

# City of Toledo, Oregon



## Adopted Budget Fiscal Year 2017-2018

# **ADOPTED BUDGET DOCUMENT**

2017-2018 FY

CITY OF TOLEDO

STATE OF OREGON

## **BUDGET COMMITTEE MEMBERS**

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Terri Strom

Jerry Seth

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Michele Johnson

Jackie Kauffman

Joshua Smith

## **CITY MANAGER**

Craig Martin

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# Introduction

*Adopted Annual Budget for the fiscal year  
beginning July 1, 2017 through June 30, 2018*



## Reader's Guide to the City of Toledo's Budget

This guide is intended to assist readers in finding information in the City of Toledo's fiscal year (FY) 2017-2018 Annual Budget book.

- ◇ **Introduction:** This section includes the budget message, city organization chart, mission statement and goals, as well as Toledo history and demographical information.
- ◇ **Policies and Budget Development:** This section contains the City's financial and budgetary policies and guidelines, an overview of the budget process, the 2017-2018 Budget calendar and budget frequently asked questions (FAQs).
- ◇ **Budget Summary and Overview:** This section provides information on Toledo's budget including a budget matrix and budget summary. The budget summary contains revenue summaries for property taxes, franchise fees, state shared revenues, water sales, sewer fees, intergovernmental services and utility fees.
- ◇ **Budget Detail:** This section includes the five year projection from FY 2016-17 through FY 2022-23 of both revenue and expenditures, as well as departmental activities and appropriations for the City's operating funds.
- ◇ **References:** This section includes a glossary of municipal finance terms.

# BUDGET MESSAGE FISCAL YEAR 2017-2018

May 3, 2017

Members of the Budget Committee:

In accordance with local Budget Law and Governmental Accounting Standards, I submit the Proposed Annual Operating Budget for the City of Toledo for the 2017 -2018 fiscal year.

The budget document represents the second year of a new presentation format that continues several changes made previously to improve the ease of understanding the City Budget and how the information it contains translates into the services the city provides to the community throughout the year.

Following is a brief overview of some of the document and format changes previously implemented:

- ◆ **Reader's Guide** -The Reader's Guide allows people to navigate the budget with greater ease with a quick summary of the types of information to be found in each of the budget's five major sections.
- ◆ **City History and Community Profile** - These sections provide historical context for what Toledo was and how it is today.
- ◆ **Financial and Budgetary Policies and Guidelines** -This section outlines the policies by which the City's decision-makers must abide when making financial decisions. Including this information assures the public that the City of Toledo has policies in place to ensure that we are using public monies in as prudent a manner as possible.
- ◆ **Overview of the Budget Process** -The Overview of the budget process portion takes the reader through the budget process, start to finish, and helps them to understand how the document they are reading was developed. Budget frequently asked questions (FAQ) - similar to the previous section, the Budget FAQ section is intended to inform and clarify what might seemingly be thought of as a very complex and behind-the-scenes process.
- ◆ **Comprehensive Budget Summary and Overview** - This section includes charts and tables describing the City's revenue streams, expenditures, staffing levels and other important information - all collected in one section for the convenience of the reader.
- ◆ **Departments At A Glance** -The divider pages for the departments include accomplishments from the previous year as well as the goals for this next year.

## BUDGET SUMMARY

The total budget for this fiscal year is \$19,324,591. This is an approximately 7% increase over last year, due mostly to the carryover of several capital improvement projects as well as overall cost increases across all categories including personnel. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will require monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves. Some significant changes to the budget are as follows:

### Revenues

- ◆ The City's electricity franchise rate changed from 4.25% to 5.0%. This along with rate increases and increased consumption is estimated to bring in an additional \$220,000.00 in revenues.

- ◆ The revenues received from the Lincoln County Library District are estimated to remain the same as the previous year at \$88,635.00
- ◆ Revenue from the Toledo Rural Fire Protection District is projected to be down slightly from the previous year at an estimated \$155,000.00.
- ◆ Municipal court fine fees are estimated to increase by \$10,000.00 during 2017 – 2018 FY
- ◆ The City was able to refinance three separate Bonds into one General Obligation Bond thereby freeing up previously reserved funds for water and sewer revenue bonds. The refinance is also projected to save the City close to \$2.0 million over the life of the new Bond.

#### **EXPENDITURES**

- ◆ No increases in levels of staffing are proposed in the budget.
- ◆ This budget reflects the increase in wages and compensation as the result of recently negotiated Collective Bargaining Agreements and other wage increases approved in the previous year.
- ◆ Funds have been reserved to address a wage review for non-represented personnel per previous Council direction.
- ◆ This year's expenditures reflect the last year of funding for the Toledo Swimming pool per Council's decision to cease funding of this City service. Given the time period length of continued operation of the facility through FY 2017 – 2018 is yet fully determined, the proposed revenue and expenditures reflect operation through February of 2018. This funding period is subject to the outcome of a proposed Recreation Service District to operate the Facility. If swimming pool operations are curtailed prior to February 2018, budgeted funds will be available to decommission the facility.
- ◆ The Facilities Maintenance Department that was funded separately last year continues to evolve. This budget reflects the second year of carrying expenditures in the Property Maintenance Department so that the Facilities Maintenance has direct access to the funds.
- ◆ The budget contains funding for the acquisition and initial renovation of a new facility to house the Police and Emergency Dispatch services.

With the exception of the above highlights, the proposed budget is not significantly different expenditure wise from the previous year's financial plan in most categories.

#### **2017 - 2018 CITY COUNCIL GOALS**

The proposed budget reflects the anticipated work plan for this next year and as such is aligned with the City Council's most recently adopted goals, which in part determines how the city spends its available resources beyond provision of continued routine City services.

#### **Infrastructure: Maintain and improve public infrastructure and facilities**

- ◆ Develop a wastewater Inflow and Infiltration Reduction program to reduce I and I and work toward regulatory compliance with the wastewater collection system
- ◆ Establish a Facilities Task Force to study the needs and options for Police Services and City Hall facilities
- ◆ Develop a comprehensive City Wide Capital improvement (CIP) plan for all city capital facility and construction needs

#### **Financial Security: Be fiscally responsible and maximize available revenue**

- ◆ Seek additional external funding for critical infrastructure projects

**Public Safety: Assure and provide services that protect the public**

- ◆ Explore options and implement a plan to provide adequate facility to house Police and Dispatch services
- ◆ Increase community awareness and resiliency regarding disaster preparedness
- ◆ Explore cooperative funding opportunities to fund a full time School Resource Officer (SRO)

**City Services and Departments: Provide and support a highly qualified and motivated City workforce**

- ◆ Stabilize staffing by reducing turnover in City employment

**Community Collaboration: Collaborate with existing and potential partners and promote civic participation**

- ◆ Improve communication between the City and greater Toledo community

**Quality of Life: Maintain and enhance characteristics that assure Toledo is a good place to be**

- ◆ Enhance planning, community and economic development efforts with full time dedicated staffing
- ◆ Review residential development code for increased flexibility of residential housing options in all zones

**Economic Development: Promote economic growth**

- ◆ Identify opportunities to improve the economic conditions of the greater Toledo area
- ◆ Establish dedicated economic opportunity funds for economic development efforts

**LOOKING FORWARD**

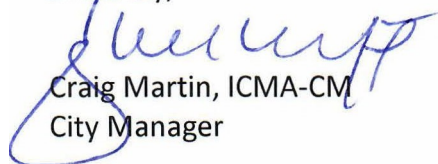
Absent any significant increases in expenditures, the curtailment of funding for the Swimming Pool, and a positive upward trend on revenues, the proposed 2017 – 2018 Budget represents a significant step towards closing the projected gap of revenues versus expenditures previously estimated.

In spite of this progress the greatest financial challenge facing the city over the next several years will be in generating funds to repair and or replace aging infrastructure especially in the deteriorated sewer collection system. The challenge of correcting years of deferred repairs will be daunting, but through the leverage of external funds and improved management of current operations and funds, 2017 – 2018 will be a benchmark year in beginning our progress towards addressing the infrastructure needs while balancing the need to maintain other city essential services.

**In Conclusion**

This proposed operating budget is intended to be responsive to the ongoing needs of the community as well as reflecting the desires of the Council as indicated in there recently adopted goals. The short term financial future for the City of Toledo is showing improvement but caution must be maintained to not expand services or staffing levels at the sacrifice of addressing the City's major infrastructure needs. To that end, this budget is a positive step forward towards enhancing the already great characteristics that make the City of Toledo such a great place to live, work, and play.

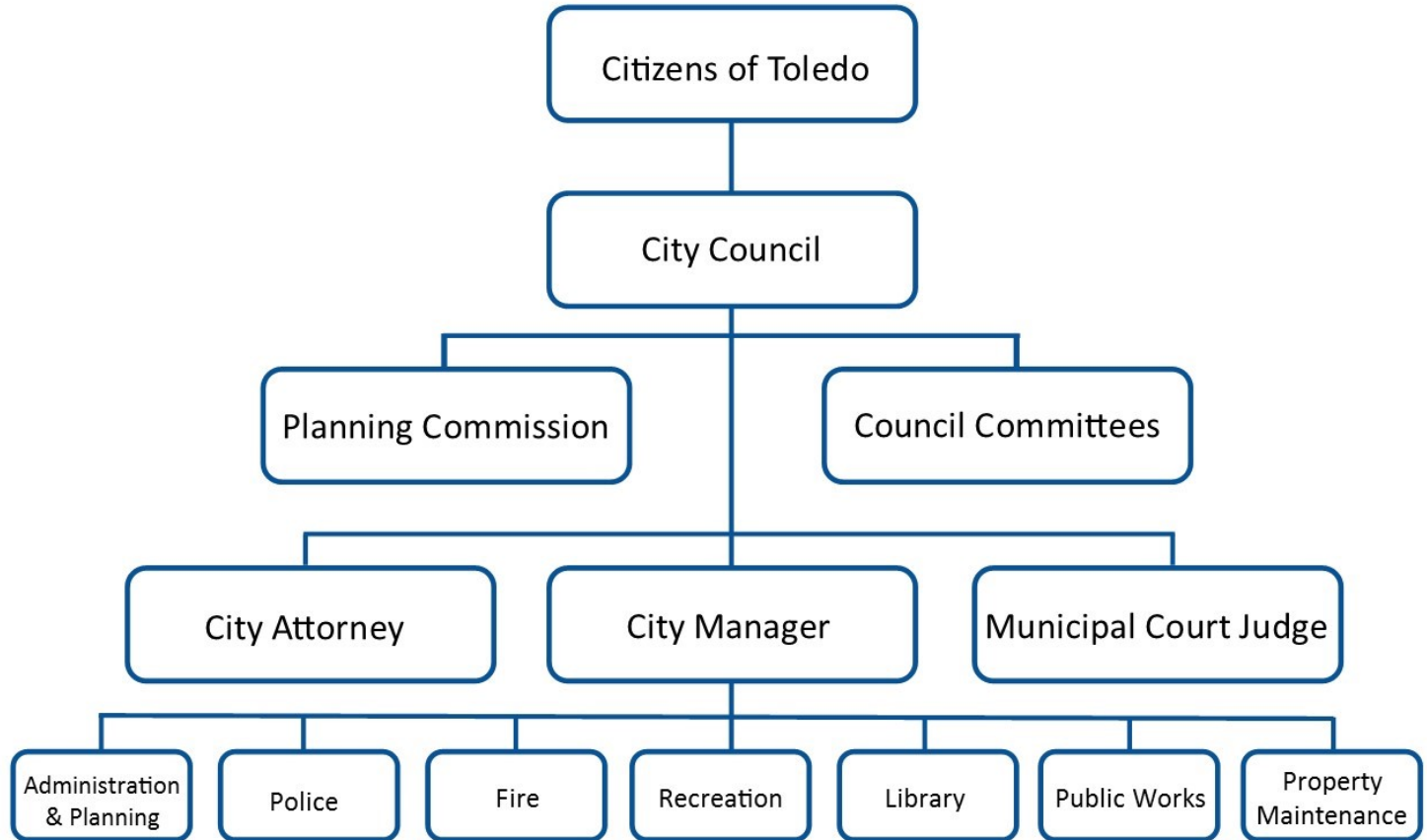
Sincerely,



Craig Martin, ICMA-CM  
City Manager



## City of Toledo, Oregon Organization Chart



### Management Staff

Craig Martin, City Manager

Nancy Bryant, City Recorder

Dave Enyeart, Police Chief

Polly Chavarria, Finance Director

William Ewing, Fire Chief

Michael J. Adams, Public Works Director

Deborah Trusty, Library Director

## FY 2017-2018 Goals



## City of Toledo, Oregon

**Infrastructure****Maintain and improve public infrastructure and facilities**

- Develop a Wastewater Inflow and Infiltration Reduction Program to reduce I&I and work toward regulatory compliance with the Wastewater Collection System
- Establish a Facilities Task force to study the needs and options for Police Services and City Hall Facilities
- Develop a comprehensive City wide Capital Improvement Plan (CIP) for all city capital facility and construction needs

**Financial Security****Be fiscally responsible and maximize available revenue**

- Seek additional external funding for critical infrastructure improvements

**Public Safety****Assure and provide services that protect the public**

- Explore options and implement plan to provide adequate facility to house Police and Dispatch services
- Increase community awareness and resiliency regarding Disaster preparedness
- Explore Cooperative funding opportunities to fund a full time School Resource Officer (SRO)

**City Services and Departments****Provide and support a highly qualified and motivated city workforce**

- Stabilize staffing by reducing turnover in City employment

**Community Collaboration****Collaborate with existing and potential partners and promote civic participation**

- Improve communication between the City and Greater Toledo Community

**Quality of Life****Maintain and enhance characteristics that assure Toledo is a good place to be**

- Enhance planning community and economic development efforts with full time dedicated staffing
- Review residential development code for increased flexibility of residential housing options in all zones

**Economic Development****Promote economic growth**

- Identify opportunities to improve the economic conditions of the greater Toledo area
- Establish dedicated economic development opportunity funds for economic development efforts

Adopted by City Council February 15, 2017





## WELCOME TO *Toledo, Oregon*

The City of Toledo, Oregon is located seven miles east of the central Oregon Coast, on a bend of the Yaquina River. Toledo is one of the few cities in Oregon that has a true downtown on a City Street, not a throughway or highway. Toledo's Main Street is Americana, accented by a tile mural, old fashioned street lights and unique creations from a community of artists and craftsmen.

Built on a small hill with surrounding tidelands, Toledo is bordered to the north by the Depot Slough, the Yaquina River to the south and the Olalla Slough to the east. The three bodies of water that surround Toledo average eight feet above sea level, but the ocean tide causes them to rise and fall every six hours by as much as nine feet. The City of Toledo covers 2.41 square miles.

Tall, beautiful Douglas fir and alder trees grow throughout the area and its dedication to urban forestry management has earned Toledo the designation

of "Tree City USA" from the Arbor Day Foundation for the last two decades.

Toledo is a working community that closely tracks Oregon tradition; from its early history, the community's industries include: logging; wood and paper/pulp mills; boat building and repair; and fishing. Toledo is also home to a diverse and eclectic artist community with many studios and galleries in the art district as well as along Toledo's Historic Main Street.

The City of Toledo was officially incorporated in 1905 and operates under its own charter and applicable Oregon State law. The City of Toledo provides a full range of municipal services including police and fire protection, parks and recreation including a public swimming pool and library as well as streets maintenance and planning, zoning and general administrative services. The City of Toledo also operates the water and wastewater systems. Toledo has many of the benefits of big city living with all of the charm of a



small town.

## HISTORY

The area of Yaquina Bay and Yaquina River was opened to settlement under the Homestead Act of 1862. In 1866, an Irish-born immigrant named John Graham and his son, Joseph, along with William Mackey, established Toledo, Oregon, naming it after their hometown of Toledo, Ohio. Located just east of Newport on the Oregon Coast, Toledo rapidly attracted interest for its natural resources and its easy access as it is only 14 river miles up from the mouth of the natural harbor at Newport. The Yaquina River was vital to Toledo's economic development. With the growth of the timber industry in Lincoln County, the ocean's tide expedited moving log rafts from Newport to Toledo.

The largest challenge the new town faced was establishing a stable and thriving economic base. In 1872, the Corvallis and Yaquina Bay Railroad Company was incorporated, and the last spike was driven on July 4, 1885. While the railroad did not terminate in Toledo, the community viewed its presence as the promise of Toledo's "golden era," and the town started to grow rapidly. By 1890 Toledo's modest downtown featured a waterfront hotel, a saloon and feed stable, a blacksmith's shop and other businesses. As Toledo entered the new century, timber proved to be the promise for its future.

In 1937, a massive fire completely destroyed Toledo's downtown waterfront. As a result, Main Street was rebuilt on Hill Street which was subsequently renamed. Much of its historic character remains today.

Some estimates suggest that there was 15-20 billion feet of marketable timber standing in the area during Toledo's early years. The rivers and railroad systems made transporting timber easy and affordable. Lured by how much money could be made in west coast timber, wealthy investors from the east coast began flocking to the area. The result was the establishment of nearly 70 small mills throughout the coun-







ty, bringing wealth to some and employment to others.

Prior to World War I, about 500 people lived in Toledo, with about 5,500 in Lincoln County. Nearly everyone who lived in and around Toledo was dependent in some way on logging and the mills. A 1910 election created the ports of Toledo, Newport, and Alsea. From the 1920s to the present, port activity was overshadowed by the operations of Pacific Spruce, Georgia Pacific, and other mills. With the beginning of World War I, a lightweight wood was needed for airplanes, and spruce met these requirements. The federal government created the Spruce Production Unity and built a large mill in Toledo along with two others in Washington.

The Toledo Sawmill of the Pacific Spruce Corporation was once considered the largest sawmill in the world, employing 800 people in 1924. The mill once held the record for the number of board feet produced in one shift.

Although the war ended before the mill in Toledo was able to begin production, the Pacific Spruce Corporation purchased the government's holdings in Lincoln County, along with the railroads the government had built to log the spruce and all the equipment that went with the operation. Rail lines wound up and down the coast, out to Siletz and up the Gorge. By

the early-to mid-1900s, Toledo had become the industrial hub of Lincoln County, a title it would carry for many years.

In 1952, the Georgia-Pacific Corporation bought the C.D. Lumber Company. Georgia Pacific has remained one of the major employers of Lincoln County.

## TOLEDO TODAY

Today's Toledo is known for its Historic Downtown District, thriving arts community, and a warmer micro-climate that brings residents and visitors alike inland from Newport in search of respite from the harsher coastal winds. For those who live and work in this great little Oregon town, Toledo offers a skate park, tennis court, disc golf course, public library and parks. The Lincoln County School District supports two campuses in Toledo: an elementary school and a junior/senior high school.

Visitors can enjoy its eclectic Main Street, with its beautiful hanging flower baskets during the summer, sweetheart Valentines during February and holiday wreaths during the winter as well as breathtaking views of the Yaquina River watershed.

During the warm summer months, Toledo is a lively place to visit and explore. The annual Toledo Summer Festival brings an estimated 40,000 people to the area for a variety of events including a parade,



carnival, logging demonstrations, karaoke contests, beer garden, food and craft booths, as well as a fireworks display that you have to see to believe.

The Toledo Public Library hosts a variety of free all-ages events throughout the summer including the Summer Reading Program with activities and live performances. It also offers year-round book club and story time. With its weekly Farmers Market, held each Thursday from June to September along Main Street, a Summer Festival held in July, a Wooden Boat Show, held in August, and many other fun events throughout the summer, Toledo is the perfect destination for warm weather fun and entertainment for all ages.

In the Fall, the Toledo Downtown Association hosts a Trick or Treating event on the City's Main Street with business participating in the annual Scarecrow contest. In December, visitors can enjoy an old fashioned holiday with the Dicken's Christmas Festival and Tree-lighting while enjoying the festive decorations that adorn the light poles on Main Street.

Since its early establishment, Toledo has been home to community members that have come together to address challenges and to accomplish many wonderful projects. A highlight of downtown Toledo, the centennial mural, which was installed by community volunteers, is just a small example of the love that the locals have for this great little town. This sense of community can be seen throughout the city; just take a stroll down Toledo's Main Street and you will find some of the friendliest people around that are quick to strike up a conversation or lend a helping hand. Volunteers and organizations such as the Toledo Downtown Association and the Chamber of Commerce actively work to make life in Toledo the best it can be, while maintaining its historic charm. Despite many economic adversities, Toledo continues to be a hidden gem on the Oregon Coast and a wonderful place to live, work and explore.



# Community Profile

Toledo has an estimated 3,465 residents. It is the third largest city in Lincoln County and the 87<sup>th</sup> largest city in the state. The city encompasses 2.41 square miles and it is 180 feet above sea level. The fifth largest employer in Lincoln County, Georgia Pacific Toledo, employs 420 people. The City employs 58 people, including 4 professional firefighters and a police force of 7.

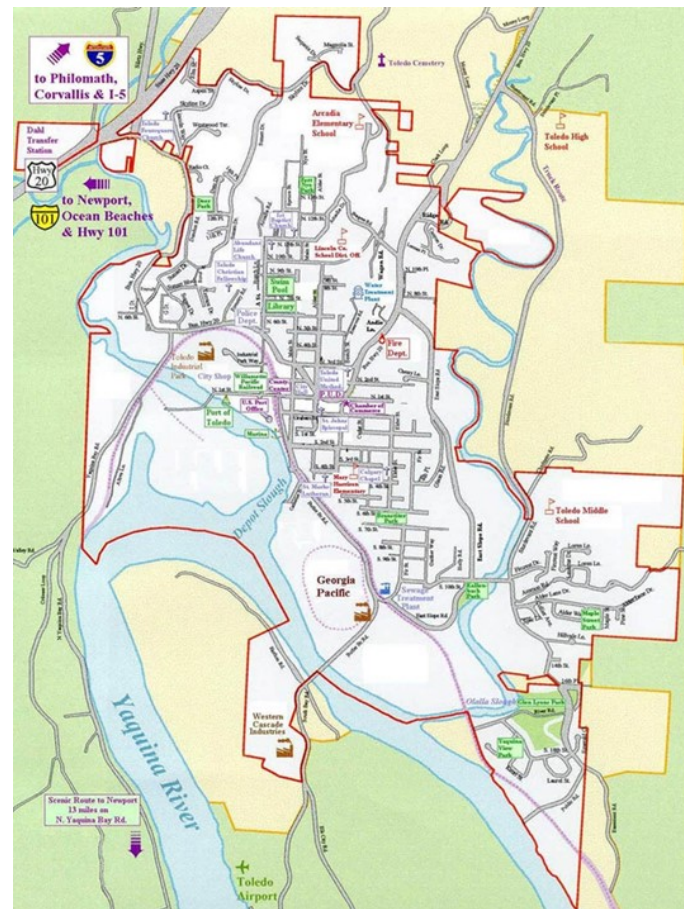
## City Statistics

2010 Census Population	3,465
White	3,116 89.93%
Black or African American	22 0.63%
Asian	17 0.49%
American Indian/Alaska Native	133 3.84%
Native Hawaiian or Pacific Native	3 0.09%
Other	40 1.15%
Two or More Races	134 3.387%
Hispanic or Latino (of any race)	163 4.70%

<b>Population density:</b>	1,599/sq. mi	<b>Average Household Size:</b>	2.57
<b>Median Household Income:</b>	\$47,521	<b>Per Capita Income:</b>	\$20,626
<b>Total Households:</b>	1,344	<b>Median Home Value:</b>	\$145,000

The table below compares Toledo to the other 377 incorporated city and towns in Oregon by rank and percentile, using July 1, 2015 data.

Variable/Description	Rank	Percentile
<b>Total Population</b>	#115	70th
<b>Population Density</b>	#140	63rd
<b>Diversity Index</b>	#197	48th
<b>Median Household Income</b>	#238	37th
<b>Per Capita Income</b>	#283	25th





<b>Date of Incorporation</b>	1905
<b>Form of Government</b>	Council/Manager
<b>Area (Square Miles)</b>	2.41
<b>Elevation (Feet)</b>	180
<b>Annual Average Precipitation (Inches)</b>	67.8

## Police

Stations	1
Patrol Units	7
Sworn Officers	7
Physical Arrests (2016)	418
Juvenile	7
Adults	411
Traffic Violations	502
Calls for Service	12,409

## Fire

Stations	1
Professional Firefighters	4
Volunteer Firefighters	33
Total Calls for Service (2015)	720
Fire Alarm Responses	36
Emergency Medical Responses	348
Non-emergency Public Services Responses	86
Fire Marshall Inspections	30

## Streets

Miles of Paved Streets	17.71
Miles of Gravel Streets	7.23

## Water

Miles of Water Mains	35
Hydrants	150
Treatment Plants	1
Service Connections	1,330
Daily Average Consumption in Millions of Gallons	.54
Maximum Daily Capacity of Plant in Million Gallons	2.3

## Sewer

Miles of Sanitary Sewers	33.82
Treatment Plants	1
Service Connections	1.210
Daily Average Treatment in Million Gallons	0.8
Maximum Daily Capacity in Million Gallons	4.3

## Recreation

City parks	8
Disc golf courses	1
Softball/baseball fields	1
Football fields	1
Tennis courts	1
Swimming pool	1

## Library

Books, DVD's, CD's and other materials	51,630
E-books, Databases and Library2Go	67,344
Circulation 2015	60,619
Registered patrons	3,902
Library cards issued (2016)	241
Public computers	5

# Policies & Budget Development

# Financial and Budgetary Policies and Guidelines

Sound financial, budgetary and economic principles are part of creating a solid financial plan. Toledo's budget incorporates the following long-term and short term financial policies and guidelines.

The City strives to comply with all state laws governing budgeting and financial transactions, with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements. Listed below is a summary of the financial and budgetary policies adhered to by the City of Toledo.

## General Policies

- Financial statements of the City are to be prepared in accordance with GAAP.
- The budget is to be prepared in accordance with Oregon local budget law. The budget is to be adopted annually, by resolution, no later than June 30th. In keeping with State law, the budget shall be balanced, in that expected revenues and anticipated expenditures align with each other.
- An external audit shall take place every year. The audit will be completed and submitted to the State no later than December 31st of the following fiscal year.
- The City will comply annually with all requirements to receive annual State Shared Revenues.
- The City's basis of budgeting and accounting is modified accrual. The budget and audited financial statements shall be prepared in the modified accrual basis for all funds. This means that revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of related cash flows.

## Revenues

- Fifteen percent of State shared liquor and cigarette tax receipts will be made available to social service and civic organizations that provide direct services to Toledo citizens.
- All franchise fees received will be split with 60% being used for General Fund purposes and 40% being used for Street purposes.
- One time revenues will be used for one time expenditures.

## Expenditures

- Budget control is maintained at the Department level. The City Manager has the authority to approve expenditures up to \$10,000. Expenditures of \$10,000 or more must be approved by City Council.
- All fixed assets purchased and capital projects completed for and/or by the City of Toledo with a cost of \$10,000 or more and with a useful life of more than one year will be capitalized.
- In no case may total expenditure of a particular department exceed that which was appropriated by the City Council without a budget amendment approved by the City Council.
- Services provided by the General Fund to the Street and Enterprise Funds shall be reimbursed by a transfer from those funds. Fifteen percent of the annual revenue in the Water and Sewer Funds and ten percent of annual revenue in the Street Fund shall be transferred to the General Fund.



## Debt

- Long term debt shall not be issued to finance ongoing operations.
- Short term borrowing or lease purchase contracts should only be considered for financing major operating equipment when it is determined to be in the City's best financial interest.
- Any project funded through the issuance of debt must have a useful life equal or greater than the term of financing.

## Capital Planning

- A Capital Improvement Plan (CIP) shall be developed for a five-year period to allow for appropriate planning.
- The CIP shall be reviewed each year by City management staff and by the City Council, as a part of the goal and work plan setting process.
- Capital projects should:
  - Support City Council goals and objectives.
  - Prevent the deterioration of the City's existing infrastructure and protect its investments in parks, streets, building and utilities.
  - Encourage and sustain economic development in Toledo.
  - Respond to and anticipate future growth in the City
  - Increase the efficiency and productivity of city operations.
- The impact of capital projects on the operating budget should always be an important consideration when evaluating projects for inclusion in the CIP.
- On-going operating costs will be a consideration when making a capital purchase.

