,823
Beginning Cash	397,262	541,925
Projected End of Year	157,124	316,102

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.

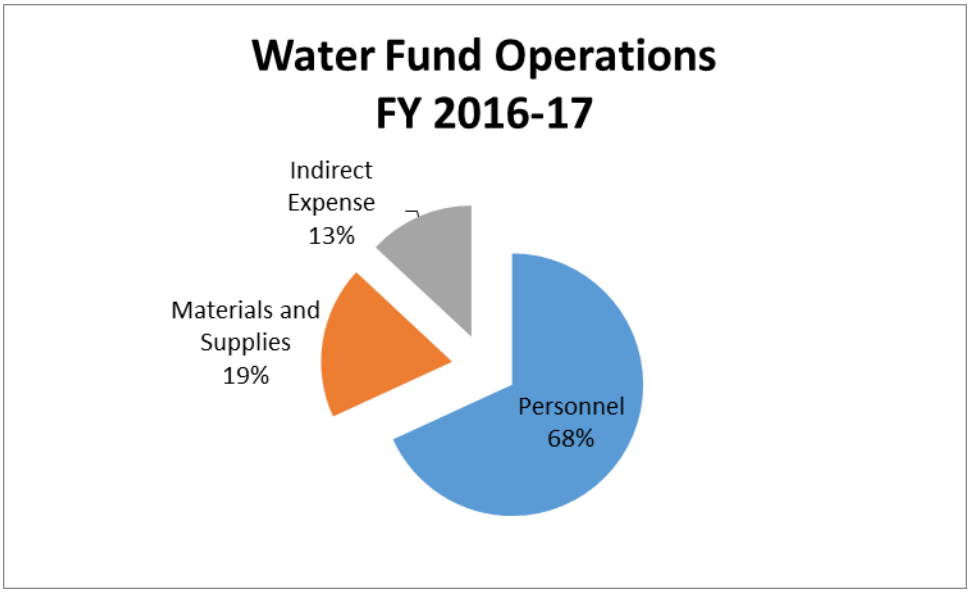
Water Fund Operating Revenues		
Description		**FY2016-17**
Water User Fees	$	710,000
Hookup/connection fees	$	9,500
Miscellaneous Income	$	1,000
User Charge Late Penalties	$	8,500
Hydrant user fees	$	200
Interest income	$	4,880
Total	$	734,080



Departmental Operating Appropriations; Water Fund

The total operating appropriation for water for 2016-17 is $605,548. With operating revenues projected at $734,080 the utility can meet obligations for operations and have approximately $128,532 or capital investment in the system.

Water Fund Operating Appropriations		
Category		**FY2016-17**
Personnel	$	412,671
Materials and Supplies	$	113,740
Indirect Expense	$	79,137
Total	$	605,548



The Water Fund Operating Budget for FY2016-17 is $37,372 higher than the operating appropriations for FY2015-16, a total 6.6% increase. Most of the operating cost increase is found in the combination of salary allocations, salary adjustments and fringe benefit costs, including PERS, along with allowing employees to move through the compensation steps.

The Water Fund Operating Analysis is as follows:

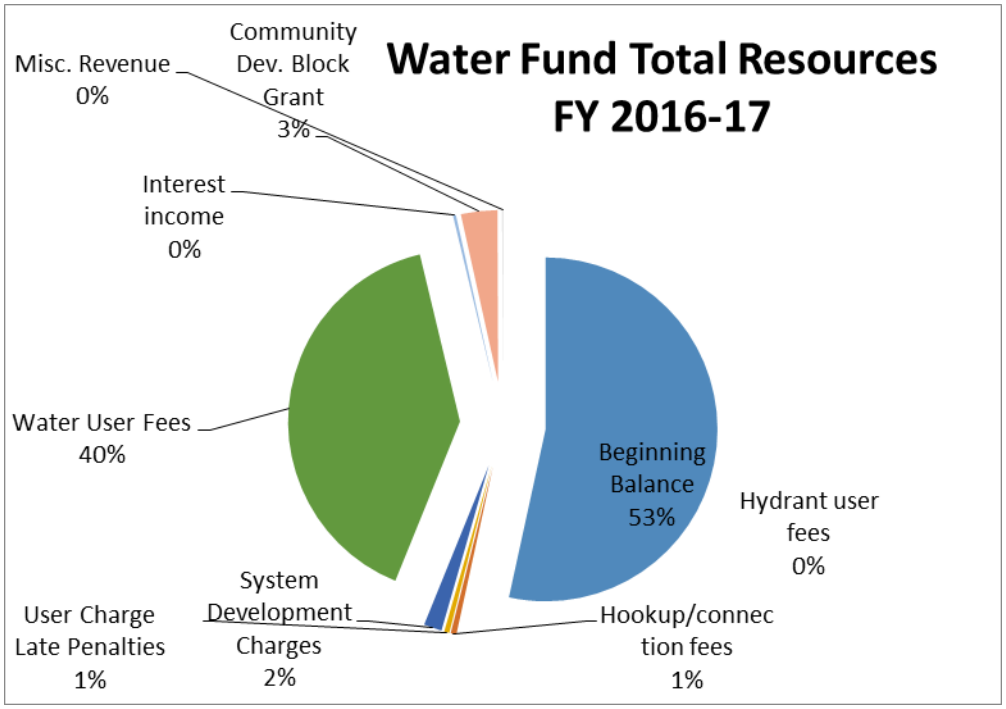
Water Fund Operating Margin		
Description		**FY 2016-17**
Total Operating Revenues	$	734,080
Total Operating Expense	$	605,548
Operating Margin	$	128,532

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 19.5% of the total proposed budget, with requirements of $1,770,807. This total budget amount represents a net increase of 19.3% from the total Water Fund budget from a year ago. Most of this increase is found

in the 28% increase in the beginning fund balance, then identified for appropriations as a more than tripling unappropriated ending fund balance.

Water Fund Total Resources	
Description	**FY 2016-17**
Beginning Balance	$945,982
Hookup/connection fees	$9,500
Hydrant user fees	$200
User Charge Late Penalties	$8,500
System Development Charges	$30,066
Water User Fees	$710,000
Interest income	$4,880
Community Dev. Block Grant	$60,679
Misc. Revenue	$1,000
Total Resources	$1,770,807

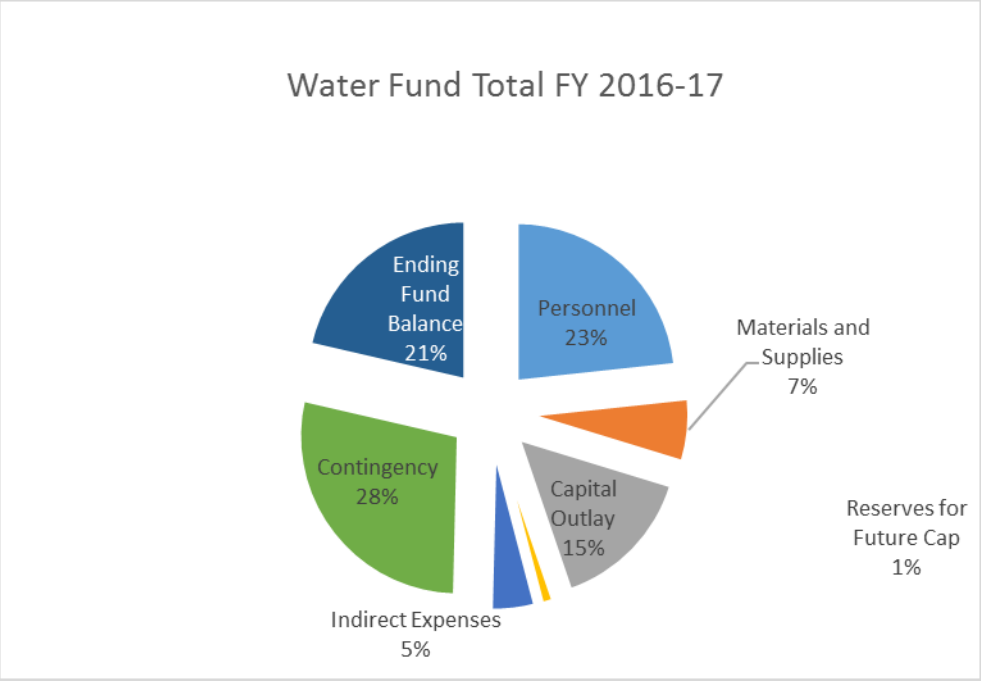


The total Appropriations in the Water Fund include capital outlay and targeted reserves as follows:

1.	Trees	$ 2,500
2.	Pickup Truck (Water Fund Share)	$ 8,750
3.	Tractor	$ 3,825
4.	Demo Booster Station at Reservoir #1	$ 20,000
5.	Roof on Well #3	$ 6,000
6.	Water Line Replacement	$ 225,000
7.	Software System Reserve	$ 5,000
8.	Backhoe Reserve	$ 5,000
9.	Dump Truck Reserve	$ 10,500
10.	TOTAL	$ 286,525

Total Appropriations in the Water Fund are as follows:

Water Fund Total		
Category		**FY2016-17**
Personnel	$	412,671
Materials and Supplies	$	113,740
Capital Outlay	$	266,075
Reserves for Future Cap	$	20,500
Indirect Expenses	$	79,137
Contingency	$	500,000
Ending Fund Balance	$	378,684
Total	$	1,770,807



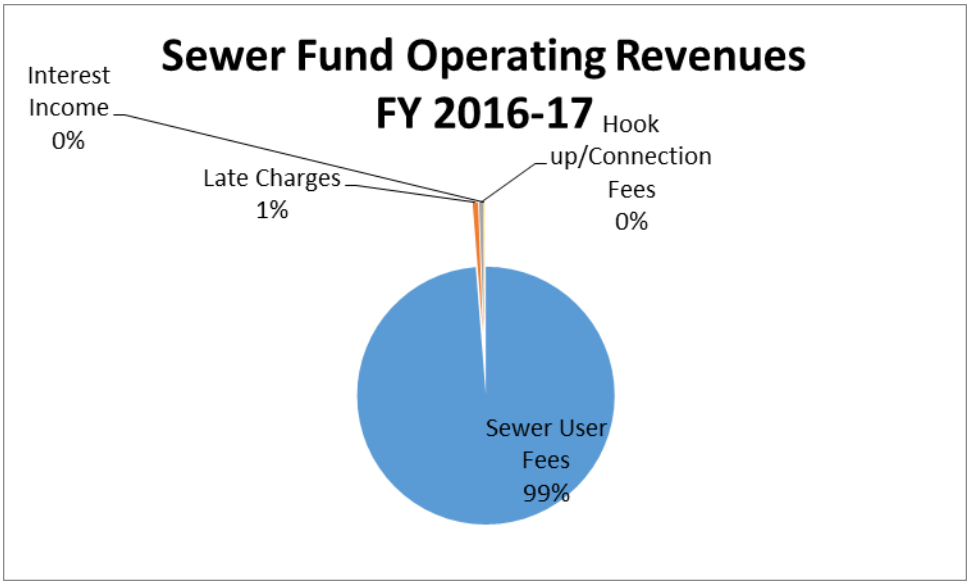
Total Water Fund Analysis	
Category	**FY2016-17**
Total Operating Revenues	$734,080
Total Operating Expense	$605,548
Operating Margin	$128,532
Capital Outlay	$266,075
Reserves for Future	$20,500
Annual Net	($158,043)
Beginning Cash	$945,982
Restricted Revenues SDC	$30,066
Projected Ending Cash	$787,939

SEWER FUND OPERATING BUDGET

The sewer operating budget consists of the personnel, materials and supplies to operate the sewer utility at the current 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. Wood Village sewer system consists of thirteen miles of gravity sewer lines, 3,500 foot of force mains, 300 manholes and 3 lift stations. The sewer treatment is provided through a contractual relationship with Gresham.

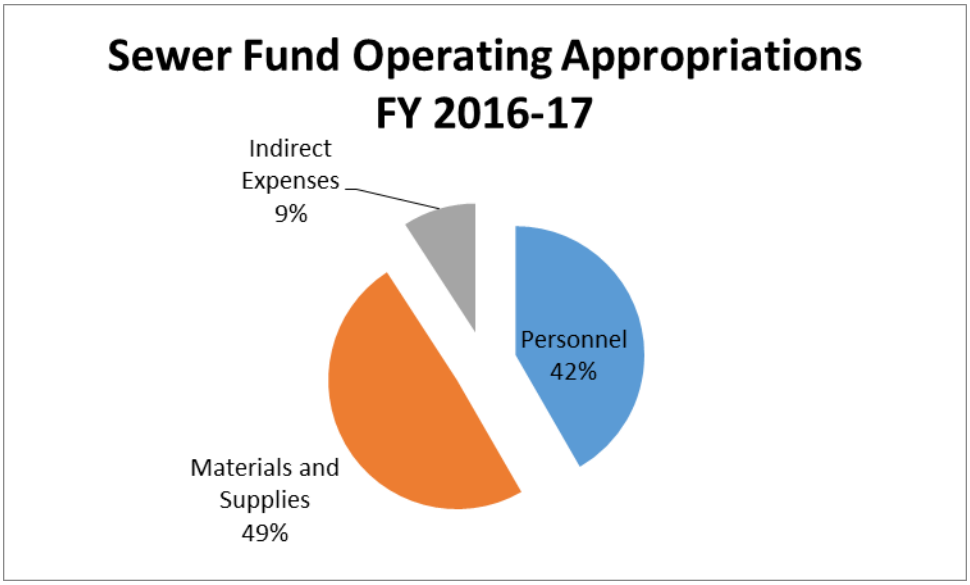
Total operating revenues for sewer are predicted to be $926,650. This projection relies on a 2% COLA adoption effective in January of 2017, and reflects substantial reductions in sewer billings to mobile home courts and to the former Multnomah Greyhound Park. The total revenue increase is 0.1%.

Sewer Fund Operating Revenues		
Revenue Sources		**FY 2016-2017**
Sewer User Fees	$	915,000
Late Charges	$	6,250
Hook up/Connection Fees	$	4,500
Interest Income	$	900
Total Operating Revenue	$	926,650



The operating expenses for the sewer utility are $862,070, an increase of $36,803, or 4.46%, in total operating costs. The primary impacts in the sewer fund are personnel costs to the fund based on the 2% COLA and personnel advancing in the compensation system. There is also an increase in the rate at the Gresham Sewer Treatment Plant. The final impact is the allocation of indirect costs to the fund.

Sewer Fund Operating Appropriations	
Category	**FY2016-17**
Personnel	$359,296
Materials and Supplies	$423,637
Indirect Expenses	$79,137
Total	$862,070



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

Sewer Fund Operating Analysis		
Description	**FY15-16**	**FY 16-17**
Total Operating Revenues	$925,707	$926,650
Total Operating Expense	$825,267	$862,070
Operating Margin	$100,440	$64,580
Debt	$0	$0
Annual Operating Position	$100,440	$64,580

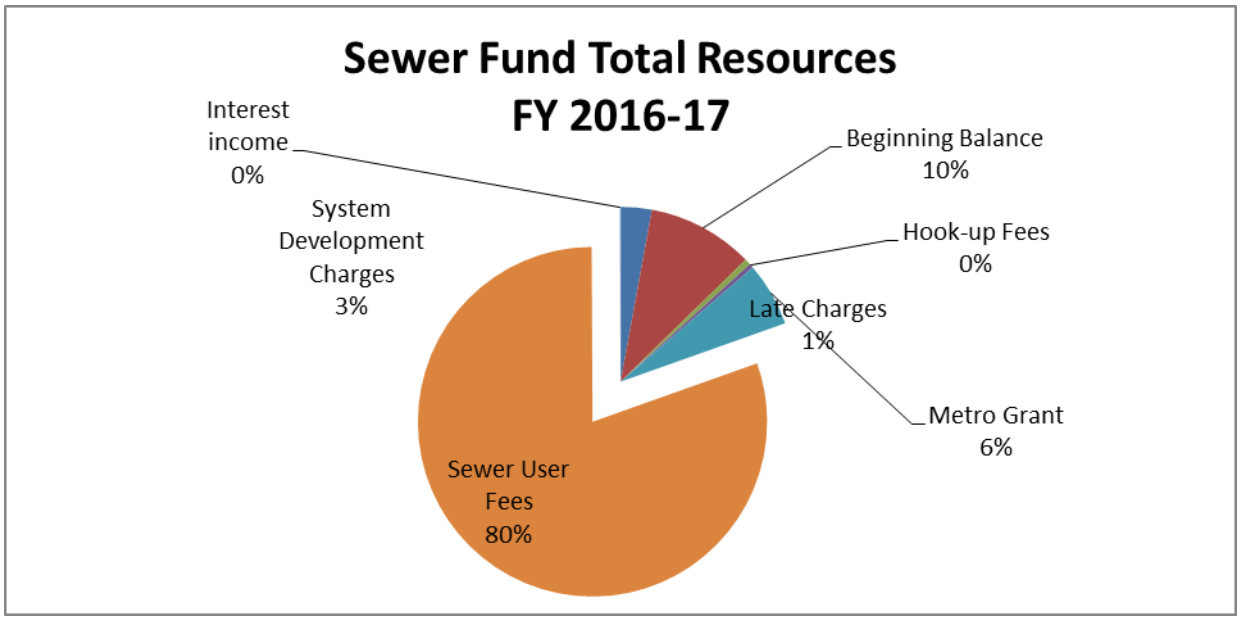
The elimination of the debt service from the operating costs has enabled the utility to have a positive operating margin. The ability to make annual investments in the inflow and infiltration elimination requirements is below the $200,000 annual expected in the system, and has declined in the year due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

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 10.94% of the proposed budget, with requirements totaling $1,138,889.

The Sewer Fund, like water, has a dedicated revenue stream from System Development Charges. All charges received prior between the retirement of the system debt in 2013 and the end of the 2015-16 fiscal period were utilized as a portion of the cost for the Halsey Street sanitary sewer expansion project. SDC revenues in the next year will also all be received directly into the operating fund, repaying the sewer fund for advancing the portion of the costs of the project that were SDC eligible.

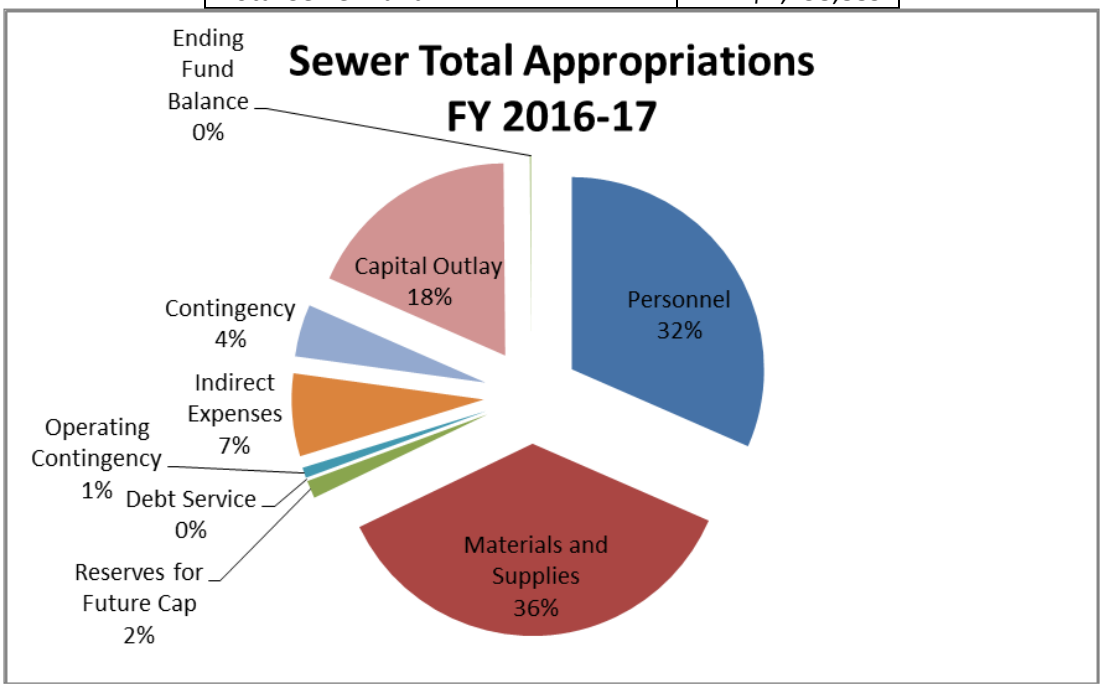
Sewer Fund Total Resources	
Description	**FY2016-17**
System Development Charges	$32,746
Beginning Balance	$112,103
Late Charges	$6,250
Hook-up Fees	$4,500
Metro Grant	$67,390
Sewer User Fees	$915,000
Interest income	$900
Total Resources	$1,138,889



The total capital outlay anticipated for sewer is as follows:

1.	Trees	$ 2,500
2.	Replacement Pickup	$ 8,750
3.	Tractor	$ 1,700
4.	Reserve for Future Accounting Software	$ 5,000
5.	Backhoe Reserve	$ 5,000
6.	Dump Truck Reserve	$ 10,500
7.	Wood Village Interceptor Trail Project (Grant $67,390)	$ 146,930
8.	Sewer Line Replacement	$ 50,000
9.	Total	$ 230,380

Sewer Fund Total Appropriations	
Category	**FY2016-17**
Personnel	$359,296
Materials and Supplies	$413,637
Reserves for Future Cap	$20,500
Debt Service	$0
Operating Contingency	$10,000
Indirect Expenses	$79,137
Contingency	$50,000
Capital Outlay	$209,880
Ending Fund Balance	$1,639
Total Sewer Fund	$1,138,889



Sewer Fund Overall Analysis		
Description	**FY15-16**	**FY 16-17**
Total Operating Revenues	$925,707	$926,650
Total Operating Expense	$825,267	$862,070
Operating Margin	$100,440	$64,580
Debt	$0	$0
Annual Operating Position	$100,440	$64,580
Capital Outlay	$634,875	$209,880
Total Annual Position	-$534,435	-$145,300
Available Beginning Cash	$462,891	$131,017
One Time Revenues and SDC's	$92,000	$100,136
Restricted Balance	$10,250	$20,500
Net Position	-$81,794	$65,353
*Note: FY15-16 anticipated borrowing		

INTERNAL SERVICE FUND

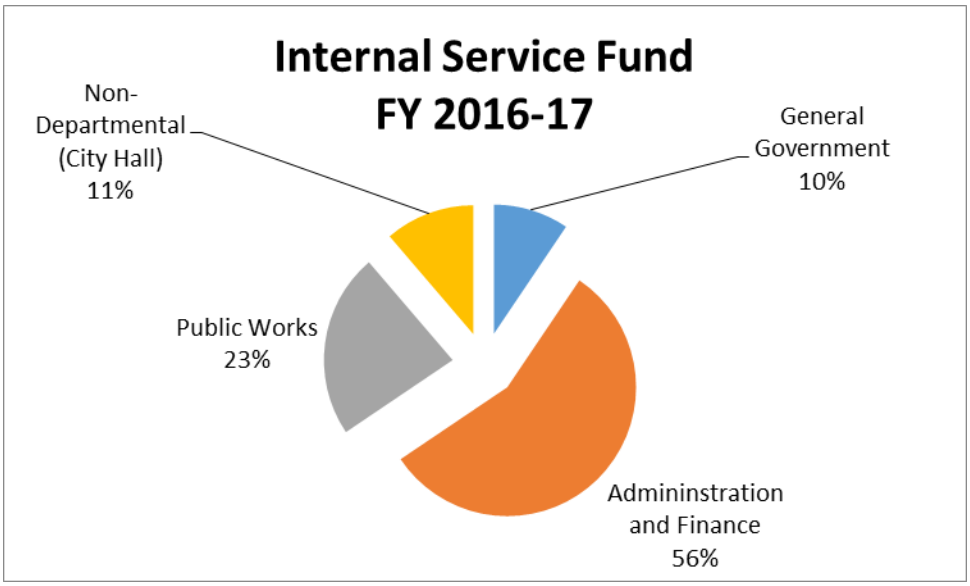
The Internal Service Fund (ISF) is defined as a fund used to account for the financing of goods or services provided by one department or agency to the other departments or agencies. We converted from a transfer from each utility to the General Fund to cover these costs in 2014 to meet the Governmental Accounting pronouncements. Our Internal Service does not contain any salaries, as our personnel costs are all allocated directly to operating departments.

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 their impact is limited to the allocation to the receiving fund.

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.

The Total costs for all internal services are as follows:

Internal Service Fund		
Category		**FY2016-17**
General Government	$	27,395
Administration and Finance	$	162,560
Public Works	$	67,070
Non-Departmental (City Hall)	$	32,690
Total	$	289,715



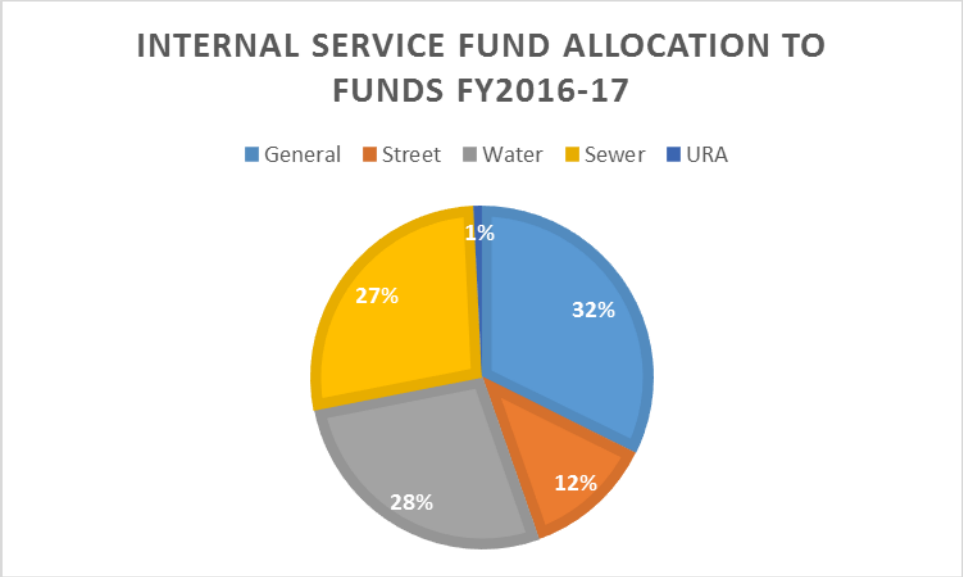
The greatest increase in the ISF is in Administration and Finance, with the key element being an increase in computer acquisition requirements for the year ahead. A total of $24,230 in computer gear is needed, more than tripling the appopriations from 2015-16. Several other items in the Administrative budget have increased, with additional appropriations in office furniture (chairs), advertising and legal notices, and contract services to acquire a service contract for the phone system. In total, this increase is a 21.21% increase in the administrative costs in the year ahead.

Additional costs in Public Works are also incurred, with computer replacement, small tools and equipment, and required annual dues to storm water review programs adding to an overall increase that is 16.17%.

There are declines in General Government, eliminating a proposed share of an economic development position from the contractual services identified in 15-16, and minor reductions in the non-departmental costs.

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	FY2016-17
General	$93,539
Street	$35,679
Water	$79,136
Sewer	$79,136
URA	$2,226
Total	$289,715



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 was renewed in 2015 for a five (5) year term. The contract calls for the use of CPI-U, Portland to establish compensation adjustments, with a 2% minimum adjustment. Along with COLA, personnel adjustments for the year ahead include provisions for all personnel that are eligible to advance through the compensation system, and to permit bonus compensation for employees that receive excellent performance evaluations, but are at the top of their pay grade.

Based on figures from the City's insurer, City County Insurance Services (CCIS), the budget includes the not to exceed amounts of 2.5% for Regence and 9.2% for the Kaiser medical insurance programs. Dental coverages are also increasing, with the rate for Regence up 5.4% and Kaiser at 9.75%. Even with these increased, the total cost of coverage through Kaiser remains slightly lower than the equivalent costs through Regence. Employee contributions to the medical, vision, dental plans are established by a medical payment cap adjusted annually by Portland CPI, and the employee and employer split evenly above the cap, resulting in slightly different percentages of participation for various categories of coverage, although all are in excess of 20% of total premium paid directly by the individual employee.

The other key change in the compensation system deals with the increases in PERS costs for the year ahead. All categories have increased by over 2%, with the total contribution required for Tier 1 and Tier 2 employees at 15.41% of salary, plus the 6% pickup. The OPSRP employees are set at 9.33% plus the 6% pickup.

DEBT SERVICE

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 Urban Renewal Agency borrowing a projected total of $185,000 from the General Fund. 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 has recovered and 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. 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 in our General Fund. The key issue for the utilities lies in Sewer, where municipal rates are higher than our surrounding jurisdictions, and our operating margin is declining.

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. *Peggy Minter*

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

Peggy Minter
Finance Director

MEETING OF THE WOOD VILLAGE BUDGET COMMITTEE
April 21, 2016
MINUTES

PRESENT: Mayor Patricia Smith, Council President Tim Clark, and Councilors Scott Harden, Jimmy Frank, and Bruce Nissen, Budget Committee members Beverly Stone, Byron Barnett, Craig Howard, and Mark Clark, City Manager Bill Peterson, Public Works Director Scott Sloan, Finance Director Peggy Minter, HR/Records Manager Greg Dirks, and interested parties.

ABSENT: None.

MAYOR SMITH CALLED THE MEETING TO ORDER AT 6:25 PM.

PLEDGE OF ALLEGIANCE

ELECTION OF CHAIR
Upon motion by Tim Clark, seconded by Harden and passing 9-0, Mark Clark was elected as Chair.

ELECTION OF SECRETARY
Upon motion by Tim Clark, seconded by Nissen and passing 9-0, 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 budget message, and stated that he would like to thank Stone and Harden for arranging to have a pre-budget meeting. Peterson explained that the pre-meetings deal with the responsibilities of Budget Committee members, how the system and laws work, and generalized statements about the budget. Peterson stated that he has copies of the pre-meeting agenda and materials if anyone would like a copy.

Peterson stated that the budget is in the same format that it has been for the past couple of years. There is the General Fund, Enterprise Funds, Special Funds, and the Internal Service Fund. Peterson stated that the Internal Service Fund is for specific activities that all of the revenue is expensed against the operating departments. It is a net zero transaction, and does not add to the overall budget.

Peterson stated that there are no changes in personnel, and all operating expenses are less than the projected revenues. Peterson stated that there are multi-year reserves, but a new pickup is planned for the upcoming year to replace an aging truck. Peterson stated that there is also an increase in the fire service contract which was planned in the new contract. Peterson stated that after this year's increase, the fire contract will be based on personnel which is projected to be at 2-3% in the years ahead.

Peterson stated that the General Fund budget is increasing by about $500,000, and that is because there is about an additional $500,000 coming into the budget as the beginning fund balance. Peterson stated that we will complete the year with more resources than expenses, except for the Sewer Fund. Peterson explained that we just completed a large sewer line project which came in at $380,000, and the budget for the project was $500,000. Peterson stated that the beginning fund balances will increase for all funds except sewer.

Peterson stated that there were some individual revenue sources that did not come in as projected, but the overall revenues are ahead of the projection. Peterson stated that all expenses are on track as well. Peterson explained that the Sewer Fund may not reach the projection, and that is because the larger manufactured home parks have moved to individual meters which has reduced consumption. Peterson stated that the sewer system is driven by fixed costs, and there is no real way to reduce personnel costs with the small crew that we have.

Peterson stated that staff changed the budget methodology about five years ago, and this methodology reflects what we intend to spend during the year. This year our projected expenditures are at about 96% of budget. Peterson stated that when comparing budgets, you can compare actuals to actuals, and budgets to budget, but not budgets to actuals. Peterson explained that budgets will have slightly overstated expenditures, and slightly understated revenues.

Peterson stated that Stone had asked about the unappropriated ending fund balance during her pre-meeting. Peterson explained that while this budget has some discretionary capital considerations, the General Fund will have about $3 million in an unappropriated balance, which is about a $600,000 increase from this year.

Peterson stated that the operating budget has the overall employment remaining the same at 15.5 FTE. Peterson explained that there will be some impact with the minimum wage increase, and a 2% cost of living increase based on the collective bargaining agreement. Peterson stated that there is a potential 5% increase for employees working through their step progression, and a one-time bonus of up to 5% for employees who have topped out. Peterson stated that overall personnel costs are projected to increase by 7.75%, but the net operating costs are lower than that.

Peterson stated that the City also has a lot of FTE in contracts. There are the public safety contracts, building services, planning, and IT contracts. Mark Clark asked about the affordability of the City's healthcare plan by employees. Peterson stated that all employees who are eligible for coverage, have coverage. Peterson stated that the City's insurance provider is cancelling the current coverage after this next year. There will be a new plan and rates in the years ahead.

Peterson stated that personnel costs make up about 40% of the total operating costs. There is a great mix of contracts, and personnel. Peterson stated that Gresham's budget has about 80% of the operating costs as personnel.

Peterson stated that operating revenues have an increase in franchise fees. There is an expected increase in revenues from PGE mainly due to new high power consuming businesses coming to the City. Peterson explained that there is a modest increase from State Shared Revenue, but the liquor tax revenue is declining. That has been attributed to people buying marijuana instead, and this budget does not include any tax revenue from marijuana sales.

Peterson stated that there is a significant decline in the licenses and permits line item because that it where we placed the LID payments. Peterson explained that the new owners of the greyhound park paid off the LID which reduced the income for the upcoming year. Peterson stated that all other operating revenues are doing well. Peterson presented a breakdown of revenues, and stated that property taxes bring in about 45% of all revenues. That is followed by franchise fees. Peterson explained that the Multnomah County Business Income Tax has also increased dramatically, and is higher than the 2008 rate. The 2008 rate had been the largest collection at that time.

Peterson presented the calculations used to project the property tax revenues. Peterson stated that the predicted assessed value for the City is $274,852,513. After an uncollectable rate of 7%, the projected budget amount is $800,750. Peterson stated that there is one large potential project in the C/I zone which would have a substantial impact on property tax revenues. Peterson explained that the project is a waste to power plant that would be a $20-$30 million investment, but that is still a long way off.

Peterson stated that while the property taxes are up 3.85%, a decline in centrally assessed utilities prevented a larger increase. Peterson stated that housing values have recovered, and the Portland market is seeing housing values increase by about 15% a year. That rate is about 6-8% in this region.

Peterson presented the operating expenses by department. Peterson explained that more than half the costs in the General Government fund are from public safety. Peterson stated that is

driven primarily by the increase in the fire contract. Peterson stated that there are also increased expenses in the building budget, but that is designed as a net zero transaction.

Peterson stated that the operating costs in each department increases the Internal Services Fund, but if the money is not spent then it is not transferred or expensed. Tim Clark asked why the Council fund has an allocation split. Peterson stated that a Council project typically impacts all the operating groups, and those areas should pay for a portion of those costs.

Peterson presented the public safety costs. Peterson explained that the fire contract is increasing by about $44,000, and the police contract has a 1.98% increase which is a great value. Peterson stated that even though the fire contract increased, it is still less than what other cities are paying per assessed value. The fire contract is also still less than it would have been under the former contract.

Peterson stated that the General Government Events covers the Easter Egg Hunt, Police Academy, Cleanup Day, Nite Out, and the other events and activities that make this City a unique place. Peterson stated that there is some good revenue generation on the backside from donations, and there will be a discussion later about potentially adding a new fall event.

Peterson stated that the Parks Budget has an increase of 6.76% which is attributed to additional tree and trail maintenance. Tim Clark asked if weeds in the park are removed. Peterson stated that there is a program, but it does not really get at the weeds in the ballfields. Peterson explained that substantial improvements to the turf, including irrigation would have to be made to reduce those weeds. Peterson stated that an irrigation system will be proposed at next year's budget meeting.

Peterson stated that there is a modest increase in the Public Works Department, and there is a large increase for the Building Department. Those costs will be offset by anticipated building permit fees. Peterson stated the net operating revenue is projected to increase by about $58,000.

Peterson stated that looking at the total budget, there are no inbound grants to the General Fund. The operating revenue, and total revenue are the same except for the beginning fund balance. Peterson stated that there is a lot of money in the beginning fund balance.

Peterson presented the Budget Officer's recommended capital. Peterson stated that there is a portion of a new pickup truck, GIS software, a local match for the Halsey Street Corridor concept, tree planting program, land acquisition reserve, and a portion for a backhoe and dump truck reserve, and the financial software reserve. Peterson stated that the total recommended capital budget is $550,200, but $500,000 is for potential land acquisition. Harden asked about the reserve system, and if allocating more resources to the reserves would help spend down the

unappropriated ending fund balance which the audit indicated that there was a lot of money in the unappropriated ending fund balance. Peterson stated that it is possible to get some items now, and speed up the acquisition of other items. Peterson stated that the backhoe and financial software are not needed for quite some time though.

Peterson stated that there are also some discretionary capital items that will be discussed in more detail later. Those items include the Gorge Hub project, new entry sign at the park, additional banners and brackets, a fall pumpkin related event, a recreation program, and a replacement tractor. Peterson stated that the total for those items is $131,500, and they will be discussed in more detail later.

Peterson stated that the total General Fund budget is $5,175,390. That includes the unappropriated ending fund balance, and the loan to the Urban Renewal Agency. Peterson explained that while there is a drawdown on the fund balance, the majority of the drawdown comes from the land acquisition appropriation. Peterson stated that has not been spent in at least the last five years, but it is good to have the allocation.

Peterson stated that the Street Fund has two revenue sources. There is the gas tax, and the utility fee. Peterson explained that there are slight increases in personnel, and materials and services. There are also some increases in the direct expenses or internal services costs. Peterson stated that the operating margin is projected to be about the same as this year which is $75,700. Peterson stated that the big item is the flat gas tax revenue.

Peterson presented the total resources for the Street Fund. The largest single resource is the accumulated resource for the upcoming overlay project. There was over $200,000 that was placed in a reserve that will be spent this coming year. Peterson presented the capital allocations and stated that is $60,000 for additional service from Multnomah County, there is an allocation for trees, the replacement pickup truck, a pavement management program, and the overlay project. There are also reserves for the backhoe, dump truck, and financial software. Peterson explained that the road overlay project will also utilize water and sewer funds to rebuild the section from the utilities up to the road.

Mark Clark asked about the street trees, and asked if some of the new trees could be planted on Wood Village Blvd. to replace trees that have been hit by cars. Petersons stated that is a possibility. Tim Clark asked how many lineal feet the overlay project will cover. Peterson stated that it depends on the project, but it is structured to get at about two and a half blocks. Peterson stated that there is room in the budget to add an additional $100,000 if the Budget Committee wanted to complete a larger section. Mark Clark asked if the amount includes grinding down the existing surface. Peterson stated that it does. Sloan stated that the project will start below ground to replace water and sewer pipes, and then rebuild the street section.

Peterson stated that the projected ending fund balance is $321,327, and there is room to add an additional $100,000 to the overlay project should he need arise. Mark Clark asked why the $100,000 could not be allocated now. Peterson stated that the contingency was put in at $100,000 so it would only take a Council resolution to expend the funds if needed.