## The Budget Process

The budget process is governed by the City Charter, City Ordinances, and State of Oregon Budget Laws. The initial tasks such as filing vacancies on the budget committee and setting the date for the first budget committee meeting begins in December. The majority of the budget adoption process takes place from February through June each year.

City department directors are responsible for preparing and submitting information about objectives, personnel changes, proposed projects and purchases, as well as any changes in daily operations or services within their area of responsibility. This information is reviewed and discussed with the City Manager and City Finance Director. At the conclusion of the initial reviews and discussions the information is used to create a requested budget.

The requested budget is reviewed by the City Manager, the Finance Director, and the Department directors and any needed adjustments are made. The end result is the development of a Proposed Budget. The Proposed Budget is submitted to the Budget Committee which consists of the Mayor, City Councilors, and seven citizen members.

Notice of the Budget Committee public hearings, which are held in May, are published in the local newspaper preceding the meeting as well as on the City's website. At the first budget committee meeting, it is typical for the Budget Officer/City Manager to deliver the Budget Message, after which the public is given a chance to comment or give testimony. For more information about public involvement, see "Citizen Involvement Opportunities" section below. The budget message explains the proposed budget and any significant changes in the City's financial position. Following the public comments, the committee recesses to the next scheduled Budget Meeting.

The Budget Committee reconvenes its public hearing on the duly noticed date and time and a presiding officer is elected by the committee members at large. The Proposed Budget is then reviewed in its entirety with Department Directors in attendance to answer questions posed by the Committee members.

When the Budget Committee is satisfied with the budget, including changes, additions to or deletions from the proposed budget, it approves the budget for submission to the City Council. When approving the budget, the Budget Committee also approves, by motion, the amount or rate of ad valorem taxes.

After the Budget committee approves the proposed budget, the Budget Officer/City Manager publishes a financial summary and notice of budget hearing in the local newspaper. The hearing is held during a regular City Council meeting (usually the second regular session in June). The purpose of the public hearing is to receive budget related testimony from citizens and provide an opportunity for citizens to discuss the approved budget with the Mayor and Councilors.

The City Council has the authority to make some changes to the approved budget. The changes can be initiated by receiving new information and/or consideration of the public testimony. The changes allowed include adjusting resources, reducing or eliminating expenditures and /or increasing expenditures on a limited basis. Increases of expenditures of the amounts approved by the budget committee are limited to not exceed more than \$5,000 or 10 percent; whichever is greater. Expenditure increases above those limits re-

quire a republishing of the budget and an additional hearing. In no case, however, may the City Council increase the taxes over the amount approved by the budget committee. The City Council then votes on a resolution, which formally adopts the budget, makes appropriations, and levies the taxes, not later than June 30.

After the budget document is finalized, it is submitted to the County Clerk and the Department of Assessment and Taxation, distributed to all members of the budget committee and City management staff. The document is posted on the City's website [www.cityoftoledo.org](http://www.cityoftoledo.org) and a hard copy is placed in the City Finance Director's office.

## Citizen Involvement Opportunities

All meetings of the Budget Committee and City Council are open to the public. Citizens are encouraged to provide comment during any of these meetings during the Public Comment period of the agenda. Citizens may also testify before the City Council during the public hearing on the approved budget. The proposed budget document will be available for public review at City Hall and on the City's website for a reasonable amount of time prior to the first budget committee meeting. Copies of the entire document, or portions thereof, may be requested through the normal process of requesting public records.

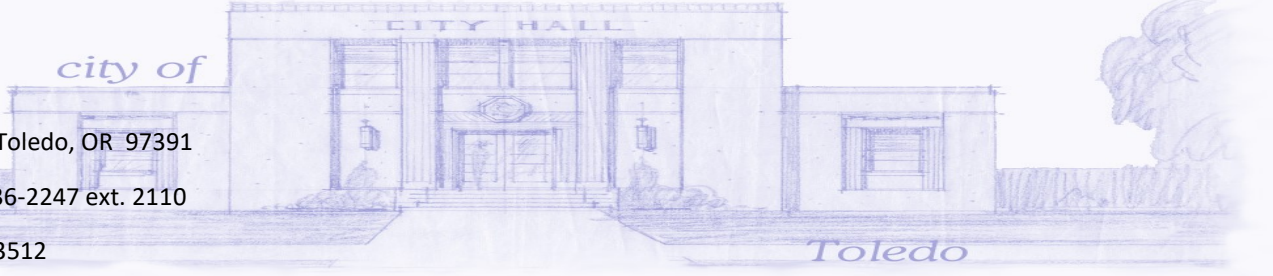
Public Comment or testimony may be provided by:

1. Submitting the City's "Public Municipal Budget Request" form throughout the calendar year. The form is available at City Hall and on the City's website at [www.cityoftoledo.org](http://www.cityoftoledo.org); or
2. Submitting a written statement at a meeting or public hearing; or
3. Speaking to the Committee or Council at their meetings during the public comment opportunities.

## Changes after Adoption

Once the governing body has enacted the resolutions to adopt the budget, expenditures may not be made for any purpose in an amount greater than the amount appropriated, excepted as allowed by Oregon Revised Statute (ORS) (mainly 294.338, 463, 471, 473, and 478). Most changes require formal action in the form of a resolution or a supplemental budget. In some instances, a public hearing is required. The ORS sections mentioned above provide direction on which formal action is needed depending on the specific situation giving rise to the needed budget change; however, generally speaking, a supplemental budget is needed to create a new appropriation or a new fund transferring funds where a category of expense does not already exist in the adopted budget. Most other situations can be handled by resolution.

*See Work Schedule and Budget Calendar on the next page.*


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## 2017-2018 Budget (Revised)

### Work Schedule

<b>January 17</b>	Department Heads receive budget forms and information
<b>February 24</b>	Budget forms and information due back to the City Manager
<b>February 27 – April 14</b>	City Manager reviews proposals, meets with department heads as needed and balances against total projected revenues. Department heads revise budgets if needed and prepare final documentation
<b>April 17</b>	Draft to Printer
<b>April 28</b>	Proposed budget document complete
<b>May 3 6:30 PM</b>	First budget committee meeting

### Budget Calendar

<b>April 14</b>	<b>Publish Notice</b> of Budget Committee hearing (also State Revenue Sharing)
<b>April 17</b>	<b>Draft to Printer</b>
<b>April 26</b>	<b>Publish 2nd Notice:</b> Budget Committee public hearing
<b>May 3 6:30 PM</b>	<b>Public Hearing</b> for Budget Committee to receive budget document, hear budget message and hear public testimony
<b>May 9 5:30 PM</b>	Budget Committee public hearing continued
<b>May 11 5:30 PM</b>	Budget Committee public hearing (if needed)
<b>May 16 5:30 PM</b>	Budget Committee public hearing (if needed)
<b>June 2</b>	<b>Publish or Deliver Notice</b> of Council's public hearing and summary of approved budget
<b>June 21 7PM</b>	<b>Public Hearing</b> before Council on budget (additional meetings, if required)
<b>June 21</b>	<b>Pass Resolutions</b> to adopt budget, appropriate and declare levy, and elect to receive State Revenue Sharing
<b>July 15</b>	<b>File Documents</b> with Assessor's Office and County Clerk
<b>By July 31</b>	<b>Send Letter</b> certifying State Revenue Sharing hearings held and <b>Send Resolution</b> electing to receive State Revenue Sharing to Executive Department

## **Budget FAQs (*Frequently Asked Questions*)**

### **What is a budget?**

A budget is a planning tool. It identifies the work plan for the city for the fiscal year and outlines the financial, material, and human resources available to complete the work plan. It also includes general financial information about the organization and identifies the policy direction of the City Council under which the budget was prepared. The budget is the city's means of planning and reporting what it intended to do with its financial resources and ensure that those dollars are spent as wisely and efficiently as possible.

The City of Toledo uses a fund-based budget, meaning that accounts of the city are organized on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. Each fund is considered a separate entity accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

### **Why does a city create a budget?**

Oregon state law requires all cities in Oregon to adopt a budget annually. Oregon local budget law (Chapter 294 of Oregon Revised Statutes) gives budget provisions and procedures that must be followed during the budgeting process. The budget must be completed by June 30, the day before the start of the fiscal year to which the budget applies. Without a budget for the new fiscal year, the city has no authority to spend money or incur obligations. A local government's ability to impose a property tax is also tied to the budgeting process.

Even if there were no legal requirement to budget, Toledo would complete a budget anyway. Budgeting creates a work and spending plan, which help to ensure that public funds are spent wisely. The budget process allows city staff to review City Council goals and objectives in a formal setting, determine what will be required to meet those objectives, develop an implementation plan, and share that information with citizens and decision-makers.

### **What basis of accounting/budgeting does the city use?**

The budgets of all fund types (General, Special Revenue, Debt Service, Enterprise Funds, and Capital Projects) are prepared on a modified accrual basis. This means that expenditures are recorded when the related fund liability is incurred, and revenues are recorded when they are earned, regardless of the timing of related cash flows.

Every year, the City of Toledo publishes via a third party another document related to the budget, called the Annual Financial Report or Audit Report. It shows the status of the city's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the city prepares its budget. Exceptions are as follows:

- Compensated absence liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Depreciation expense is recorded on a GAAP basis only.

The Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

## When does “budget season” start?

The budget process for the City of Toledo typically begins in late August each year, soon after the completion and adoption of the current fiscal year’s budget. At this time, the Finance Department begins to review the rate and fee structures, increases in the cost of services and contracts, the proposed capital improvement program, and other financial plans. The City Council’s goals and objectives guide the budget-making process.

However, the budget process for the City of Toledo is actually an ongoing process throughout the year. During each fiscal year, new initiatives for services, new regulation, new funding sources, better methods for providing existing services, and new concerns are brought forward by citizens and staff to the City Council for discussion, study, or implementation. Typically, because we tend to budget very conservatively, new programs or initiatives need to wait until the next budget cycle to be fully funded.

## What does city staff do to develop the budget?

To prepare for the coming budget cycle, staff evaluates current services and identifies issues to be addressed during budget hearings. Primary factors considered by staff in making recommendations include:

- Relevant federal, state or city regulations or needs that affect services provided by a department.
- Council position, policy statement, or general consensus regarding a service.
- Service deficiencies that have been identified through complaints, observations, or citizen survey data.
- Demographics, neighborhood data, or trends in demand for services.
- Special interest, neighborhood data, or professional group input or request for service.
- Special studies or reports that have identified a need for a service.
- Annual equipment assessments and inventories, which have identified a deficiency.

The City Council conducts a goal setting session to address issues, and give policy direction for the development of the budget. Once that is completed, staff turns its attention to turning that direction into numbers on paper. Factors that will play into budget planning at this point include:

- The cost of employee salaries is the largest expenditure on the city budget. Therefore, careful attention is given to step increases, cost-of-living adjustments, or any other major change in the employee salary schedule.
- Known cost factors including such items as postal rate increases, social security costs, contribution rates to employee pension and retirement funds, and other similar costs.
- Changes in employee fringe benefits, such as changes affecting vacation policy, overtime, holidays, uniform allowances, health insurance, and sick leave affect expenditures.
- Required elements of the budget such as insurance costs, utility costs, and vehicle maintenance costs are developed.
- Capital projects that have been recommended by facility plans or special area land-use plans, or have been requested by citizens.
- A price list is developed for anticipated costs on items in the general category of supplies and contractual services. This list included costs for any anticipated major capital expenditures because expenditures of this nature usually require a considerable amount of budget planning. Cost factors in this area tend to be more susceptible to inflation.
- General economic fluctuations can be one of the most difficult considerations when preparing a budget. In recent years even the best economists have encountered difficulty in predicting the performance of the economy. Also, any local event significantly impacting the local economy is taken into consideration. The failure or inability to conservatively consider projected economic activity can cause significant financial problems.

As with the revenue estimates, fiscal prudence demands that expenditure estimates be as accurate as possible. Departments submit their budget to the Finance Department for review. The Finance Director analyzes and reviews the budget in detail, checking for accuracy and reasonableness of projections, and ensuring that all required elements of the budget are correct. The Finance Director then conducts a technical review with each department to gain a comprehensive understanding of their approach and to quantify their numbers.

Once the analysis is completed, each department meets with the City Manager who reviews the budget with the department staff to be sure that planned activities are in line with City Council goals and objectives. The Finance and Administration Department staff then develop a budget document to present to the Mayor, City Council, Budget Committee, and public for review and eventual adoption.

## How do you know how much money the city will have?

Staff develops projections each year for each type of revenue the city receives. These projections are based on knowledge of some factors and assumptions about others. *For example*, the City could be notified that it will receive a \$1 million reimbursement grant for a capital project. The capital project is scheduled to last from May in one year until September one year later. As a result of the construction schedule, this project will cross three fiscal years. Before revenue projections can be finalized for each fiscal year, the project construction (expense) schedule must be set so that reimbursement dates for grant revenues may be determined and revenue budgeted as accurately as possible in each fiscal year.



Many revenue estimates must be made based on assumptions about general economic conditions and trends. For example, development related revenues (building permits, system development charges, and requests for new water service connections) are all based on assumptions about what development will do in Toledo during the coming year. Revenues estimates are made cautiously since estimating too high may result in setting a budget that cannot be supported by future revenues.

## **How do departments play into the budgeting process?**

Departments are organizational units formed on the basis of compatible services. Departments provide services based on departmental goals and objectives to fulfill work plans. In some cases, a department will work within several funds. For example, the Public Works Department is funded through the General Fund, Public Works Fund and the Streets Fund. Although each of the operations in these funds is different, they are similar enough that efficiencies are obtained by having teamwork between the various programs.

Each department prepares a budget that includes information about the department and matches the financial, material, and human resources available with their proposed department work plans.

## **Is the budget ever evaluated?**

During the course of the fiscal year, the expenditures and revenues are monitored regularly and compared to the budget appropriations. Monthly operating reports are prepared by the Finance Director, and provided to the City Manager and Department Heads, that provide the status of revenues and expenditures compared to the budget. The City Manager provides an update of each department's work plan progress to the City Council at public Council Meetings.

At the close of the fiscal year, the Annual Financial Report is prepared which reports on the financial condition of the city. During the budget process, this information is used to compare the projections of revenues and expenditures made during the prior fiscal year to the actual revenues and expenditures for a given fiscal year. Current year and future assumptions about revenues and expenditures may be changed depending on how close projections were to actual figures.

## **Can the budget be amended once it is adopted?**

During the fiscal year, when the City is operating with the adopted budget, changes in appropriated expenditures sometime become necessary. These changes can be made mid-year by the City Council. The City Council may amend the adopted budget either by passing a transferring resolution, or by adopting a supplemental budget. Changes that require moving an existing appropriation from one area of the budget to another can normally be made by resolution. A supplemental budget is most often required when new appropriation authority is needed.

## **Who do I contact for more information?**

All requests for public information in the City of Toledo are handled by the City Recorder's Office. Please call (541) 336-2247 x 2110 or visit our website at [www.cityoftoledo.org](http://www.cityoftoledo.org).



# Budget Summary & Overview

# CITY OF TOLEDO FISCAL YEAR 2017-2018 ADOPTED BUDGET

The following table lists the City's appropriated funds as well as their purpose and revenue source:

<b>Fund</b>	<b>Purpose</b>	<b>Revenue</b>
<b>I. General Fund</b>		
General Fund	The General fund is the general operating fund of the City. Administration, Police, Fire, Recreation, Library, Municipal Court and General Services are departments within the General Fund. This Fund is used to account for all financial resources except for those to be accounted for in another fund	The City's General Fund receives revenues from property tax, interest, transfers from other funds, franchise fees, other fees, licenses, permits, state sources, contracts for services, municipal court fines, grants, leases, rents, refunds and donations
<b>II. Enterprise Funds</b>		
Water Fund	The Water Fund accounts for the resources and expenses related to the supply, treatment, and distribution of water	The primary sources of revenue is user fees (water billings)
Sewer Fund	The Sewer Fund accounts for the resources and expenses related to the collection and treatment of wastewater	The primary Source of revenue is user fees (sewer billings)
Water Reserve Fund	The Water Reserve Fund is used to accumulate funds for capital improvements and unpredictable events which impact the water system	The primary source of revenue is transfers from the Water Fund
Sewer Reserve Fund	The Sewer Reserve Fund is used to accumulate funds for capital improvements and unpredictable events which impact the sewer system	The primary source of revenue is transfers from the Sewer Fund

<b>Fund</b>	<b>Purpose</b>	<b>Revenue</b>
<b>II. Enterprise Funds <i>continued</i></b>		
System Development Fund	The System Development Fund is used to accumulate funds for future water, sewer, transportation, and storm water system development costs	The primary sources of revenue come from system development charges
<b>III. Internal Service Funds</b>		
Public Works	The Public Works Fund accounts for all shared costs between the Street, Water and Sewer Funds, including administrative activities and personnel costs	The primary source of revenue is transfers from the Street, Water and Sewer Funds
<b>IV. Special Revenue Funds</b>		
Street Fund	The Street Fund accounts for the maintenance, operation, and construction of the City's streets	The primary sources of revenue are state shared highway funds, franchise fees and the street utility fee
Forfeiture Revenue Fund	The Forfeiture Revenue Fund accounts for revenue received from other government agencies due to forfeiture of seized property	The primary source of revenue are funds paid to the City by other governmental agencies
Grant Fund	The Grant Fund accounts for financial resources from various grants	Revenue collected goes directly to fund approved grant activities
Revolving Loan Fund	To make no-interest loans to non-profit entities to improve the availability of low-mod-income housing in Toledo	Receives revenues from repayment of housing rehabilitation funds originally provided through federal programs
City Council Strategic Fund	The City Council Strategic Fund is used to fund specially approved City Council projects	Receives revenues from repayment of housing rehabilitation funds originally provided through federal programs

<b>Fund</b>	<b>Purpose</b>	<b>Revenue</b>
<b>IV. Special Revenue Funds <i>continued</i></b>		
Solid Waste Fund	The Solid Waste Fund is used to accumulate funds dedicated to landfill closure expenses	Revenues are provided through a tipping fee collected at the landfill
911 System Fund	The 911 System Fund is used to account for the operation of the 911 call center	The primary source of revenue is 911 tax
Footpaths and Bicycle Trail Fund	The Footpath and Bicycle Trail Fund is used to account for required expenditures of state highway funds dedicated to the development and maintenance of footpaths and bicycle trails	The primary source of revenue is state highway taxes
<b>V. Reserve Funds</b>		
General Reserve Fund	The General Reserve Fund is used to accumulate funds for future major expenditures of the General Fund	The primary source of revenue is transfers from the General Reserve Fund
Public Works Reserve Fund	The Public Works Reserve Fund is used to accumulate funds for future capital equipment and building costs	The primary source of revenue is transfers from the Street, Water and Sewer Funds
Building and Property Reserve	The Building and Property reserve is used to accumulate funds for future capital expenditures related to City-owned buildings and property	The primary source of revenue is transfers from the General Fund
Street Reserve Fund	The Street Reserve Fund is use to accumulate funds for future maintenance, operation, and construction of city streets	The primary source of revenue is transfers from the Street Fund

<b>VI. Trust and Agency Funds</b>		
Library Reserve Fund	The Library Reserve Fund is used to accumulate funds for future Library programs, maintenance, and equipment costs	The primary source of revenue is donations and bequests to the Library
<b>VII. Debt Service Fund</b>		
Debt Service	The Debt Service Fund accounts for the repayment of the City's long-term general obligation debts (ex: Fire Station construction	The primary sources of revenue is property taxes
<b>VIII. Capital Projects Fund</b>		
Water Construction Fund	The Water Construction Fund is use to account for construction expenditures for bond-funded water improvements	The primary source of revenue is bond revenue and payments from the Seal Rock Water District

# CITY OF TOLEDO - Budget by Fund

Total Budget  
\$19,324,491

## Governmental Funds \$12,165,250

Proprietary Funds  
\$7,159,241

**General Fund**  
**\$5,325,375**

**Special Revenue Funds**  
\$4,178,805

**Debt Funds**  
\$180,050

**Reserve Funds**  
\$2,224,815

**Trust & Agency Funds**  
\$28,840

**Capital Projects Funds**  
\$227,365

**Enterprise & Internal Service Funds**  
\$7,159,241

**General Fund**  
\$5,325,375  
Administration  
Police  
Fire  
\$696,250  
Recreation  
Property Maint.  
Library  
Municipal Court  
General Services

**Streets**  
\$2,602,400  
**Council Strategic**  
\$56,870  
**Forfeiture Reve-**  
\$5,095  
**Revolving Loan**  
\$61,880  
**Solid Waste**  
\$185,715  
**911 System**  
\$91,290  
**Footpaths & Bicycle Trails**  
\$19,850  
**Grant Fund**  
\$229,000  
**Stabilization**  
\$926,705

**Debt Services**  
\$180,050

**Building & Property Reserve**  
\$1,141,300  
**General Reserve**  
\$664,500  
**Public Works Reserve**  
\$210,205  
**Streets Reserve**  
\$208,810

**Library Reserve**  
\$28,840

**Water Construction**  
\$227,365

**Public Works**  
\$917,045  
**Water**  
\$2,048,319  
Plant  
Distribution  
**Sewer**  
\$1,283,881  
Plant  
Collection  
**Water Reserve**  
\$1,742,489  
**Sewer Reserve**  
\$706,657  
**Systems Development**  
\$460,850

Note: Funds in blue font are considered major funds for reporting purposes. Funds in black font are non-major.

# BUDGET SUMMARY FISCAL YEAR 2017-2018

## INTRODUCTION

This section of the budget document provides an overview of the financial information related to the operations of the City of Toledo for fiscal year 2017-2018 as well as information on longer term financial planning considerations. This section begins with a summary of the FY 2017-2018 City budget that combines all funds by type, followed by a summary of revenue and expenditure information.

## SUMMARY OF THE ADOPTED BUDGET

The adopted budget for FY 2017-2018 is balanced as per state law. The City's projected revenue totals \$10,334,620. With an estimated beginning fund balance of \$8,989,871 the City projects it will have \$19,324,491 in total resources to fund services. The expenditure budget includes \$7,443,380 for operating expenses and \$11,881,111 in non-operating expenditures for a total budget of \$19,324,491. A consolidated summary of the revenues and expenses is outlined in the chart below:

Consolidated Financial Summary For All Funds					
	2015-2016 Actual	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Variance in Dollars \$	Variance in Percentage %
<b>Revenue</b>					
Beginning Balance	\$7,557,908	\$8,109,992	\$8,989,871	\$879,879	11%
Taxes	\$1,936,199	\$1,869,776	\$1,911,965	\$42,189	2%
Transfers In	\$2,028,257	\$2,409,714	\$2,709,875	\$333,206	14%
Franchise Fees	\$1,252,722	\$1,369,385	\$1,575,000	\$205,615	15%
State Shared Revenues	\$125,440	\$118,950	\$132,750	\$13,800	12%
Utility Fees	\$3,531,841	\$3,181,550	\$3,072,500	-\$109,050	-3%
Intergovernmental	\$551,188	\$454,135	\$452,635	-\$1,500	0%
All Other	\$426,387	\$434,969	\$479,895	\$44,926	10%
<b>TOTAL REVENUES</b>	<b>\$17,409,942</b>	<b>\$17,948,471</b>	<b>\$19,324,491</b>	<b>\$1,409,065</b>	<b>8%</b>
<b>Expenditures by Category of Expense</b>					
Personnel Services	\$3,545,659	\$3,930,905	\$4,096,405	\$165,500	4%
Materials & Services	\$1,323,762	\$3,100,830	\$3,346,975	\$246,145	8%
Capital Outlay	\$1,257,828	\$5,795,268	\$7,042,176	\$1,279,953	22%
Transfers Out	\$2,028,257	\$2,409,714	\$2,709,875	\$300,161	12%
Debt Services	\$774,637	\$1,386,913	\$779,060	-\$607,853	0%
Contingencies	\$0	\$595,000	\$595,000	\$0	0%
Unappropriated/Ending Balance	\$8,479,799	\$729,841	\$755,000	-\$25,159	3%
<b>TOTAL EXPENDITURES</b>	<b>\$17,409,942</b>	<b>\$17,948,471</b>	<b>\$19,324,491</b>	<b>\$1,409,065</b>	<b>8%</b>

Expenditures by Fund/Department	2015-2016	2016-2017	2017-2018	Variance in Dollars	Variance in Percentage
Administration	\$591,417	\$661,065	\$709,405	\$48,340	7%
Police	\$1,273,231	\$1,322,760	\$1,376,780	\$54,020	4%
Fire	\$685,288	\$626,150	\$696,250	\$70,100	11%
Recreation	\$189,631	\$192,445	\$135,450	-\$56,995	-30%
Property Maintenance	\$275,731	\$461,390	\$783,500	\$322,110	70%
Library	\$250,463	\$261,650	\$275,155	\$13,505	5%
Municipal Court	\$9,109	\$12,135	\$15,420	\$3,285	27%
General Services	\$325,170	\$399,500	\$388,415	-\$11,085	-3%
Unappropriated & Contingency		\$919,841	\$945,000	\$25,159	3%
<b>Total General Fund</b>	<b>\$3,600,040</b>	<b>\$4,856,936</b>	<b>\$5,325,375</b>	<b>\$468,439</b>	<b>10%</b>
Public Works	\$657,054	\$860,130	\$917,045	\$56,915	7%
Streets	\$617,208	\$2,169,375	\$2,602,400	\$433,025	20%
Water	\$1,593,780	\$2,463,333	\$2,048,319	-\$415,014	-20%
Sewer	\$1,082,195	\$1,256,809	\$1,283,881	\$27,072	2%
City Council Strategic Reserve	\$1,000	\$45,980	\$56,870	\$10,890	24%
Debt Services	\$162,753	\$173,153	\$180,050	\$6,897	4%
Forfeiture Revenue Fund	\$0	\$4,840	\$5,095	\$255	5%
Revolving Loan Fund	\$0	\$57,910	\$61,880	\$3,970	7%
Solid Waste Fund	\$3,877	\$183,820	\$185,715	\$1,895	1%
911 System	\$40,993	\$71,250	\$91,290	\$20,040	28%
Building & Property Reserve	\$126,916	\$778,100	\$1,141,300	\$363,200	47%
General Reserve	\$73,827	\$524,500	\$664,500	\$140,000	27%
Public Works Reserve	\$109,318	\$182,415	\$210,205	\$27,790	15%
Water Reserve	\$28,255	\$1,471,622	\$1,742,489	\$270,867	18%
Sewer Reserve	\$212,624	\$669,043	\$706,657	\$37,614	6%
Street Reserve	\$512	\$166,250	\$208,810	\$42,560	26%
Library Reserve	\$4,766	\$22,430	\$28,840	\$6,410	29%
Footpaths & Bicycle Trails	\$0	\$17,450	\$19,850	\$2,400	14%
Systems Development	\$0	\$428,825	\$460,850	\$32,025	7%
Grant Fund	\$3,252	\$233,000	\$229,000	-\$4,000	-2%
Stabilization Fund	\$10,762	\$888,400	\$926,705	\$38,305	4%
Water Construction Fund	\$601,013	\$422,900	\$227,365	-\$195,535	-46%
<b>TOTALS</b>	<b>\$8,930,145</b>	<b>\$17,948,471</b>	<b>\$19,324,491</b>	<b>\$1,376,020</b>	<b>8%</b>

## TYPES OF FUNDS

The City utilizes the following types of funds:

- A. General Fund – Property taxes, followed by a percentage of franchise fees are the major revenue sources for Administration, Police, Fire, Recreation, Property Maintenance, Library, Municipal Court and General Services. Most of the services are also supported by user fees, intergovernmental contracts or other revenues.
- B. Special Revenue Funds – The special revenue funds include the Street Fund, Council Strategic Fund, Forfeiture Revenue, Revolving Loan, Solid Waste, 911 System, Footpaths and Bicycle Trails, Grant Fund and Stabilization Fund. The operations supported in these funds have specific design-



- C. Debt Funds – The City has one Debt Fund called Debt Services. Its purpose is to track the revenues and expenses related to general obligation bond payments for the City. Currently the City has one general obligation bond issue. These are the bonds that were used to build the Fire and Rescue Station in 2005. The bonds were reissued in 2016 and will be paid off in 2024.
- D. Reserve Funds – The reserve funds include the Building and Property Reserve, the General Reserve, Public Works Reserve and Streets Reserve. These funds are used to save money for future major capital projects/equipment.
- E. Trust and Agency Funds – The City’s only trust and agency fund is the Library Reserve, which is used to track gifts, donations and bequests to the Public Library.
- F. Capital Projects Fund – The City’s only capital project fund is the Water Construction Fund. This fund was created in 2012 to house the bond proceeds from the 2012 Water Revenue Bond Series and as the construction fund for the project funded by those bonds. Fiscal year 2017-2018 will be the last year that this fund will be actively used as the bond proceeds should be fully expended by the end of the fiscal year.
- G. Enterprise and Internal Service Funds – Enterprise funds are business-like activities, where operating revenues pay for all costs of operation and maintenance. The City of Toledo has five enterprise funds including the Water Fund, Sewer Fund, Water Reserve Fund, Sewer Reserve Fund and Systems Development Charges. Internal service funds provide services to other funds. The City has one internal service fund which is the Public Works Fund. Public Works provides services to the Street Fund, Water Fund and Sewer Fund.