Peterson stated that the Water Fund has an overall revenue increase of 5.34%, with a 3.71% increase in user fees, and a large increase in connection fees which is based on the number of projected new units. Peterson stated that the overall operating costs are up 6.58%. The operating costs are increasing slightly faster than the revenues. Peterson explained that manufactured home parks have reduced their water consumption which has impacted revenues. Mark Clark asked if there was any difference in consumption after installing the new meters. Peterson stated that the expectation was a 6-8% increase in consumption to reflect the older meters not reading accurately. What has occurred is an increase of about 1% because of the reduced consumption.

Peterson stated that the operating margin is $128,532. The operating expenses are $605,532, and the largest driver of the total resources is the beginning fund balance. Peterson stated that total resources are $1,770,807. There was a capital project to create a new pressure zone for Treehill, but they declined the project so an additional $150,000 will go back into the fund.

Peterson presented the recommended capital budget which includes trees, demolition of the booster station at reservoir 1, repair the roof on well 3, a water line replacement project, a share of the pickup truck, a water line project in Wood Village Green, and reserves for the backhoe, dump truck, and software system. Peterson explained that the $120,000 Wood Village Green project has a backside grant of $63,000 from CDBG. The project will add a fire hydrant towards the back of the park while creating a circular loop for the City's water system. Peterson stated that the projected ending fund balance is $795,264.

Peterson presented the Sewer Fund, and stated that the user fee revenue has an increase of only .22%. That is again driven by the reduced water consumption from manufactured home parks. Total operating revenues are projected at a .1% increase. Peterson explained that personnel has an increase of just over 6%, and total expenses are up 4.46%.

Peterson stated that Mark Clark had contacted staff about the sewer treatment costs from Gresham. Peterson presented the actual costs for treatment, and stated that treatment costs make up about 40% of the net operating costs. Peterson explained that is a reasonable amount for our system, and cities with their own treatment plant usually have the cost split between treatment and collections. Peterson stated that Gresham charges their residents about $30 a month for sewer, and we charge about $51 a month. Troutdale and Fairview both charge about $35 a month. Peterson explained that those costs are driven primarily by personnel costs, not treatment

costs. Peterson stated that the overall utility rate including water, sewer, and other fees are fairy comparable.

Peterson stated that overall expenses are $862,070, and revenues are at $926,650 for an operating margin of $64,580. Peterson explained that the decline in the operating margin is due to reduced revenues from user rates. Peterson stated that will change over time, and the 2% increase in fees will add to the fund. Tim Clark asked if some of the margin from the Water Fund could be shifted to the Sewer Fund. Peterson stated that user rates could be adjusted to make that occur, but the real question is about what is equitable. Tim Clark asked if the user rate increases could be allocated differently. Peterson stated that is also possible, but there is still an operating margin needed for the Water Fund to make the capital improvements.

Peterson stated that there is a one-time grant award to build an access roadway over the Wood Village Trunk line. The easement road will also serve as a pedestrian pathway from Wood Village to Fairview. Peterson stated that the grant is $67,000, and the total project cost is $146,930. Tim Clark asked about the access easement, and if a path can be located at that location. Peterson stated that there will be some property owner resistance from homeowners along Bridge Street where the trail will end. Sloan stated that the access easement already exists, and the pathway will connect to an existing park in Fairview.

Peterson stated that the total appropriation for the Sewer Fund is $1,138,889. The capital items include trees, the easement roadway, pickup truck replacement, sewer line replacement, and reserves for the backhoe, dump truck, and financial software. Peterson stated that overall the net operating position is better than it was a year ago.

Peterson stated that the Internal Service Fund covers all major funds, and the allocation is 39% to the General Fund, 25% to each the Water and Sewer Funds, 10% to the Street Fund, and 1% to Urban Renewal. Peterson explained that the costs are spread through the funds as allocated when they are expensed for an activity. Peterson stated that the Administration and Finance portion increased partially due to the need to update computer equipment. There were several employees who did not want to replace their computer, but it is now time to get everything back up to date.

Peterson stated that from an operating standpoint, costs are up 5.4%, and revenues are up about 4.95%. Peterson explained that there is still a net operating margin. Personnel costs are less than half of the total operating cost of the system.

Peterson presented the total capital outlay request for recommended items, and stated that the total for all items is $1,350,930 including reserves. $500,000 of that is for land acquisition, and there are two grants worth $67,390 and $60,679. Peterson stated that it is also possible to

increase the reserve amount for the dump truck which is the most needed utility equipment. Mark Clark asked when that is scheduled to be replaced. Peterson stated that it is scheduled for two years from now.

Harden asked about the roof repair on well 3, and the potential sale of the property. Sloan stated that management had that same discussion before making the recommendation, but the roof is leaking after three attempts of fixing it. Tim Clark stated that is a good amount of money to spend on a structure that would probably be replaced when the site sells. Sloan stated that the current structure has a flat roof which causes issues. The last issue was the result if pine needles clogging a drain. Peterson stated that while there is some interest in the property, something has to be done to the structure, and this will get us by.

Mark Clark asked how much would be needed to speed up the acquisition of the dump truck by a year. Peterson stated that adding an additional $14,000 to the allocation will allow the City to purchase a dump truck a year from now.

Tim Clark asked how often the backhoe is used. Sloan stated that the backhoe gets regular use. Tim Clark stated that he is concerned about the cost of the equipment, and wants to make sure that it is actually needed and not just wanted. Peterson explained that the City only has three pieces of heavy equipment. There is the backhoe, dump truck, and a small jet rodder. The other items are mowers and small equipment. Peterson explained that in an emergency, you cannot rent these items at 2am, so you need to have the basic items in order to respond.

Peterson presented the list of discretionary capital items.

Dirks stated that the Gorge Hub is included in the Parks Master Plan, and is part entry façade improvement and part regional destination wayfinding. Dirks explained that the Gorge Hub network goes from Wood Village and connects the communities' along the gorge through these hubs, and ends at The Dalles. The hubs cater to travelers, local residents, and bicyclists. The engineer's estimate for our hub improvement is $62,000. That will create entry features such as walls and a plaza area by the restroom.

Dirks stated that the Council has been searching for a new fall time event since the End of Summer Fest was cancelled about five years ago. This event would be in partnership with Edgefield and a master pumpkin carver. The theme of the event would be part fall harvest festival, and part pumpkin carving. The proposed schedule for the event is to take place the weekend before Halloween. Dirks stated that the idea would be to start off relativity small, and then build up to a destination event. The projected cost for the upcoming year is $5,000, and is mainly for rental items such as tents.

Dirks stated that the City has been adding banners to key areas of the City for the past few years. This project would add banners along the entire stretch of Wood Village Blvd. The banner and bracket set costs a total of $210 each. Dirks stated that we would also be adding the banners and brackets to Arata Road once it is rebuilt.

Sloan stated that the new gateway sign would be located in the park on the corner of 244th and Halsey. The design would be similar to the Gorge Hub design with natural stone, and elements of the historic highway. Sloan stated that the sign would be elevated with a planter box, and lighting.

Dirks stated that the City's website had a major overhaul about seven years ago, and a slight facelift about three years ago. Dirks explained that the current website lacks the ability to have a mobile version or view, and navigation technology has been enhanced over the years. Dirks stated that staff contacted a few area vendors to come up with a draft scope and cost which is how the budget figure was put together.

Peterson stated that the three-city recreation program is not ready or firm, but the requested amount would be a placeholder for Council consideration.

Harden stated that we could participate in the discussion process without allocating any funding for the program. Harden stated that only a few people in the City currently take advantage of the recreation program in Troutdale, and we subsidize their rate. Harden stated that he feels that more good could be done by taking $5,000 and supporting the recreation program at the church, than having this $30,000 allocation for a three-city program. Harden stated that people could still participate in the Troutdale program or private program, but we could do something that would be for Wood Village residents. Harden stated that if the three-city program does move forward, then we can look at allocating funds at that time.

Smith stated that private programs cost a lot of money, and our residents would have a hard time with that. Harden stated that we could set up a scholarship program that would still probably cost less than $30,000. Nissen stated that it is hard to know what to do, when we do not even know what the participation would be. Tim Clark stated that he feels we would lose out on the three-city program. Harden stated that he does not want to spend $30,000 just to have a program.

Upon motion by Harden, seconded by Nissen and passing 7-1 with Harden, Nissen, Tim Clark, Mark Clark, Stone, Barnett, and Howard yea, and Smith nay, the $30,000 allocation for the three-city recreation program was removed.

Upon motion by Tim Clark, seconded by Howard and passing 8-0, the reserve allocation for the dump truck replacement was increased from $28,000 to 42,000.

Frank asked about spending $30,000 on a webpage, and if that was a reasonable amount. Peterson stated that staff had talked with a couple of vendors, and the prices ranged from about $10,000 to over $75,000. Peterson explained that staff selected an amount that would offer an array of options and functionality for a community of our size. Frank stated that there is a tension as both a resident and a Councilor. As a resident, there are limited resources and budgets, but this is an enterprise with a different kind of revenue stream and what is considered affordable. That can be a hard thing to adjust to. Frank stated that he wants to make sure that our projects have an impact and value. While feel good projects are nice, there are also limitations to what we should do.

Upon motion by Tim Clark, seconded by Harden and passing 8-0, the webpage allocation was approved.

Tim Clark asked about the Gorge Hub. Howard stated that he is not a fan of the project, but does like the new entry sign project at the park. Tim Clark agreed. Howard asked if this is something that the Urban Renewal Agency could pay for. Peterson stated that it is.

Upon motion by Howard, seconded by Tim Clark and passing 8-0, the Gorge Hub allocation was removed.

Upon motion by Howard, seconded by Tim Clark and passing 8-0, the new entry sign allocation was approved.

Upon motion by Howard, seconded by Harden and passing 8-0, the fall event allocation was approved.

Upon motion by Howard, seconded by Harden and passing 8-0, the tractor allocation was approved.

Upon motion by Harden, seconded by Tim Clark and passing 7-1 with Harden, Nissen, Tim Clark, Mark Clark, Stone, Barnett, and Howard yea, and Howard nay, the banner and bracket allocation was approved.

ACTION ON RECOMMENDED BUDGET

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

ACTION TO APPROVE TAX LEVY

Upon motion by Harden, seconded by Nissen 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 Tim Clark, seconded by Nissen and passing 8-0, the Budget Committee adjourned at 9:09pm.

Mark Clark
Chair

June 28, 2016
Date

ATTEST:

Greg Dirks
City Recorder

CITY OF WOOD VILLAGE
FISCAL YEAR 2016-17 APPROVED BUDGET

The Proposed Budget was presented at the first meeting of the Wood Village Budget Committee on April 21, 2016. 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 2016-17

		Proposed	Approved	Explanation
10-003 GF Events				
64017	Banners/Brackets	$0	$6,000	Discretional Capital Outlay
64090	Pumpkin Carving Event	$0	$5,000	Discretional Capital Outlay
10-005 GF Parks				
64017	Tractor, 22.5% of $17,000	$0	$3,825	Discretional Capital Outlay
64020	Entry Sign at DLR	$0	$11,500	Discretional Capital Outlay
10-006 GF Public Works				
64017	Tractor, 22.5% of $17,000	$0	$3,825	Discretional Capital Outlay
68015	Reserves for future equipmt	$19,200	$24,800	Discretional Reserves (1)
10-009 GF Non-Departmental				
64090	Website redevelopment	$0	$30,000	Discretional Capital Outlay
30 Street Fund				
64017	Tractor, 22.5% of $17,000	$0	$3,825	Discretional Capital Outlay
68015	Reserves for future equipmt	$6,800	$8,200	Discretional Reserves (2)
60 Water Fund				
64017	Tractor, 22.5% of $17,000	$0	$3,825	Discretional Capital Outlay
68015	Reserves for future equipmt	$12,000	$15,500	Discretional Reserves (3)
70 Sewer Fund				
64017	Tractor, 10% of $17,000	$0	$1,700	Discretional Capital Outlay
68015	Reserves for future equipmt	$17,000	$20,500	Discretional Reserves (4)

(1) Backhoe=$8,000; DumpTruck=$11,200; Pickup Truck=$5,600
(2) Backhoe=$2,000; DumpTruck=4,200; Software=$2,000
(3) Backhoe=$5,000; DumpTruck=$7,000; Software=$3,500
(4) Backhoe=$5,000; DumpTruck=$10,500; Software=$5,000

CITY OF WOOD VILLAGE
FISCAL YEAR 2016-17 ADOPTED BUDGET

The Approved Budget was accepted at the first meeting of the Wood Village Budget Committee on April 21, 2016. Suggested changes as outlined below, and allowed under ORS 294.435, are being suggested by the City Manager. The purpose of this note is to describe changes made to the Approved Budget that are reflected in the Adopted Budget.

Suggested Changes from the Approved Budget to the Adopted 2016-17

		Approved	Adopted	Explanation
GENERAL FUND				
10-000-41255	Marijuana Tax revenues	$0	$6,500	New revenues expected
10-000-41320	Cycle Oregon grant	$0	$4,000	New revenues expected
		$0	$10,500	
10-005 GF Parks				
64020	Cycle Oregon project	$11,500	$15,500	Additional funds for project
10-009 GF Non-departmental				
64090	Sign code review/Intern	$30,000	$42,000	Funds from Contingency
60 Water Fund				
64090	Treehill pressure work	$251,000	$413,000	Funds from Contingency
64090	WV Green hydrant line	$413,000	$453,000	Funds from Contingency
		$292,500	$510,500	

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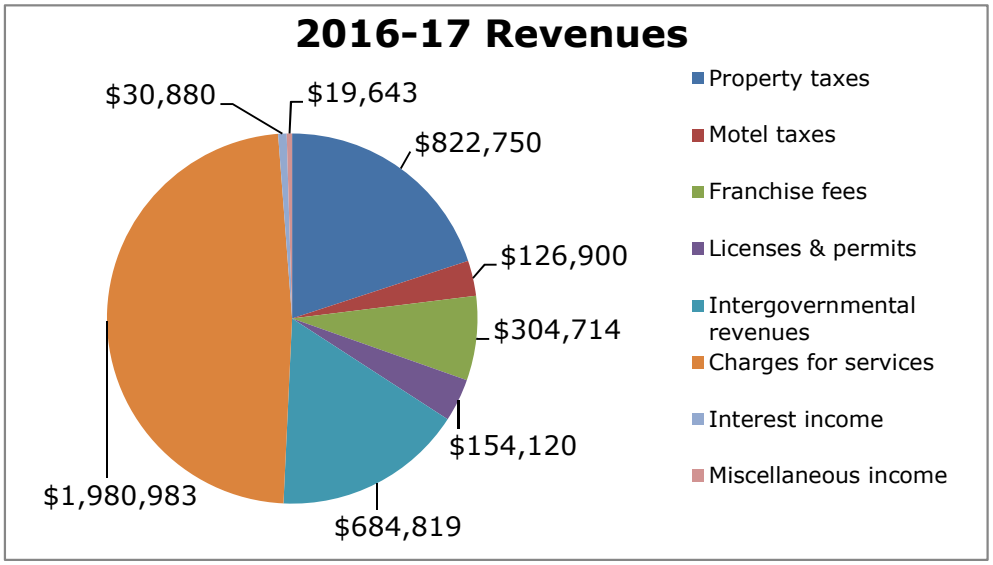
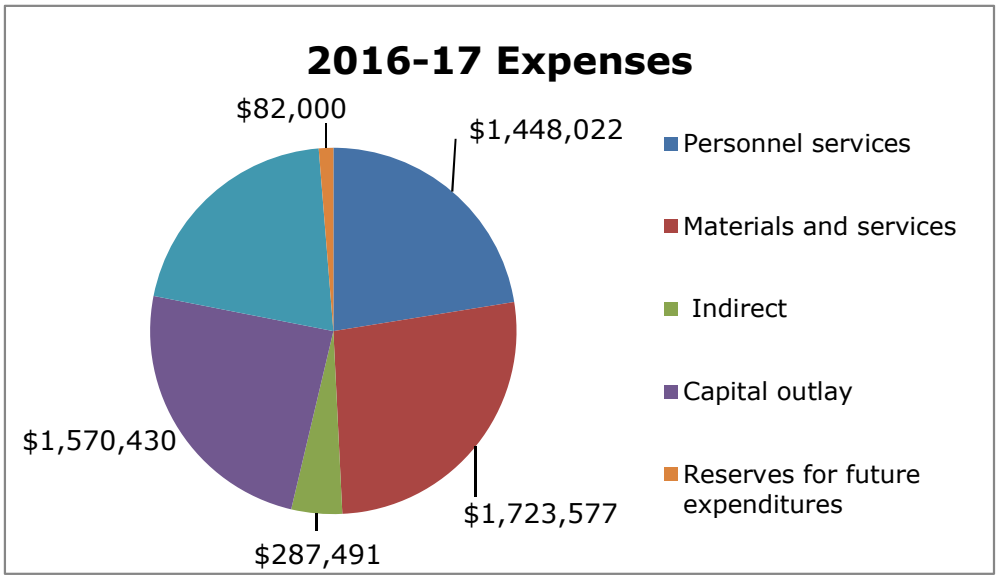
			CITY OF WOOD VILLAGE			
			Summary of Resources and Requirements			
			All Funds Combined			
			Fiscal Year 2016-17			
Actual	**Actual**	**Adopted**		**Proposed**	**Approved**	**Adopted**
2013-14	**2014-15**	**2015-16**		**2016-17**	**2016-17**	**2016-17**
			RESOURCES			
$ 4,313,480	$ 4,595,319	$ 4,486,735	Beginning balance	$ 4,963,962	$ 4,963,962	$ 4,963,962
730,073	754,314	770,232	Property taxes	800,750	800,750	800,750
15,157	20,737	22,000	Past due property taxes	22,000	22,000	22,000
109,655	126,170	118,040	Motel taxes	126,900	126,900	126,900
274,275	292,486	285,328	Franchise fees	304,714	304,714	304,714
66,529	131,265	88,820	Licenses & permits	154,120	154,120	154,120
544,989	578,746	575,796	Intergovernmental revenues	674,319	674,319	684,819
1,784,964	1,894,872	1,933,021	Charges for services	1,980,983	1,980,983	1,980,983
22,533	22,044	27,000	Interest income	30,880	30,880	30,880
25,533	46,486	132,108	Miscellaneous and other income	19,643	19,643	19,643
-	-	-	Loan proceeds (GF to Sewer Fund)	-	-	-
			Transfers from other funds			
$ 7,887,186	$ 8,462,439	$ 8,439,080	**RESOURCES TOTAL - ALL FUNDS**	$ 9,078,271	$ 9,078,271	$ 9,088,771
			REQUIREMENTS BY CATEGORY			
-						
$ 1,218,036	$ 1,228,256	$ 1,395,687	Personnel services	$ 1,448,022	$ 1,448,022	$ 1,448,022
1,472,213	1,514,390	1,624,338	Materials and services	1,723,577	1,723,577	1,723,577
204,479	248,256	261,571	Indirect expenses from Internal Service Fund	287,491	287,491	287,491
403,065	710,201	1,902,825	Capital outlay	1,282,930	1,352,430	1,570,430
-	-	-	Debt service	-	-	-
-	-	-	Transfers to other funds	-	-	-
-	-	1,521,342	Contingencies	1,550,000	1,544,800	1,330,800
3,297,793	3,701,103	6,705,763	**Total Expenditures**	6,292,020	6,356,320	6,360,320
			Auditor's Adj			
		145,000	Loan to URA			
-	-	1,041,000	Reserves for future expenditures	68,000	82,000	82,000
4,589,393	4,700,785	547,317	Unappropriated ending fund balances	2,718,251	2,639,951	2,646,451
$ 7,887,186	$ 8,462,439	$ 8,439,080	**REQUIREMENTS TOTAL - ALL FUNDS**	$ 9,078,271	$ 9,078,271	$ 9,088,771
			REQUIREMENTS BY FUND			
$ 4,511,965	$4,795,362	$4,611,246	General Fund	$ 5,175,390	$ 5,175,390	$ 5,185,890
$ 729,865	$ 852,423	$ 844,056	Street Fund	993,185	993,185	993,185
$ -	$ -	$ -	Improvement Bond Fund	-	-	-
$ 1,521,371	$ 1,514,345	$ 1,484,266	Water Fund	1,770,807	1,770,807	1,770,807
$ 1,123,985	$ 1,300,308	$ 1,499,512	Sewer Fund	1,138,889	1,138,889	1,138,889
$ 7,887,186	$ 8,462,439	$ 8,439,080	**REQUIREMENTS TOTAL - ALL FUNDS**	$ 9,078,271	$ 9,078,271	$ 9,088,771

			CITY OF WOOD VILLAGE			
			Summary of Requirements by Fund/Category			
			Fiscal Year 2016-17			
Actual	**Actual**	**Adopted**		**Proposed**	**Approved**	**Adopted**
2013-14	**2014-15**	**2015-16**		**2016-17**	**2016-17**	**2016-17**
			GENERAL FUND			
$ 429,961	$ 445,060	$ 470,006	Personnel services	$ 470,281	$ 470,281	$ 470,281
911,331	955,806	961,003	Materials and services	1,052,095	1,052,095	1,052,095
36,842	129,113	711,325	Capital outlay	523,000	583,150	599,150
	-	-	Transfers to other funds		-	-
101,008	82,766	86,072	Indirect expenses from Internal Service Fund	93,538	93,538	93,538
-	-	850,000	Contingencies	900,000	900,000	888,000
1,479,142	1,612,745	3,078,406	**Total expenditures**	3,038,914	3,099,064	3,103,064
	60,551		Auditor's Adj			
		145,000	Loan to URA			
-	-	1,016,400	Reserves for future expenditures	27,200	32,800	32,800
3,032,823	3,122,066	371,440	Unappropriated ending fund balances	2,109,276	2,043,526	2,050,026
$4,511,965	$4,795,362	$4,611,246	**FUND TOTAL**	$ 5,175,390	$ 5,175,390	$ 5,185,890
			STREET FUND			
$ 137,763	$ 139,574	$ 198,082	Personnel services	$ 205,774	$ 205,774	$ 205,774
97,154	93,791	140,853	Materials and services	134,105	134,105	134,105
83,546	158,966	311,750	Capital outlay	289,500	293,325	293,325
16,639	30,174	32,137	Indirect expenses from Internal Service Fund	35,679	35,679	35,679
-	-	100,000	Contingencies	100,000	100,000	100,000
335,102	422,504	782,822	**Total expenditures**	765,058	768,883	768,883
-	-	4,100	Reserves for future expenditures	6,800	8,200	8,200
394,763	429,919	57,134	Unappropriated ending fund balances	221,327	216,102	216,102
$ 729,865	$ 852,423	$ 844,056	**FUND TOTAL**	$ 993,185	$ 993,185	$ 993,185
			WATER FUND			
$ 325,158	$ 322,603	$ 388,685	Personnel services	$ 412,671	$ 412,671	$ 412,671
110,723	106,832	107,810	Materials and services	113,740	113,740	113,740
250,422	248,683	244,875	Capital outlay	262,250	266,075	468,075
-	-	-	Debt service	-	-	-
			Transfers to other funds			
42,067	67,658	71,681	Indirect expenses from Internal Service Fund	79,137	79,137	79,137
-	-	547,840	Contingencies	500,000	500,000	298,000
728,370	745,776	1,360,891	**Total expenditures**	1,367,798	1,371,623	1,371,623
-	-	10,250	Reserves for future expenditures	17,000	20,500	20,500
793,001	768,569	113,125	Unappropriated ending fund balances	386,009	378,684	378,684
$ 1,521,371	$ 1,514,345	$ 1,484,266	**FUND TOTAL**	$ 1,770,807	$ 1,770,807	$ 1,770,807
			SEWER FUND			
$ 325,154	$ 321,019	$ 338,914	Personnel services	$ 359,296	$ 359,296	$ 359,296
353,005	357,961	414,672	Materials and services	423,637	423,637	423,637
32,255	173,439	634,875	Capital outlay	208,180	209,880	209,880
-	-	-	Debt service	-	-	-
-			Transfers to other funds			
44,765	67,658	71,681	Indirect expenses from Internal Service Fund	79,137	79,137	79,137
-		23,502	Contingencies	50,000	44,800	44,800
755,179	920,077	1,483,644	**Total expenditures**	1,120,250	1,116,750	1,116,750
-	-	10,250	Reserves for future expenditures	17,000	20,500	20,500
368,806	380,231	5,618	Unappropriated ending fund balances	1,639	1,639	1,639
$ 1,123,985	$ 1,300,308	$ 1,499,512	**FUND TOTAL**	$ 1,138,889	$ 1,138,889	$ 1,138,889
$ 7,887,186	**$ 8,462,439**	**$ 8,439,080**	**REQUIREMENTS TOTAL - ALL FUNDS**	**$ 9,078,271**	**$ 9,078,271**	**$ 9,088,771**

RESOURCES	2016-17 Adopted	
Beginning balance	$4,963,962	
Property taxes	$822,750	22.92%
Motel taxes	$126,900	3.54%
Franchise fees	$304,714	8.49%
Licenses & permits	$154,120	4.29%
Intergovernmental revenues	$684,819	19.08%
Charges for services	$1,980,983	55.19%
Interest income	$30,880	0.86%
Miscellaneous income	$19,643	0.55%
Loan proceeds	$0	
Transfers from other funds	$0	
RESOURCES TOTAL - ALL FUNDS	$9,088,771	



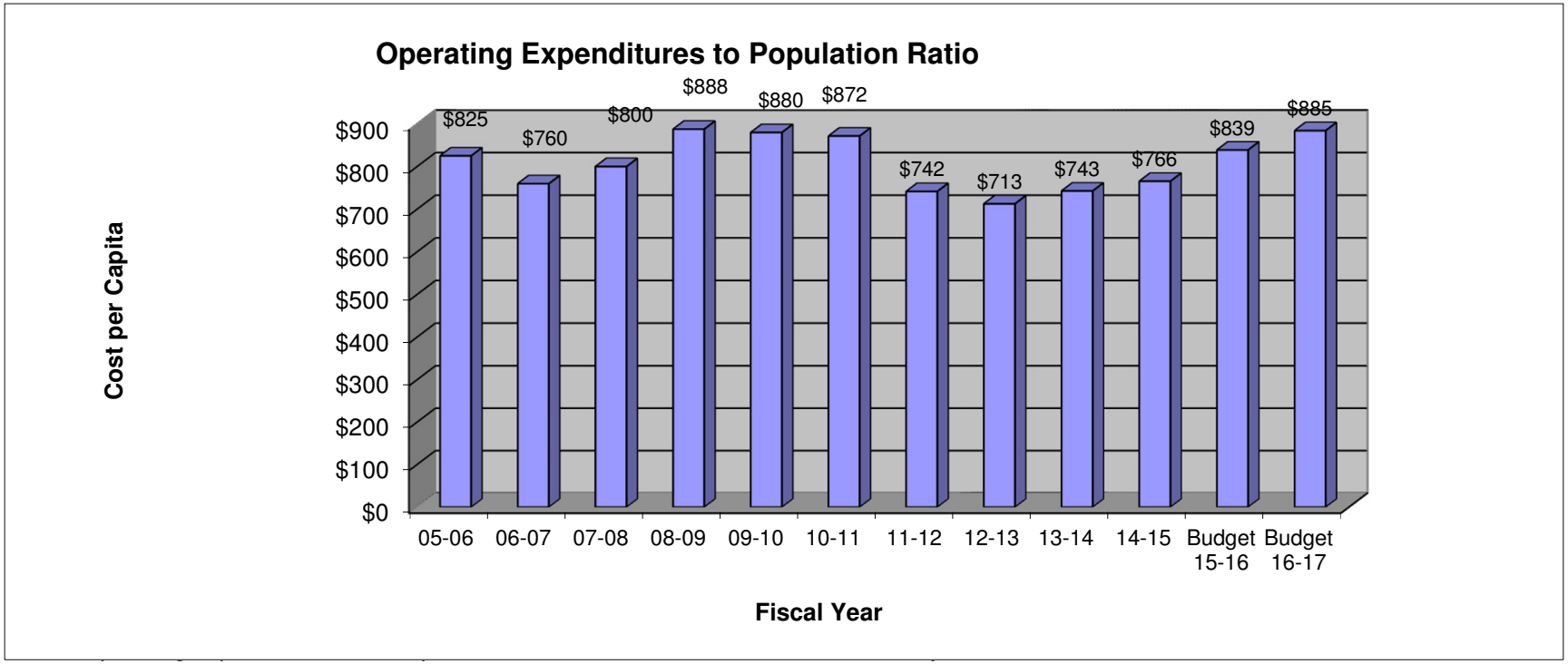
REQUIREMENTS BY CATEGORY	2016-17 Adopted	
Personnel services	$ 1,448,022	32.82%
Materials and services	$ 1,723,577	39.06%
Indirect	$ 287,491	6.52%
Capital outlay	$ 1,570,430	35.59%
Contingency	$ 1,330,800	22.67%
Reserves for future expenditures	$ 82,000	1.40%
Unappropriated	$ 2,646,451	45.07%
REQUIREMENTS TOTAL - ALL FUNDS	$ 9,088,771	



CITY OF WOOD VILLAGE

TOTAL OPERATING EXPENDITURES TO POPULATION RATIO

Fiscal Year	Population	Operating Expenditures	Cost Per Capita
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
14-15	3,905	$2,990,902	$766
Budget 15-16	3,910	$3,281,596	$839
Budget 16-17	3,910	$3,459,090	$885

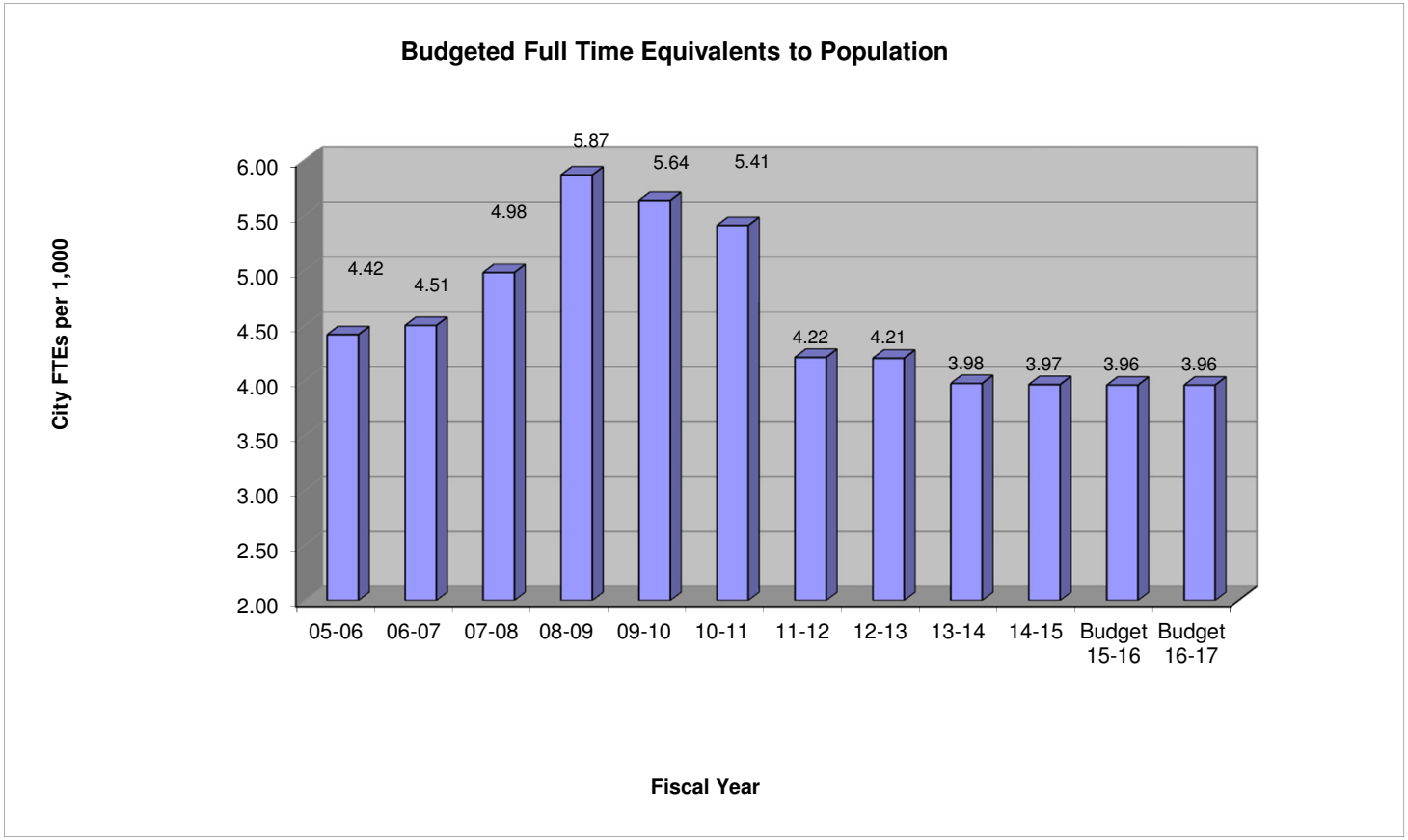


CITY OF WOOD VILLAGE

TOTAL FULL TIME EQUIVALENT (FTE) POSITIONS PER CAPITA

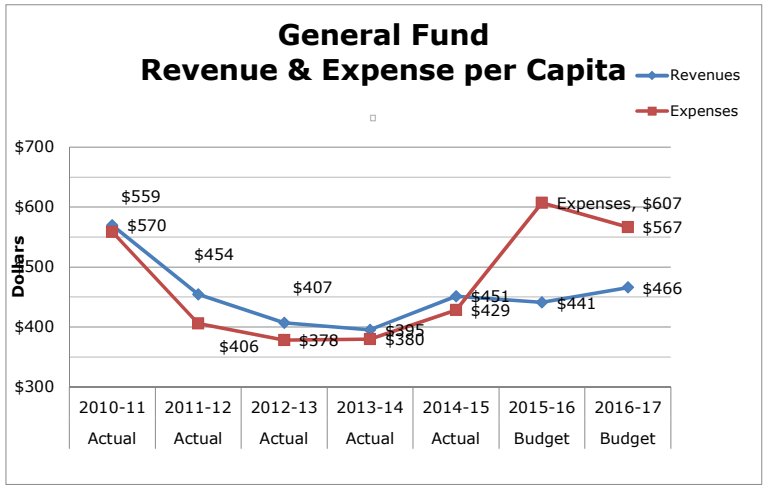
TOTAL CITY BUDGETED FTEs TO POPULATION RATIO

Fiscal Year	Population	Number of FTEs	FTEs/1,000 Residents
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
14-15	3,905	15.50	3.97
Budget 15-16	3,910	15.50	3.96
Budget 16-17	3,910	15.50	3.96



Fiscal Year	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17	Percentage of Category to Total
Population	3,150	3,878	3,885	3,895	3,905	3,910	3,910	
Beginning Fund Bala	2,562,393	2,597,179	2,785,852	2,972,413	3,032,823	2,887,359	3,363,952	
Taxes	832,276	839,078	848,699	855,819	901,221	910,272	949,650	52.8%
Franchise Fees	253,961	261,129	261,912	266,879	292,486	285,328	304,714	16.6%
Permits	85,066	87,743	69,430	68,554	131,265	88,820	154,120	5.2%
Intergovt	476,509	306,943	281,312	278,375	353,463	350,312	332,000	20.3%
Misc Fees	46,877	66,895	41,968	44,051	32,248	36,961	39,661	2.1%
Interest Income	10,837	16,997	18,202	15,181	22,250	20,000	23,150	1.2%
Miscellaneous	89,603	183,329	59,287	10,694	29,606	32,194	18,643	1.9%
Loan Repymts		0	0	0	0	0	0	0.0%
Total Revenues	**$ 1,795,129**	**$1,762,114**	**$1,580,810**	**$1,539,553**	**$1,762,539**	**$1,723,887**	**$1,821,938**	100.0%
Expenditures								
Personnel Svcs	377,552	406,218	413,194	429,961	445,060	470,006	470,281	19.8%
Public Safety	771,216	803,045	830,106	846,910	870,906	862,897	918,535	36.4%
Material & Svcs	310,838	312,024	278,480	165,510	228,217	184,178	227,098	7.8%
Capital Outlay	153,371	33,009	43,567	36,842	129,113	711,325	599,150	30.0%
Reserves for future purchases			8,400	0	0	0	0	0.0%
Transfers	147,368	19,142	-96,213	0	0	145,000	0	6.1%
Total Expenditures	**$1,760,345**	**$1,573,438**	**$1,477,534**	**$1,479,222**	**$1,673,296**	**$2,373,406**	**$2,215,064**	100.0%

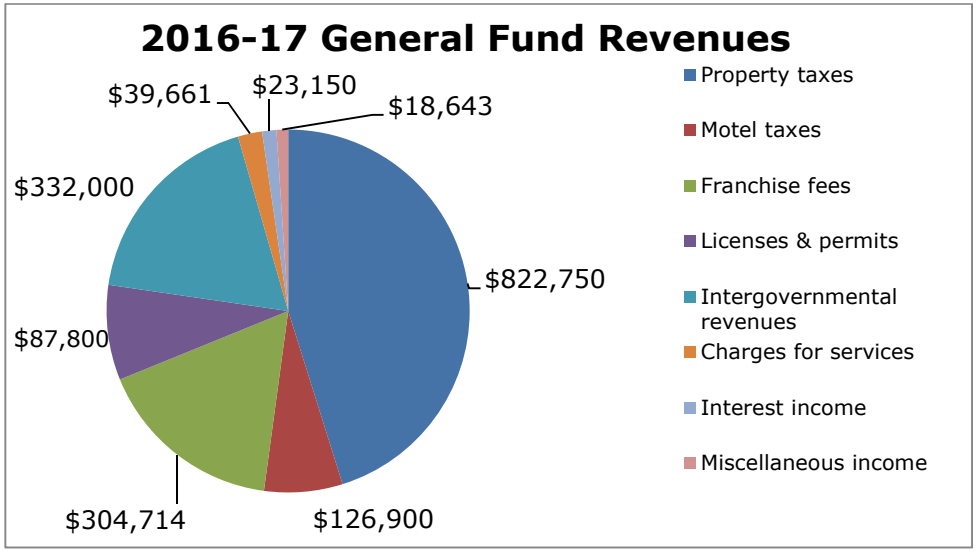
Fiscal Year	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17
Population	3150	3878	3885	3,895	3,905	3,910	3,910
Revenues							
Taxes	$264	$216	$218	$220	$231	$233	$243
Franchise Fees	81	$67	67	69	75	$73	$78
Permits	27	$23	18	18	34	$23	$39
Intergovt	151	$79	72	71	91	$90	$85
Misc Fees	15	$17	11	11	8	$9	$10
Interest Income	3	$4	5	4	6	$5	$6
Transfers	28	$47	15	3	8	$8	$5
Total Revenues	**$570**	**$454**	**$407**	**$395**	**$451**	**$441**	**$466**
Expenditures							
Personnel Svcs	120	105	$106	$110	$114	$120	$120
Public Safety	245	207	214	217	223	$221	$235
Material & Svcs	99	80	72	42	58	$47	$58
Capital Outlay	49	9	11	9	33	$182	$153
Reserves for future purchases					0	$0	$0
Transfers	47	5	-25	0	0	$37	$0
Total Expenditure	**$559**	**$406**	**$378**	**$380**	**$429**	**$607**	**$567**