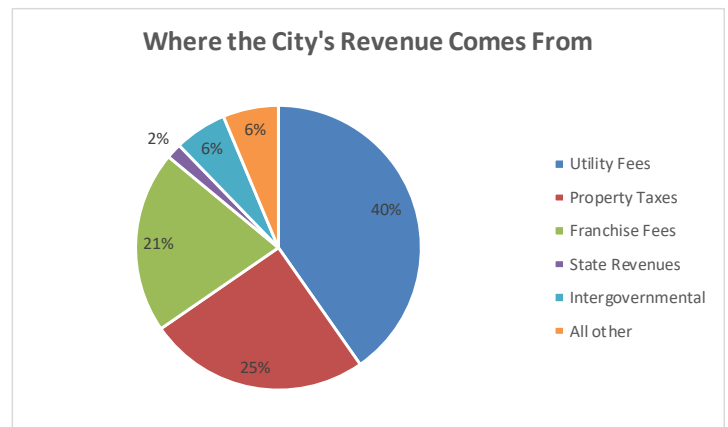
## REVENUE SUMMARY

Revenue projections are the core of the budget process and are developed early in the process to provide parameters within which department requests are evaluated. The City is very conservative in projecting revenues to minimize the impact of fluctuations in the economy and reductions in city revenue. Numerous times in the City’s history, the City’s assessed value has declined instead of increasing due to the fluctuation in industrial assessed values. In years where there is no decline, the conservative predictions allow the city to build reserves and fund much needed infrastructure projects.

Assumptions used in developing this year’s revenue projections include

- Property tax growth at 1%
- Increase in water and sewer rates of 1.25%
- Flat lining growth related revenues
- Slight increase in interest earnings

Revenues for fiscal year 2017-2018 balance the expenditures at \$19,324,491. Of that number, \$8,989,879 or 46%, is beginning fund balance or carryover from previous years. Interfund transfers make up 14% of the total revenue. Of the remaining \$10,367,657 that is expected to be received in FY 2017-2018 utility fees make up 40%, property taxes make up 25%, franchise fees make up 21%, followed by state shared revenues at 2% and revenue at 6%. The final 6% includes all other revenues such as interest earnings, loan repayments, forfeiture revenues, etc.



The following pages include more detailed information on all of the major revenue sources that make up the funding plan for Toledo expenditures.

## PROPERTY TAXES

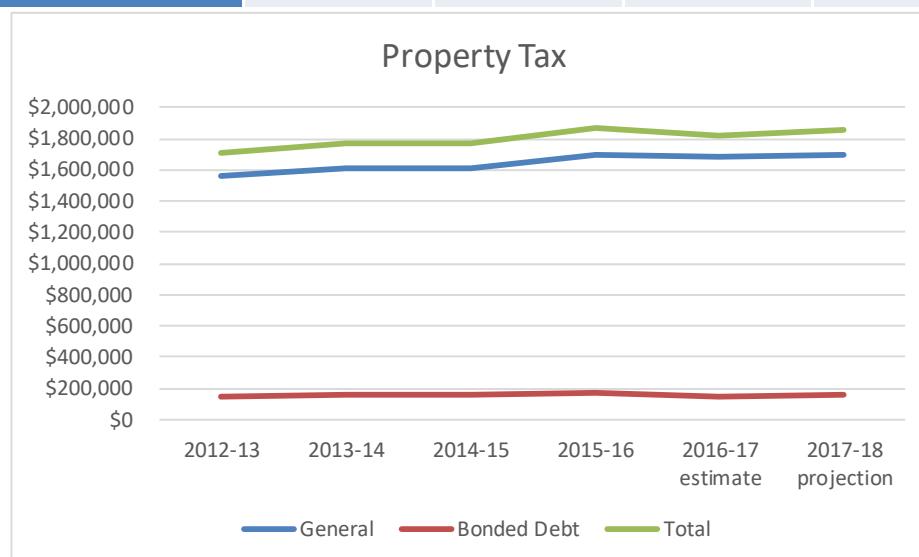
**Description:** The City levies two tax amounts each year; the first for operations and the second for debt service. The levy for operations is based on the City's permanent rate under Measure 5, which is \$5.18 per thousand dollars of assessed value as determined by the Lincoln County Assessor's Office. This is the maximum levy allowed the City under State law without additional voter approval. Under Measure 5, compression occurs when the general government tax rate for all taxing entities exceeds \$10 per thousand. Each taxing entity's rate is proportionately reduced until the \$10 limit is met. The City is not currently experiencing any compression under Measure 5. The second levy for bonded debt allows the city to levy property tax for the purpose of retiring the principal and interest on bonded indebtedness. This property tax may be levied in any amount necessary to retire bonded indebtedness as deemed prudent by the City.

**Use:** The levy for general operations is used to fund daily operations within the General Fund. There are no restrictions as to usage. The levy for bonded debt is restricted to the retirement of debt service and is budgeted in the Debt Service Fund.

**Structure:** Levy for Operations - \$5.18 per \$1,000 of assessed valuation in FY 2017-2018  
Levy for Bonded Debt - \$170,000

**Assumptions:** The City is heavily dependent on both residential and industrial values in their assessed value. In six of the last fifteen years the assessed value has decreased and is currently only 15% higher than it was fifteen years ago. Thus, the City has been very conservative in tax growth assumptions. This budget assumes a 1% growth in assessed value.

Fiscal Year	General	Bonded Debt	Total	Change
2012-13	\$1,565,318	\$147,141	\$1,712,459	2.85%
2013-14	\$1,612,812	\$157,576	\$1,770,388	3.38%
2014-15	\$1,615,192	\$155,353	\$1,770,545	0.01%
2015-16	\$1,697,589	\$174,393	\$1,871,982	5.73%
2016-17 estimate	\$1,680,000	\$142,575	\$1,822,575	-2.64%
2017-18 projection	\$1,696,800	\$155,165	\$1,851,965	1.61%



## FRANCHISE FEES

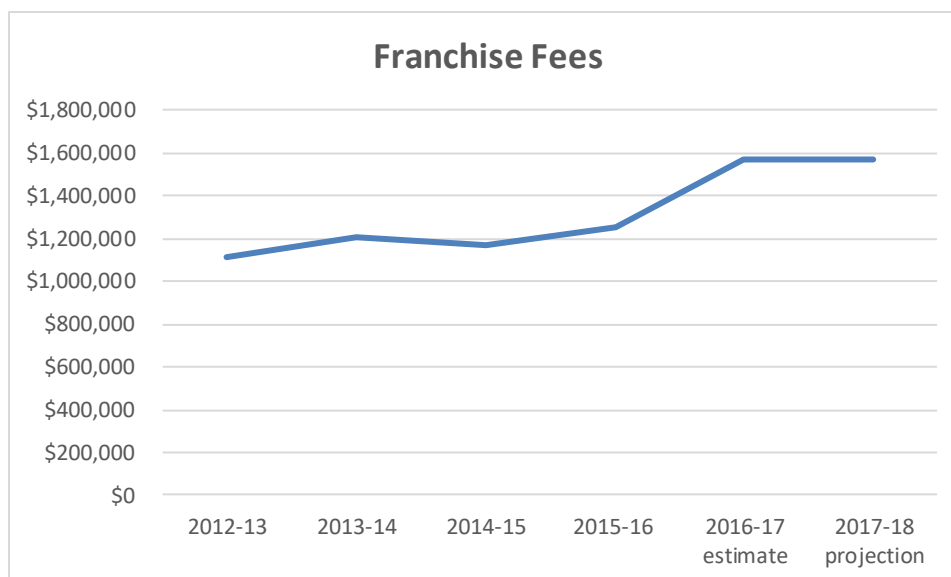
**Description:** Franchise fees are charged to utilities for use of the public right-of-way. The City has franchise agreements for telephone, telecommunications, television, garbage and electrical services. Each franchise is a negotiated contract with a percentage of gross revenue as the franchise fee.

**Use:** Historically the City has split the franchise fees between the General and Street Funds with half going in to each fund. In 2011, the City changed the split for the electrical franchise fee to 60% going in to General and the balance to Streets. In 2015, the split for all of the franchises changed to 60% for General and 40% to Streets. There are no restrictions on the use in either fund.

**Structure:** The franchise fees range from 5% to 7% of the gross income within the City limits of each franchisee.

**Assumptions:** Although the franchise fees have normally increased each year, they are heavily dependent on industrial usage, and thus can be volatile. The large increase anticipated in the 2016-17 estimate budget is due to an increase in electrical franchise from 4.25% to 5% implemented, a 5% electric rate increase, and increased industrial electric use. It is uncertain if the increased electric use will continue at the same rate in FY 2017-2018.

Fiscal Year	Franchise Fees	Inc/Dec	Change
2012-13	\$1,113,404	\$81,996	7.95%
2013-14	\$1,204,612	\$91,208	-2.85%
2014-15	\$1,170,331	-\$34,381	8.19%
2015-16	\$1,252,722	\$82,391	7.04%
2016-17 estimate	\$1,575,000	\$322,278	25.73%
2017-18 projection	\$1,575,000	-0-	0%



## WATER SALES

**Description** The City produces and sells potable water for customers inside the city limits and to a small number of customers outside the City limits. The City also sells wholesale water to the Seal Rock Water District.

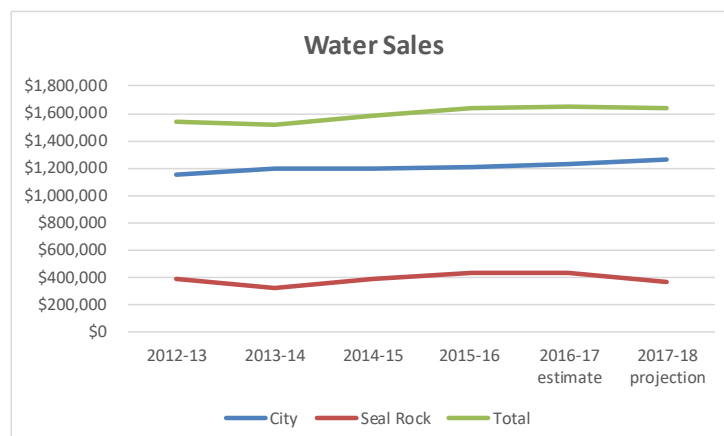
**Use** The revenue generated by water sales is used to cover the cost of operations, administration, maintenance and replacement of the water treatment and distribution system.

**Structure** There are three components to the City's water charge. The flat rate consists of a service charge of \$5.25 per month and a facilities charge of \$23.15 per month that increases proportionately based on meter size. The usage charge is \$4.45 per 1,000 gallons of metered water. Rates double for customers outside the City limits. The rate for the Seal Rock Water District is \$3.35 per thousand gallons, with no monthly flat rate.

Meter size	Flat rate inside City	Flat rate outside City
5/8	\$28.40	\$56.80
3/4	\$40.00	\$80.00
1	\$65.45	\$130.90
1.25	\$100.20	\$200.40
1.5	\$141.85	\$283.70
2	\$248.35	\$496.70
3	\$551.60	\$1,103.20
4	\$975.25	\$1,950.50
6	\$2,188.30	\$4,376.59

**Assumptions** An annual cost of living increase of 1.25% is scheduled for this year. Seal Rock completed a program reducing water loss that reduced their usage. In addition, according to the terms of their contract, their rate dropped by \$.22/1000 gallons on January 1, 2017.

Fiscal Year	City	Seal Rock	Total	Change
2012-13	\$1,151,072	\$383,567	\$1,534,639	25.22%
2013-14	\$1,196,859	\$324,673	\$1,521,532	-0.85%
2014-15	\$1,197,807	\$387,905	\$1,585,712	4.22%
2015-16	\$1,225,633	\$446,285	\$1,671,918	5.44%
2016-17 estimate	\$1,265,000	\$370,000	\$1,635,000	-2.2%
2017-18 projection	\$1,265,000	\$370,000	\$1,635,000	0%



## SEWER FEES

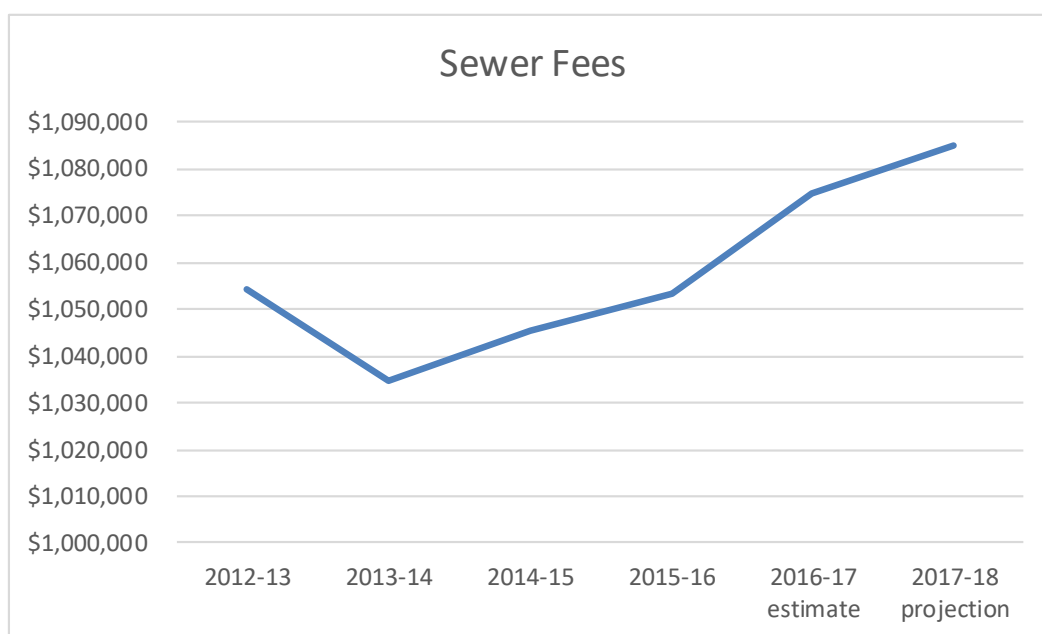
**Description** The City levies a charge on each user of the City's sewerage system having a sewer connection or otherwise discharging sewage, industrial waste, or other liquids in the City's sewage system.

**Use:** The revenue generated by sewer fees is used to cover the cost of operations, administration, maintenance and replacement of the wastewater collection and treatment system.

**Structure** There are two components to the City's sewer fee. Each account pays a flat rate of \$11.65 per month. The usage charge is \$15.40 per 1,000 gallons based on the customer's average water usage during the months of January through April. Industrial users pay based on their actual water usage each month. The first 1,000 gallons of usage is included in the monthly flat rate for all users.

**Assumptions** A cost of living adjustment of 1.25% is scheduled for this year.

Fiscal Year	Sewer Fees	Change
2012-13	\$1,054,130	16.68%
2013-14	\$1,034,666	-1.85%
2014-15	\$1,045,251	1.02%
2015-16	\$1,053,572	0.80%
2016-17 estimate	\$1,075,000	2.03%
2017-18 projection	\$1,085,000	0.93%





## INTERGOVERNMENTAL SERVICES

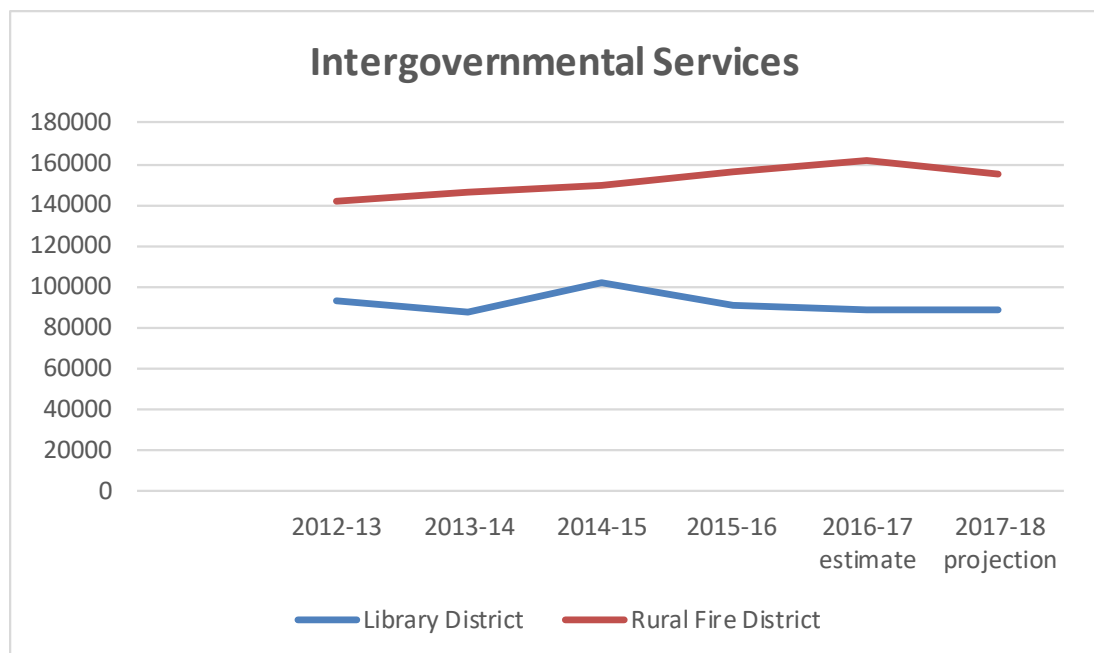
**Description** Two local taxing districts contract with the City to provide service to their constituents who reside outside the City limits. The City provides services for both the Lincoln County Library District and also the Toledo Rural Fire Protection District.

**Use** The revenue generated by these contracts is used in the General Fund to offset the costs incurred in providing services to the district's patrons.

**Structure** The Lincoln County Library District pays the City using a formula based on circulation to patrons outside the city limits. The Rural Fire District pays the City \$.90 per \$1,000 of the District's assessed value as determined by the Lincoln County Assessor's Office.

**Assumptions** The Library Service District provides an estimate of the contract amount each year and that amount is used in budget preparation. At the time of budget preparation the City had not yet received the estimate for FY 2017-18, so no change is budgeted from the previous year due to the completion of most of the Highway 20 Project. Because of uncertainty about the assessed value within the Fire District, the budget projection is conservatively budgeted with a 3.86% decrease.

Fiscal Year	Library District	Library % change	Rural Fire District	Rural Fire % change
2012-13	\$92,578	-7.85%	\$142,155	2.34%
2013-14	\$87,550	-5.43%	\$146,506	3.06%
2014-15	\$101,748	16.22%	\$149,399	1.97%
2015-16	\$90,315	-11.24%	\$155,950	4.38%
2016-17 estimate	\$88,635	-1.86%	\$161,225	1.00%
2017-18 projection	\$88,635	0%	\$155,000	-3.86%



## UTILITY FEES

**Description** The City charges two utility fees on the monthly utility bill in addition to water and sewer charges. These are the Street Light Utility Fee and the Road Maintenance Utility Fee.

**Use** The revenue generated from the Street Light Utility Fees are used to offset the cost of the street lighting program within the City. Road Maintenance Fees are deposited in to the Street Fund and the use is restricted to street maintenance.

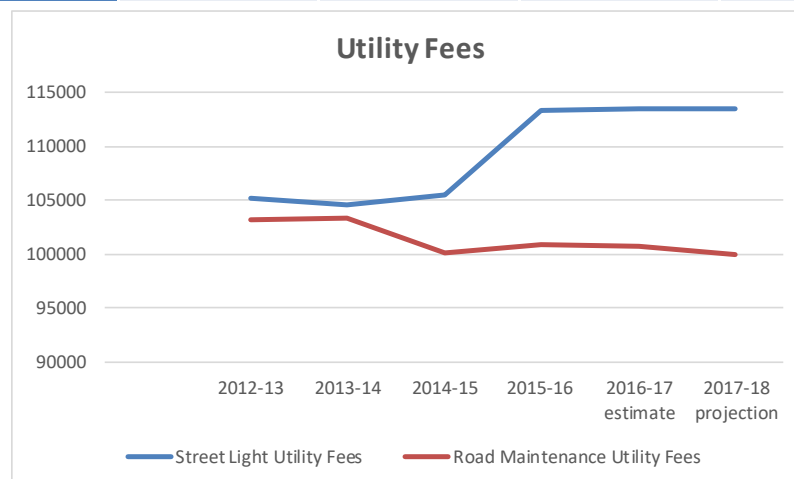
**Structure** The Street Light Utility Fee is a flat rate of \$7.50 per month for all customers of the water and sewer system residing inside the City limits. The Road Maintenance fee is charged monthly and is set by user category based on trip data in the Institute of Traffic Engineers 7<sup>th</sup> Edition Manual as demonstrated below.

Single Family Residential	\$3.00
Multi-Family (per unit)	\$2.10
Light Commercial	\$5.00
Medium Commercial	\$10.75
Heavy Commercial	\$23.10

High Traffic Commercial	\$49.70
Light Industrial	\$56.95
Medium Industrial	\$128.15
Heavy Industrial	\$288.30

**Assumptions** The Street Light Utility Fee was increased in 2015 by \$0.50 per month per user which generated an additional \$10,000 per year. After that increase 100% of the City's street lighting expenditures were paid by this fee. Since that time, street light charges paid by the City have increased by \$10,000 per year which is currently subsidized by the General Fund. The Road Maintenance Fee has not been adjusted since its inception in 2010. Minor fluctuations each year are the result of fine tuning the fees for each user. No change is reflected to this fee in the projected budget.

Fiscal Year	Street Light Utility Fees	St Light % change	Road Maint. Utility Fees	Road Maint. % Change
2012-13	\$105,270	-0.94%	\$103,152	-2.92%
2013-14	\$104,643	-0.60%	\$103,314	0.16%
2014-15	\$105,576	0.89%	\$100,128	-3.08%
2015-16	\$113,428	7.98%	\$100,920	.79%
2016-17 estimate	\$113,500	0.00%	\$100,800	-.12%
2017-18 projection	\$113,500	0.00%	\$100,000	-.79%



## EXPENDITURE SUMMARY

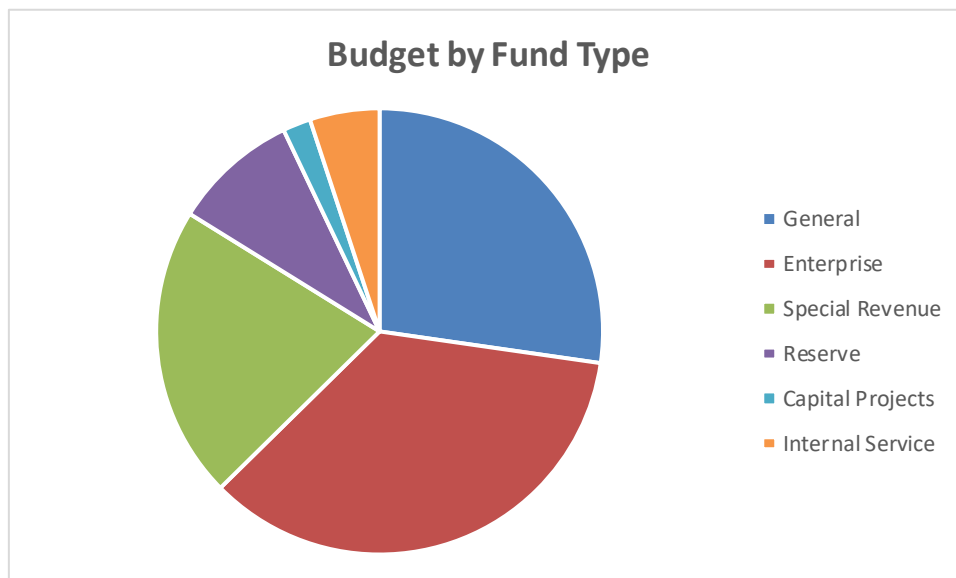
Under Oregon budget law, the City has the authority to appropriate all revenue sources. The City of Toledo therefore prepares an annual budget and financial plan for all funds which means that all funds are appropriated. The only exception to this are unappropriated amounts set aside to carry funds over to the following budget year until tax money is received in the General and Debt Service funds.

### Appropriations by Fund Type

The City's funds are accounted for in specific fund types that help classify the type of expenditure. For example, the primary operating fund for non-enterprise services is the General Fund which is a governmental fund. The following table shows the fund types as they are grouped for reporting purposes.

Governmental Funds	Proprietary Funds
General Fund	Enterprise
Special Revenue	Internal Service
Reserve	
Capital	
Debt Service	
Trust & Agency	

Appropriations by major fund type are depicted below. The general fund appropriations comprise about 27% of the total budget, enterprise funds (including enterprise reserve funds) make up about 35%, special revenue funds make up 21%, reserve funds make up 9%, capital projects funds make up 2%, internal service funds make up 5%, and debt service funds make up the remaining 1%.

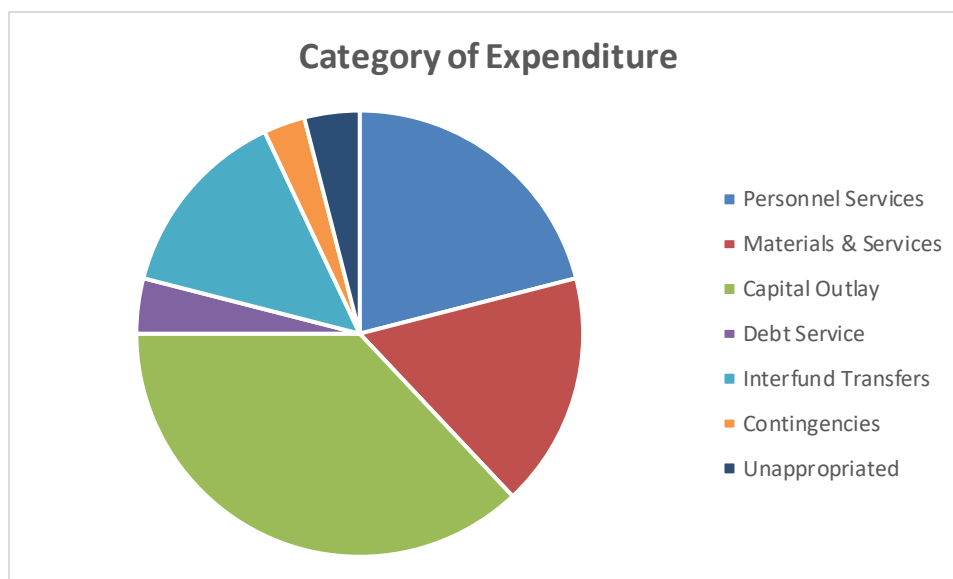


### Appropriations by Classification

In addition to reviewing the budget by fund/department and by fund type, it is important to know how much of the budget is being spent on certain classifications of expenditure. The City budgets using seven major

classifications: personnel services, materials and services, capital outlay, transfers, debt services, and contingency and unappropriated.

The largest category of expenditure in the adopted budget at 37%, or \$7,042,176 , is for capital outlay including enterprise fund capital. This is somewhat higher than the previous year at 32%. Personnel services make up 21% and materials and services account for 17% of the overall budget, inter-fund transfers make up 14%, debt services make up 4%, unappropriated funds are 4% and contingencies make up the other 3%.



## PERSONNEL SERVICES

The personnel services budget includes salaries and wages paid to full-time, part-time and casual employees and the benefits associated with each of the positions. Personnel costs make up almost one quarter of the City's total appropriations and in some departments can account for as much as 96% of the department's total appropriation.

Department	Personnel Services Amount	% of Department
Administration	\$675,975	95%
Police	\$1,234,400	90%
Fire	\$427,000	61%
Recreation	\$101,700	75%
Property Maintenance	\$192,350	25%
Library	\$212,875	77%
Municipal Court	\$5,620	36%
General Services	\$57,845	4%
Public Works	\$917,045	83%
Water Plant	\$218,400	11%
Sewer Plant	\$204,950	16%

The City has two separate represented bargaining units. The Toledo Public Safety Association (TPSA) covers all of the City's non-management police and fire personnel working over half time, including police officers, police dispatchers and firefighters. The Toledo Employee's Association (TEA) covers all other non-management and non-confidential employees working more than half time for the City. This includes employees in the Library, Public Works, Administration, Property Maintenance, Water and Sewer Departments. Non-represented employees do not have a labor agreement.

Salaries are budgeted at the current pay level, and step increases are projected based on each employee's annual review date and the existing pay tables, except for positions already at the top step. Cost of living adjustments in this budget are based upon the City's two bargaining unit agreements with both receiving 2.5%. COLA for non-represented employees is budgeted at 2.5%.

Health insurance costs are budgeted with an increase of 5% over the 2016-2017 budget and the PERS retirement contribution percentages, which are adjusted every two years by PERS, have increased in this budget. By Council policy, the City transfers money to the retirement stabilization account in the Stabilization Fund any time rates fall below 7% and draw from the fund when rates are higher than 7%. The proposed budget reflects transfers from the Stabilization Fund totaling \$34,500.

Department	Salaries	Social Security	Health Insurance	Worker's Compensation	Retirement
Administration	\$454,700	\$34,800	\$125,625	\$850	\$60,000
Police	\$802,500	\$61,500	\$235,200	\$14,600	\$120,600
Fire	\$270,300	\$20,700	\$71,300	\$20,000	\$44,700
Recreation	\$75,500	\$5,775	\$11,400	\$2,600	\$6,425
Property Maintenance	\$127,100	\$9,700	\$31,850	\$4,200	\$19,500
Library	\$134,900	\$10,275	\$50,900	\$300	\$16,500
Municipal Court	\$3,835	\$300	\$710	\$15	\$760
General Services	\$41,700	\$3,200	\$8,500	\$75	\$4,370
Public Works	\$476,875	\$36,480	\$167,035	\$22,025	\$62,875
Water Plant	\$149,000	\$11,400	\$38,000	\$4,500	\$15,500
Sewer Plant	\$138,600	\$10,600	\$32,000	\$3,250	\$20,500
<b>TOTALS</b>	<b>\$2,675,010</b>	<b>\$204,730</b>	<b>\$772,520</b>	<b>\$72,415</b>	<b>\$371,730</b>

The hard dollar non-wage costs such as social security, health insurance, worker's compensation and retirement add a significant amount to personnel expenses. For fiscal year 2017-2018, for every dollar spent by the City on employee wages, an additional 53 cents will be spent on hard dollar, payroll related costs.

## STAFFING LEVELS

The FY 2017-2018 proposed budget includes a total of 45.8 full time equivalencies (FTE), down one FTE from the 46.8 in FY 2016-2017. One FTE equals 2,080 hours of work each year. The one FTE reduction is the result of reduced hours budgeted due to the scheduled closure of the Municipal Pool.



## SUMMARY TABLE OF POSITIONS

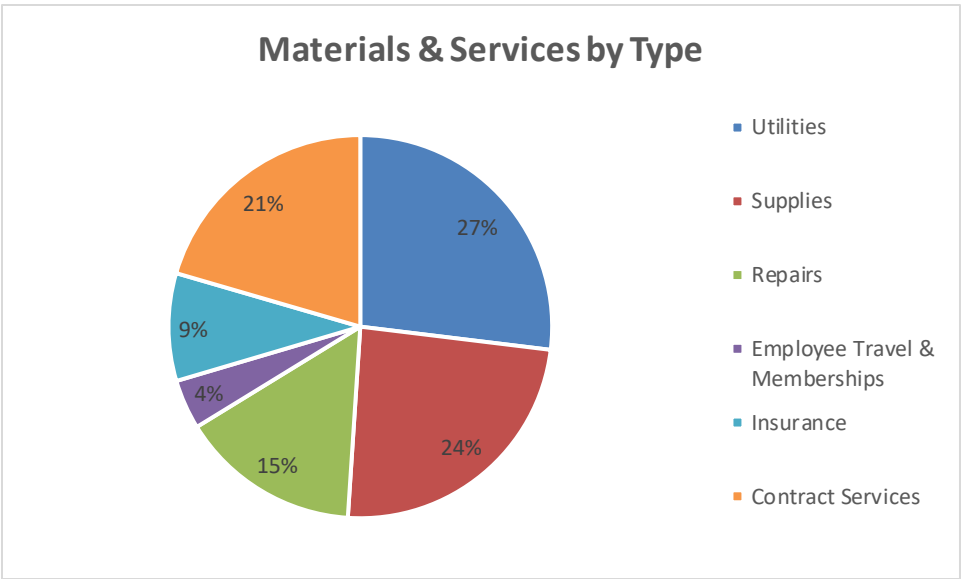
	FTE			
Position	FY 2015-2016	FY 2016-2017	FY 2017-2018	% of change
City Manager	1.00	1.00	1.00	0
City Recorder	1.00	1.00	1.00	0
Asst. to the City Recorder	0.80	0.80	0.80	0
Attorney	1.00	1.00	1.00	0
Finance Director	1.00	1.00	1.00	0
Planning Technician	0.80	0.80	0.80	0
Accounting Clerk	1.00	1.00	1.00	0
Utility Clerk	0.80	0.80	0.80	0
Police Chief	1.00	1.00	1.00	0
Police Sergeant	1.00	1.00	1.00	0
Police Detective	1.00	1.00	1.00	0
Police Officer	4.00	4.00	4.00	0
Head Dispatcher	1.00	1.00	1.00	0
Dispatcher	5.00	5.00	5.00	0
Fire Chief	1.00	1.00	1.00	0
Assistant Fire Chief/Facilities Manager	1.00	1.00	1.00	0
Division Chief	2.00	2.00	2.00	0
Aquatics/Recreation Director	1.00	0.00	0.00	0
Aquatics Managers	0.00	1.10	0.85	-25%
Lifeguards	3.70	3.00	2.25	-25%
Custodian	0.80	0.80	0.80	0
Grounds Maintenance	1.60	1.60	1.60	0
Library Director	1.00	1.00	1.00	0
Asst. to the Library Director	1.00	1.00	1.00	0
Library Technical Services Operator	1.00	1.00	1.00	0
Library Aide	0.40	0.40	.40	0
Information Systems Manager	0.00	0.50	0.50	0
Public Works Director	1.00	1.00	1.00	0
Superintendent	1.00	1.00	1.00	0
Lead Worker	1.00	1.00	1.00	0
Equipment Mechanic	1.00	1.00	1.00	0
Public Works Maintenance Worker	4.00	4.00	4.00	0
Lead Plant Operator	2.00	2.00	2.00	0
Junior Plant Operator	2.00	2.00	2.00	0
<b>TOTALS</b>	<b>46.80</b>	<b>46.80</b>	<b>45.80</b>	

MATERIALS & SERVICES DETAIL

MATERIALS AND SERVICES

The Materials and Services budget includes costs for purchases such as:

- Goods such as paper, office supplies, Library books and other materials, desktop computers, and tools;
- Chemicals for operating the water and wastewater treatments plants and for treating the water at the municipal pool;
- Contractual services such as audit and consultant services;
- Overhead charges such as electricity, telephone and natural gas;
- Fuel and maintenance for vehicles and equipment;
- Training expenses for City employees;
- Minor building repairs;
- Memberships and subscriptions.



**MATERIALS & SERVICES DETAIL****Special Purchases:**

<b>Department</b>	<b>Item</b>	<b>Amount</b>
<b>Administration</b>	ArcGIS licenses	\$2,250.00
	Planning file cabinets	\$600.00
	Planning organization program	\$2,000.00
	<b>Total:</b>	<b>\$4,850.00</b>
<b>Fire</b>	Duty/EMS jackets	\$6,000.00
	EMS lift devices	\$3,300.00
	<b>Total:</b>	<b>\$9,300.00</b>
<b>Police</b>	Printers	\$900.00
	Video storage server	\$2,500.00
	<b>Total:</b>	<b>\$3,400.00</b>
<b>Property Maintenance</b>	Basketball court overlays	\$8,000.00
	Asphalt behind backstop	\$5,000.00
	Heritage Park	\$2,500.00
	Skate Park seal coat	\$2,500.00
	Dog Park	\$2,500.00
	Park fencing	\$9,500.00
	<b>Total:</b>	<b>\$30,000.00</b>
<b>Library</b>	Library furniture	\$2,000.00
	Popcorn popper	\$200.00
	<b>Total:</b>	<b>\$2,200.00</b>
<b>Public Works</b>	Kubota flail head	\$8,000.00
	ArcGIS licenses	\$3,750.00
	Lift gate unit	\$7,500.00
	<b>Total:</b>	<b>\$19,250.00</b>

**Contract Services:**

<b>Department</b>	<b>Item</b>	<b>Amount</b>
<b>Administration</b>	Employment Advertising	\$250.00
	Printing	\$250.00
	<b>Total:</b>	<b>\$500.00</b>
<b>Library</b>	Temporary Employment	\$500.00
	<b>Total:</b>	<b>\$500.00</b>

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**MATERIALS & SERVICES DETAIL****Contract Services (cont'd):**

<b>Department</b>	<b>Item</b>	<b>Amount</b>
<b>Fire</b>	Haz Mat reporting	\$1,500.00
	Health and fitness costs	\$3,500.00
	Bond sale maintenance costs	\$1,000.00
	Miscellaneous	\$2,000.00
	<b>Total:</b>	<b>\$8,000.00</b>
	Evidence shipping costs	\$200.00
	Accreditation costs	\$1,800.00
	Miscellaneous	\$500.00
<b>Police</b>	Hiring costs including testing and background investigations	\$4,500.00
	Power DMS	\$1,800.00
	Public notices	\$1,000.00
	Lexipol policy program	\$3,700.00
	Package shipping	\$200.00
	NDST Testing	\$300.00
	<b>Total:</b>	<b>\$11,500.00</b>
<b>Property Maintenance</b>	Temporary employment	\$15,000.00
	Portable toilet pumping	\$4,000.00
	Miscellaneous	\$1,120.00
	<b>Total:</b>	<b>\$20,120.00</b>
<b>Recreation</b>	Music Licensing	\$340.00
	Credit card fees	\$460.00
	Software maintenance fees	\$1,000.00
	Miscellaneous	\$200.00
	<b>Total:</b>	<b>\$2,000.00</b>
<b>Municipal Court</b>	Judge	\$4,800.00
	Visa charges	\$900.00
	Interpreter service	\$500.00
	Judge protem	\$1,000.00
	<b>Total:</b>	<b>\$7,200.00</b>
<b>Streets</b>	Traffic signal	\$600.00
	Sign permits	\$400.00
	Engineering	\$5,000.00
	<b>Total:</b>	<b>\$6,000.00</b>

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**Contract Services (cont'd):**

<b>Department</b>	<b>Item</b>	<b>Amount</b>
<b>Public Works</b>	Laundry	\$900.00
	Occupational Medicine	\$500.00
	Hiring costs	\$1,000.00
	Portable toilets	\$1,200.00
	Locates	\$500.00
	Miscellaneous	\$1,900.00
	<b>Total:</b>	<b>\$6,000.00</b>
<b>General Services</b>	Banking and credit card fees	\$6,000.00
	Newsletter	\$1,850.00
	Postage meter	\$500.00
	Budget notice and meals	\$700.00
	Post Office box rental	\$250.00
	Codification	\$3,000.00
	Records destruction	\$500.00
	Forms/check stock	\$1,500.00
	Meeting meals	\$500.00
	Employment related	\$5,000.00
	Lien searches	\$1,000.00
	Salary study	\$10,000.00
	Miscellaneous	\$5,000.00
	<b>Total:</b>	<b>\$35,800.00</b>
<b>Water Plant</b>	Laundry	\$700.00
	Water testing	\$6,000.00
	Generator testing	\$1,900.00
	Dam safety fee	\$600.00
	Forestland protection	\$1,000.00
	Hazardous substance fee	\$1,000.00
	Engineering	\$2,000.00
	Water rights consulting	\$2,000.00
	Miscellaneous	\$7,500.00
	<b>Total:</b>	<b>\$22,700.00</b>

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**Contract Services (cont'd):**

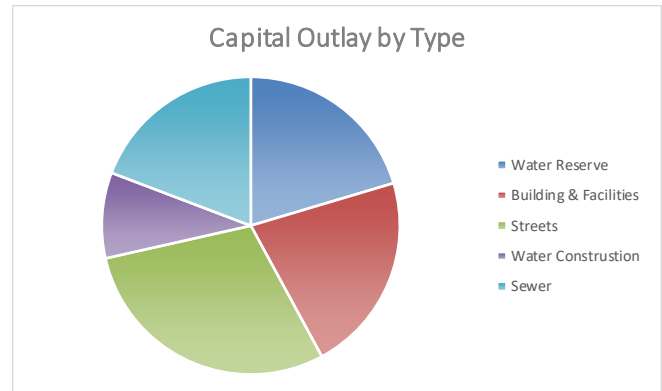
<b>Department</b>	<b>Item</b>	<b>Amount</b>
<b>Water Distribution</b>	Credit card fees	\$7,000.00
	Phone payment fees	\$700.00
	Engineering	\$2,000.00
	Meter testing	\$1,500.00
	Flagging	\$1,000.00
	Online billing	\$3,000.00
	<b>Total:</b>	<b>\$15,200.00</b>
<b>Sewer Plant</b>	State fees	\$3,500.00
	Laundry	\$1,300.00
	Generator testing	\$500.00
	Tests and analysis	\$3,500.00
	Miscellaneous	\$3,000.00
	<b>Total:</b>	<b>\$11,800.00</b>
<b>Sewer Collection</b>	Credit card fees	\$6,000.00
	Bank payment consolidation reports	\$600.00
	Generator testing	\$1,600.00
	Online billing	\$2,000.00
	Miscellaneous	\$1,000.00
	<b>Total:</b>	<b>\$11,200.00</b>

## CAPITAL IMPROVEMENTS

Capital expenditures include all anticipated expenditures for individual items with a cost greater than \$10,000 and a useful life expectancy of three years or more.

It is a major goal of the City of Toledo to complete and adopt an official Capital Improvement Plan (CIP) during the fiscal year 2017-2018. The CIP will consist of a list of future facilities and infrastructure construction projects, and major repair or facilities maintenance projects. Also included will be major pieces of equipment used in performing city business, such as police cars, fire trucks, and public works equipment.

During fiscal year 2017-2018 the City anticipates expending \$2,674,800 on capital purchases. The appropriation for capital accounts for 22% of the adopted budget.



### 2017-2018 Capital Outlay

Fund	Item	Cost	Page
Property Maintenance	Memorial Field Drainage Study	\$12,000	96
Property Maintenance	Fort Nye Park	\$20,000	97
Property Maintenance	City Hall Architectural Drawings	\$20,000	98
Public Works	Pickup Utility Box	\$10,000	123
Streets	ADA Ramps	\$60,000	129
Streets	Memorial Field Sidewalk	\$12,000	130
Streets	Storm Drainage Master Plan	\$60,000	131
Streets	Storm Drain Pump Station	\$85,000	132
Streets	Paving– Phase 2	\$500,000	133
Building & Property Reserve	City Hall Roof	\$150,000	156
Building & Property Reserve	Property Maintenance Building	\$80,000	158
Building & Property Reserve	Public Service Building Purchase Initial Renovation	\$290,000	159
Building & Property Reserve	Storage Addition– Fire Station	\$9,800	157
General Reserve	Patrol Vehicle	\$45,000	161
General Reserve	Breathing Apparatus Compressor System	\$100,000	162
Continued to next page			

**2017-2018 Capital Outlay *cont.***

Fund	Item	Cost	Page
Public Works Reserve	Utility Truck	\$27,000	164
Water Reserve	Skyline Water Tank Drain Repair	\$75,000	166
Water Reserve	Siletz Pump Station Demolition	\$75,000	167
Water Reserve	Ammon Road Water Tank Project	\$315,000	168
Water Reserve	Water Treatment Plant Control Room Floor Repair	\$10,000	169
Water Reserve	Alder Lane Waterline Project Share	\$22,635	170
Sewer Reserve	Inflow & Infiltration Improvements	\$25,000	172
Sewer Reserve	Wastewater Treatment Plant Dry Bed Repair	\$15,000	173
Sewer Reserve	Bypass Pump Acquisition	\$40,000	174
Sewer Reserve	Butler Bridge Road Lift Station	\$100,000	175
Sewer Reserve	Butler Bridge Force Main	\$275,000	176
Sewer Reserve	Wastewater Plant Variable Frequency Drive	\$14,000	177
Water Construction Fund	Alder Lane Water Line Project	\$227,365	185
<b>TOTAL</b>		<b>\$2,674,800</b>	

Capital expenditures that the City anticipates making in the next five years and that will be included in the CIP when it is completed include the following items:

### 5 Year Capital Improvements Projected

Fund	Project	Cost	Funding Source	Year
Public Works	3.5 yard dump truck	\$40,000	Operating revenue	2019
Streets	Street paving inventory projects	\$250,000	State Highway tax	2019
Sewer	I & I Improvements	\$250,000	User rates	2020
General	Fire breathing apparatus	\$190,000	Operating revenue	2020
General	Police patrol vehicle	\$41,000	Operating revenue	2021
Public Works	Backhoe	\$100,000	Operating revenue	2020
Public Works	Street sweeper	\$27,000	Operating revenue	2019
Streets	Street paving inventory projects	\$250,000	Road Maintenance fees	2020
General	Replace 1990 Pierce ladder fire truck	\$180,000	Operating revenue	2019
General	Fire breathing apparatus compressor	\$50,000	Operating revenue	2020
General	Fire hazmat air truck	\$80,000	Operating revenue	2020
Public Works	1 ton fleet vehicle	\$30,000	Operating revenue	2020
Water	Distribution Improvements	\$1,057,703	User rates	2020
General	City Hall exterior painting	\$45,000	Operating revenue	2020
General	Move Police Department from floodplain	\$2,500,000	To be determined	2021
Sewer	Master Plan Improvements – Phase 1	\$4,345,000	To be determined	2021
General	Fire command vehicle	\$30,000	Operating revenue	2021
General	Fire cascade system	\$10,000	Operating revenue	2021
Public Works	Hyster fork lift	\$15,000	Operating revenue	2022
Sewer	Sludge Tanker	\$50,000	Operating revenue	2022

Many of the improvements on these two lists tie directly to the organization's work plan for 2017-2018 as outlined in the City Manager's budget message, and to the City's long term goals. A major long term goal of the City is to maintain and improve its public infrastructure and facilities. Toward this end, the City has already completed a Building Facilities Plan in 2012, a Water Master Plan in 2010 (updated in 2017) and adopted a Wastewater Facilities Plan in 2015. The Capital Improvement Plan will prioritize the various projects in these three plans and combines them into a single comprehensive masterplan.

In 2012, the City issued \$6,500,000 in water revenue bonds to fund the first two phases of the Water Master Plan. Cost savings from actual construction costs coming in below engineer's estimates allowed the City to fund part of the third phase of the Master Plan. The distribution improvements planned for fiscal year 2019-2020 will complete Phase 3 of the Master Plan. The City has not yet identified a funding source for the estimated \$9.6 million cost of Phase 4 improvements. This project will likely not fall within the five year planning period of this document.

Another major goal of the City is to assure and provide services that protect the public. A major concern with public safety in Toledo is that the Police Station currently resides within the flood plain. This presents a problem in that essential emergency responders may be put out of commission by the very incident or disaster, like a flood or flooding associated with a larger issue, that they need to be responding to. There is funding in this year's budget to purchase property to move this facility outside the floodplain.

The City's Quality of Life Goal – "Maintain and enhance characteristics that assure Toledo is a good place to be" will be moved forward through the allocation of funds for revitalizing our City's parks. These funds will be used as matching dollars for grants that the City intends to pursue with community partnerships.

## INTERFUND TRANSFERS

Fund	Transfers In	Transfers Out	Difference
General	\$545,520.00	\$552,845.00	\$-7,325.00
Public Works	\$887,045.00	\$0	\$887,045.00
Streets	\$0	\$364,010.00	-\$364,010.00
Water	\$0	\$1,009,639.00	-\$1,009,639.00
Sewer	\$2,500.00	\$748,881.00	-\$746,381.00
Building & Property Reserve	\$382,345.00	\$0	\$382,345.00
General Reserve	\$170,500.00	\$0	\$170,500.00
Public Works Reserve	\$74,430.00	\$0	\$74,430.00
Water Reserve	\$302,059.00	\$0	\$302,059.00
Sewer Reserve	\$301,876.00	\$0	\$301,876.00
Street Reserve	\$40,000.00	\$0	\$40,000.00
Stabilization Fund	\$3,600.00	\$34,500	-\$30,900.00
<b>TOTALS</b>	<b>\$2,709,875.00</b>	<b>\$2,709,875.00</b>	<b>\$0.00</b>

## DEBT SERVICES

By City Charter the City's debt limit is set at the legal limit as imposed on a city by state law. Currently, that debt limit is set by the State of Oregon for general obligation bond issues at 3% of real market value within the City. This amount would be approximately \$10,753,000. The City currently only has one general obligation bond issue with an outstanding balance of \$1,055,000.

## Long Term Debt

2005 General Obligation – Fire Station	\$1,055,000
2016 Full Faith & Credit Revenue Bond- -Water and Sewer Systems	\$6,470,000
Total Long Term Debt	\$7,525,000

## Short Term Debt

2013 DEQ State Revolving Loan	\$ 64,691
<b>Total Short Term Debt</b>	<b>\$ 64,691</b>

**TOTAL OUTSTANDING DEBT**

**\$7,589,691**

Issue	Principal	Interest	Total Pmt.	Budgeted Fund
2016 Sewer Bond	\$83,680	\$64,175	\$147,855	Sewer Reserve
2016 General Obligation	\$135,000	\$35,050	\$170,050	Debt Service
2016 Water Bond	\$181,235	\$236,320	\$417,555	Water Fund
2013 DEQ Loan	\$43,011	\$589	\$43,600	Sewer Reserve
Total Payments 2017-2018	\$442,926	\$336,134	\$779,060	



## CONTINGENCIES

Contingency appropriations are budgeted to allow the City to deal with emergencies and may be used following approval of the City Council. If the City Council authorizes the use of contingency funds, the budget is transferred by resolution to the appropriate expenditure category. There will never be actual expenditures in the classification of Contingencies.

All of the City's operating funds have a budgeted contingency amount. The budgeted contingencies for 2017-18 are consistent with the previous year.

### Contingency Amounts Budgeted for FY 2017-2018

General Fund	\$200,000
Public Works	\$ 30,000
Streets	\$125,000
Water	\$140,000
Sewer	\$100,000
<b>TOTAL CONTINGENCIES BUDGETED</b>	<b>\$595,000</b>

## UNAPPROPRIATED AND RESERVED FOR FUTURE EXPENDITURE

The purpose of an unappropriated ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year following the one for which the budget is being prepared. The City uses an unappropriated balance in the two funds that are tax supported, to provide capital until tax revenues become available in the fall of each year. The unappropriated set aside is an amount that is sufficient to fund the cash requirements of these funds for the first three to four months of the fiscal year.

In the proposed budget the unappropriated amount for the General Fund increased by 3.5% from \$719,841 to \$745,000. The unappropriated amount for the Debt Service Fund remained at \$10,000.

## FUND BALANCES

When used in budget terminology, the term *fund balance* is used to describe the amount of net assets of a fund calculated on the funds budgetary basis. Fund balance is intended to serve as a measure of the financial resources in a governmental fund.

It is essential that the City maintains adequate fund balances for many reasons. An adequate fund balance can mitigate current and future risks, such as revenue shortfalls or unanticipated expenditures. Fund balance levels are an important consideration in long term planning. The City's credit worthiness can also be affected by fund balance levels.

As such, changes in fund balance can be an important indicator of financial health. Recognizing the importance of fund balance changes, the City monitors any change of 10% or more from the beginning to ending balance within a fiscal year.

The following table evaluates all funds where the change in the estimated ending fund balance for fiscal year 2017-2018 when compared to the ending fund balance for fiscal year 2016-2017 is greater than 10%.

Fund	Percentage of Change	Explanation of Change
General Fund	8%	Strong revenues, including high electrical franchise fees, increased the balance of the General fund.
Streets	14%	Money has been carried forward from previous years, as minimal paving has been done in the last few years.
911 System	28%	No purchases were made from this fund, so money is being carried forward into the following year.
Footpaths & Bicycle Trails	14%	No purchases were made from this fund, so money is being carried forward into the following year.
Grant Fund	-15%	Expenditures were made from funds received in the prior budget year, reducing the fund balance.
Debt Service	-40%	Strong tax collections in the prior fiscal year left this fund with a higher than normal fund balance on June 30, 2016.
General Reserve	29%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.
Public Works Reserve	23%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.
Streets Reserve	23%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.
Library Reserve	17%	Money from gifts, grants and bequests received this year are being carried forward to be expended in future years.
Water Fund	-54%	Due to refinancing the 2012 bonds, the City is no longer required to carry a debt service reserve and used the money in the reserve to pay down principal on the bonds.

**FUND BALANCES (*cont'd*)**

Fund	Percentage of Change	Explanation of Change
Water Reserve	24%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.
Sewer Reserve	18%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.
Building & Property Reserve	16%	More money is being saved for future projects than was expended in the current year, thus increasing the fund balance.

### Fund Balances by Fund

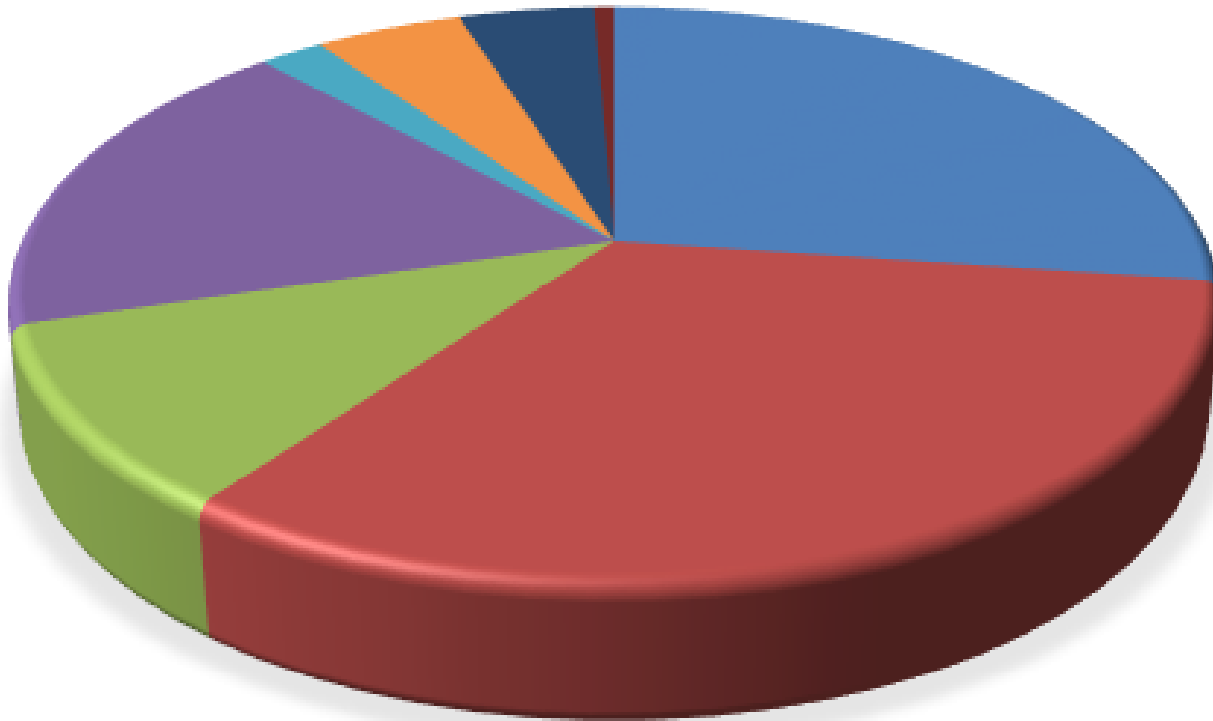
A fund balance represents the difference between revenues and expenditures in each fund since the fund was first created. Fund balances provide each fund with cash flow to cover early fiscal year expenditures when revenues are inadequate, can help fund one-time expenditures, or can provide a buffer during an economic downturn. A positive Ending Fund Balance in a given year would be available for appropriation the following year.