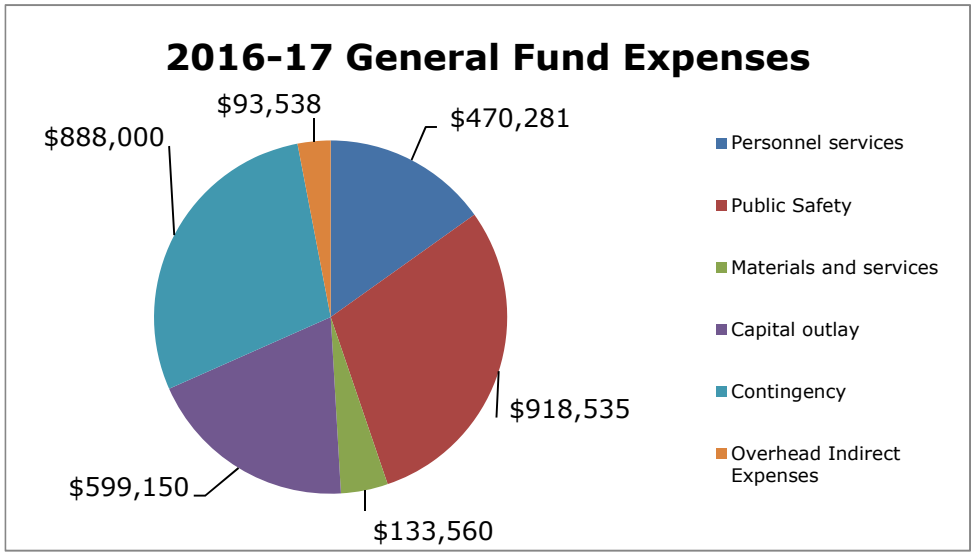
			CITY OF WOOD VILLAGE			
			Summary of Resources and Requirements			
			General Fund			
			Fiscal Year 2016-17			
Actual	**Actual**	**Adopted**		**Proposed**	**Approved**	**Adopted**
2013-14	**2014-15**	**2015-16**		**2016-17**	**2016-17**	**2016-17**
			RESOURCES			
$ 2,972,413	$ 3,032,823	$ 2,887,359	Beginning balance	$ 3,363,952	$ 3,363,952	$ 3,363,952
730,072	754,314	770,232	Property taxes	800,750	800,750	800,750
15,157	20,737	22,000	Delinquent property taxes	22,000	22,000	22,000
109,655	126,170	118,040	Motel taxes	126,900	126,900	126,900
266,879	292,486	285,328	Franchise fees	304,714	304,714	304,714
69,489	131,265	88,820	Licenses & permits	154,120	154,120	154,120
280,311	353,463	350,312	Intergovernmental revenues	321,500	321,500	332,000
27,473	32,248	36,961	Charges for services	39,661	39,661	39,661
15,181	22,250	20,000	Interest income	23,150	23,150	23,150
25,336	29,606	32,194	Miscellaneous and other income	18,643	18,643	18,643
-	-	-	Transfers from other funds	-	-	-
$ 4,511,966	**$ 4,795,362**	**$ 4,611,246**	**GENERAL FUND RESOURCES TOTAL**	**$ 5,175,390**	**$ 5,175,390**	**$ 5,185,890**
			DEPARTMENT REQUIREMENTS			
			General Government			
-	-	-	Personnel services	-	-	-
-	-	-	Materials and services	4,770	4,770	4,770
	2,345	-	Capital Outlay	-	-	-
$ -	$ 2,345	$ -	**GENERAL GOVERNMENT TOTAL**	$ 4,770	$ 4,770	$ 4,770
			Administration			
$ 211,303	$ 212,896	$ 213,751	Personnel services	$ 200,687	$ 200,687	$ 200,687
-	-	-	Materials and services	-	-	-
-	-	-	Indirect expenses from Internal Service Fund	-	-	-
26,173	10,861	-	Capital outlay	-	-	-
$ 237,476	$ 223,757	$ 213,751	**ADMINISTRATION TOTAL**	$ 200,687	$ 200,687	$ 200,687
			Events			
$ 10,128	$ 10,596	$ 11,138	Personnel services	$ 10,171	$ 10,171	$ 10,171
17,094	14,757	18,500	Materials and services	18,800	18,800	18,800
504	4,440	12,500	Capital outlay	-	11,000	11,000
$ 27,726	$ 29,793	$ 42,138	**EVENTS TOTAL**	$ 28,971	$ 39,971	$ 39,971
			Public Safety			
$ -	$ -	$ -	Personnel services	$ -	$ -	$ -
846,910	870,906	862,897	Materials and services	918,535	918,535	918,535
-	-	-	Capital outlay	-	-	-
$ 846,910	$ 870,906	$ 862,897	**PUBLIC SAFETY TOTAL**	$ 918,535	$ 918,535	$ 918,535
			Parks			
$ 56,866	$ 64,484	$ 85,232	Personnel services	$ 88,625	$ 88,625	$ 88,625
19,519	11,943	21,171	Materials and services	24,975	24,975	24,975
8,160	69,904	67,000	Capital outlay	-	15,325	19,325
$ 84,545	$ 146,331	$ 173,403	**PARKS TOTAL**	$ 113,600	$ 128,925	$ 132,925
			Public Works Management			
$ 94,397	$ 101,048	$ 106,245	Personnel services	$ 110,139	$ 110,139	$ 110,139
-	300.00	300.00	Materials and services	-	-	-
-	-	-	Indirect expenses from Internal Service Fund	-	-	-
2,005	36,959	-	Capital outlay	14,000	17,825	17,825
-	-	12,400	Reserves for future expenditures	19,200	24,800	24,800
$ 96,402	$ 138,307	$ 118,945	**PUBLIC WORKS MANAGEMENT TOTAL**	$ 143,339	$ 152,764	$ 152,764
			Building Inspection Services			
$ 57,267	$ 56,036	$ 53,640	Personnel services	$ 60,659	$ 60,659	$ 60,659
27,809	57,900	58,135	Materials and services	85,015	85,015	85,015
-	-	-	Capital outlay	-	-	-

$ 85,075	$ 113,936	$ 111,775	**PUBLIC WORKS MANAGEMENT TOTAL**	$ 145,674	$ 145,674	$ 145,674
			CITY OF WOOD VILLAGE			
			Summary of Resources and Requirements			
			General Fund			
			Fiscal Year 2016-17			
Actual	**Actual**	**Adopted**		**Proposed**	**Approved**	**Adopted**
2013-14	**2014-15**	**2015-16**		**2016-17**	**2016-17**	**2016-17**
			Non-Departmental			
$ -	$ -	$ -	Materials and services	$ -	$ -	$ -
101,009	82,766	86,072	Indirect expenses from Internal Service Fund	93,538	93,538	93,538
-	4,604	631,825	Capital outlay	509,000	539,000	551,000
-			Transfers to other funds			
$ 101,009	$ 87,370	$ 717,897	**NON-DEPARTMENTAL TOTAL**	$ 602,538	$ 632,538	$ 644,538
-	60,551		**Auditor's Adj**			
		1,004,000	**Reserves for resource stabilizatin/software**	$ 8,000	$ 8,000	$ 8,000
$ -	$ -	$ 850,000	**Contingency**	$ 900,000	$ 900,000	$ 888,000
		$ 145,000	**Loan to URA**			
$ 1,479,143	$ 1,673,296	$ 4,239,806	**Expenditure total**	$ 3,066,114	$ 3,131,864	$ 3,135,864
$ 3,032,823	$ 3,122,066	$ 371,440	**Unappropriated fund balance**	$ 2,109,276	$ 2,043,526	$ 2,050,026
$ 4,511,966	**$ 4,795,362**	**$ 4,611,246**	**GENERAL FUND REQUIREMENTS TOTAL**	**$ 5,175,390**	**$ 5,175,390**	**$ 5,185,890**

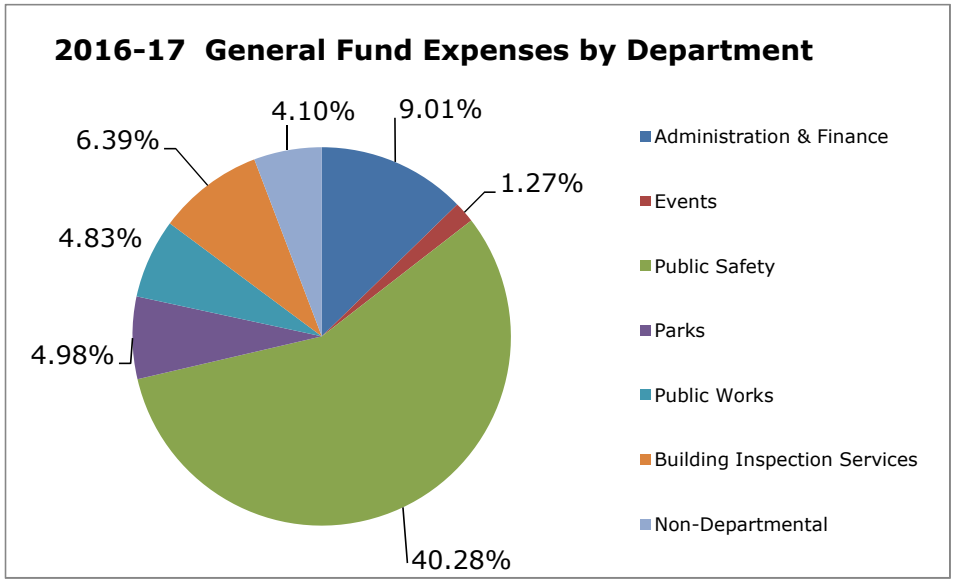
RESOURCES	2016-17 Adopted	
Beginning balance	$3,363,952	74.78%
Property taxes	$822,750	18.29%
Motel taxes	$126,900	2.82%
Franchise fees	$304,714	6.77%
Licenses & permits	$154,120	3.43%
Intergovernmental revenues	$332,000	7.38%
Charges for services	$39,661	0.88%
Interest income	$23,150	0.51%
Miscellaneous income	$18,643	0.41%
Loan proceeds	$0	
Transfers from other funds	$0	
RESOURCES TOTAL - GENERAL FUND	$5,185,890	



REQUIREMENTS BY CATEGORY	2016-17 Adopted	
Personnel services	$ 470,281	9.07%
Public Safety	$ 918,535	17.71%
Materials and services	$ 133,560	2.58%
Capital outlay	$ 599,150	11.55%
Contingency	$ 888,000	17.12%
Overhead Indirect Expenses	$ 93,538	1.80%
Unappropriated	$ 2,082,826	40.16%
REQUIREMENTS TOTAL - GENERAL FUND	$ 5,185,890	



REQUIREMENTS BY FUND	2016-17 Adopted	
General Government	$ -	
Administration & Finance	$ 205,457	9.01%
Events	$ 28,971	1.27%
Public Safety	$ 918,535	40.28%
Parks	$ 113,600	4.98%
Public Works	$ 110,139	4.83%
Building Inspection Services	$ 145,674	6.39%
Non-Departmental	$ 93,538	4.10%
Capital Outlay	$ 599,150	
Contingency & Ending Fund Balance (savings)	$ 2,970,826	
REQUIREMENTS TOTAL - GENERAL FUND	$ 5,185,890	



CITY OF WOOD VILLAGE
2016-17 BUDGET
10 GENERAL FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 2,972,413	$ 3,032,823	$ 2,887,359	Beginning balance		$ 3,363,952	$ 3,363,952	$ 3,363,952
			Taxes:				
730,072	753,811	770,232	40110	Property taxes, current levy	800,750	800,750	800,750
15,157	20,737	22,000	40120	Property taxes, delinquent	22,000	22,000	22,000
934	503	-	40122	Tax deeded land sales			
1		-	40125	Tax interest penalties			
109,655	126,170	118,040	40130	Motel taxes	126,900	126,900	126,900
			Franchise taxes:				
174,588	193,954	188,734	40220	Franchise fees - PGE	202,452	202,452	202,452
47,803	46,685	46,920	40230	Franchise fees - NW Natural	49,000	49,000	49,000
	2,000	-	40235	Franchise fees - Wave	-	-	-
6,981	6,432	8,330	40240	Franchise fees - Frontier	8,150	8,150	8,150
28,386	32,876	30,940	40250	Franchise fees - Waste Mgt	34,500	34,500	34,500
9,121	10,540	10,404	40255	Franchise fees - Cable TV	10,612	10,612	10,612
			Licenses and permits:				
4,891	9,441	7,900	40270	Business licenses	9,500	9,500	9,500
3,675	3,025	2,800	40271	Amusement Device fees	3,000	3,000	3,000
6,985	12,184	7,000	40272	Metro contractors licenses	12,500	12,500	12,500
14,410	14,290	14,720	40276	Rental Licenses	14,720	14,720	14,720
385	300	400	40278	Liquor License Process fee	400	400	400
2,025	1,696		40280	Enterprise Zone Application Fee	-	-	-
(1,732)	1,799		40290	Building permits	-	-	-
20,211	64,763	30,000	40292	Building permits - Building	60,000	60,000	60,000
7,672	11,945	9,800	40293	Building permits - Electrical	20,000	20,000	20,000
5,288	3,652	9,500	40294	Building permits - Mechanical	20,000	20,000	20,000
4,744	8,170	6,700	40295	Building permits - Plumbing	14,000	14,000	14,000
			Intergovernmental revenues:				
54,525	56,205	51,874	41210	State revenue sharing - liquor ta:	58,000	58,000	58,000
5,238	5,206	5,348	41220	State revenue sharing - cigarette	4,900	4,900	4,900
38,126	39,443	35,586	41250	State revenue sharing - general	40,100	40,100	40,100
			41255	State Marijuana Tax			6,500
180,486	194,694	198,504	41310	Mult. Co. business income tax	214,000	214,000	214,000
561	2,574	500	41315	Fire inspection/prevention fees	1,500	1,500	1,500
	362		41320	Metro recycling grant	-	-	-
1,375	2,675	3,500	41330	Mult. Co. alarm ordinance fees	3,000	3,000	3,000
-			41340	State 9-1-1 tax			
	52,304		41400	Community Development Block Grant			
			41405	Bike Hub Grant			4,000
-		33,000	41404	Oregon State Park Grant (trails)	-	-	-
-		22,000	41425	Metro Greenspaces/Nature Bonc	-	-	-
			Charges for services:				
1,310	1,907	2,450	42110	Copies, lien searches, etc.	2,475	2,475	2,475
4,550	8,055	12,000	42112	Planning/zoning fees	14,000	14,000	14,000
	25		42115	Code Enforcemt/Citation fines			
21,613	22,261	22,511	42116	Rental income	23,186	23,186	23,186
			Other:		-	-	-
15,058	14,854	20,000	45010	Interest income	23,150	23,150	23,150
123	66	-	45012	Interest-Unsegregated Taxes			
4,562	3,137	1,000	45190	Miscellaneous revenue	1,000	1,000	1,000
6,133	6,600	5,000	45231	Donations - community activities	5,000	5,000	5,000
			45233	Community garden fees			
7,543	8,116	7,250	45225	Glisan Water line LID principal			
5,864	5,213	6,300	45255	Glisan Water line LID interest			
1,235	11,750	12,644	46041	Urban Renewal loan repaymnt	12,122	12,122	12,122
	2,117		46040	Urban Renewal loan interest	521	521	521
$ 4,511,965	**$ 4,795,359**	**$ 4,611,246**	**TOTAL**	**RESOURCES**	**$ 5,175,390**	**$ 5,175,390**	**$ 5,185,890**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			REQUIREMENTS:				
			001 General Government:				
			Materials and services:				
			63620	Community programs-lunch	4,770	4,770	4,770
-	-	-	Total materials and services		4,770	4,770	4,770
$ -	**$ -**	**$ -**	**Total General Government**		**$ 4,770**	**$ 4,770**	**$ 4,770**
			Capital outlay:				
	2,345		64014	Office equipment			
	$ -	$ -	64090	Summer Lunch Program	$ -		$ -
$ -	**$ 2,345**	**$ -**	**Total capital outlay**		**$ -**	**$ -**	**$ -**
$ -	**$ 2,345**	**$ -**	**Total General Government**		**$ 4,770**	**$ 4,770**	**$ 4,770**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			002 Administration:				
			Personnel Services				
$ 39,910	$ 43,241	$ 45,213	61040	City Administrator	$ 43,823	$ 43,823	$ 43,823
9,022	9,343	9,428	61061	Office Specialist 1	9,648	9,648	9,648
23,279	20,040	8,932	61062	Office Specialist 2	8,872	8,872	8,872
41,875	44,075	44,947	61075	HR /Records Mgr	44,688	44,688	44,688
24,113	24,594	25,101	61080	Finance Director	18,182	18,182	18,182
(2,095)	1,212	2,918	61095	Compensated absences adjustm	4,990	4,990	4,990
13,701	12,275	13,792	61170	Accountant 1	14,035	14,035	14,035
24,761	23,409	27,402	62010	PERS	26,066	26,066	26,066
455	740	850	62020	Workers' Comp insurance	872	872	872
54	64	64	62021	Workers' Comp assessment	59	59	59
9,204	9,134	9,321	62030	Social security	8,943	8,943	8,943
2,153	2,136	2,180	62031	Medicare	2,091	2,091	2,091
21,467	19,657	21,054	62040	Health/dental/life insurance	16,278	16,278	16,278
2,412	1,757	1,461	62050	State unemployment insurance	1,082	1,082	1,082
994	1,220	1,088	62060	Tri-met payroll tax	1,058	1,058	1,058
$ 211,303	**$ 212,896**	**$ 213,751**	**Total personnel services**		**$ 200,687**	**$ 200,687**	**$ 200,687**
			Capital outlay:				
		$ -	64012	Office furniture			$ -
26,173	10,861		64014	Office equipment			
			64020	Site Improvements	-		
			64030	Building improvements			
		-	64090	System Improvements	-		-
$ 26,173	**$ 10,861**	**$ -**	**Total capital outlay**		**$ -**	**$ -**	**$ -**
$ 237,476	**$ 223,756**	**$ 213,751**	**Total Administration and Finance**		**$ 200,687**	**$ 200,687**	**$ 200,687**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			003 Events:				
			Personnel Services				
6,979	7,346	7,491	61075	HR /Records Mgr	7,665	7,665	7,665
-		201	61095	Compensated absences adjustm	282	282	282
			61120	Utility worker III			
1,089	1,145	1,179	62010	PERS	1,218	1,218	1,218
20	29	43	62020	Workers' Comp insurance	43	43	43
3	3	3	62021	Workers' Comp assessment	3	3	3
409	427	477	62030	Social security	493	493	493
96	100	112	62031	Medicare	115	115	115
1,371	1,415	1,497	62040	Health/dental/life insurance	231	231	231
110	79	79	62050	State unemployment insurance	63	63	63
51	53	56	62060	Tri-met payroll tax	58	58	58
$ 10,128	**$ 10,596**	**$ 11,138**	**Total personnel services**		**$ 10,171**	**$ 10,171**	**$ 10,171**
			Materials and services:				
$ 17,094	$ 14,757	$ 18,500	63241	Community act. (Easter/Nite Out	$ 18,800	$ 18,800	$ 18,800
$ 17,094	**$ 14,757**	**$ 18,500**	**Total materials and services**		**$ 18,800**	**$ 18,800**	**$ 18,800**
			Capital outlay:				
	4,440	2,500	64017	Equipment		6,000	6,000
$ 504		$ 10,000	64018	Truck Trailer for Events			
			64090	Pumpkin Carving Event		5,000	5,000
$ 504	**$ 4,440**	**$ 12,500**	**Total capital outlay**		**$ -**	**$ 11,000**	**$ 11,000**
$ 27,726	**$ 29,794**	**$ 42,138**	**Total Events**		**$ 28,971**	**$ 39,971**	**$ 39,971**
			004 Public Safety:				
$ 80,166	$ 81,149	$ 92,697	63160	BOEC dispatch (police/EMT/fire)	$ 96,404	$ 96,404	$ 96,404
382,820	390,476	399,100	63190	Police services	407,000	407,000	407,000
383,924	399,281	371,100	63590	Fire service	415,131	415,131	415,131
$ 846,910	**$ 870,906**	**$ 862,897**	**Total Public Safety**		**$ 918,535**	**$ 918,535**	**$ 918,535**
$ 846,910	**$ 870,906**	**$ 862,897**	**Total Public Safety**		**$ 918,535**	**$ 918,535**	**$ 918,535**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			005 Parks:				
			Personnel Services				
$ 58	$ 29,050	$ 5,400	61050	Temporary	$ 5,400	$ 5,400	$ 5,400
23,192		31,234	61051	Grounds/Gate Keepers	32,167	32,167	32,167
1,110	(23)	394	61095	Compensated absences adjustm	1,005	1,005	1,005
3,633	1,571	4,773	61100	Utility Worker I	4,543	4,543	4,543
	1,812		61110	Utility Worker 2			
8,110	8,718	7,426	61150	Public Works Director	7,249	7,249	7,249
-	-	1,483	61061	PW Office Specialist 2	1,758	1,758	1,758
-	-	4,783	61155	Engineering Tech	4,794	4,794	4,794
4,147	4,379	4,398	61165	PW Administrative Assistant	4,504	4,504	4,504
5,584	6,252	8,055	62010	PERS	8,298	8,298	8,298
1,497	2,155	3,341	62020	Workers' Comp insurance	3,442	3,442	3,442
35	37	55	62021	Workers' comp assessment	55	55	55
2,449	2,737	3,713	62030	Social security	3,808	3,808	3,808
573	640	868	62031	Medicare	891	891	891
5,126	5,841	7,803	62040	Health/dental/life insurance	9,405	9,405	9,405
1,049	981	1,073	62050	State unemployment insurance	855	855	855
304	335	433	62060	Tri-Met payroll tax	451	451	451
$ 56,866	**$ 64,484**	**$ 85,232**	**Total personnel services**		**$ 88,625**	**$ 88,625**	**$ 88,625**
			Materials and services:				
$ 113			63029	Office Furniture	$ -		
49	$ 174	$ 100	63030	Dues, books, periodicals	$ 140	$ 140	$ 140
451	263	400	63130	Conference and training	190	190	190
14		75	63131	Travel	65	65	65
652	558	600	63201	Park Lights	600	600	600
1,197	1,379	1,750	63232	Operating supplies	2,700	2,700	2,700
1,560	364	600	63233	Small equipment and tools	400	400	400
50	50	50	63234	Sampling/Testing	50	50	50
498	697	450	63235	Uniforms/clothing	460	460	460
972	769	1,000	63236	Fuel	700	700	700
424	1,484	1,696	63280	Contracted services	1,900	1,900	1,900
535	373	1,000	63301	Vehicle repair and maintenance	700	700	700
2,886	1,319	1,500	63302	Equipment repair and maintenar	1,500	1,500	1,500
3,698	91	1,200	63303	Building repair and maintenance	1,950	1,950	1,950
5,803	4,422	6,400	63304	Grounds repair and maintenance	10,670	10,670	10,670
-		100	63308	System repair and maintenance	-	-	-
619		1,500	63311	Playground equip repair and mai	200	200	200
-		2,750	63999	Operating Contingency	2,750	2,750	2,750
$ 19,519	**$ 11,943**	**$ 21,171**	**Total materials and services**		**$ 24,975**	**$ 24,975**	**$ 24,975**
			Capital outlay:				
			64015	Vehicle/Rolling Stock			
	$ 8,272		64016	Playground Equipment			
	4,049		64017	Equipment/Office furniture		3,825	3,825
8,160	44,032	67,000	64020	Site improvements		11,500	15,500
	13,551		64090	System Improvements			
$ 8,160	**$ 69,904**	**$ 67,000**	**Total capital outlay**		**$ -**	**$ 15,325**	**$ 19,325**
$ 84,545	**$ 146,331**	**$ 173,403**	**Total Parks**		**$ 113,600**	**$ 128,925**	**$ 132,925**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			006 Public Works Direct:				
			Personnel Services				
$ 13		$ 2,025	61050	Temporary/Seasonal	$ 2,025	$ 2,025	$ 2,025
6,901	9,128	10,307	61051	GroundsKeeper	10,656	10,656	10,656
1,071	(1,148)	1,137	61095	Compensated absences adjustm	2,495	2,495	2,495
4,360	1,885	3,341	61100	Utility Worker I	3,180	3,180	3,180
13,222	16,624	10,848	61110	Utility Worker II	11,825	11,825	11,825
7,958	9,002	6,483	61120	Utility Worker III	7,584	7,584	7,584
9,732	10,462	11,140	61150	Public Works Director	8,381	8,381	8,381
3,645	4,323	5,188	61061	PW Office Specialist 2	6,150	6,150	6,150
2,844	2,376	2,391	61155	Engineering Tech	2,397	2,397	2,397
15,551	16,421	19,239	61165	PW Administrative Assistant	19,704	19,704	19,704
10,162	10,602	12,285	62010	PERS	12,722	12,722	12,722
1,627	2,348	2,786	62020	Workers' Comp insurance	2,686	2,686	2,686
41	43	48	62021	Workers' comp assessment	47	47	47
3,802	4,120	4,470	62030	Social security	4,613	4,613	4,613
889	963	1,045	62031	Medicare	1,079	1,079	1,079
10,680	12,130	11,940	62040	Health/dental/life insurance	13,229	13,229	13,229
1,423	1,260	1,050	62050	State unemployment insurance	820	820	820
476	509	522	62060	Tri-Met payroll tax	546	546	546
$ 94,397	**$ 101,048**	**$ 106,245**	**Total personnel services**		**$ 110,139**	**$ 110,139**	**$ 110,139**
			Materials and services:				
		$ 300	63029	Office furniture/equipment			
	300		63235	Uniforms/clothing			
$ -	$ 300	$ 300	Total materials and services		$ -	$ -	$ -
			006 Public Works Direct:				
			Capital outlay:				
			64012	Office Furniture	7,000	7,000	7,000
			64015	Vehicle/Rolling Stock	7,000	7,000	7,000
	34,284		64017	Equipment		$ 3,825	$ 3,825
2,005			64020	Site improvements			
-	2,675		64030	Buildings and improvements			
$ 2,005	**$ 36,959**	**$ -**	**Total capital outlay**		**$ 14,000**	**$ 17,825**	**$ 17,825**
			Reserves for future exp:				
$ -	$ -	$ 12,400	68017	Reserves for future equipment	$ 19,200	$ 24,800	$ 24,800
$ -	**$ -**	**$ 12,400**	**Total reserves**		**$ 19,200**	**$ 24,800**	**$ 24,800**
$ 96,402	**$ 138,307**	**$ 118,945**	**Total Public Works Direct:**		**$ 143,339**	**$ 152,764**	**$ 152,764**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			007 Permitting Services:				
			Personnel Services				
(11)	(95)	599	61095	Compensated absences adjustm	935	935	935
25,555	21,900	25,510	61061	PW Office Specialist 2	30,238	30,238	30,238
15,551	16,421	8,245	61165	PW Administrative Assistant	8,445	8,445	8,445
6,366	4,148	5,785	62010	PERS	6,608	6,608	6,608
128	171	200	62020	Workers' Comp insurance	200	200	200
26	27	25	62021	Workers' Comp assessment	25	25	25
2,409	2,164	2,130	62030	Social security	2,456	2,456	2,456
563	506	498	62031	Medicare	574	574	574
5,432	9,695	9,818	62040	Health/dental/life insurance	10,423	10,423	10,423
947	830	581	62050	State unemployment insurance	464	464	464
302	269	249	62060	Tri-met payroll tax	291	291	291
$ 57,267	**$ 56,036**	**$ 53,640**	**Total personnel services**		**$ 60,659**	**$ 60,659**	**$ 60,659**
			Materials and services:				
	$ 329		63029	Office furniture/equipment			
105	868	700	63030	Dues, books and publications	350	350	350
155	399	550	63040	Office Supplies	250	250	250
131	278	200	63060	Postage	200	200	200
-		150	63081	Rental housing inspection	150	150	150
25,920	52,717	55,000	63090	Building Inspections	80,000	80,000	80,000
993	378	500	63130	Conferences and Training	500	500	500
505	127	165	63131	Travel	165	165	165
	2,804	870	63237	Computer Hardware/Software	3,400	3,400	3,400
$ 27,809	**$ 57,900**	**$ 58,135**	**Total materials and services**		**$ 85,015**	**$ 85,015**	**$ 85,015**
$ 85,075	**$ 113,936**	**$ 111,775**	**Total permitting services**		**$ 145,674**	**$ 145,674**	**$ 145,674**