	June 30, 2016 Estimated Fund Balance	2016-2017 Estimated Revenues	2016-2017 Estimated Expenditures	Transfers In	Transfers Out	June 30, 2017 Estimated Fund Balance	% of Change
General Fund	\$1,346,760	\$3,310,590	\$3,168,555	\$513,520	\$552,845	\$1,449,470	8%
Special Revenue Funds							
Streets	\$1,407,647	\$955,553	\$389,290	\$0	\$364,010	\$1,609,900	14%
Council Strategic Fund	\$36,835	\$9,335	\$0	\$0	\$0	\$46,170	25%
Forfeiture Revenue	\$3,900	\$145	\$0	\$0	\$0	\$4,045	4%
Revolving Loan Fund	\$53,930	\$3,600	\$0	\$0	\$0	\$57,530	7%
Solid Waste	\$172,750	\$8,965	\$5,000	\$0	\$0	\$176,715	2%
911 System	\$55,240	\$19,600	\$4,000	\$0	\$0	\$70,840	28%
Footpaths & Bicycle Trails	\$15,435	\$2,215	\$0	\$0	\$0	\$17,650	14%
Grant Fund	\$129,045	\$42,155	\$61,000	\$0	\$0	\$110,200	-15%
Stabilization	\$837,205	\$32,000	\$10,000	\$44,900	\$0	\$904,105	8%
<b>Special Revenue Totals</b>	<b>\$2,711,987</b>	<b>\$1,073,568</b>	<b>\$469,290</b>	<b>\$44,900</b>	<b>\$364,010</b>	<b>\$2,997,155</b>	<b>11%</b>
Debt Service							
	\$32,600	\$147,975	\$161,090	\$0	\$0	\$19,485	-40%
Reserve Funds							
Building & Property Reserve	\$644,955	\$6,500	\$25,500	\$125,000	\$0	\$750,955	16%
General Reserve	\$380,500	\$4,000	\$31,000	\$135,500	\$0	\$489,000	29%
Public Works Reserve	\$109,935	\$6,775	\$46,935	\$65,000		\$134,775	23%
Streets Reserve	\$135,710	\$1,500	\$0	\$30,000	\$0	\$167,210	23%
<b>Reserve Totals</b>	<b>\$1,271,100</b>	<b>\$18,775</b>	<b>\$103,435</b>	<b>\$355,500</b>	<b>\$0</b>	<b>\$1,541,940</b>	<b>21%</b>
Trust & Agency Funds							
Library Reserve	\$15,990	\$7,675	\$5,000	\$0	\$0	\$18,665	17%
<b>Trust &amp; Agency Totals</b>	<b>\$15,990</b>	<b>\$7,675</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>18,665</b>	<b>17%</b>
Capital Projects Funds							
Water Construction	\$191,765	\$73,600	\$90,000	\$0	\$0	\$175,365	-9%
<b>Capital Projects Totals</b>	<b>\$191,765</b>	<b>\$73,600</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,365</b>	<b>-9%</b>
Enterprise Funds							
Water Fund	\$824,800	\$1,669,424	\$1,444,955	\$0	\$672,570	\$376,699	-54%
Sewer Fund	\$194,185	\$1,077,275	\$390,285	\$0	\$686,744	\$194,431	0%
Water Reserve	\$1,110,850	\$10,000	\$90,000	\$347,580	\$0	\$1,378,430	24%
Sewer Reserve	\$342,440	\$1,715	\$272,978	\$332,104	\$0	\$403,281	18%
System Development	\$409,750	\$25,200	\$0	\$0	\$0	\$434,950	6%
<b>Enterprise Totals</b>	<b>\$2,882,025</b>	<b>\$2,783,614</b>	<b>\$2,198,218</b>	<b>\$679,684</b>	<b>\$1,359,314</b>	<b>\$2,787,791</b>	<b>-3%</b>
Internal Service Funds							
Public Works	\$0	\$0	\$917,045	\$917,045	\$0	\$0	0%
<b>Internal Service Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$917,045</b>	<b>\$917,045</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

# Budget Detail

# General Fund Revenues

2017-2018

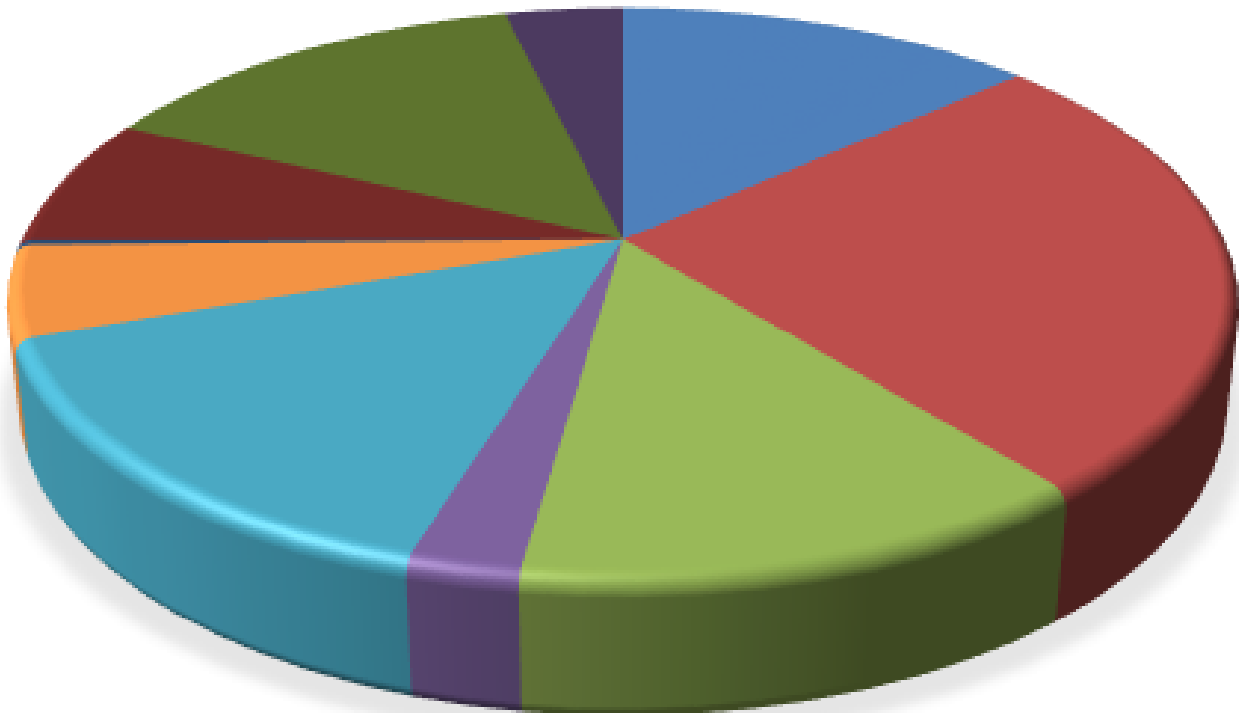


<b>Beginning Fund Balance</b>	<b>\$1,449,470</b>
<b>Taxes</b>	<b>\$1,751,800</b>
<b>Transfers From Other Funds</b>	<b>\$545,520</b>
<b>Franchise Fees</b>	<b>\$947,000</b>
<b>State Shared Revenues</b>	<b>\$111,000</b>
<b>Intergovernmental Contracts</b>	<b>\$253,635</b>
<b>Rents, Licenses, Permits, Fees &amp; Fines</b>	<b>\$232,950</b>
<b>Miscellaneous</b>	<b>\$34,000</b>
<b>Total</b>	<b>\$5,325,375</b>



# General Fund Distributions

## 2017-2018



<b>Administrative</b>	<b>\$709,405</b>
<b>Police</b>	<b>\$1,376,780</b>
<b>Fire</b>	<b>\$696,250</b>
<b>Recreation</b>	<b>\$135,450</b>
<b>Property Maintenance</b>	<b>\$783,500</b>
<b>Library</b>	<b>\$275,155</b>
<b>Municipal Court</b>	<b>\$15,420</b>
<b>General Services</b>	<b>\$388,415</b>
<b>Unappropriated</b>	<b>\$745,000</b>
<b>Contingency</b>	<b>\$200,000</b>
<b>Total</b>	<b>\$5,325,375</b>

## Five Year Projection—Revenues

### FY 2016-17 through FY 2022-2023

	% increase	Current Budget	Proposed Budget	FY	FY	FY	FY	FY
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
<b>Revenues</b>								
Beginning Fund Balance		\$ 1,185,301	\$ 1,449,470	\$1,327,546	\$1,344,626	\$1,382,050	\$1,420,581	\$ 1,460,252
Current Taxes	2.00%	\$ 1,665,000	\$ 1,696,800	\$1,730,736	\$1,765,351	\$1,800,658	\$1,836,671	\$ 1,873,404
Delinquent Taxes	2.00%	\$ 60,000	\$ 55,000	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534	\$ 60,724
Interest	2.00%	\$ 6,000	\$ 12,000	\$ 12,240	\$ 12,485	\$ 12,734	\$ 12,989	\$ 13,249
Transfer from Streets	1.25%	\$ 83,500	\$ 99,370	\$ 100,612	\$ 101,870	\$ 103,143	\$ 104,432	\$ 105,738
Transfer from Sewer	1.25%	\$ 160,500	\$ 163,400	\$ 165,443	\$ 167,511	\$ 169,604	\$ 171,724	\$ 173,871
Transfer from Water	1.25%	\$ 255,500	\$ 250,750	\$ 253,884	\$ 257,058	\$ 260,271	\$ 263,525	\$ 266,819
Transfer from Stabilization	2.00%	\$ -	\$ 32,000	\$ 32,640	\$ 33,293	\$ 33,959	\$ 34,638	\$ 35,331
Natural Gas Franchise	2.00%	\$ 17,500	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186
Telephone Franchise	-2.50%	\$ 4,000	\$ 3,500	\$ 3,413	\$ 3,327	\$ 3,244	\$ 3,163	\$ 3,084
Telecommunications Fr	2.00%	\$ 3,500	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	\$ 4,416
Television Franchise	2.00%	\$ 22,000	\$ 22,500	\$ 22,950	\$ 23,409	\$ 23,877	\$ 24,355	\$ 24,842
Garbage Franchise	2.00%	\$ 20,000	\$ 21,000	\$ 21,420	\$ 21,848	\$ 22,285	\$ 22,731	\$ 23,186
PUD Franchise	2.00%	\$ 755,000	\$ 875,000	\$ 892,500	\$ 910,350	\$ 928,557	\$ 947,128	\$ 966,071
Street Light Utility Fee	0.00%	\$ 114,000	\$ 113,500	\$ 113,500	\$ 113,500	\$ 113,500	\$ 113,500	\$ 113,500
Beverage License	0.00%	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
Business License	0.00%	\$ 17,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
Building Permits	1.25%	\$ 700	\$ 700	\$ 709	\$ 718	\$ 727	\$ 736	\$ 745
State Liquor Fees	1.00%	\$ 51,800	\$ 59,800	\$ 60,398	\$ 61,002	\$ 61,612	\$ 62,228	\$ 62,850
Cigarette Tax	-0.05%	\$ 4,150	\$ 4,200	\$ 4,198	\$ 4,196	\$ 4,194	\$ ,192	\$ 4,190
State Revenue Sharing	1.00%	\$ 45,000	\$ 47,000	\$ 47,470	\$ 47,945	\$ 48,424	\$ 48,908	\$ 49,397
Swim Pool Receipts	0.00%	\$ 45,000	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds & Misc	0.00%	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Lien Searches	0.00%	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Land Use Fees	1.25%	\$ 1,500	\$ 2,000	\$ 2,025	\$ 2,050	\$ 2,076	\$ 2,102	\$ 2,128
Toledo Rural Fire	3.00%	\$ 157,500	\$ 155,000	\$ 159,650	\$ 164,440	\$ 169,373	\$ 174,454	\$ 179,687
Fire Protection Services	0.00%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Municipal Court Fines	2.00%	\$ 50,000	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	\$ 66,245
Towing Fees	0.00%	\$ 900	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Library Receipts	2.00%	\$ 1,500	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	\$ 1,656
Library Service District	2.00%	\$ 88,635	\$ 88,635	\$ 90,408	\$ 92,216	\$ 94,060	\$ 95,941	\$ 97,860
Grants	0.00%	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Rents and Leases	0.00%	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
<b>Total Revenue</b>		\$ 4,856,936	\$ 5,325,375	\$ 5,247,321	\$ 5,335,660	\$ 5,445,760	\$ 5,558,412	\$ 5,673,681

## Five Year Projection—Expenditures

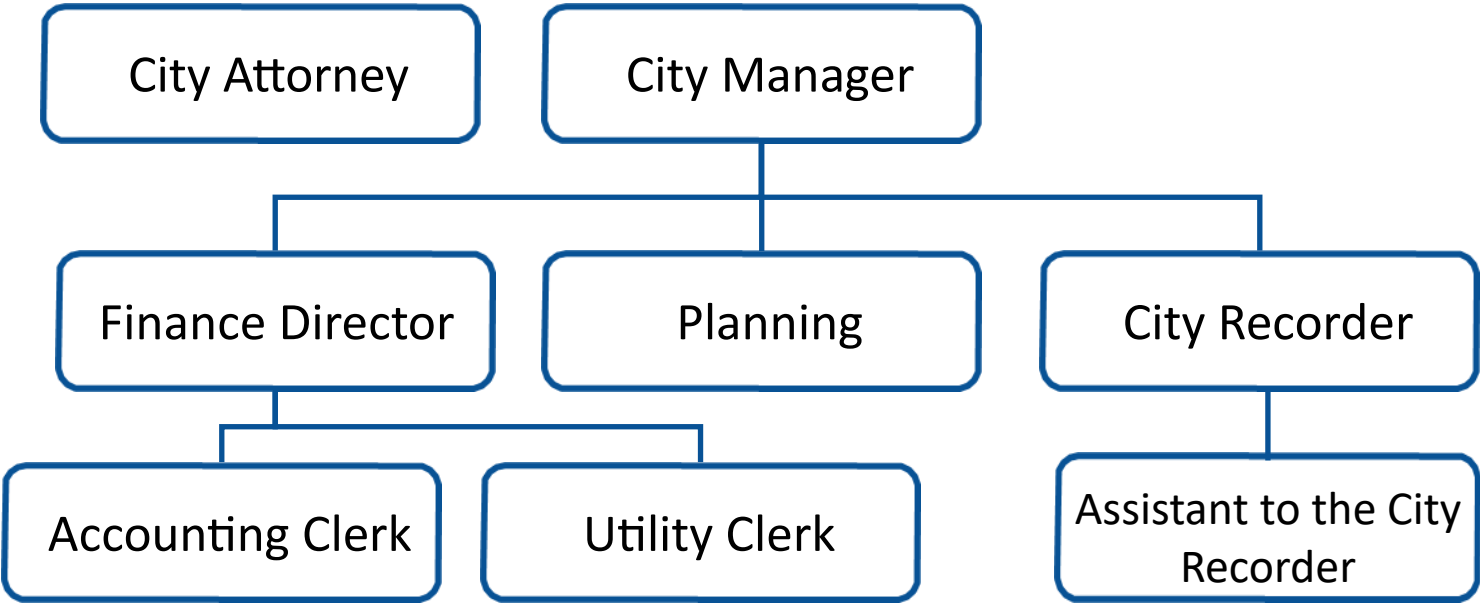
### FY 2016-17 through FY 2022-2023

		Current Budget	Proposed Budget	FY	FY	FY	FY	FY
Expenditures		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Administrative								
Personnel	4.00%	\$ 633,625	\$ 675,975	\$ 703,014	\$ 731,135	\$ 760,380	\$ 790,795	\$ 822,427
Materials & Services	2.00%	\$ 27,440	\$ 33,430	\$ 34,099	\$ 34,781	\$ 35,476	\$ 36,186	\$ 36,909
Capital Outlay	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police								
Personnel Services	4.00%	\$ 1,189,000	\$ 1,234,400	\$ 1,283,776	\$ 1,335,127	\$ 1,388,532	\$ 1,444,073	\$ 1,501,836
Materials & Services	2.00%	\$ 117,260	\$ 125,880	\$ 128,398	\$ 130,966	\$ 133,585	\$ 136,257	\$ 138,982
Capital Outlay	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	2.00%	\$ 16,500	\$ 16,500	\$ 16,830	\$ 17,167	\$ 17,510	\$ 17,860	\$ 18,217
Fire								
Personnel Services	4.00%	\$ 385,650	\$ 427,000	\$ 444,080	\$ 461,843	\$ 480,317	\$ 499,530	\$ 519,511
Materials & Services	2.00%	\$ 150,500	\$ 154,250	\$ 157,335	\$ 160,482	\$ 163,691	\$ 166,965	\$ 170,304
Capital Outlay	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	2.00%	\$ 90,000	\$ 115,000	\$ 117,300	\$ 119,646	\$ 122,039	\$ 124,480	\$ 126,969
Recreation								
Personnel Services	4.00%	\$ 142,600	\$ 101,700	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Services	2.00%	\$ 49,845	\$ 33,750	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Maintenance								
Personnel Services	4.00%	\$ 181,745	\$ 192,350	\$ 200,044	\$ 208,046	\$ 216,368	\$ 225,022	\$ 234,023
Materials & Services	2.00%	\$ 101,645	\$ 126,805	\$ 129,341	\$ 131,928	\$ 134,566	\$ 137,258	\$ 140,003
Transfers	0.00%	\$ 146,000	\$ 412,345	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Capital Outlay	0.00%	\$ 32,000	\$ 52,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Library								
Personnel Services	4.00%	\$ 206,130	\$ 212,875	\$ 221,390	\$ 230,246	\$ 239,455	\$ 249,034	\$ 258,995
Materials & Services	2.00%	\$ 55,520	\$ 62,280	\$ 63,526	\$ 64,796	\$ 66,092	\$ 67,414	\$ 68,762
Capital Outlay	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	2.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Court								
Personnel Services	4.00%	\$ 5,335	\$ 5,620	\$ 5,845	\$ 6,079	\$ 6,322	\$ 6,575	\$ 6,838
Materials & Services	2.00%	\$ 6,800	\$ 9,800	\$ 9,996	\$ 10,196	\$ 10,400	\$ 10,608	\$ 10,820
General Services								
Personnel Services	4.00%	\$ 55,500	\$ 57,845	\$ 60,159	\$ 62,565	\$ 65,068	\$ 67,670	\$ 70,377
Materials & Services	2.00%	\$ 312,000	\$ 321,570	\$ 328,001	\$ 334,561	\$ 341,253	\$ 348,078	\$ 355,039
Transfers	2.00%	\$ 32,000	\$ 9,000	\$ 9,180	\$ 9,364	\$ 9,551	\$ 9,742	\$ 9,937
Contingency	2.00%	\$ 200,000	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	\$ 220,816
Unappropriated	3.00%	\$ 719,841	\$ 745,000	\$ 767,350	\$ 790,371	\$ 814,082	\$ 838,504	\$ 863,659
<b>Total Expenditures</b>		\$ 4,856,936	\$ 5,325,375	\$ 5,113,663	\$ 5,277,376	\$ 5,446,928	\$ 5,622,536	\$ 5,804,426
<b>Surplus/(Shortfall) of Revenue over Expend</b>		\$ -	\$ -	\$ 133,658	\$ 58,284	\$ (1,168)	\$ (64,124)	\$ (130,745)

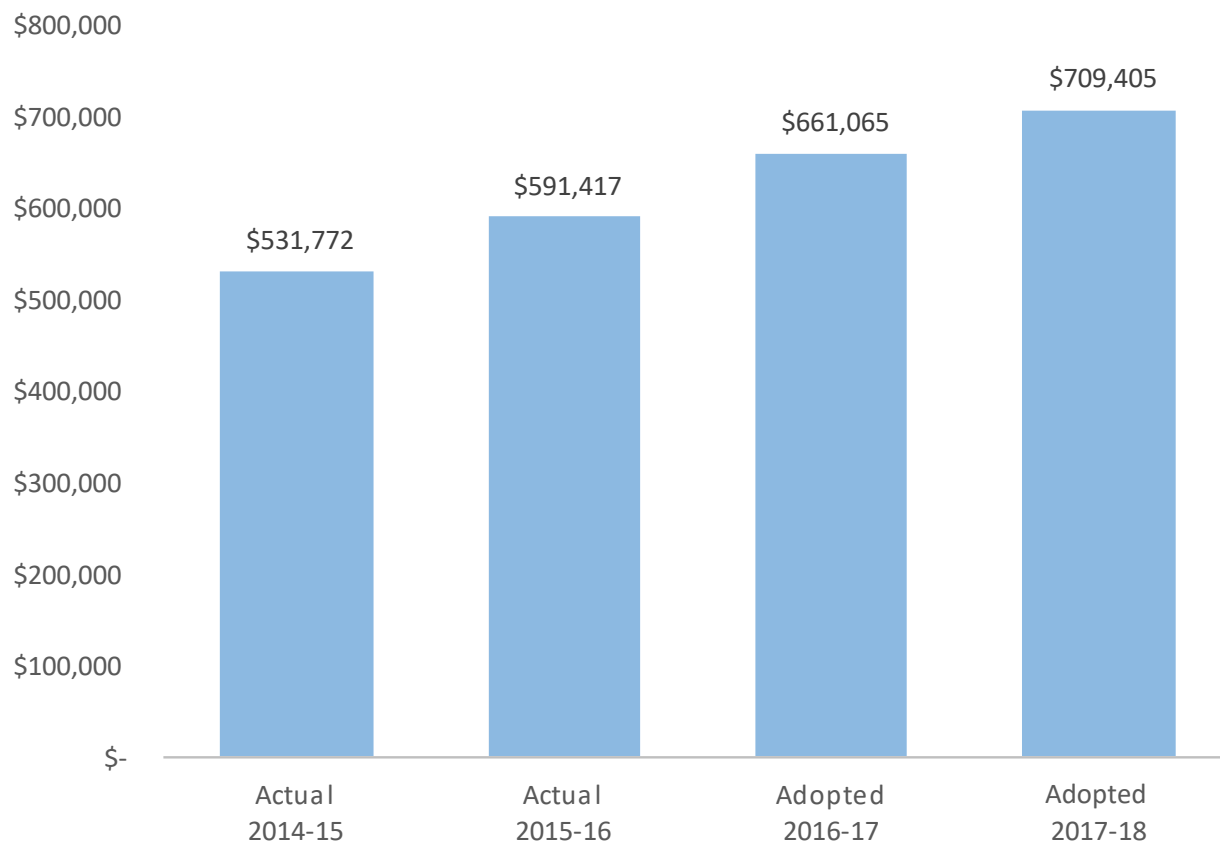
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
				001-000	<b>Revenues</b>		
1,400,837.23	1,234,032.47	1,185,301	1,346,760	400100	Beginning Fund Balance	0.00	1,449,470
1,615,192.47	1,697,589.21	1,665,000	1,680,000	400200	Current Taxes	0.00	1,696,800
62,116.45	58,582.95	60,000	55,000	400300	Delinquent Taxes	0.00	55,000
5,096.15	7,253.72	6,000	11,650	400400	Interest	0.00	12,000
81,555.00	81,000.00	83,500	83,500	400450	Transfer from Streets	0.00	99,370
159,150.00	159,925.00	160,500	160,500	400500	Transfer from Sewer	0.00	163,400
241,500.00	243,700.00	255,500	255,500	400600	Transfer from Water	0.00	250,750
0.00	0.00	0	0	401280	Transfer from Stabilization	0.00	32,000
16,053.00	20,446.17	17,500	21,000	401300	Natural Gas Franchise	0.00	21,000
3,766.46	4,155.48	4,000	3,850	401400	Telephone Franchise	0.00	3,500
2,533.79	2,295.09	3,500	4,000	401450	Telecommunications Franchise	0.00	4,000
17,207.85	21,486.39	22,000	22,500	401500	Television Franchise	0.00	22,500
14,810.09	19,332.73	20,000	21,000	401600	Garbage Franchise	0.00	21,000
636,952.87	683,917.19	755,000	875,000	401700	Electric Franchise	0.00	875,000
105,575.75	113,428.25	114,000	113,500	401750	Street Light Utility Fees	0.00	113,500
350.00	350.00	350	350	401900	Beverage License	0.00	350
16,108.50	16,840.25	17,500	16,000	402000	Business License	0.00	16,500
692.58	661.30	700	200	402100	Building Permits	0.00	700
50,130.55	50,104.96	51,800	56,000	402200	State Liquor Fees	0.00	59,800
4,641.92	4,601.74	4,150	4,400	402300	Cigarette Tax	0.00	4,200
42,663.09	51,540.93	45,000	45,000	402500	State Revenue Sharing	0.00	47,000
45,641.17	44,426.23	45,000	35,000	402600	Swim Pool Receipts	0.00	26,000
11,510.10	11,640.43	10,000	25,000	402700	Refunds & Misc	0.00	12,000
740.00	1,420.00	1,000	1,500	402710	Lien Searches	0.00	1,500
1,600.00	1,905.00	1,500	2,000	402750	Land Use Fees	0.00	2,000
149,399.37	155,949.86	157,500	161,225	402800	Toledo Rural Fire Protect	0.00	155,000
0.00	100,654.35	10,000	4,400	402825	Fire Protection Services	0.00	10,000
45,672.51	55,110.43	50,000	60,000	403000	Municipal Court Fines	0.00	60,000
1,100.00	1,300.00	900	1,300	403050	Towing Fees	0.00	1,300
1,332.93	1,735.74	1,500	1,500	403100	Library Receipts	0.00	1,500
101,747.95	90,315.32	88,635	88,635	403140	Library Service District	0.00	88,635
1,450.00	1,499.72	10,000	5,000	405250	Grants	0.00	10,000
9,601.00	9,600.00	9,600	9,600	405380	Rents and Leases	0.00	9,600
4,846,728.78	4,946,800.91	4,856,936	5,170,870	<b>Revenue Total</b>			5,325,375



Administration



## Administration



Significant changes for Fiscal Year 2017-2018: The adopted FY 2017-2018 budget for Administration reflects a 7.31% increase over the adopted budget for FY 2016-2017. The increase is the result of a number of factors including increase in City Manager's compensation, new software for the Planning Department, and cost of living adjustments.

Significant capital investment for Fiscal Year 2017-2018: None.

### Administration Adopted Budget

<b>2016-2017</b>	\$661,065
<b>2017-2018</b>	\$709,405
<b>\$ Increase</b>	\$48,340
<b>% Increase</b>	7.31%



# ADMINISTRATION

## AT A GLANCE

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The City of Toledo's Administration Department is comprised of the City Manager's office, the City Recorder's office, Finance, Community Development/Planning and the City Attorney/Legal office. These five divisions, housed in City Hall, perform various functions and duties that help the City operate smoothly.

**City Manager:**

The City Manager is the Chief Executive Officer in charge of the administration of the City of Toledo's government. The City Manager is appointed to the position by, and works directly for, the seven-member City Council under an employment contract. The duties and responsibilities of the City Manager are stated in City charter and the City of Toledo Municipal Code. The City Manager is the budget officer and is responsible for creating the annual city budget, overseeing the general operations of the individual departments, making personnel decisions, creating administrative policies and providing advice to and carrying out the specific policies of the City Council.

**City Recorder:**

The City Recorder's office has many functions and responsibilities and provides direct and indirect services to the general public, City employees, and to City elected officials. The City Recorder is also the City's elections officer. This division consists of a full-time City Recorder and a three-quarter time Assistant to the City Recorder, both of whom provide direct support to the City Manager.

**Finance Department:**

One of the primary functions of the Finance division is to provide support services to other departments of the City and to the City's employees. The Finance division also provides services directly to the general public, such as water billing. The Finance division assists the City Manager with budget preparation and prepares the information for the annual City audit. This division consists of a full-time Finance Director, a full-time Accounts Payable Clerk and a three-quarter time Utility Billing Clerk.

**Legal:**

The City Attorney is the legal agent for the City of Toledo's government. The City Attorney is hired into the position and works directly for the seven-member City Council under an employment contract. During fiscal year 2015-2016, the part-time City Attorney position was replaced by a full time City Attorney/Planner position. The City Attorney is responsible for the Toledo Municipal Code, as well as making sure that all legal requirements are met and that federal, state, and local laws are followed. The City Attorney drafts and reviews contracts and agreements, ordinances, provides legal advice regarding personnel matters, conducts negotiations on behalf of the City, addresses tort claims and suits against the City, and provides advice to and carries out the specific policies of the City Council.

**Planning:**

The City of Toledo follows the 19 state-wide planning goals established by the State of Oregon. During fiscal year 2015-2016, the contract planner position was replaced by a full time City Attorney/Planner position. The City's part-time Planning Assistant is available four days per week to provide customer service to the public.

**FY 2016-2017**

Council Goals	Department Accomplishments
<b>Infrastructure</b>	<u>City Manager/Finance Department:</u> <ul style="list-style-type: none"> <li>Initiated Capital Improvement Plan (CIP) process.</li> </ul>
<b>City Services and Departments</b>	<u>City Manager:</u> <ul style="list-style-type: none"> <li>Recruited and filled the Public Works Director position.</li> <li>Conducted Supervisory Training activities through CIS and SAIF.</li> </ul> <u>City Recorder:</u> <ul style="list-style-type: none"> <li>Implemented the Employee Enrichment Program, a mandatory training program for all City employees. Topics covered to date include government ethics, workplace harassment, customer service, safety and others.</li> <li>Aided the recruitment of City employees in the Public Works, Recreation, and Administration departments.</li> </ul> <u>City Attorney:</u> <ul style="list-style-type: none"> <li>Recruited and filled the City Manager Position.</li> <li>Recruited and filled the Municipal Court Judge.</li> </ul>
<b>Community Collaboration</b>	<u>City Recorder:</u> <ul style="list-style-type: none"> <li>Assisted in recruitment of volunteers to fill vacancies in the City's Boards and Commissions, including the City Council, Budget Committee, the Public Library Advisory Board, the Planning Commission and the Contributions Committee.</li> </ul> <u>City Manager</u> <ul style="list-style-type: none"> <li>Assisted Port of Toledo with economic development activities including expansion of Toledo Boat Yard Facilities.</li> <li>Facilitated distribution of \$6,100.00 in Community Enhancement Grant Funds to local social service and civic groups.</li> <li>Participated in meetings of the Port of Toledo, Lincoln County Commissioners, Toledo Chamber of Commerce, Yaquina Bay Economic Foundation, Mic Coast Water Planning Partnership.</li> </ul>

**FY 2016-2017**

<b>Council Goals</b>	<b>Department Accomplishments</b>
<b>Financial Security</b>	<p><u>Finance Director</u></p> <ul style="list-style-type: none"> <li>Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the second year in a row.</li> <li>Received an unqualified opinion on the 2016 annual financial audit report.</li> <li>Refinanced the City's bond debt, saving the City approximately \$2 million dollars.</li> </ul> <p><u>City Manager</u></p> <ul style="list-style-type: none"> <li>Facilitated development of a memorandum of agreement regarding the permanent closure of City Pool and possible transfer of assets/expenses to a proposed Recreation District.</li> <li>Renewed Franchise Agreements with Charter Cable and Coast Com Telecommunications providers.</li> </ul> <p><u>City Attorney:</u></p> <ul style="list-style-type: none"> <li>Initiated revisions to City purchasing and contracting codes.</li> <li>Approved additional Large Quantity Generator commercial rate tier for franchised solid waste services.</li> </ul> <p><u>City Recorder</u></p> <ul style="list-style-type: none"> <li>Achieved 85% and 95% rankings on general liability and property liability risk management Best Practices through City's property and Liability insurer.</li> </ul> <p><u>Planning:</u></p> <ul style="list-style-type: none"> <li>Completed preliminary annexation interest process and reported on same to Public, Council and Planning Commission.</li> </ul>
<b>Quality of Life</b>	<p><u>Planning:</u></p> <ul style="list-style-type: none"> <li>Placed Annexation Survey and information on City website, mailed surveys and solicited information regarding possible annexation interest.</li> <li>Oversaw completion of the Mill Creek Watershed Restoration Project.</li> </ul> <p><u>City Attorney:</u></p> <ul style="list-style-type: none"> <li>Completed adoption of ordinances regulating sidewalks, recreational marijuana, zoning ordinance and recreational marijuana business license regulations.</li> </ul>

**FY 2017-2018**

Goals	Objectives
<b>Financial Security</b>	<u>City Manager/Finance Director/Public Works Director</u> <ul style="list-style-type: none"> <li>• Seek additional funding for critical infrastructure.</li> </ul>
<b>City Services and Departments</b>	<u>City Manager/City Recorder:</u> <ul style="list-style-type: none"> <li>• Revise City Personnel policies and related personnel documents.</li> <li>• Revise all employee job descriptions.</li> <li>• Revise and implement City-wide employee recognition program.</li> <li>• Expand employee health and wellness activities.</li> <li>• Achieve Gold Employee Safety Award through City County Insurance Services.</li> </ul>
<b>Quality of Life</b>	<u>Planning:</u> <ul style="list-style-type: none"> <li>• Review and revise residential development code for increased flexibility of residential housing Amend Tree Plan Ordinance and complete and adopt a written Tree Plan.</li> <li>• Assist in review and possible change of System Development Charges to stimulate residential infill.</li> </ul>
<b>Economic Development</b>	<u>City Manager:</u> <ul style="list-style-type: none"> <li>• Secure purchaser or lessee for Toledo Industrial Park Property.</li> </ul> <u>Planning:</u> <ul style="list-style-type: none"> <li>• Explore development of “Parklet” ordinance to enhance commercial sector business opportunities.</li> </ul>
<b>Infrastructure</b>	<u>City Manager/Finance Director/Public Works Director:</u> <ul style="list-style-type: none"> <li>• Complete the Capital Improvement Plan (CIP).</li> <li>• Establish task force to study the needs and options for Police Services and City Hall facilities.</li> </ul>

## DEPARTMENT RESPONSIBILITIES

### Management

- Proposed Fees & Rates
- Human Resources
- Employee Safety
- Franchises & Contracts
- Budget Officer
- Financing
- Union Negotiations
- City Policy
- Interagency Relations
- City Departments

### Recorder

- Public Records Requests
- Support to Elected Officials
- City Newsletter
- Contract Files Management
- Manage BVP Grant
- Notary Public
- Ordinances
- City Insurance
- Public Information
- Proposed Budget Document
- Customer Service
- Public Record Retention and Management
- Posting Public Notices
- City Council Agendas & Minutes
- Department Reports
- Liquor License Processing
- Elections
- Outdoor Event Permits
- Resolutions
- Vehicle/Real Property Inventory
- Human Resources
- Employee Benefits
- Codification of Municipal Code
- Website/Social Media Management

### Finance

- Court Clerk
- Investments
- Payroll
- Notary Public
- Inventory
- General Ledger
- Debt Service
- Mail Room Service
- Utility Fees and Billing
- Transient Room Tax
- Lien Dockets
- Banking; Cash Management
- Budget
- Accounts Payable
- Audit
- Customer Service
- Fixed Asset Maintenance
- Central Supplies/Purchasing
- Grants Management
- Strategic Planning
- Reception
- Financial Archives
- Employee Travel Arrangements

**DEPARTMENT RESPONSIBILITIES (cont'd)**

**Legal**

- Contracts
- Union Negotiations
- Real Estate & Real Property
- Code Enforcement
- Risk Management
- Employee & Personnel Issues
- Court/Litigation
- Manage Ordinances
- Toledo Municipal Code
- Zoning
- Annexations
- General Counsel

**Planning**

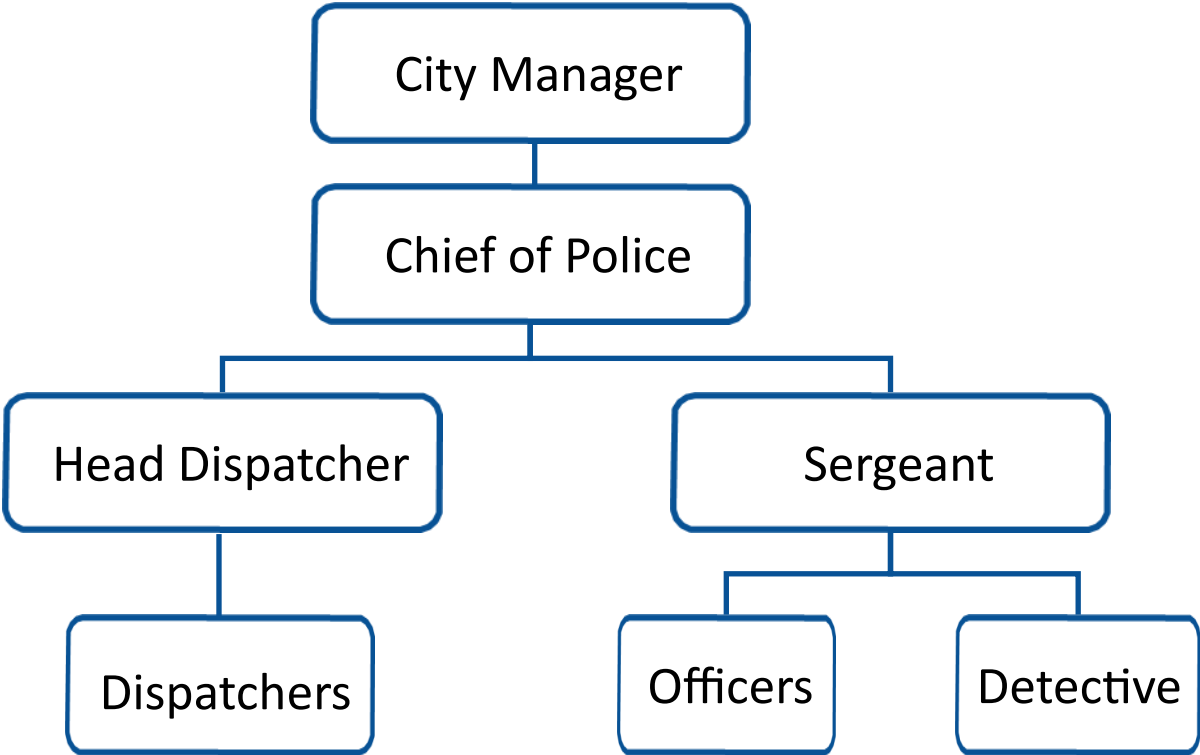
- Mapping & Addresses
- Development Permits
- Comprehensive Plan
- City Property Inventory
- Floodplain Management
- Develop Ordinances/Planning and Zoning
- Land Use Permits
- Annexations
- Long & Short Range Planning
- Transportation Master Plan
- Tree Board/City Forrester
- Property Related Code Enforcement
- Planning Commission Minutes and Agendas

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
001-100 <b>Administrative</b>							
226,687.78	307,560.13	346,100	321,000	500050	Full Time	4.92	368,000
74,128.07	78,045.28	84,500	80,000	500055	Three-Quarter Time	2.00	83,100
43,264.35	0.00	0	0	500060	Half Time	0.00	0
26,371.49	29,856.94	33,200	30,675	504700	Social Security	0.00	34,800
85,239.73	107,600.00	120,325	103,500	504800	Health Insurance	0.00	125,625
794.17	951.55	900	885	504900	Workers' Comp	0.00	850
29,615.51	41,239.39	45,000	37,000	505000	Retirement	0.00	60,000
3,000.00	3,600.00	3,600	1,800	505100	Auto Allowance	0.00	3,600
489,101.10	568,853.29	633,625	574,860		<b>Personnel Services</b>	6.92	675,975
6,520.72	5,114.52	6,000	5,500	600100	Office Supplies	0.00	6,000
6,204.97	5,987.52	6,500	6,800	600210	Electricity	0.00	7,200
3,130.45	2,684.13	2,500	2,350	600220	Communication Services	0.00	2,500
517.78	507.56	650	600	600240	Natural Gas	0.00	630
478.24	326.93	700	500	600300	Equipment Repair	0.00	700
5,914.34	4,667.30	7,500	4,500	600600	Travel & Training	0.00	7,300
3,695.62	2,217.67	2,590	2,590	600700	Membership & Subscription	0.00	2,600
0.00	650.00	0	0	607500	Special Purchases	0.00	4,850
601.68	282.15	500	300	608000	Supplies	0.00	1,150
15,607.11	126.00	500	37,000	608100	Contract & Other Services	0.00	500
42,670.91	22,563.78	27,440	60,140		<b>Materials &amp; Services</b>		33,430
0.00	0.00	0	0	620500	Equipment	0.00	0
0.00	0.00	0	0		<b>Capital Outlay</b>	0.00	0
531,772.01	591,417.07	661,065	635,000		<b>ADMINISTRATIVE TOTAL</b>	6.92	709,405

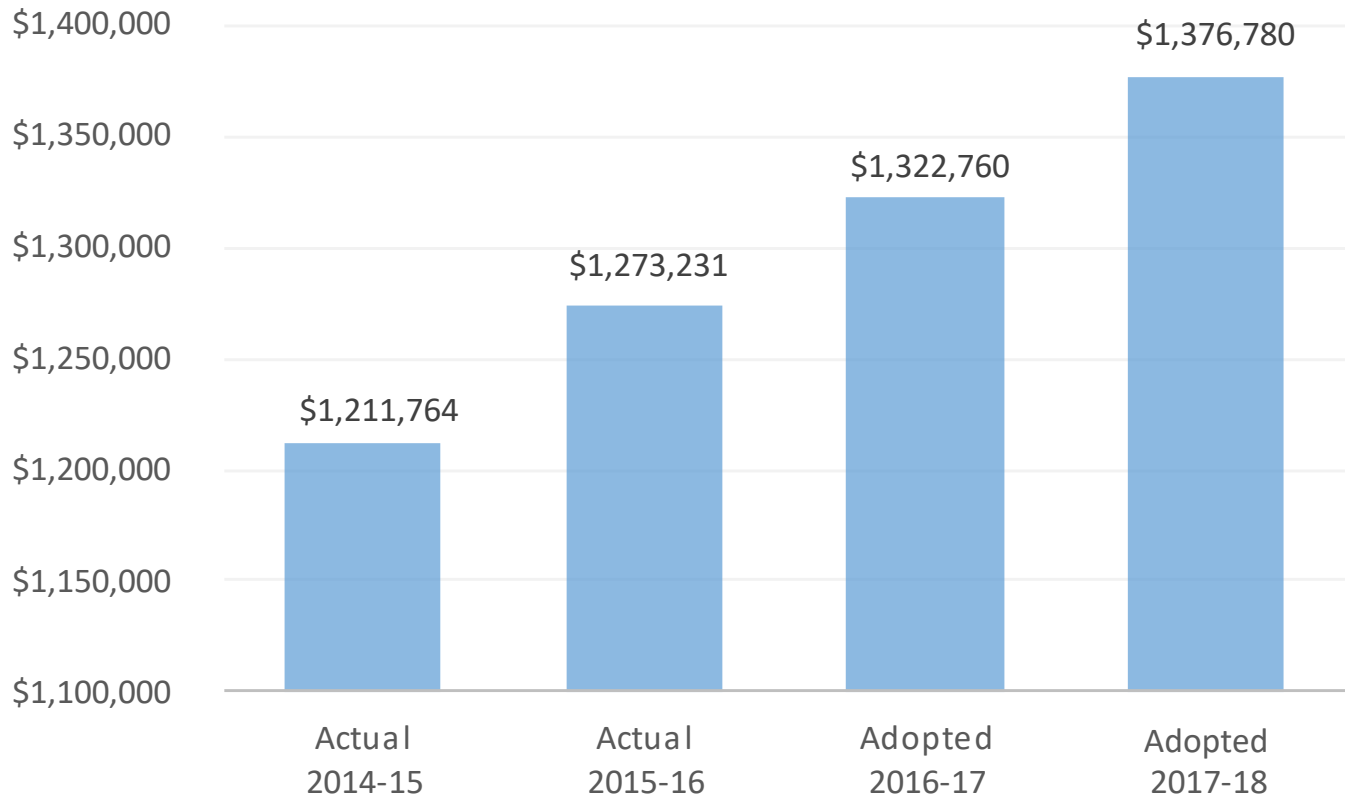




Police



## Police Department



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Police Department for FY 2017-2018 reflects a 4.08% increase over the adopted budget for FY 2016-2017. There are no significant changes in this department

Significant capital investment for Fiscal Year 2017-2018: None.

### Police Adopted Budget

<b>2016-2017</b>	\$1,322,760
<b>2017-2018</b>	\$1,376,780
<b>\$ Increase</b>	\$54,020
<b>% Increase</b>	4.08%

# POLICE DEPARTMENT

## AT A GLANCE

The Toledo Police Department is responsible for developing and managing the overall law enforcement, crime prevention, and code enforcement programs for the City of Toledo. The department also provides dispatch services to the Police Department, Fire Department and Rural Fire Protection District.

### FY 2016-2017

Goals	Accomplishments
<b>Public safety</b>	<ul style="list-style-type: none"> <li>Implemented the second phase of a city-wide camera system in several public buildings for security and evidence collection if crimes are committed.</li> <li>Continued a strong Police Explorer program for youth, conducting community service events and projects throughout the year.</li> <li>Continued active membership in the Local Public Safety Coordination Council (LPSCC).</li> <li>Continued to establish the use of social media as a tool to reach the community with emergent information, as well as training a Public Information Officer (PIO) for the department.</li> <li>Completed Oregon Police Standard Accreditation with both police and dispatch departments.</li> </ul>
<b>Financial Security</b>	<ul style="list-style-type: none"> <li>Received several grants for traffic control with radar speed signs, seat belt and DUI enforcement.</li> </ul>
<b>Quality of Life</b>	<ul style="list-style-type: none"> <li>Identified traffic problems such as high traffic areas and high speed areas and purchased three speed reader signs from two different grants. Speed traffic in areas reduced by 80%.</li> </ul>
<b>City Services and Departments</b>	<ul style="list-style-type: none"> <li>Recruited three police officers and two dispatchers to fill existing vacancies.</li> </ul>

### FY 2017-2018

Goals	Objectives
<b>City Services and Departments</b>	<ul style="list-style-type: none"> <li>Explore options and implement plan to provide adequate facility to house Police and Dispatch services.</li> <li>Complete transition of text to 911 PSAP.</li> <li>Plan and conduct Table Top Exercise (TTX) on emergency management drills.</li> </ul>
<b>Financial Security</b>	<ul style="list-style-type: none"> <li>Research and plan for grant funding for electronic fingerprint system.</li> </ul>

*Continued on next page*

**FY 2017-2018**

<b>Goals</b>	<b>Objectives</b>
<b>Public Safety</b>	<ul style="list-style-type: none"> <li>• Succession leadership training and plan.</li> <li>• Complete traffic campaigns on topics such as pedestrian safety, seatbelts, distracted driver and DUI prevention.</li> <li>• Explore Cooperative funding opportunities to fund a full time School Resource Officer (SRO).</li> <li>• Increase community awareness and resiliency regarding disaster preparedness.</li> </ul>
<b>Community Collaboration</b>	<ul style="list-style-type: none"> <li>• Promote COPS in schools through patrol shifts for traffic control and by establishing lunch with a COP program.</li> </ul>
<b>Quality of Life</b>	<ul style="list-style-type: none"> <li>• Identify traffic problems such as high traffic areas and high speed areas and consult with the Public Works department to determine solutions.</li> <li>• Establish a Neighborhood Watch Program.</li> </ul>

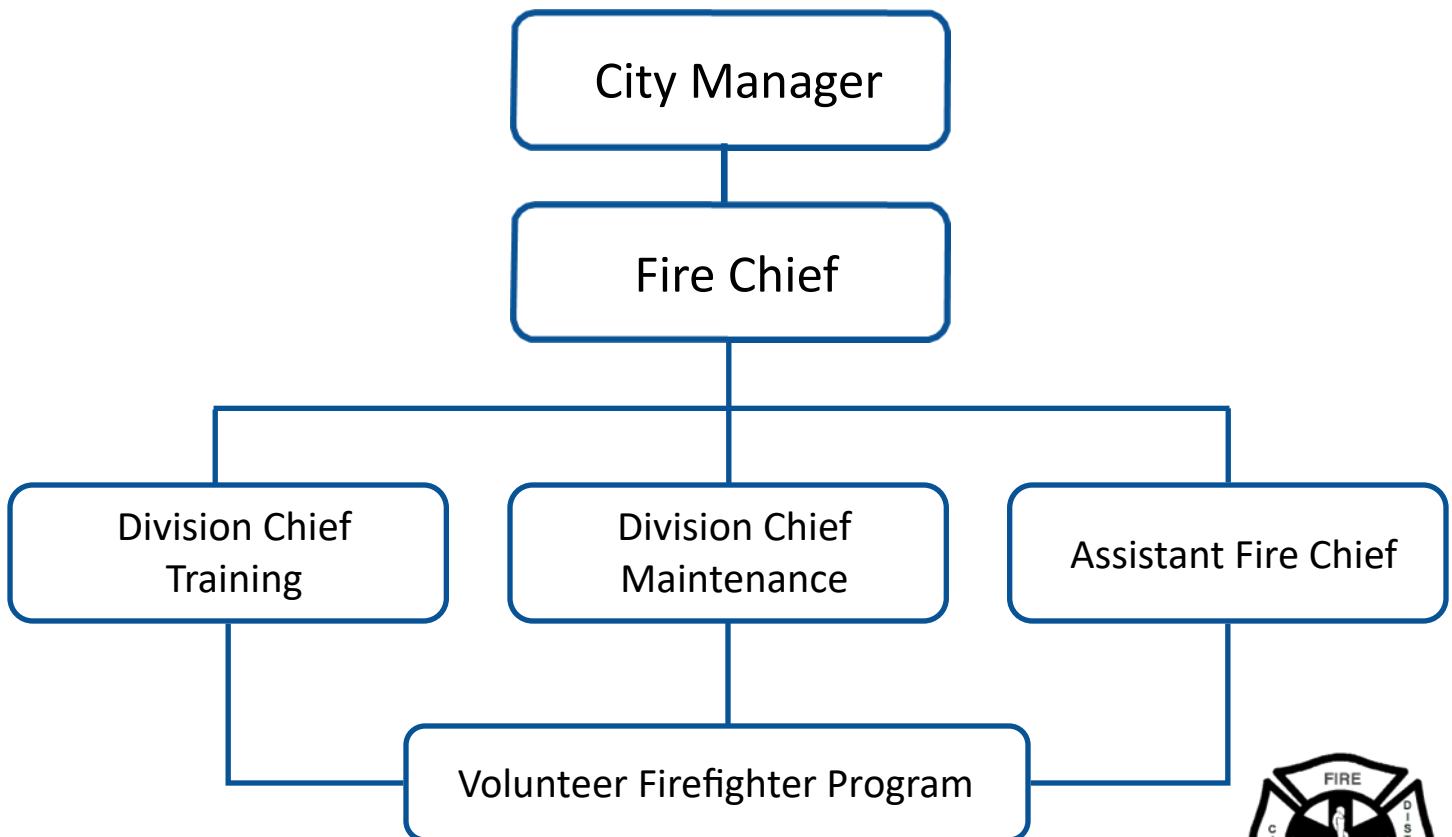
**DEPARTMENT RESPONSIBILITIES**

<b>Detective</b>	<ul style="list-style-type: none"> <li>• Crime Investigation</li> <li>• Multi-Disciplinary Team</li> </ul>	<ul style="list-style-type: none"> <li>• Court</li> <li>• Major Crime Team</li> </ul>
<b>Dispatch</b>	<ul style="list-style-type: none"> <li>• 911</li> </ul>	<ul style="list-style-type: none"> <li>• Records</li> </ul>
<b>Administration</b>	<ul style="list-style-type: none"> <li>• Grants</li> <li>• Policies</li> <li>• Training</li> <li>• Strategic Planning</li> </ul>	<ul style="list-style-type: none"> <li>• Purchasing</li> <li>• Personnel</li> <li>• Contract Management</li> <li>• Inter-Agency Coordination</li> </ul>

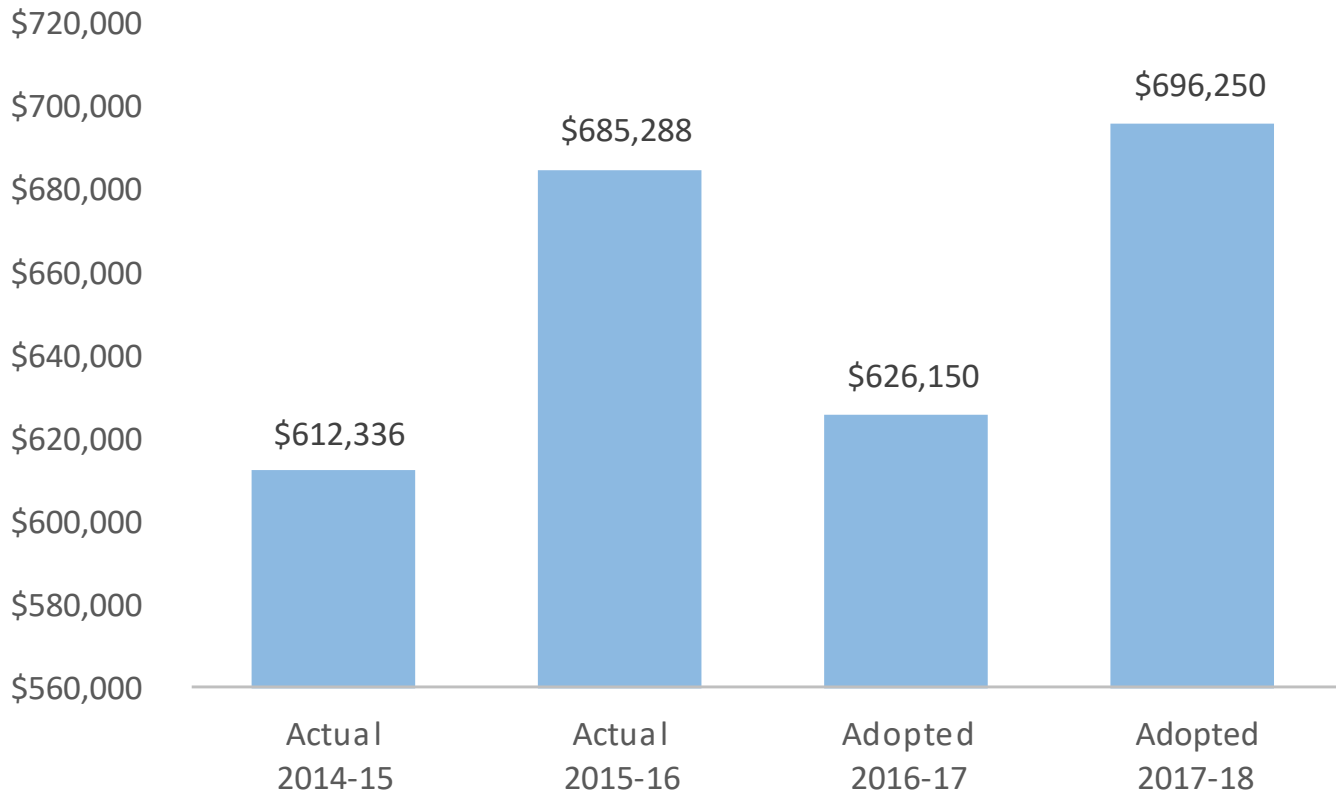
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>General Fund</b>							
<b>Expenditures</b>							
001-400 <b>Police</b>							
658,258.06	653,813.44	713,000	680,000	500050	Full Time	13.00	727,500
48,581.29	80,792.61	49,000	80,000	501500	Overtime	0.00	65,000
0.00	1,499.72	10,000	5,000	501600	Grant Overtime	0.00	10,000
52,875.80	55,090.94	59,000	58,500	504700	Social Security	0.00	61,500
198,466.54	183,840.06	250,000	215,000	504800	Health Insurance	0.00	235,200
11,257.74	13,466.57	15,000	12,320	504900	Workers' Comp	0.00	14,600
82,704.55	86,713.11	93,000	79,000	505000	Retirement	0.00	120,600
1,052,143.98	1,075,216.45	1,189,000	1,129,820		<b>Personnel Services</b>	13.00	1,234,400
3,876.84	4,365.37	4,140	4,140	600100	Office Supplies	0.00	4,300
6,486.83	5,784.88	6,720	6,200	600210	Electricity	0.00	6,600
38,849.22	80,984.66	39,600	39,600	600220	Communication Services	0.00	41,700
402.00	402.00	400	400	600230	LEDS System	0.00	0
927.22	675.07	900	700	600240	Natural Gas	0.00	700
3,382.48	4,275.12	1,900	1,800	600300	Equipment Maint & Repair	0.00	1,900
5,934.45	2,660.78	5,000	4,500	600350	Vehicle Maint & Repair	0.00	5,000
8,724.51	6,965.37	8,400	8,400	600600	Travel & Training	0.00	10,000
2,039.47	1,776.13	2,000	2,000	600700	Membership & Subscriptions	0.00	2,180
16,617.53	12,246.31	12,700	12,000	601500	Gas, Oil & Tires	0.00	12,700
281.45	440.97	300	300	606500	Youth Program Support	0.00	400
14,872.95	13,169.86	15,000	14,000	607000	Abatement Program	0.00	15,000
0.00	0.00	0	0	607500	Special Purchases	0.00	3,400
10,232.73	13,099.65	10,500	10,500	608000	Supplies	0.00	10,500
14,028.91	14,668.85	9,700	11,000	608100	Contract & Other Services	0.00	11,500
126,656.59	161,515.02	117,260	115,540		<b>Materials &amp; Services</b>	0.00	125,880
2,964.27	0.00	0	0	620520	Systems	0.00	0
2,964.27	0.00	0	0		<b>Capital Outlay</b>	0.00	0
25,000.00	16,500.00	16,500	16,500	631600	Transfer to General Reserve	0.00	16,500
5,000.00	20,000.00	0	0	631960	Trans to Bldg & Property Res	0.00	0
30,000.00	36,500.00	16,500	16,500		<b>Transfers</b>	0.00	16,500
1,211,764.84	1,273,231.47	1,322,760	1,261,860		<b>POLICE TOTAL</b>	13.00	1,376,780



# Fire and Rescue



## Fire Department



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Fire Department for FY 2017-2018 reflects a 11.20% increase from the adopted budget for FY 2016-2017. There is an increase of \$20,000 in the transfer to the General Reserve to begin a replacement fund for the radio communications tower. In addition the transfer for fire equipment was under funded by \$5,000 for the 2016-2017 fiscal year and it was returned to the full amount this year. Also, the overtime line item was increased to more closely reflect actual expenditures.