			10-009 Other General Fund Appropriations:				
			Indirect Expenses				
$ -	$ 10,300	15,224	001-63998	General Government Allocated OH E	10,684	10,684	10,684
$ 52,970	$ 53,712	52,305	002-63998	Administration Allocated OH Exp	63,398	63,398	63,398
$ 27,972	$ 5,184	5,774	006-63998	Public Works Allocated OH Exp	6,707	6,707	6,707
20,067	13,570	12,769	009-63998	Non-Departmental Allocated OH Ex	12,749	12,749	12,749
$ 101,009	**$ 82,766**	**$ 86,072**	**Total Allocated Overhead Exp**		**$ 93,538**	**$ 93,538**	**$ 93,538**
			Capital Outlay				
	$ 1,983	$ 3,000	64014	Off Furniture: Council chairs			
	$ 2,622	$ 96,100	64020	Site Improvements	$ 9,000	$ 9,000	$ 9,000
		$ 32,725	64090	System Improvements		$ 30,000	$ 42,000
$ -		$ 500,000	64200	Land Acquisition	500,000	500,000	500,000
$ -	**$ 4,604**	**$ 631,825**	**Total Capital Outlay**		**$ 509,000**	**$ 539,000**	**$ 551,000**
$ 101,009	**$ 87,370**	**$ 717,897**	**Total 10-009 Other General Fund Appropriati**		**$ 602,538**	**$ 632,538**	**$ 644,538**
		$ 4,000	68030	Reserve for Software	$ 8,000	$ 8,000	$ 8,000
$ -		$ 850,000	66010	Operating contingency	$ 900,000	$ 900,000	$ 888,000
	$ 60,551			Auditor Adjustment			
$ -		$ 1,000,000	Unappropriated - reserved for resource stabiliza		$ 1,000,000	$ 1,000,000	$ 1,000,000
		$ 145,000	Loaned to URA & Sewer Funds		$ 185,000	$ 185,000	$ 185,000
$ 3,032,823	$ 3,122,066	$ 371,440	Unappropriated ending balance		$ 924,276	$ 858,526	$ 865,026
$ 4,511,966	$ 4,795,362	$ 4,611,246	TOTAL REQUIREMENTS		$ 5,175,390	$ 5,175,390	$ 5,185,890

CITY OF WOOD VILLAGE
2016-17 BUDGET
30 STREET FUND

Actual 2013-14	Actual 2014-15	2015-16 Adopted Budget			2016-17 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 294,284	$ 400,689	$ 397,262	Beginning balance		$ 541,925	$ 541,925	$ 541,925
			Intergovernmental revenues:				
220,212	223,030	223,229	41230	State gas tax	222,500	222,500	222,500
2,224	2,253	2,255	41231	State gas tax for footpaths (1%)	2,250	2,250	2,250
			41300	Community Development Block Grant-B			
			41385	Grants			
			41370	Transportation & Growth Mgmt. Grant -C			
			Charges for services:				
211,199	214,389	219,300	42111	Street Utility Fee	223,700	223,700	223,700
397	839	1,010	42155	Late Charges	860	860	860
			Other:				
1,549	1,674	1,000	45010	Interest income	1,950	1,950	1,950
			45190	Miscellaneous revenue			
	9,550		45191	Recovery of Prior Year Exp			
			Transfers in:				
			46010	Transfer from General Fund			
$ 729,866	**$ 852,423**	**$ 844,056**	TOTAL	RESOURCES	**$ 993,185**	**$ 993,185**	**$ 993,185**
			REQUIREMENTS:				
			Personnel services:				
$ 6,182	$ 6,611	$ 11,593	61040	City Administrator	$ 12,521	$ 12,521	$ 12,521
4,725	4,671	4,714	61061	Office Specialist 1	4,824	4,824	4,824
5,078	5,767	8,713	61062	Office Specialist 2	8,915	8,915	8,915
5,583	5,877	5,993	61075	HR/Records Mgr	6,132	6,132	6,132
20,255	20,659	21,085	61080	Finance Director	21,572	21,572	21,572
		-	61090	Asst. to the City Administrator			
675	1,000	1,952	61095	Compensated absences adjustment	4,903	4,903	4,903
-		75	61050	Seasonal	75	75	75
256	338	382	61051	Groundskeeper	395	395	395
			61099	Apprentice Utility Worker			
3,633	1,571	7,159	61100	Utility Worker I	6,814	6,814	6,814
13,222	16,262	21,695	61110	Utility Worker II	23,649	23,649	23,649
7,958	9,002	12,965	61120	Utility Worker III	15,169	15,169	15,169
8,110	8,718	18,566	61150	Public Works Director	14,950	14,950	14,950
		-	61062	PW Office Specialist 2	-	-	-
8,532	7,126	7,174	61155	Engineering Tech	7,191	7,191	7,191
4,147	4,379	5,497	61165	PW Administrative Assistant	5,630	5,630	5,630
8,220	7,365	8,275	61170	Accountant 1	8,421	8,421	8,421
			61050	Temporary			
15,387	14,623	23,844	62010	PERS	24,896	24,896	24,896
1,404	2,034	4,040	62020	Workers' comp insurance	3,910	3,910	3,910
49	48	70	62021	Workers' comp assessment	68	68	68
5,718	5,805	8,422	62030	Social Security	8,752	8,752	8,752
1,337	1,358	1,970	62031	Medicare	2,047	2,047	2,047
14,829	14,252	21,319	62040	Health/dental/life insurance	22,660	22,660	22,660
1,748	1,392	1,596	62050	State Unemployment insurance	1,244	1,244	1,244
716	718	983	62060	Tri-met payroll tax	1,036	1,036	1,036
$ 137,763	**$ 139,574**	**$ 198,082**	**Total personnel services**		**$ 205,774**	**$ 205,774**	**$ 205,774**
			Materials and services:				
	$ 985	$ -	63029	Office Furniture/Equipment			
$ 586	$ 569	$ 973	63030	Dues, books, periodicals	$ 985	$ 985	$ 985
829	509	710	63040	Office supplies and other	675	675	675
-		-	63041	Advertising			
1,284	1,538	1,400	63060	Postage	1,250	1,250	1,250
	192	-	63070	Legal			
		-	63080	Engineering services			
850	875		63091	Permits and inspections	900	900	900
1,655	1,805	1,050	63130	Conferences and training	1,050	1,050	1,050
260	175	275	63131	Travel	275	275	275
7,608	41,831	10,000	63203	Street sweeping services	10,400	10,400	10,400

CITY OF WOOD VILLAGE
2016-17 BUDGET
30 STREET FUND

Actual 2013-14	Actual 2014-15	2015-16 Adopted Budget			2016-17 Budget Proposed	Approved	Adopted
46,660	7,171	46,600	63201	Electricity - street lights	51,250	51,250	51,250
11,854	5,355	3,670	63232	Operating supplies	3,670	3,670	3,670
992	180	100	63233	Small equipment and tools	-	-	-
50	50	8,200	63234	Sampling/testing	4,150	4,150	4,150
878	605	-	63235	Uniforms/clothing			
1,943	4	-	63236	Fuel			
-		20,000	63280	Contracted services	25,000	25,000	25,000
-			63285	Computer Software (Auto Cad LT)			
1,838	6,009	13,905	63300	Footpath/bike maintenance	2,800	2,800	2,800
1,070			63301	Vehicle repair and maintenance			
2,660	204		63302	Equipment repair and maintenance			
3,246	4,146	3,770	63304	Grounds repair and maintenance	1,700	1,700	1,700
3,079	7,245	3,500	63306	Street repair and maintenance	3,500	3,500	3,500
9,811	14,343	17,500	63307	Storm line repair and maintenance	17,500	17,500	17,500
-			63309	Equipment rental			
-			63310	Storm water Sampling			
-			63540	Bad debt expense			
-		9,200	63999	Operating Contingency	9,000	9,000	9,000
$ 97,154	**$ 93,791**	**$ 140,853**	**Total materials and services**		**$ 134,105**	**$ 134,105**	**$ 134,105**
			30-009 Other Street Appropriations:				
			Indirect Expenses				
$ 2,228	$ 2,641	$ 3,904	001-63998	General Government Allocated OH Exp	$ 2,740	$ 2,740	$ 2,740
12,172	13,772	13,412	002-63998	Finance and Administration OH exp	16,256	16,256	16,256
375	10,368	11,547	006-63998	Public Works Indirect OH exp	13,414	13,414	13,414
1,864	3,393	3,274	009-63998	Non-Departmental Allocated OH Exp	3,269	3,269	3,269
$ 16,639	**$ 30,174**	**$ 32,137**	**Total Allocated Overhead Exp**		**$ 35,679**	**$ 35,679**	**$ 35,679**
			Capital outlay:				
	$ 11,943	$ 750	64014	Office Equipment			
			64015	Vehicles	$ 3,500	$ 3,500	$ 3,500
6,343	15,196		64017	Equipment		3,825	3,825
-	644	66,000	64020	Site Improvements	1,000	1,000	1,000
2,005			64030	Building Improvements			
75,198	119,692	245,000	64040	Street improvements	285,000	285,000	285,000
	11,491		64060	Storm drainage improvements B			
$ 83,546	**$ 158,966**	**$ 311,750**	**Total capital outlay**		**$ 289,500**	**$ 293,325**	**$ 293,325**
			Reserves for future purchase:				
$ -	$ -	$ 4,100	68015	Reserves for future vehicle purchase	$ 6,800	$ 8,200	$ 8,200
$ -	**$ -**	**$ 4,100**	**Total reserves**		**$ 6,800**	**$ 8,200**	**$ 8,200**
$ -		$ 100,000	66010	Operating contingency	$ 100,000	$ 100,000	$ 100,000
$ 394,763	$ 429,919	$ 57,134	Unappropriated ending balance		$ 221,327	$ 216,102	$ 216,102
			0				
$ 729,865	**$ 852,423**	**$ 844,056**	**TOTAL**	**REQUIREMENTS**	**$ 993,185**	**$ 993,185**	**$ 993,185**

CITY OF WOOD VILLAGE
2016-17 BUDGET
60 WATER FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			RESOURCES:				
$ 841,597	$ 793,001	$ 739,223	Beginning balance		$ 945,982	$ 945,982	$ 945,982
			Intergovernmental revenues:				
			41400	Community Development Block Grant	$ 60,679	$ 60,679	$ 60,679
			Charges for services:				
$ 670,891	$ 690,759	$ 684,583	42120	Water user fees	$ 710,000	$ 710,000	$ 710,000
$ 1,000	$ 2,550	$ 3,000	42130	Hookup/connection fees	$ 9,500	$ 9,500	$ 9,500
$ (34)	$ 100	$ 200	42135	Hydrant user fees	$ 200	$ 200	$ 200
$ 3,479	$ 7,969	$ 4,080	42155	Late Charges	$ 8,500	$ 8,500	$ 8,500
$ -	$ 16,530	$ 48,180	42182	System development charges	$ 30,066	$ 30,066	$ 30,066
$ -			Other:				
$ 4,240	$ 3,438	$ 4,000	45010	Interest income	$ 4,880	$ 4,880	$ 4,880
$ 197		$ 1,000	45190	Miscellaneous revenue	$ 1,000	$ 1,000	$ 1,000
$ 1,521,370	**$ 1,514,347**	**$ 1,484,266**	**TOTAL**	**RESOURCES**	**$ 1,770,807**	**$ 1,770,807**	**$ 1,770,807**
			REQUIREMENTS:				
			60-000 Personnel services:				
$ 25,758	$ 27,544	$ 28,983	61040	City Administrator	$ 31,302	$ 31,302	$ 31,302
16,538	16,350	16,500	61061	Office Specialist 1	16,884	16,884	16,884
14,965	15,453	23,578	61062	Office Specialist 2	18,470	18,470	18,470
7,677	8,080	8,240	61075	HR/Records Mgr	8,432	8,432	8,432
26,042	26,562	27,109	61080	Finance Director	27,735	27,735	27,735
		-	61090	Asst. to the City Administrator			
2,840	(1,196)	3,723	61095	Compensated absences adjustment	9,482	9,482	9,482
			61096	Direct cost savings reallocation pay			
			61099	Apprentice Utility Worker			
12,353	5,341	18,614	61100	Utility Worker I	17,716	17,716	17,716
30,852	39,867	43,391	61110	Utility Worker II	47,298	47,298	47,298
18,568	21,004	25,930	61120	Utility Worker III	30,338	30,338	30,338
27,574	29,642	27,849	61150	Public Works Director	24,011	24,011	24,011
-			61062	PW Office Specialist 2	6,555	6,555	6,555
22,753	19,004	16,740	61155	Engineering Tech	16,778	16,778	16,778
6,220	6,568	8,795	61165	PW Administrative Assistant	9,008	9,008	9,008
16,441	14,729	16,551	61170	Accountant 1	16,842	16,842	16,842
			61050	Temporary			
36,059	34,431	46,137	62010	PERS	48,887	48,887	48,887
3,591	5,185	8,008	62020	Workers' comp insurance	7,881	7,881	7,881
119	113	142	62021	Workers' comp assessment	141	141	141
13,477	13,601	16,492	62030	Social Security	17,413	17,413	17,413
3,152	3,181	3,857	62031	Medicare	4,072	4,072	4,072
34,268	32,190	42,862	62040	Health/dental/life insurance	48,783	48,783	48,783
4,227	3,273	3,259	62050	State unemployment insurance	2,582	2,582	2,582
1,686	1,681	1,925	62060	Tri-met payroll tax	2,061	2,061	2,061
$ 325,158	**$ 322,603**	**$ 388,685**	**Total personnel services**		**$ 412,671**	**$ 412,671**	**$ 412,671**
			60-000 Materials and services:				
	$ 985	$ 400	63029	Office Furniture			
$ 798	$ 1,727	720	63030	Dues, books, periodicals	1,390	1,390	1,390
982	509	710	63040	Office supplies	580	580	580
-		-	63041	Advertising			
1,762	1,459	1,480	63060	Postage	2,000	2,000	2,000
132	192	-	63070	Legal			
-			63080	Engineering services			
-			63091	Permits and inspections			
1,602	1,578	2,000	63130	Conferences and training	1,240	1,240	1,240
-	87	200	63131	Travel	200	200	200
-		-	63140	Miscellaneous			
38,309	41,661	37,500	63201	Electricity	45,000	45,000	45,000
4,289	4,978	6,500	63206	Communications - telemetry	6,500	6,500	6,500
		-	63210	Utility ROW Privilege Tax			

CITY OF WOOD VILLAGE
2016-17 BUDGET
60 WATER FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
10,415	11,586	10,200	63232	Operating supplies	10,200	10,200	10,200
8,918	3,151	800	63233	Small equipment and tools	1,250	1,250	1,250
5,690	3,577	4,150	63234	Sampling/testing	6,240	6,240	6,240
879	606		63235	Uniforms/clothing			
1,943	4		63236	Fuel			
10,010	10,583	10,540	63280	Contracted services	10,540	10,540	10,540
380	65		63237	Computer Software (Auto Cad LT)			
1,070			63301	Vehicle repair and maintenance			
5,388	4,885	1,350	63302	Equipment repair and maintenance	1,910	1,910	1,910
253	495	3,000	63303	Building repair and maintenance	500	500	500
335	44	300	63304	Grounds repair and maintenance	300	300	300
			63305	Telemetry repair			
-			63306	Street repair			
17,511	18,607	14,460	63308	System repair and maintenance	12,390	12,390	12,390
			63309	Equipment rental			
			63510	Seasonal water purchases			
55	53		63540	Bad debt expense			
-		13,500	63999	Operating Contingency	13,500	13,500	13,500
$ 110,723	**$ 106,832**	**$ 107,810**	Total materials and services		**$ 113,740**	**$ 113,740**	**$ 113,740**
			60-009 Other Water Appropriations:				
			Indirect Expenses				
$ 5,570	$ 6,602	$ 9,759	001-63998	General Gov't Allocated OH Exp	$ 6,849	$ 6,849	$ 6,849
23,245	34,431	33,529	002-63998	Finance and Administration OH Exp	40,640	40,640	40,640
8,591	18,144	20,208	006-63998	Public Works Indirect OH Exp	23,475	23,475	23,475
4,661	8,482	8,185	009-63998	Non-Departmental Allocated OH Exp	8,173	8,173	8,173
$ 42,067	**$ 67,658**	**$ 71,681**	**Total Indirect Expenses:**		**$ 79,137**	**$ 79,137**	**$ 79,137**
			Capital outlay:				
$ 16,858	$ 13,566	$ 1,875	64014	Office Furniture/Equipment			
			64015	Vehicles	$ 8,750	$ 8,750	$ 8,750
1,445	39,033		64017	Equipment		3,825	3,825
	1,610	2,500	64020	Site Improvements	2,500	2,500	2,500
2,168			64030	Buildings and Improvements			
229,951	194,474	240,500	64090	System improvements	251,000	251,000	453,000
$ 250,422	**$ 248,683**	**$ 244,875**	**Total capital outlay**		**$ 262,250**	**$ 266,075**	**$ 468,075**
			Reserves for future purchase:				
		$ 7,750	68015	Reserves for future vehicle purchase	$ 12,000	$ 15,500	$ 15,500
		2,500	68030	Software	5,000	5,000	5,000
$ -		**$ 10,250**	**Total reserves**		**$ 17,000**	**$ 20,500**	**$ 20,500**
		$ 547,840	66010	Operating contingency	$ 500,000	$ 500,000	$ 298,000
$ 793,001	$ 768,569	$ 113,125	Unappropriated ending balance		$ 386,009	$ 378,684	$ 378,684
$ 1,521,371	**$ 1,514,345**	**$ 1,484,266**	**TOTAL**	**REQUIREMENTS**	**$ 1,770,807**	**$ 1,770,807**	**$ 1,770,807**

CITY OF WOOD VILLAGE
2016-17 BUDGET
70 SEWER FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
$ 205,186	$ 368,806	$ 462,891	Beginning balance		$ 112,103	$ 112,103	$ 112,103
		$ 18,914		SDC, unrealized revenues			
			Intergovernmental revenues:				
			41420	Metro Grant	67,390	67,390	67,390
			41300	Comm Development Block Grant -D			
			Charges for services:				
906,732	904,842	912,990	42150	Sewer user fees	915,000	915,000	915,000
900	900	2,500	42130	Hookup/connection fees	4,500	4,500	4,500
9,480	5,015	8,217	42155	Late charges	6,250	6,250	6,250
-	18,732	12,000	42182	System Development Charges	32,746	32,746	32,746
			Other:				
1,686	2,012	2,000	45010	Interest income	900	900	900
			45190	Miscellaneous revenue			
			Loan proceeds:				
		80,000	45445	Loan borrowings - City General Fund			
			Transfers in:				
			46010	General Fund			
			46071	Sewer SDC Fund			
$ 1,123,985	**$ 1,300,307**	**$ 1,499,512**	**TOTAL**	**RESOURCES**	**$ 1,138,889**	**$ 1,138,889**	**$ 1,138,889**
			Personnel services:				
$ 25,758	$ 27,544	$ 23,186	61040	City Administrator	$ 25,042	$ 25,042	$ 25,042
16,538	16,349	16,500	61061	Office Specialist 1	16,884	16,884	16,884
14,965	15,453	19,222	61062	Office Specialist 2	14,013	14,013	14,013
7,677	8,080	8,240	61075	HR/Records Mgr	8,432	8,432	8,432
26,042	26,562	27,109	61080	Finance Director	27,735	27,735	27,735
			61090	Asst. to the City Administrator			
2,840	(2,782)	3,352	61095	Compensated absences adjustment	8,182	8,182	8,182
			61096	Direct cost savings reallocation pay			
			61099	Apprentice Utility Worker			
12,353	5,340	13,841	61100	Utility Worker I	13,174	13,174	13,174
30,852	39,877	32,543	61110	Utility Worker II	35,474	35,474	35,474
18,568	21,004	19,448	61120	Utility Worker III	22,753	22,753	22,753
27,574	29,642	27,849	61150	Public Works Director	24,011	24,011	24,011
-	-		61062	PW Office Specialist 2	6,555	6,555	6,555
22,753	19,004	16,740	61155	Engineering Tech	16,778	16,778	16,778
6,220	6,568	8,795	61165	PW Administrative Assistant	9,008	9,008	9,008
16,441	14,729	16,551	61170	Accountant 1	16,842	16,842	16,842
			61050	Temporary			
36,057	34,428	40,441	62010	PERS	42,591	42,591	42,591
3,591	5,185	6,631	62020	Workers' comp insurance	6,505	6,505	6,505
119	114	124	62021	Workers' comp assessment	123	123	123
13,476	13,600	14,469	62030	Social Security	15,183	15,183	15,183
3,152	3,180	3,384	62031	Medicare	3,551	3,551	3,551
34,267	32,188	35,965	62040	Health/dental/life insurance	42,415	42,415	42,415
4,227	3,272	2,835	62050	State unemployment insurance	2,248	2,248	2,248
1,685	1,680	1,689	62060	Tri-met payroll tax	1,797	1,797	1,797
$ 325,154	**$ 321,019**	**$ 338,914**	**Total personnel services**		**$ 359,296**	**$ 359,296**	**$ 359,296**
			Materials and services:				
$ 203	$ -	$ 150	63030	Dues, books, periodicals	$ 235	$ 235	$ 235
(2,446)	509	800	63040	Office supplies	800	800	800
-			63041	Advertising			
1,301	1,293	1,730	63060	Postage	2,050	2,050	2,050
-	192		63070	Legal			
-			63080	Engineering services			

CITY OF WOOD VILLAGE
2016-17 BUDGET
70 SEWER FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
-	985		63029	Office Furniture/Equipment			
1,257	754	1,800	63130	Conferences and training	1,700	1,700	1,700
43	87	200	63131	Travel	200	200	200
704	723	744	63139	Utility fee (Water/sewer lift station)	972	972	972
			63140	Miscellaneous			
5,243	5,976	6,600	63201	Electricity	6,600	6,600	6,600
2,237	2,624	2,640	63206	Communications - telemetry	3,000	3,000	3,000
3,065	3,024	3,168	63207	Natural Gas	2,940	2,940	2,940
			63210	Utility ROW Privilege Tax			
6,556	11,277	10,150	63232	Operating supplies	13,670	13,670	13,670
3,615	564		63233	Small equipment and tools	-	-	-
110	110		63234	Sampling/testing	-	-	-
878	606		63235	Uniforms/clothing			
1,943	43		63236	Fuel			
6,953	9,084	9,200	63280	Contracted services	8,820	8,820	8,820
1,371	212		63237	Computer Software (Auto Cad LT)	4,810	4,810	4,810
1,070	-		63301	Vehicle repair and maintenance			
2,906	8,053	9,050	63302	Equipment repair and maintenance			
-	-	200	63303	Building repair and maintenance	200	200	200
345	424	200	63304	Grounds repair and maintenance	200	200	200
			63305	Telemetry repair and maintenance			
-			63306	Street Repair and maintenance			
			63307	CDBG Lateral repair grant			
11,783	18,863	8,040	63308	System repair and maintenance	7,440	7,440	7,440
-			63309	Equipment rental			
303,637	292,380	350,000	63500	Wastewater Treatment	360,000	360,000	360,000
231	178		63540	Bad debt expense			
-		10,000	63999	Operating Contingency	10,000	10,000	10,000
$ 353,005	**$ 357,961**	**$ 414,672**	**Total materials and services**		**$ 423,637**	**$ 423,637**	**$ 423,637**
			70-009 Other Sewer Appropriations:				
			Indirect Expenses				
$ 5,570	$ 6,602	$ 9,759	001-63998	General Gov't Allocated OH Exp	$ 6,849	$ 6,849	$ 6,849
24,829	34,431	33,529	002-63998	Finance and Administration OH Exp	40,640	40,640	40,640
9,705	18,144	20,208	006-63998	Public Works Indirect OH Exp	23,475	23,475	23,475
4,661	8,482	8,185	009-63998	Non-Departmental Allocated OH Exp	8,173	8,173	8,173
$ 44,765	**$ 67,658**	**$ 71,681**	**Total Indirect Expenses:**		**$ 79,137**	**$ 79,137**	**$ 79,137**
			Capital outlay				
$ 15,858	$ 13,566	$ 1,875	64014	Office Equipment			
			64015	Vehicles	$ 8,750	$ 8,750	$ 8,750
-	30,235		64017	Equipment		1,700	1,700
2,005	1,610	2,500	64020	Site Improvements	2,500	2,500	2,500
-			64030	Buildings and Improvements			
14,392	128,028	630,500	64090	System improvements	196,930	196,930	196,930
$ 32,255	**$ 173,439**	**$ 634,875**	**Total capital outlay**		**$ 208,180**	**$ 209,880**	**$ 209,880**
			Reserves for future purchase:				
	$ -	$ 10,250	68015	Reserves for future vehicle purchase	$ 17,000	$ 20,500	$ 20,500
$ -	**$ -**	**$ 10,250**	**Total reserves**		**$ 17,000**	**$ 20,500**	**$ 20,500**
		$ 23,502	66010	Operating contingency	$ 50,000	$ 44,800	$ 44,800
$ 368,806	$ 380,231	$ 5,618	Unappropriated ending balance		$ 1,639	$ 1,639	$ 1,639
$ 1,123,985	**$ 1,300,308**	**$ 1,499,512**	**TOTAL**	**REQUIREMENTS**	**$ 1,138,889**	**$ 1,138,889**	**$ 1,138,889**

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	27,395	10,684	2,740	6,849	6,849	274
Finance and Administration	162,560	63,398	16,256	40,640	40,640	1,625.60
Non-Departmental	32,690	12,749	3,269	8,173	8,173	326.90
Subtotal	222,645	86,832	22,265	55,661	55,661	2,226

Note Public Works Expenses, other by %		10%	20%	35%	35%	
Public Works	67,070	6,707	13,414	23,475	23,475	
Total	289,715	93,539	35,679	79,136	79,136	2,226

Total Allocated costs are $289,715. 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
2016-17 BUDGET
90 INTERNAL SERVICES FUND

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16				2016-17 Budget Proposed	2016-17 Budget Approved	2016-17 Budget Adopted
			Fund 90	INTERNAL SERVICE				
			REQUIREMENTS:					
			001 General Government:					
			Materials and services:					
$ 1,167	$ 3,764	$ 4,465	63030	Dues, books & periodicals		$ 4,665	$ 4,665	$ 4,665
-	233		63041	Advertising				
-			63100	Elections				
5,008	10,826	8,750	63111	Mayor, Council & Committee ex		9,250	9,250	9,250
3,780	4,245	4,280	63130	Meetings, conferences & trainin		4,780	4,780	4,780
567	561	1,850	63131	Travel		610	610	610
	-	2,640	63237	Computer Hardware/Software		2,640	2,640	2,640
	-		63280	Contracted services				
915	1,500	1,500	63600	East Metro Mediation		1,500	1,500	1,500
			63605	LOC support				
8,581	4,861	15,450	63610	Economic community developm		3,450	3,450	3,450
3,664	519	100	63620	Community programs		500	500	500
(22,279)	(26,409)		63998	Overhead expense to URA, Water, Sewer				
			63999	Operating Contingency				
$ 1,403	$ 100	$ 39,035	Total materials and services			$ 27,395	$ 27,395	$ 27,395
$ 1,403	**$ 100**	**$ 39,035**	**Total General Government**			**$ 27,395**	**$ 27,395**	**$ 27,395**
			002 Administration:					
			Materials and services:					
$ 18,776	$ 21,469	$ 22,500	63020	Bonds and insurance		$ 23,600	$ 23,600	$ 23,600
263	81	250	63029	Small office furniture and equipr		750	750	750
6,440	3,206	4,000	63030	Dues, books and periodicals		4,065	4,065	4,065
4,988	4,672	7,536	63040	Office supplies and other		7,540	7,540	7,540
329	2,558	500	63041	Advertising, legal notices		1,100	1,100	1,100
19,700	20,800	20,000	63050	Audit services		22,100	22,100	22,100
3,889	4,698	6,275	63060	Postage		6,515	6,515	6,515
9,858	13,304	14,000	63070	Legal		14,000	14,000	14,000
-		-	63080	Engineering services				
-		-	63089	Temporary personnel				
6,555	4,983	12,000	63120	Planning services		14,000	14,000	14,000
1,941	2,835	4,430	63130	Conferences and training		4,680	4,680	4,680
629	1,071	1,200	63131	Travel		2,000	2,000	2,000
1,198	634	600	63140	Miscellaneous		600	600	600
5,982	12,613	6,504	63237	Computer hardware/replacemer		24,230	24,230	24,230
-	-	1,620	63280	Contract services		4,680	4,680	4,680
39,400	45,511	32,700	63302	Equipment repair and maintenar		32,700	32,700	32,700
			63280	DLCD Grant - Zone/Code changes				
-			63309	Equipment rental				
(121,718)	(137,722)		63998	Overhead expense to URA, Water, Sewer				
-			63999	Operating Contingency				
$ (1,771)	$ 712	$ 134,115	Total materials and services			$ 162,560	$ 162,560	$ 162,560
$ (1,771)	**$ 712**	**$ 134,115**	**Total Administration**			**$ 162,560**	**$ 162,560**	**$ 162,560**

Actual 2013-14	Actual 2014-15	Adopted Budget 2015-16			2016-17 Budget Proposed	Approved	Adopted
			006 Public Works				
			Materials and services:				
$ 670	$ 698		63029	Office furniture/equipment	$ 630	$ 630	$ 630
136	1,233	390	63030	Dues, books and publications	730	730	730
3,084	1,992	2,500	63040	Office Supplies	2,000	2,000	2,000
410	526	-	63041	Advertising	-	-	-
113	120	150	63060	Postage	50	50	50
	116		63091	Permits and inspections			
696	1,703	1,350	63130	Conferences and training	1,550	1,550	1,550
152	-	600	63131	Travel	450	450	450
2,407	1,181	1,080	63139	Utilities-OPS	1,200	1,200	1,200
-	495	450	63140	Miscellaneous	500	500	500
2,691	2,759	3,300	63201	Electricity - OPS	2,700	2,700	2,700
4,810	5,350	5,280	63206	Communications	5,280	5,280	5,280
1,185	921	1,800	63207	Natural Gas - OPS	1,800	1,800	1,800
2,708	1,470	2,000	63232	Operating supplies	1,600	1,600	1,600
2,641	3,098	2,150	63233	Small equipment and tools	3,500	3,500	3,500
252	994	3,750	63235	Uniforms/clothing	3,750	3,750	3,750
800	5,564	4,200	63236	Fuel	4,200	4,200	4,200
3,651	10,746	5,928	63237	Computer hardware/replacemer	14,840	14,840	14,840
2,575	324	420	63283	Contracted services - cleaning s	600	600	600
722	398	320	63284	Contracted services - alarm mor	320	320	320
180	592	300	63286	Contracted services - fire exting	300	300	300
424		868	63287	Contracted services - MCSO gr	970	970	970
435	2,623	7,050	63301	Vehicle repair & maintenance	6,250	6,250	6,250
4,049	4,541	6,000	63302	Equipment repair and maintenar	6,000	6,000	6,000
3,417	2,614	2,000	63303	Building repair and maintenance	1,000	1,000	1,000
5,886	1,838	1,850	63304	Grounds repair and maintenanc	1,850	1,850	1,850
(43,726)	(51,840)		63998	Overhead Expense to URA, Water, Sewer			
-		4,000	63999	Operating contingency	5,000	5,000	5,000
$ 368	**$ 57**	**$ 57,736**	**Total materials and services**		**$ 67,070**	**$ 67,070**	**$ 67,070**
$ 368	**$ 57**	**$ 57,736**	**Total Public Works**		**$ 67,070**	**$ 67,070**	**$ 67,070**