Significant Capital Investment for Fiscal Year 2017-2018: None.

### Fire Department Adopted Budget

<b>2016-2017</b>	\$626,150
<b>2017-2018</b>	\$696,250
<b>\$ Increase</b>	\$70,100
<b>% Increase</b>	11.20%



# FIRE DEPARTMENT

## AT A GLANCE

Toledo Fire continues to increase service capacity and provision. Each year we are faced with unresolved social issues that fall on the fire service. The most concerning issue is that of assisting invalid bariatric persons. We have been unwittingly tasked with that job. It is one that poses the greatest risk to responders on a regular basis. We are searching for solutions that will fit different scenarios. Finding a single solution is not possible. 2016 was a successful year for us. None of the 730 calls went unanswered and no member sustained a major injury. That is a good year. This year we hope for the same. We still have a grant pending for the purchase of breathing apparatus. We have budgeted a new compressor for breathing air. We are addressing storage needs by adding some 80 square feet to the training /meeting room for storage. The wet weather this year has reduced drought conditions throughout the state and the resulting fire season may reflect a downturn in activity state wide. Let's hope so!

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Public safety</b>	<ul style="list-style-type: none"> <li>Developed a management exercise based on a large disaster in the City of Toledo. The exercise was targeting the upper management of a local but large scale incident involving the COT emergency operations center.</li> <li>Replacement of obsolete personal protective equipment; our focus has been on accessories such as helmets, hoods, gloves, and boots.</li> <li>Applied for grant funds for breathing apparatus.</li> <li>Training; expanded our role in the Eddyville Charter School by becoming vocational instructors for Junior and Senior class students.</li> <li>All anticipated repairs were completed or scheduled as budgeted.</li> <li>Maintained availability for state wide mobilization of fire resources through training and equipment allocations; we will enhance our value to the Oregon State Fire Marshals Office by allowing a second layer of deployment.</li> <li>We have developed Oregon fire code inspection capability by continued training of Division Chief Monroe.</li> <li>Continued public education campaign regarding Cascadia subduction event.</li> <li>During the Cascadia drill we exercised the EOC capability.</li> <li>Developed two tiers of Incident command capability for major events.</li> </ul>
<b>Financial Security</b>	<ul style="list-style-type: none"> <li>Submitted a grant for new breathing apparatus. The total request was projected at \$210,000. The grant request has made it through the initial review and is now in a peer review status.</li> </ul>
<b>Other accomplishments</b>	<ul style="list-style-type: none"> <li>Review ambulance service provision and advocate for positive changes.</li> </ul>

**FY 2017-2018**

Council Goals	Department Objectives
<b>Public Safety</b>	<ul style="list-style-type: none"> <li>• Maintain response capability.</li> <li>• Focus on the replacement of the breathing apparatus air compressor.</li> <li>• Resolve the bariatric patient/customer lifting challenges.</li> <li>• Continue oversight of ambulance service provision.</li> <li>• Maintain availability for state wide mobilization of fire resources through training and equipment allocations. We will enhance our value to the Oregon State Fire Marshal's Office by allowing a second layer of deployment.</li> <li>• Continue to develop Oregon fire code Inspection capability.</li> <li>• Continue public education campaign regarding Cascadia subduction event.</li> <li>• Continue to develop depth of service: <ul style="list-style-type: none"> <li>* EOC capability: continue training.</li> <li>* Incident command capability for major events.</li> <li>* Major Emergency Response group (MERG) training.</li> </ul> </li> <li>• Develop eclipse event plans and implement (an estimated 300,000 people are expected to visit Lincoln County).</li> <li>• Enhance responder wellness through fitness development and health evaluations.</li> </ul>
<b>Community Collaboration</b>	<ul style="list-style-type: none"> <li>• Work with the Georgia Pacific on Emergency Response Team development and training.</li> <li>• Continued participation with community events to assure safety of public and responders.</li> <li>• Work with County on hazard identification and mitigation.</li> <li>• Work to upgrade 911 dispatch radio tower.</li> </ul>
<b>Financial Security</b>	<ul style="list-style-type: none"> <li>• Continue seeking grant funds for replacement breathing apparatus.</li> </ul>

## DEPARTMENT RESPONSIBILITIES

### Fire Marshal

- Fire Protection
- Public Education
- Occupancy Inspection Program
- Plans Review
- Burn Permits

### Response

- Fire
- Animal Rescues
- Interagency Cooperation
- Hazardous Materials
- Rescues
- Disaster
- Medical
- Public Assistance
- EOC/FEMA
- Motor Vehicle Accidents
- Special Event Stand By
- Other Non-Emergency Response

### Training

- Fire
- Citizen Assistance
- MERG
- NIMS/ICS
- Extrication
- Safety
- Medical
- Emergency Response/Drills
- Public Education
- Respiratory
- Rope Rescue
- Emergency Vehicle Driver Training

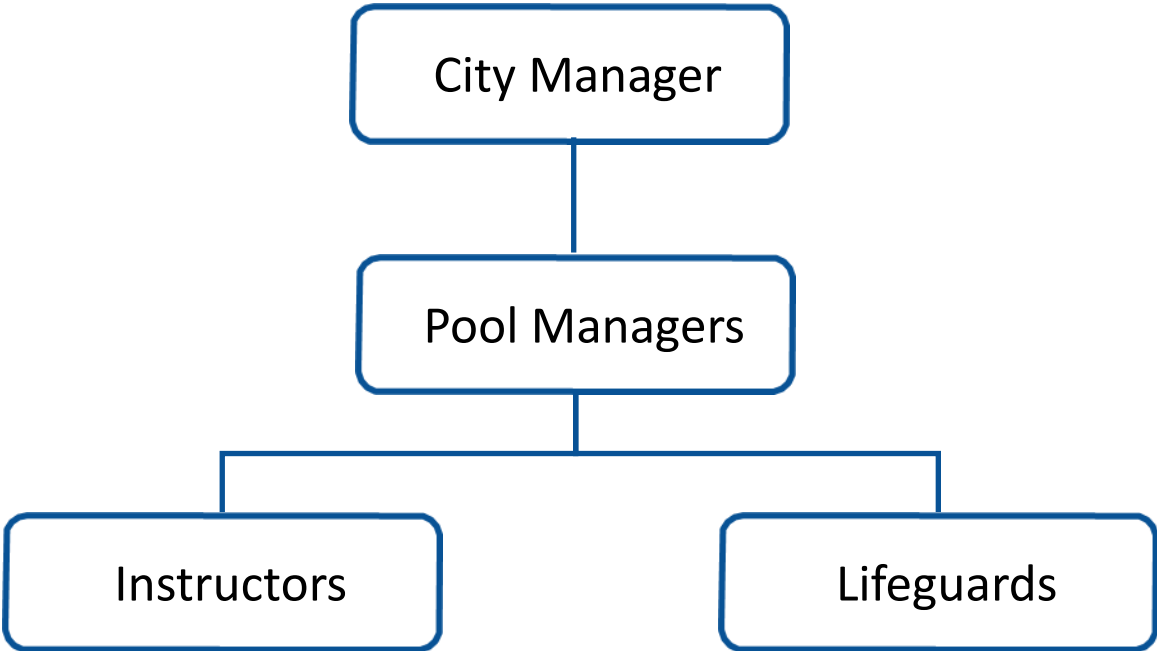
### Maintenance

- Equipment
- Facility
- Vehicles
- Conservation
- Disaster Equipment/Supply

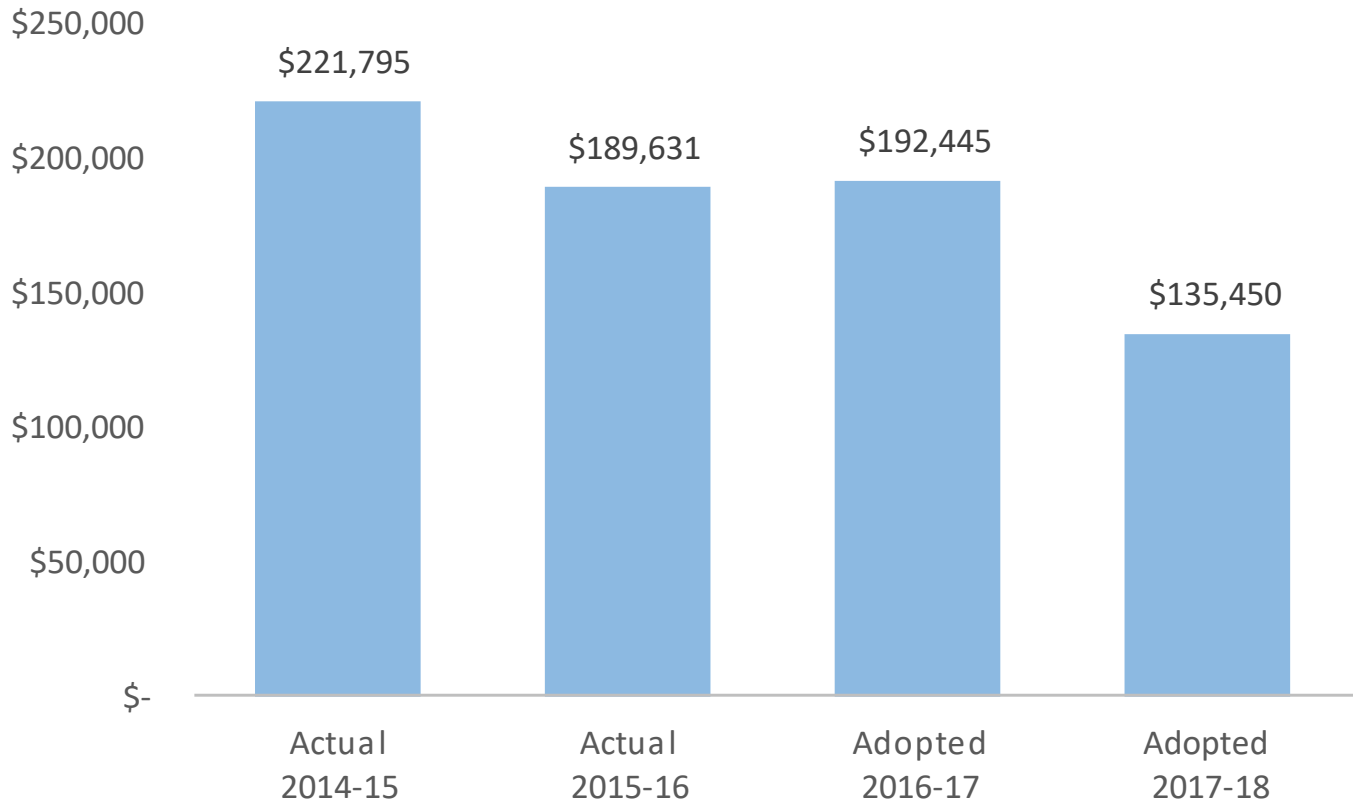
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
<b>001-500 Fire</b>							
199,476.79	218,227.94	218,000	225,000	500050	Full Time	3.50	233,100
2,000.00	75,049.60	10,000	0	500070	Part Time	0.00	10,000
2,833.59	4,530.21	7,500	7,000	501400	Call Time	0.00	7,200
18,696.43	17,299.93	10,000	18,000	501500	Overtime	0.00	20,000
16,613.52	23,629.36	19,200	19,000	504700	Social Security	0.00	20,700
60,232.15	65,278.25	70,650	61,300	504800	Health Insurance	0.00	71,300
12,392.16	15,088.44	17,500	14,025	504900	Workers' Comp	0.00	20,000
26,562.89	35,172.21	32,800	33,700	505000	Retirement	0.00	44,700
338,807.53	454,275.94	385,650	378,025			3.50	427,000
2,570.19	801.26	2,100	2,000	600100	Office Supplies	0.00	1,800
6,521.82	6,040.95	6,400	6,600	600210	Electricity	0.00	7,000
1,783.80	1,723.68	1,200	1,200	600220	Communication Services	0.00	1,200
2,964.41	3,515.60	4,000	4,000	600240	Natural Gas	0.00	4,000
5,536.12	10,445.20	11,500	10,500	600300	Equipment Maint & Repair	0.00	11,200
17,594.15	10,233.96	15,700	13,000	600350	Vehicle Maint & Repair	0.00	15,700
11,213.63	5,769.30	12,500	12,500	600600	Travel & Training	0.00	12,500
658.90	1,089.00	900	850	600700	Membership & Subscription	0.00	1,150
14,400.08	11,903.76	14,500	12,500	601500	Gas, Oil & Tires	0.00	15,000
5,248.01	0.00	10,800	10,000	607500	Special Purchases	0.00	9,300
23,705.99	25,227.59	25,900	24,500	608000	Supplies	0.00	25,400
17,566.67	6,262.00	7,000	6,500	608100	Contract & Other Services	0.00	8,000
37,999.92	38,000.00	38,000	38,000	608150	Volunteer Program	0.00	42,000
147,763.69	121,012.30	150,500	142,150			0.00	154,250
10,764.94	0.00	0	0	620500	Equipment	0.00	0
10,764.94	0.00	0	0		<b>Capital Outlay</b>	0.00	0
110,000.00	100,000.00	90,000	90,000	631600	Transfer to General Reserve	0.00	115,000
5,000.00	10,000.00	0	0	631960	Trans to Bldg & Property Res	0.00	0
115,000.00	110,000.00	90,000	90,000		<b>Transfers</b>	0.00	115,000
612,336.16	685,288.24	626,150	610,175		<b>FIRE TOTAL</b>	3.50	696,250



Recreation



## Recreation Department



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Recreation Department for FY 2017-2018 reflects a 29.61% decrease from the adopted budget for FY 2016-2017. This budget reflects keeping the Swimming Pool open through February of 2018. If the ballot measure for the proposed Recreation District does not pass, these funds will be redirected towards the closure of the Swimming Pool.

Significant capital investment for Fiscal Year 2017-2018: None.

### Recreation Adopted Budget

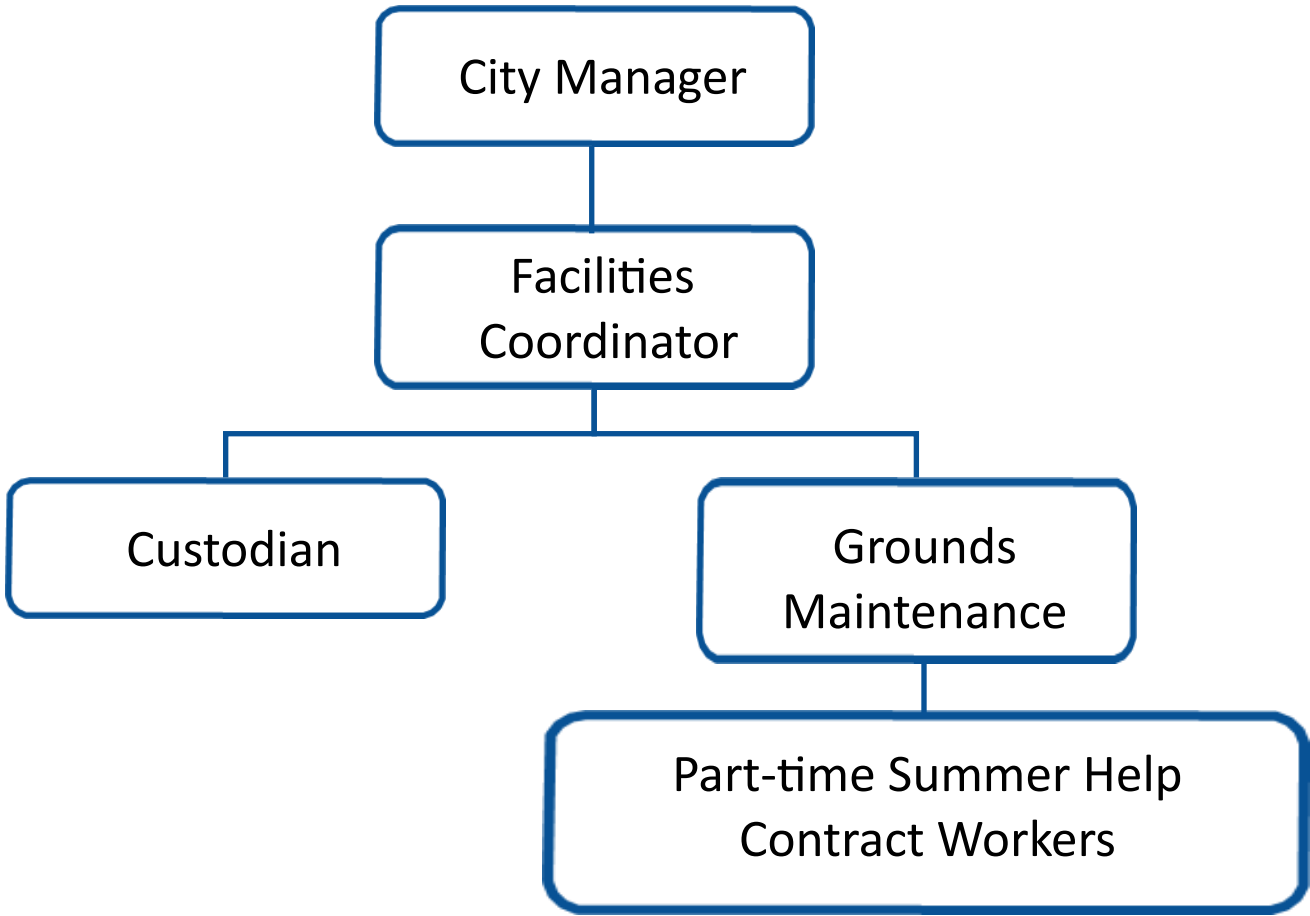
<b>2016-2017</b>	<b>\$192,445</b>
<b>2017-2018</b>	<b>\$135,450</b>
<b>\$ Decrease</b>	<b>\$56,995</b>
<b>% Decrease</b>	<b>29.61%</b>

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
<b>001-600 Recreation</b>							
51,960.00	11,746.42	0	0	500050	Full Time	0.00	0
0.00	33,827.24	41,000	34,500	500060	Half Time	.85	27,500
72,958.97	52,742.65	65,000	50,000	500080	Pool Part Time	2.25	48,000
9,532.05	7,496.81	8,100	6,500	504700	Social Security	0.00	5,775
20,832.17	16,524.98	16,200	16,200	504800	Health Insurance	0.00	11,400
3,747.18	4,502.94	4,000	3,275	504900	Workers' Comp	0.00	2,600
7,163.74	4,999.38	8,300	4,200	505000	Retirement	0.00	6,425
166,194.11	131,840.42	142,600	114,675		<b>Personnel Services</b>	3.10	101,700
218.94	305.94	625	565	600100	Office Supplies	0.00	500
10,467.15	8,731.99	9,500	10,645	600210	Electricity	0.00	7,500
680.58	313.87	300	350	600220	Communication Services	0.00	250
14,395.84	14,889.44	15,750	14,885	600240	Natural Gas	0.00	10,500
6.49	122.24	1,620	280	600300	Equipment Repair	0.00	800
1,865.34	2,211.56	5,000	3,000	600420	Systems Repair	0.00	3,500
1,566.90	194.00	1,500	1,500	600600	Travel & Training	0.00	700
500.00	674.00	900	0	600700	Memberships & Subscriptions	0.00	0
1,138.64	804.59	0	0	607500	Special Purchases	0.00	0
7,590.78	8,635.91	12,000	8,000	608000	Supplies	0.00	8,000
2,170.09	3,368.33	2,650	1,215	608100	Contract & Other Services	0.00	2,000
40,600.75	40,251.87	49,845	40,440		<b>Materials &amp; Services</b>	0.00	33,750
0.00	2,538.26	0	0	620500	Equipment	0.00	0
0.00	2,538.26	0	0		<b>Capital Outlay</b>	0.00	0
15,000.00	15,000.00	0	0	631960	Trans to Bldg & Property Res	0.00	0
15,000.00	15,000.00	0	0			0.00	0
221,794.86	189,630.55	192,445	155,115		<b>RECREATION TOTAL</b>	3.10	135,450

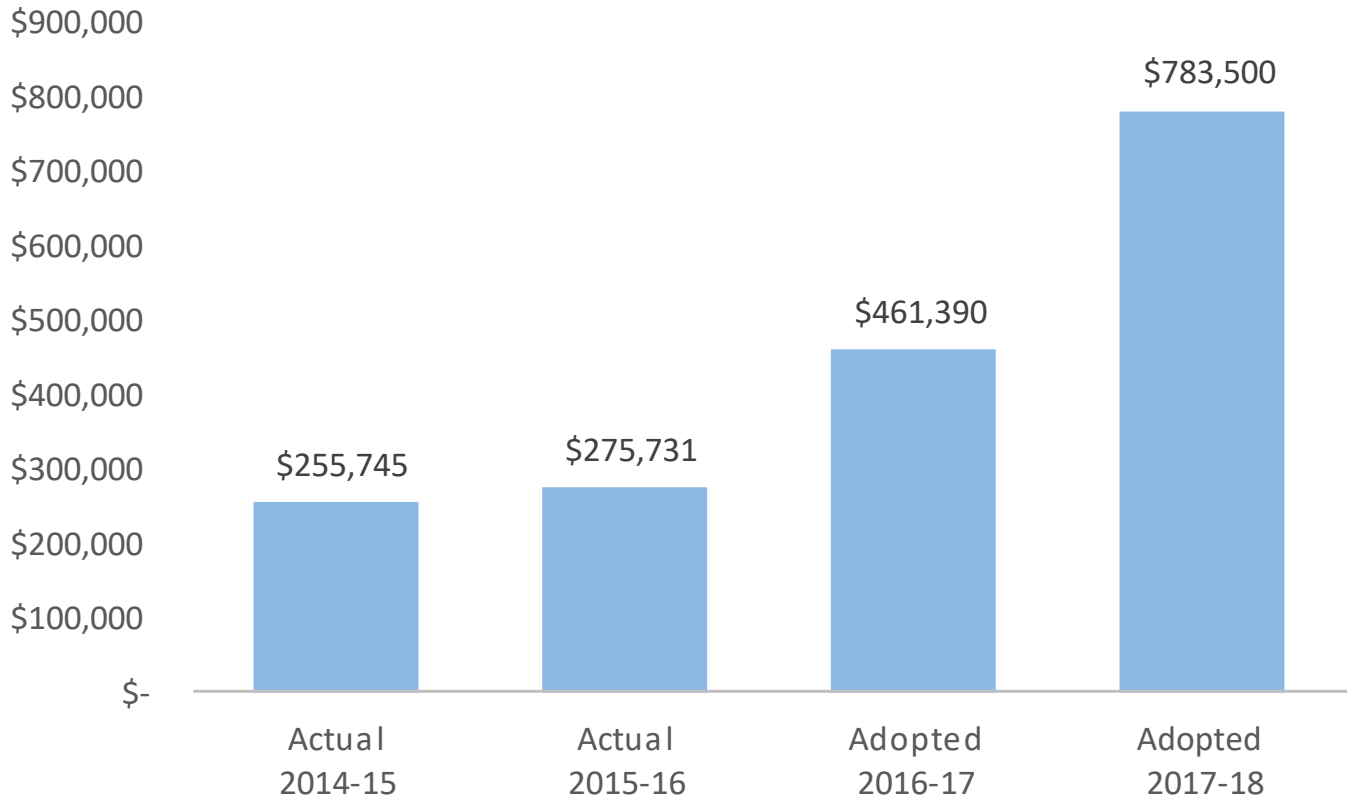




Property Maintenance



## Property Maintenance



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Property Maintenance Department for FY 2017-2018 reflects an increase of 69.81% from the adopted budget for FY 2016-2017. Most of the revenue anticipated from the increase of 0.75% in electrical franchise fees is being directed toward the City's significant facilities needs. In addition, savings generated from closure of the Municipal Swimming Pool is added to the transfer to the Building and Property Reserve Fund.

Significant capital investments for Fiscal Year 2017-2018: Capital purchases proposed include carry over of a feasibility study for drainage at the Memorial Field Sports Complex, improvements at Fort Nye Park and City Hall architectural concept rendering.