			009 Non-Departmental: City Hall Utilities				
			Materials and services:				
	$ 2,169	$ 2,160	63139	Utility Service	$ 2,160	$ 2,160	$ 2,160
$ 7,905	$ 8,379	8,625	63201	Electricity	8,625	8,625	8,625
7,391	8,984	7,400	63206	Communications	9,600	9,600	9,600
2,549	1,884	2,600	63207	Natural gas	2,600	2,600	2,600
	1,208	1,400	63232	Operating supplies	1,400	1,400	1,400
	-		63233	Small Tools	-	-	-
	3,026	4,000	63283	Contracted services - cleaning s	4,250	4,250	4,250
	473	340	63284	Contracted services - alarm mor	340	340	340
	1,622	1,860	63302	Equipment repair and maintenar	1,860	1,860	1,860
	2,546	3,780	63303	Building repair and maintenance	1,280	1,280	1,280
	3,075	575	63304	Grounds repair and maintenanc	575	575	575
799	601		63601	Internet at Mayor's home			
(18,643)	(33,926)		63998	Overhead expense to URA, Water, Sewer			
$ -	**$ 40**	**$ 32,740**	**Total materials and services**		**$ 32,690**	**$ 32,690**	**$ 32,690**
$ (0)	**$ 909**	**$ 263,626**	**TOTAL**	**REQUIREMENTS**	**$ 289,715**	**$ 289,715**	**$ 289,715**

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CITY OF WOOD VILLAGE
SALARY PAYROLL COST ALLOCATIONS
2016-2017 BUDGET

Number of Full-Time Equivalents	**Payroll Allocations:**	Budgeted Salary	GENERAL FUND Admin INDIRECT	Events DIRECT	Parks DIRECT	Pub Wks DIRECT	Bldg Svc DIRECT	Streets DIRECT	URA DIRECT	Water DIRECT	Sewer DIRECT
1	City Manager	$125,208	35.00%					10.00%	10.00%	25.00%	20.00%
1	Finance Director	$102,723	17.70%					21.00%	7.30%	27.00%	27.00%
1	Accountant I	$56,141	25.00%					15.00%		30.00%	30.00%
1	HR/Records mgt	$76,652	58.30%	10.00%				8.00%	1.70%	11.00%	11.00%
1	Office Spec 2	$53,771	16.50%					16.58%	6.50%	34.35%	26.06%
1	Office Spec 1	$46,240	20.00%					10.00%		35.00%	35.00%
6		$460,735	1.7	0.1	0.0	0.0	0.0	0.8	0.3	1.6	1.5
											0.00%
1	Public Works Dir	$90,607			8.00%	9.25%		16.50%	13.25%	26.50%	26.50%
1	PW Off Spec 2	$51,252	0.00%		3.43%	12.00%	59.00%	0.00%		12.79%	12.79%
1	Engineering Tech	$47,938			10.00%	5.00%		15.00%		35.00%	35.00%
1	Utility Worker I	$45,426			10.00%	7.00%		15.00%		39.00%	29.00%
1	Utility Worker II	$59,210				10.00%		20.00%		40.00%	30.00%
1	Utility Worker II	$59,036				10.00%		20.00%		40.00%	30.00%
1	Utility Worker III	$75,845				10.00%		20.00%		40.00%	30.00%
1	Groundskeeper	$39,468			72.00%	27.00%		1.00%		0.00%	0.00%
1	PW Adm Asst	$56,297			8.00%	35.00%	15.00%	10.00%		16.00%	16.00%
0.2	Gatekeeper	$3,750			20.00%			0.00%		0.00%	0.00%
0.3	Seasonal PW	$7,500			21.00%	14.00%		1.00%			
9.5			0.0	0.0	1.5	1.4	0.7	1.2	0.1	2.5	2.1
15.5	TOTAL SALARIES	$460,735	1.7	0.1	1.5	1.4	0.7	2.0	0.4	4.1	3.6

CITY OF WOOD VILLAGE
STAFFING SUMMARY - MULTI-YEAR HISTORY

ADOPTED BUDGET 2016-17			ADOPTED BUDGET 2015-16		ACTUAL 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	
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	125,208	City Manager	1.00	115,932	1.00	111,269	1.00	103,032	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
0.00	0	Asst. t/t City Mgr	0.00	0	0.00	0	0.00	0	0.00	0	0.00	-	1.00	38,203	1.00	68,209	1.00	55,528	1.00	40,513	0.86	47,180	0.93	49,113
1.00	102,723	Finance Director	1.00	100,403	1.00	98,376	1.00	96,450	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	56,141	Accountant 1	1.00	54,275	1.00	49,098	1.00	50,781	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	76,652	HR/Records mgr	1.00	74,912	1.00	69,860	1.00	64,819	1.00	63,718	1.00	60,698	1.00	55,706	1.00	51,993	1.00	29,767						
1.00	53,771	Office Specialist 2	1.00	51,691	1.00	48,167	1.00	49,060	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	48,240	Office Specialist 1	1.00	46,884	1.00	46,713	1.00	47,253	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
0.00	0	Temp Clerical	0.00	0	0.00	0	0.00	0	0.00	0	0.00	-	0.00	975	0.00	-	0.00	-	0.03	600	0.11	2,340	0.01	152
6.00	462,735		**6.00**	444,096	**6.00**	436,541	**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**
		PUBLIC WORKS																						
1.00	90,607	Public Works Dir	1.00	92,830	1.00	87,182	1.00	81,099	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
		PW Superv																	0.00	-		-	0.49	30,387
1.00	51,252	Office Specialist 2	1.00	42,502	1.00	36,501	1.00	37,997	1.00	38,987	1.00	45,520	1.00	40,773	1.00	38,049	1.00	32,448		-				
1.00	47,938	Engineering Tech	1.00	47,829	1.00	47,493	1.00	56,882	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	45,426	Utility Worker I	1.00	42,534	1.00	33,947	1.00	36,331	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	118,246	Utility Worker II	2.00	96,672	2.00	96,331	2.00	88,151	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
1.00	75,845	Utility Worker III	1.00	57,045	1.00	60,135	1.00	53,051	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	39,468	Groundskeeper	1.00	38,172	1.00	33,806	1.00	25,560	0.75	19,838	0.00		0.00		0.00			-	0.00	-		20,837		
1.00	56,297	Admin Assistant	1.00	54,223	1.00	54,736	1.00	51,836	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	3,750	0.20	4,581	0.20	4,525	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
0.30	7,500	Seasonal Worker I	0.30	7,500	0.30	128	0.30	335	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	536,329		**9.50**	483,057	**9.50**	426,420	**9.50**	466,590	**9.35**	451,639	**10.35**	508,898	**9.95**	**459,901**	**9.77**	**451,170**	**10.1**	**427,473**	**8.7**	**339,685**	**6.96**	**267,162**	**7.26**	**314,564**
15.5	**999,064**	**TOTAL SALARIES**	**15.5**	**927,153**	**15.5**	**862,961**	**15.5**	**876,367**	**15.4**	**842,820**	**16.4**	**881,970**	**17.0**	**877,056**	**16.8**	**887,416**	**17.2**	**809,826**	**14.8**	**662,470**	**12.9**	**585,301**	**12.7**	**602,826**

CITY OF WOOD VILLAGE
SCHEDULE OF CAPITAL OUTLAY
FISCAL YEAR 2016-17

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											
ARCView software						7,000					**7,000**
Total Equipment/Office Furniture	-	-	-	-	-	**7,000**	-	-	-	-	**7,000**
64015 Vehicle Rolling Stock											**0**
PickUp Truck						7,000		3,500	8,750	8,750	**28,000**
Total Equipment/Office Furniture	-	-	-	-	-	**7,000**	-	**3,500**	**8,750**	**8,750**	**35,000**
64017 Equipment											
Banners/Flags			6,000								**6,000**
Tractor					3,825	3,825		3,825	3,825	1,700	**17,000**
Total Equipment	-	-	**6,000**	-	**3,825**	**3,825**	-	**3,825**	**3,825**	**1,700**	**23,000**
64020 Site Improvements											
Trees							4,000	1,000	2,500	2,500	**10,000**
City Entry Sign at DLR					15,500						**15,500**
TGM match							5,000	-			**5,000**
Total Site Improvements	-	-	-	-	**15,500**	-	**9,000**	**1,000**	**2,500**	**2,500**	**30,500**
64040 Street Improvements											
Multnomah County Service Enhancements								60,000			**60,000**
Pavement Overlay Reserve						-		220,000			**220,000**
Pavement Management Program						-		5,000			**5,000**
Total Street Improvements	-	-	-	-	-	-	-	**285,000**	-	-	**285,000**
64200 Land Acquisition Reserve	-	-	-	-	-	-	**500,000**	-	-	-	**500,000**
64090 System Improvements									-		
Wood Village Green Water Improvement									160,000		**160,000**
Demo Reservoir #1 Booster									20,000		**20,000**
Roof on Well #3									6,000		**6,000**
Water Line Replacement (undesignated)									105,000		**105,000**
Interceptor Access Project (grant offset)										146,930	**146,930**
Sewer Line Replacement										50,000	**50,000**
Website Development							30,000				**30,000**
Pumpkin Carving Event			5,000								**5,000**
Treehill project									162,000		**162,000**
Intern Sign Code Revision							12,000				**12,000**
											0
Total Systems Improvements	-	-	**5,000**	-	-	-	**42,000**	-	**453,000**	**196,930**	**696,930**
68000 Reserves											
68030 Reseves for future Acctg Software							8,000	2,000	5,000	5,000	**20,000**
68017 Reserves for future backhoe						8,000		2,000	5,000	5,000	**20,000**
68017 Reserves for future dump truck						16,800		4,200	10,500	10,500	**42,000**
68017 Reserves for future pickup						-		-	-	-	**0**
Total Reserves	-	-	-	-	-	**24,800**	**8,000**	**8,200**	**20,500**	**20,500**	**82,000**
TOTAL CAPITAL OUTLAY	-	-	**11,000**	-	**19,325**	**17,825**	**551,000**	- **293,325**	**468,075**	**209,880**	- **1,542,430**
TOTAL RESERVES	-	-	-	-	-	**24,800**	**8,000**	- **8,200**	**20,500**	**20,500**	- **82,000**
TOTAL CAPITAL OUTLAY & RESERVES	-	-	**11,000**	-	**19,325**	**42,625**	**559,000**	- **301,525**	**488,575**	**230,380**	- **1,624,430**

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APR 26 2016

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

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 0416-23

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:

4/12-4/15/2016

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 2016-17 budget at City Hall, 2055 NE 238th Drive on April 21, 2016 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 2016-17 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

OL0416-23
4/12, 4/15/2016

Don Atwell

Subscribed and sworn to before me this

20 **Day of** April, **2016**

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

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

AFFIDAVIT OF PUBLICAT

State of Oregon, County of **Multnom**

I, Don Atwell, being the first duly swo
depose and say that I am the Custom
Service Representative of the ***The G***
Outlook, a newspaper of general cir
published at Gresham, in the aforesa
county and state, as defined by ORS
and 193.020, that

OL 05/16-21

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

5/24 – 6/3/2016

Don Atwell

Subscribed and sworn to before me

10 **Day of** June

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 14, 2016 at 6:00 p.m. at the Wood Village City Hall at 2055 NE 238th Dr, Wood Village, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2016 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 www.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 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance/Net Working Capital	4,595,319	4,486,735	4,963,962
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,070,367	2,045,598	2,152,326
Federal, State and all Other Grants, Gifts, Allocations and Donations	578,746	575,796	674,319
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements	248,256	261,571	287,491
All Other Resources Except Current Year Property Taxes	215,437	299,148	199,423
Current Year Property Taxes Estimated to be Received	754,314	770,232	800,750
Total Resources	**8,462,439**	**8,439,080**	**9,078,271**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,228,256	1,395,687	1,448,022
Materials and Services	1,514,390	1,624,338	1,723,577
Capital Outlay	710,201	1,902,825	1,352,430
Debt Service			
Interfund Transfers	248,256	261,571	287,491
Contingencies		1,521,342	1,544,800
Special Payments	60,551	145,000	0
Unappropriated Ending Balance and Reserved for Future Expenditure	4,700,785	1,588,317	2,721,951
Total Requirements	**8,462,439**	**8,439,080**	**9,078,271**

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			
General Fund - Administration	226,102	213,751	205,457
FTE	2.20	1.90	1.73
General Fund - Events	29,794	42,138	39,971
FTE	0.10	0.10	0.10
General Fund - Public Safety	870,906	862,897	918,535
FTE	0.00	0.00	0.00
General Fund - Parks	146,331	173,403	128,925
FTE	1.42	1.50	1.51
General Fund - Public Works	138,307	106,545	127,964
FTE	1.47	1.40	1.32
General Fund - Permitting	113,936	111,775	145,674
FTE	0.90	0.70	0.74
General Fund - Non-Departmental	3,269,987	3,100,737	3,608,864
FTE	0.00	0.00	0.00
Street Fund	852,423	844,056	993,185
FTE	1.60	2.10	1.98
Water Fund	1,514,345	1,484,266	1,770,807
FTE	3.86	4.14	4.12
Sewer Fund	1,300,308	1,499,512	1,138,889
FTE	3.86	3.57	3.58
Not Allocated to Organizational Unit or Program - URA.			
FTE	0.00	0.00	0.00
Total Requirements	**8,462,439**	**8,439,080**	**9,078,271**
Total FTE	**15.41**	**15.41**	**15.08**

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

No changes from previous years

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2014-15	Rate or Amount Imposed This Year 2015-16	Rate or Amount Approved Next Year 2016-17
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

OL0516-21
5/24, 6/3/2016

RESOLUTION 20-2016

A RESOLUTION ADOPTING THE CITY OF WOOD VILLAGE BUDGET FOR FISCAL YEAR 2016-17 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 2016-17 with total requirements of $9,088,771 including unappropriated fund balances of $2,646,451, reserves of $82,000 and appropriated sums of $6,360,320.

BE IT RESOLVED that the amounts contained in the budget for fiscal year beginning July 1 2016, and for the purposes shown below are hereby appropriated as follows:

General Fund	
Administration	205,457
Events	28,971
Public Safety	918,535
Parks	113,600
Public Works Management	110,139
Building Services	145,674
Non-departmental	
Operations	93,538
Capital Outlay	599,150
Operating contingency	888,000
General Fund Appropriation Total	3,103,064
Street Fund	
Operations	375,558
Capital outlay	293,325
Operating contingency	100,000
Street Fund Appropriation Total	768,883
Water Fund	
Operations	605,548
Capital outlay	468,075
Operating contingency	298,000
Water Fund Appropriation Total	1,371,623
Sewer Fund	
Operations	862,070
Capital outlay	209,880
Operating contingency	44,800
Sewer Fund Appropriation Total	1,116,750
Total Appropriations - All Funds	**6,360,320**

Reserves:

General Fund	32,800
Street Fund	8,200
Water Fund	20,500
Sewer Fund	20,500
Reserves Total	**82,000**

Unappropriated Ending Fund Balances:

General Fund	2,050,026
Street Fund	216,102
Water Fund	378,684
Sewer Fund	1,639
Unappropriated Ending Fund Balances Total	**2,646,451**
Total Requirements – All Funds	**9,088,771**

Motion to approve by Bruce Nisson; seconded by Tim Clark and adopted this 14th day of June 2016.

YEAS 4 NAYS 0

PATRICIA SMITH, MAYOR

ATTEST:

Greg Dirks, City Recorder

RESOLUTION 21-2016

A RESOLUTION LEVYING AND CATEGORIZING AD VALOREM TAXES FOR FISCAL YEAR 2016-17

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 2016-17 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 Bruce Wisson; seconded by Tim Clark and adopted this 14th day of June, 2016.

YEAS 4 NAYS 0

PATRICIA SMITH, MAYOR

ATTEST:

Greg Dirks, City Recorder

RESOLUTION 22-2016

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 Tim Clark; seconded by Bruce Nissen and adopted this 14th day of June, 2016.

YEAS 4 NAYS 0

PATRICIA SMITH, MAYOR
CITY OF WOOD VILLAGE

ATTEST:

Greg Dirks, City Recorder

ORDINANCE 2-2016

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 2016-2017, 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 2016-2017.

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.

PASSED BY THE COMMON COUNCIL OF THE CITY OF WOOD VILLAGE, OREGON THIS 14th DAY OF JANUARY, 2016.

Motion to approve by Nissen; seconded by Clark and adopted this 14th day of January, 2016.

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)373-1980
FAX (503)373-1273

RETURN TO:

DEPARTMENT OF ADMINISTRATIVE SERVICES
SHARED FINANCIAL SERVICES
ATTN Christopher Martin
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 2016-2017.

Passed by the Common Council the 14th day of June, 2016.

Approved by the Mayor this 14th day June, 2016.

Mayor _____

Attest Peggy Mintz, Finance Director

I *certify that a public hearing before the Budget Committee was held on April 21, 2016 and a public hearing before the City Council was held on June 14, 2016, 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)373-1980
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RETURN TO:

DEPARTMENT OF ADMINISTRATIVE SERVICES
SHARED FINANCIAL SERVICES
ATTN Christopher Martin
155 COTTAGE ST NE
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RESOLUTION NO. 22-2016

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 14th day of JUNE, 2016.

Attest:

Mayor

Recorder

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

FORM LB-50
2016-2017

To assessor of Multnomah County

☐ Check here if this is an amended form.

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

The **City of 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
2055 NE 238th Dr	Wood Village	OR	97060	06/30/2015

Contact Person	Title	Daytime Telephone	Contact Person E-Mail
Peggy Minter	Finance Director	503-489-6858	minter@ci.wood-village.or.us

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

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

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

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits: Rate -**or**- Dollar Amount	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**
5b. Levy for bonded indebtedness from bonds approved by voters **on or after** October 6, 2001	5b.		0
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		**0**

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per $1,000	6	**3.1262**
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. 12-15)

(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):*

	Principle	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 (including advanced refunding issues):*

	Principle	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

Total A	=	0	=	Allocation %	X	Bond Levy	=	0.00 (enter on line 5a on the front)
Total A + B	=	0		#DIV/0! %		0		
Total B	=	0	=	Allocation %	X	Bond Levy	=	0.00 (enter on line 5b on the front)
Total A + B	=	0		#DIV/0! %		0		
						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):*

		Principle	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 (including advanced refundi*

		Principle	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:

Total A	=	$ 9,850.00	=	Allocation %	X	Bond Levy	=	$ 3,818.00 (enter on line 5a on the front)
Total A + B	=	$ 12,900.00		0.7636 %		$ 5,000.00		
Total B	=	$ 3,050.00	=	Allocation %	X	Bond Levy	=	$ 1,182.00 (enter on line 5b on the front)
Total A + B	=	$ 12,900.00		0.2364 %		$ 5,000.00		
						Total Bond Levy		$ 5,000.00 (enter on line 5c on the front)