### Property Maintenance Adopted Budget

<b>2016-2017</b>	\$461,390
<b>2017-2018</b>	\$783,500
<b>\$ Increase</b>	\$322,110
<b>% Increase</b>	69.81%

# PROPERTY MAINTENANCE

## AT A GLANCE

The Property Maintenance department strives to provide a clean and safe environment for staff, the community and visitors use by maintaining city parks and landscape areas. The department is also responsible for custodial service and maintenance of all city facilities.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Infrastructure</b>	<ul style="list-style-type: none"> <li>Initiated feasibility study for drainage at Memorial Field Sports Complex.</li> <li>Improved/upgraded storm drainage around structure of Library.</li> <li>Completed lighting surveys at the Library, Police Department and Fire Department.</li> </ul>
<b>City Services and Departments</b>	<ul style="list-style-type: none"> <li>Installed exterior security lighting, assisted with exterior improvements, provided connections to monitor (In House) Fire and Burglar alarms at the Library.</li> <li>Performed maintenance on the roof and garage doors at the Fire Department.</li> <li>Replaced damaged windows and water heating unit at the Police Department.</li> <li>Replace roof at City Hall; weather dependent.</li> <li>Installed Entry porch covers at City Hall.</li> <li>Replaced Custodial vehicle.</li> <li>Completed ground work at Fort Nye Park.</li> <li>Replaced a portion of fencing at Memorial Field Complex.</li> <li>Washed building exteriors Library, Fire and Police Department.</li> </ul>

### FY 2017-2018

Council Goals	Department Objectives
<b>Infrastructure</b>	<ul style="list-style-type: none"> <li>Develop Concept needs for City Hall.</li> <li>Build new Grounds Maintenance Shop.</li> <li>Upgrade lighting in City facilities.</li> </ul>
<b>City Services and Departments</b>	<ul style="list-style-type: none"> <li>Add additional storage at Fire department.</li> <li>Ongoing maintenance at City Parks.</li> <li>Install new play equipment and complete ground work at Fort Nye Park.</li> <li>Perform general maintenance on City facilities.</li> <li>Paint exterior of the Police Department building.</li> <li>Transition planning for the Municipal Swimming Pool.</li> </ul>

DEPARTMENT RESPONSIBILITIES

Property Management

- Parks & Playgrounds
- Emergency Response
- Landscape public spaces
- Trails
- Special Events

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
<b>001-650 Property Maintenance</b>							
0.00	25,713.63	27,000	26,520	500050	Full Time	0.50	28,100
0.00	79,093.08	95,200	88,500	500055	Three-Quarter Time	2.40	97,500
0.00	1,607.78	800	1,000	501500	Overtime	0.00	1,500
0.00	7,940.53	9,500	8,875	504700	Social Security	0.00	9,700
0.00	26,111.23	30,370	28,900	504800	Health Insurance	0.00	31,850
0.00	3,764.95	4,375	3,600	504900	Workers' Comp	0.00	4,200
0.00	14,114.04	14,500	11,500	505000	Retirement	0.00	19,500
0.00	158,345.24	181,745	168,895		<b>Personnel Services</b>	2.90	192,350
0.00	7.97	100	60	600100	Office Supplies	0.00	100
0.00	2,055.96	2,300	2,700	600210	Electricity	0.00	3,110
0.00	1,383.23	1,200	1,330	600220	Communication Services	0.00	1,300
0.00	3,042.81	2,000	2,000	600300	Equip Maint & Repair	0.00	2,000
0.00	367.28	1,500	800	600350	Vehicle Maint & Repair	0.00	1,500
0.00	22,187.90	40,500	40,500	600400	Facility Needs	0.00	40,500
0.00	0.00	500	1,000	600600	Travel & Training	0.00	750
0.00	0.00	175	0	600700	Memberships & Subscriptions	0.00	175
0.00	4,567.24	5,900	4,765	601500	Gas, Oil & Tires	0.00	5,900
0.00	0.00	5,000	5,000	607500	Special Purchases	0.00	30,000
0.00	14,542.71	15,500	13,500	608000	Supplies	0.00	15,500
0.00	5,491.22	5,850	6,200	608050	Janitorial Supplies	0.00	5,850
0.00	18,139.75	20,120	25,600	608100	Contract & Other Services	0.00	20,120
0.00	0.00	1,000	160	608250	Appraisals & Advertising	0.00	0
0.00	71,786.07	101,645	103,615		<b>Materials &amp; Services</b>	0.00	126,805
0.00	11,099.95	32,000	0	620520	Systems	0.00	52,000
0.00	11,099.95	32,000	0		<b>Capital Outlay</b>	0.00	52,000
0.00	17,000.00	21,000	21,000	631600	Transfer to General Reserve	0.00	30,000
0.00	17,500.00	125,000	125,000	631960	Transfer to Bldg & Prop Res	0.00	382,345
0.00	34,500.00	146,000	146,000		<b>Transfers</b>	0.00	412,345
0.00	275,731.26	461,390	418,510		<b>PROPERTY MAINT TOTAL</b>	2.90	783,500

Capital Outlay Expenditure Detail	Line Item #	Amount
Memorial Field Drainage Study	001-650-620520	\$12,000
Fort Nye Park	001-650-620520	\$20,000
City Hall Architectural Drawings	001-650-620520	\$20,000

**Capital Expenditure Detail**

**Department:** Property Maintenance

**Purchase item:** Feasibility Study for Drainage at Memorial Field Sports Complex

**Cost of item:** \$12,000

**Budget line item:** 001-650-620520

**Replacement (Y/N)** N **if yes, item being replaced:** N/A

**Explanation of need for purchase:**

Improving drainage at Memorial field has been a long term need that has not been addressed. Drainage at this location is a complex issue. Memorial Field is located in a location that is slightly above the normal flood plain and the water table is tidal affected. Currently, there is standing water on areas of the field and the entire field stays saturated until the rainy season ends, making it difficult to mow and perform other maintenance tasks without damaging the field surface. The field needs to be evaluated to determine a good solution to draining excess water away from the field.

The department would like to have a feasibility study completed to develop a plan, which would include costs, to resolve this issue. Having better drainage would aid in maintenance and increase the availability of the Complex as a whole.

The department was hoping to get this study completed during the 2016-2017 budget cycle but may need to carry this over if we are unable to complete the project by June 30, 3017.

**Ongoing Impact(s):**

The proposed Feasibility Study will enable accurate data for the City's Capital Improvement Plan.

**Capital Expenditure Detail**

**Department:** Property Maintenance

**Purchase item:** Fort Nye Park Improvements

**Cost of item:** \$20,000

**Budget line item:** 001-650-620520

**Replacement (Y/N)** N **if yes, item being replaced:** N/A

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**Explanation of need for purchase:**

Fort Nye Park has numerous rehabilitation needs. The major piece of playground equipment was removed from this park a number of years ago and has not been replaced. Encroaching bamboo from a neighboring property has taken over one whole side of the park. The basketball court was also heavily damaged by the bamboo and will need to be replaced. Some work has been completed to remove and keep bamboo from entering the Park.

The department is anticipating completing this project during the 2016-2017 FY, but it may need to hold the project over into the 2017-2018 FY.

**Ongoing Impact(s):**

As the City renovates parks, an effort is being made towards reducing on-going maintenance costs by using low maintenance materials.



Capital Expenditure Detail

**Department:** Property Maintenance

**Purchase item:** Concept of Program Needs for City Hall

**Cost of item:** \$20,000

**Budget line item:** 001-650-620520

**Replacement (Y/N)** N **if yes, item being replaced:** N/A

Explanation of need for purchase:

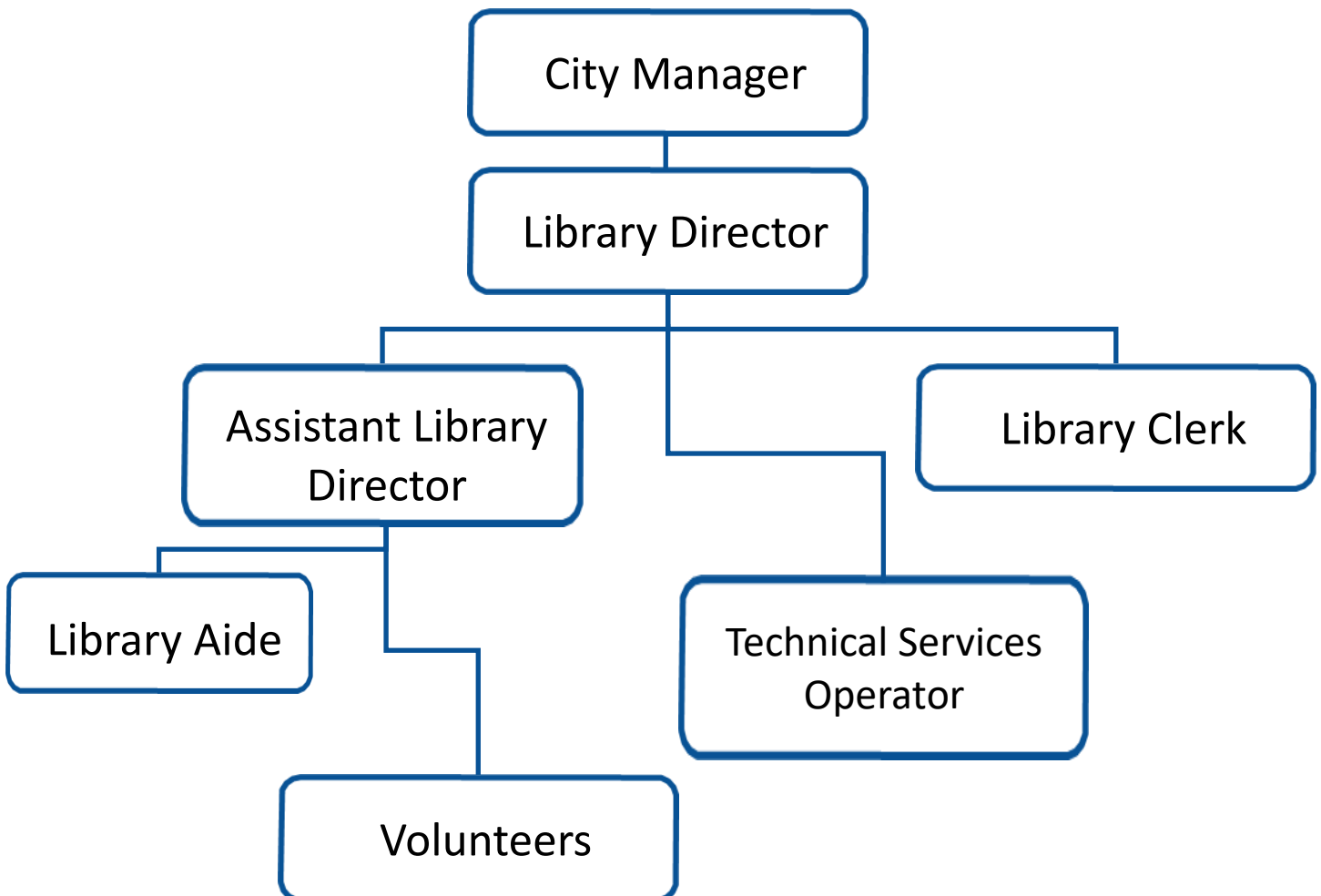
Upon completion of a Program Needs listing of City Hall and the Police Department, an architectural concept rendering to modify the current City Hall will need to be completed to provide City Council and staff direction moving forward. The goal is to make City Hall a safer and more functional place for employees and patrons who conduct City business and without moving the location or building a new structure.

Ongoing Impact(s):

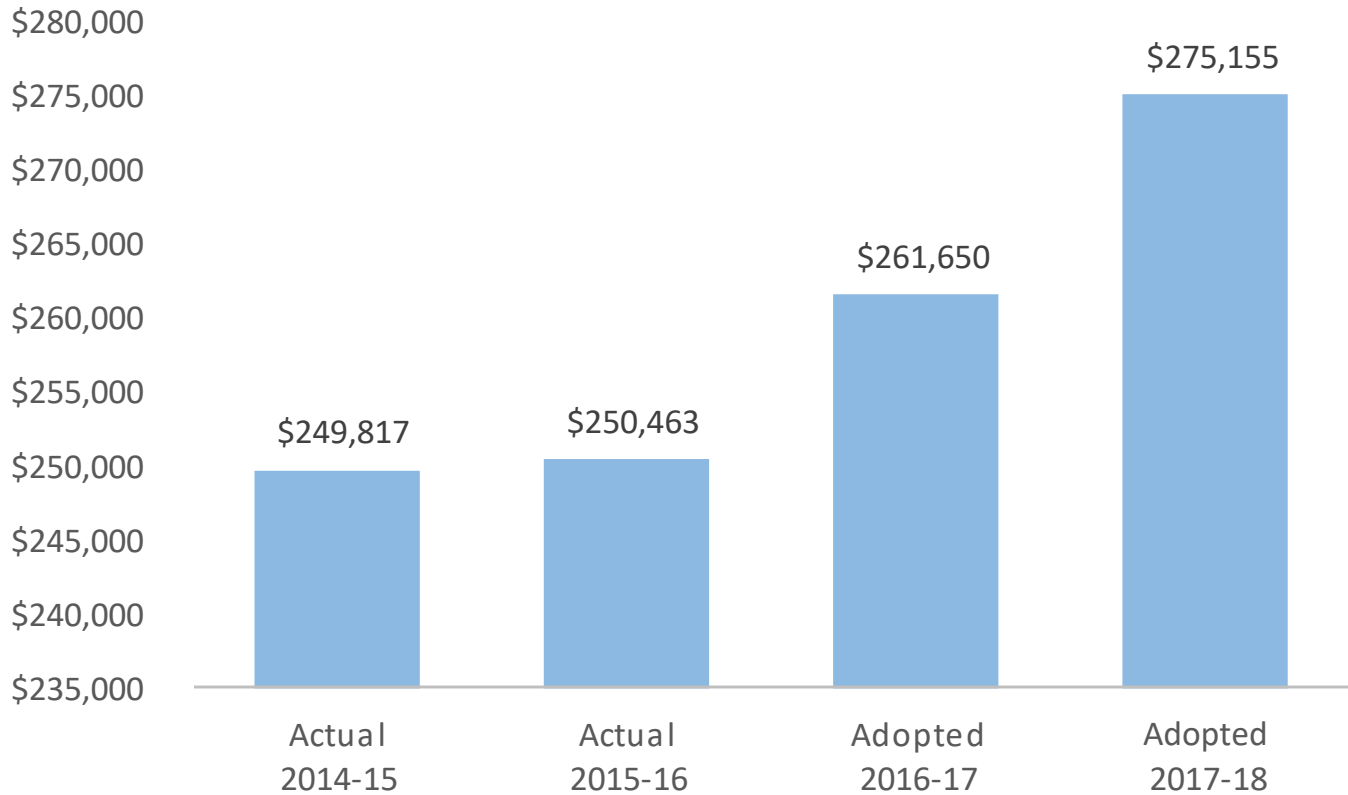
The City Hall needs assessment will provide accurate data for the City’s Capital Improvement Plan.



# Library



## Toledo Public Library



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Library for FY 2017-2018 reflects a 5.16% increase from the adopted budget for FY 2016-2017. There are no significant changes proposed in this budget.

Significant Capital Investment for Fiscal Year 2017-2018: None

Library Adopted Budget	
<b>2016-2017</b>	\$261,650
<b>2017-2018</b>	\$275,155
<b>\$ Increase</b>	\$13,505
<b>% Increase</b>	5.16%

# TOLEDO PUBLIC LIBRARY

## AT A GLANCE

The Library does the work necessary to meet the informational and recreational reading needs of the citizens of Toledo and the surrounding areas. A library card offers our patrons free access to informational databases, Libray2Go, online magazine subscriptions, as well as significant online learning opportunities through Library Learning Express while providing fiction and nonfiction materials in physical form from a wide range of genres, reading levels, and formats. This year the Library will circulate more than 60,500 items, host more than 64,000 patron visits, including community groups such as the Lincoln County Genealogical Society, the Lincoln County 4H, the Girl Scouts, the East County Community Partnership, the Spinners and Weavers, and the Toledo Community Foundation; lend over 3,000 items and borrow over 2500 items through the Interlibrary Loan system from libraries across the United States and the World; encourage civic participation through over 1,000 hours of volunteer services; and assist in researching over 2,700 patron questions. We will host over 5,700 visits to use the public computers and free Wi-Fi. The Library, in conjunction with the Library Advisory Board, implemented a community wide survey in the spring of 2017. This information will be used to evaluate performance and access the need for new programs and processes. The Library prides itself as an essential resource that helps to insure equal access to information that results in a free, democratic, literate society.

### FY 2016-2017

Goals	Department Accomplishments
<b>Community Collaboration</b>	<ul style="list-style-type: none"> <li>• Provided the Summer Reading Program weekly throughout the summer registering 505 participants who read 5,025 books.</li> <li>• Used Outcome-Based Assessment including patron surveys to plan for next year's program.</li> <li>• Participated with Sodexo Food Services as a Free Lunch Site for children and adolescents throughout the summer.</li> <li>• Recruited volunteer David Huntington, a licensed social worker to lead the Preschool Story Hour.</li> <li>• Participated in the April 9th Toledo Food Pantry Fun Run/Walk; the Toledo Summer Festival July 22nd-24th and the Port of Toledo Wooden Boat Show in August.</li> <li>• Created a comprehensive training program for library volunteers.</li> <li>• Grew the Toledo Public Library presence on social media.</li> </ul>

**FY 2017-2018**

<b>Goals</b>	<b>Objectives</b>
<b>Community Collaboration</b>	<ul style="list-style-type: none"> <li>• The Library will partner with Sodexo Food Services to provide lunch for community persons ages 1 – 18 five days a week at the Library.</li> <li>• The Library will partner with the other libraries in the County and with the Toledo Tree Board to provide an excellent Summer Reading Program. The program is open to all ages.</li> <li>• The library will partner with the Toledo Police Department for Safety Town and Neighborhood Night Out events.</li> <li>• The Library will increase its interaction with the Toledo Elementary and JR/SR High Schools.</li> <li>• The Library will partner with Head Start to provide Story Time twice a month.</li> </ul>
<b>Quality of Life</b>	<ul style="list-style-type: none"> <li>• The Library will complete its 3-year materials weeding project which will contribute to our goals of maintaining and expanding our collection to match the needs of the Toledo community.</li> <li>• Create an attractive public gathering space for the community at the front of the library.</li> </ul>
<b>Provide and support a highly qualified and motivated city workforce</b>	<ul style="list-style-type: none"> <li>• The Library increased the budget for training this year.</li> </ul>

**DEPARTMENT RESPONSIBILITIES****General**

- Circulation
- Book Lease Program
- Reference Services
- Resource Sharing
- Inter-Library Lending/Chinook Library Network
- Computer & Internet Access
- Collection Development
- Courier Service
- Library2Go
- OCLC Worldwide Network

**Programming**

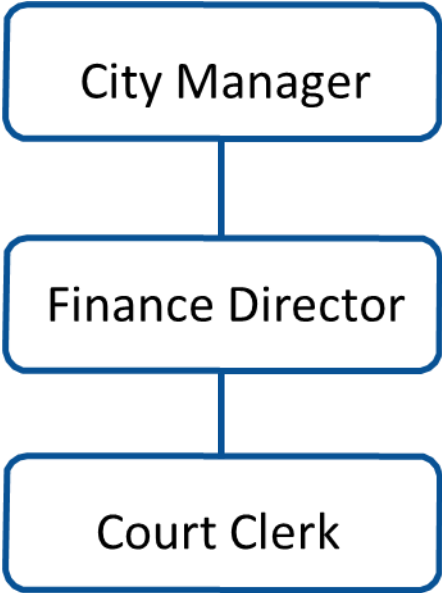
- Summer Reading Program for All Ages
- Story Time Outreach to Schools
- Summer Evening in the Park
- Pre-school Story Time
- Teen Reading Club
- Art in the Library

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
001-700 <b>Library</b>							
81,666.32	83,163.00	88,900	84,000	500050	Full Time	2.00	93,200
32,883.37	30,011.44	31,300	32,700	500060	Half Time	1.00	32,700
7,387.85	8,678.34	8,350	9,300	500070	Part Time	0.40	9,000
9,232.12	9,223.96	9,835	9,700	504700	Social Security	0.00	10,275
42,221.09	46,954.45	55,000	51,600	504800	Health Insurance	0.00	50,900
328.28	368.68	400	415	504900	Workers' Comp	0.00	300
11,847.72	11,337.72	12,345	11,500	505000	Retirement	0.00	16,500
185,566.75	189,737.59	206,130	199,215		<b>Personnel Services</b>	3.40	212,875
2,823.16	2,055.18	3,000	2,700	600100	Office Supplies	0.00	3,000
336.00	0.00	400	400	600150	Data Processing Support	0.00	3,620
8,158.78	7,637.61	9,050	9,050	600210	Electricity	0.00	9,500
2,222.79	1,254.49	1,550	1,360	600220	Communication Services	0.00	1,900
931.27	426.33	550	445	600250	Alarms	0.00	0
2,688.99	1,608.32	2,170	2,170	600300	Equipment Repair	0.00	2,170
0.00	25.00	500	0	600600	Travel & Training	0.00	1,250
287.99	341.99	300	350	600700	Membership & Subscription	0.00	350
7,689.25	7,814.25	8,000	8,000	603000	Network Services	0.00	8,200
25,884.74	26,619.43	25,000	25,250	603500	Books & Materials	0.00	25,500
0.00	0.00	0	0	606500	Youth Program Support	0.00	1,000
1,621.74	3,199.62	1,500	1,920	607500	Special Purchases	0.00	2,200
3,228.56	4,535.17	3,000	3,000	608000	Supplies	0.00	3,090
376.86	207.86	500	0	608100	Contract & Other Services	0.00	500
56,250.13	55,725.25	55,520	54,645		<b>Materials &amp; Services</b>	0.00	62,280
8,000.00	5,000.00	0	0	631600	Trans to Bldg & Property Res	0.00	0
8,000.00	5,000.00	0	0		<b>Transfers</b>	0.00	0
249,816.88	250,462.84	261,650	253,860		<b>LIBRARY TOTAL</b>	3.40	275,155



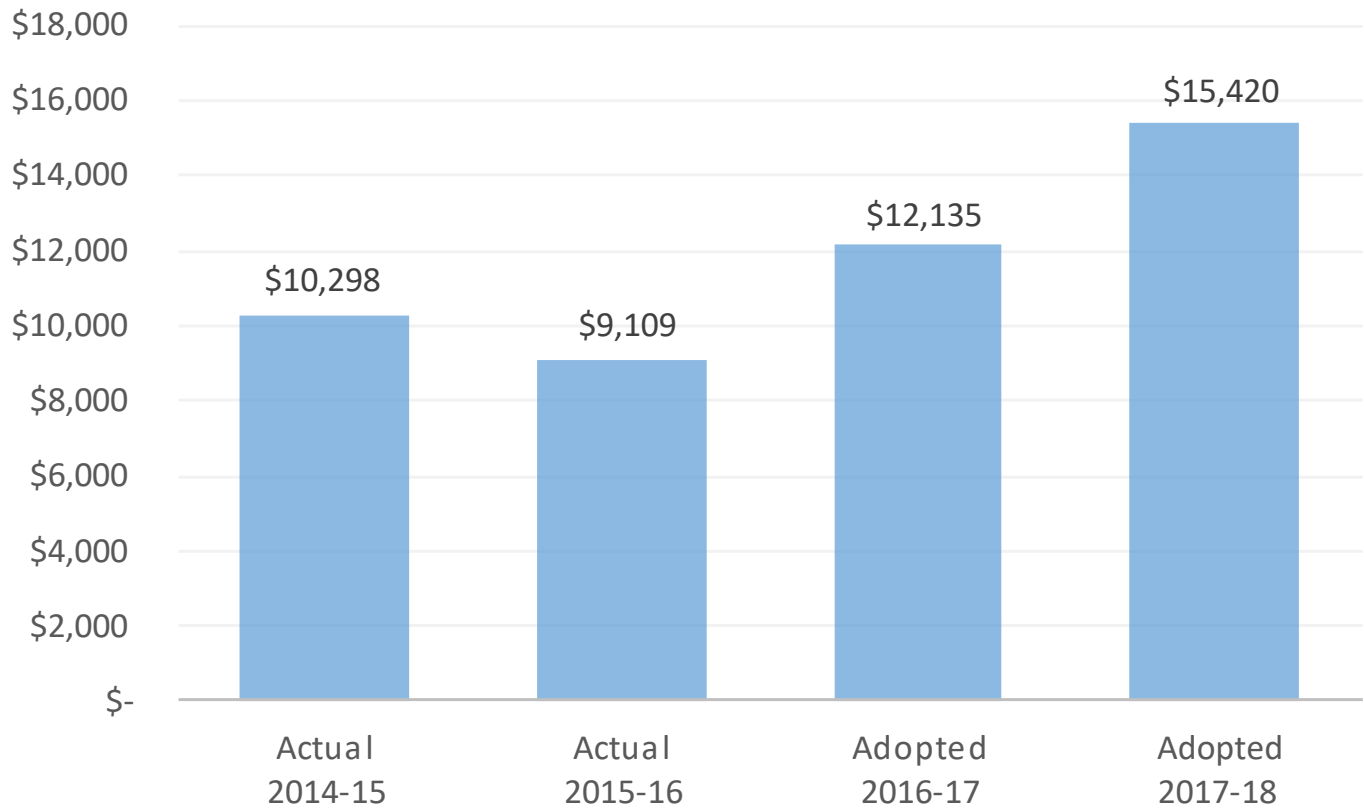


Municipal Judge





## Municipal Court



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Municipal Court reflects a 27.1% increase from the adopted budget for FY 2016-2017. The increase is as a result of the new contract terms for the Court Judge position.

Significant Capital Investment for Fiscal Year 2017-2018: None.

Municipal Court Adopted Budget	
<b>2016-2017</b>	\$12,135
<b>2017-2018</b>	\$15,420
<b>\$ Increase</b>	\$3,285
<b>% Increase</b>	27.1%

# MUNICIPAL COURT

## AT A GLANCE

The Municipal Court has the responsibility of holding arraignments and trials for violations of traffic codes and municipal laws and ordinances. The court has a part-time contract municipal judge, who is appointed by and reports to the City Council, and utility clerk who serves as the court clerk. It is anticipated that the Municipal Court will generate approximately \$50,000 in fine revenue for the 2017-2018 fiscal year. While the purpose of the Police Department and the court systems is not to generate dollars for the city, it does more than pay its own way, which is not the case in all communities.

### FY 2016-2017

Council Goals	Department Accomplishments
Public Safety	<ul style="list-style-type: none"> <li>Implemented language translation service for non-English speaking defendants.</li> <li>Updated the Violations Bureau.</li> </ul>
City Services and Departments	<ul style="list-style-type: none"> <li>Entered in to contract for Municipal Judge.</li> </ul>

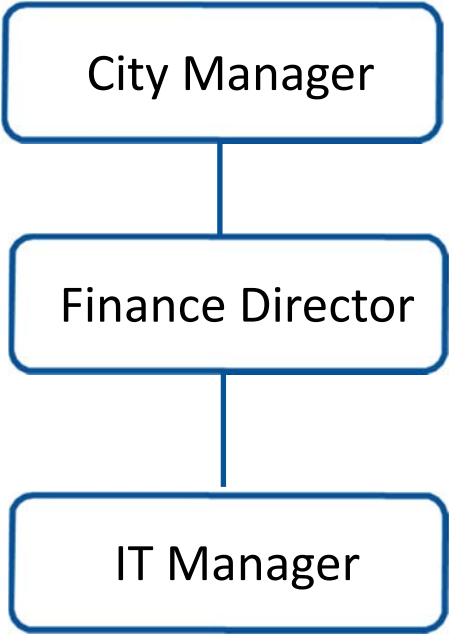
### FY 2017-2018

Council Goals	Department Objectives
City Services and Departments	<ul style="list-style-type: none"> <li>Adopt new rules for Municipal Court.</li> <li>Improve information on City website regarding court.</li> </ul>

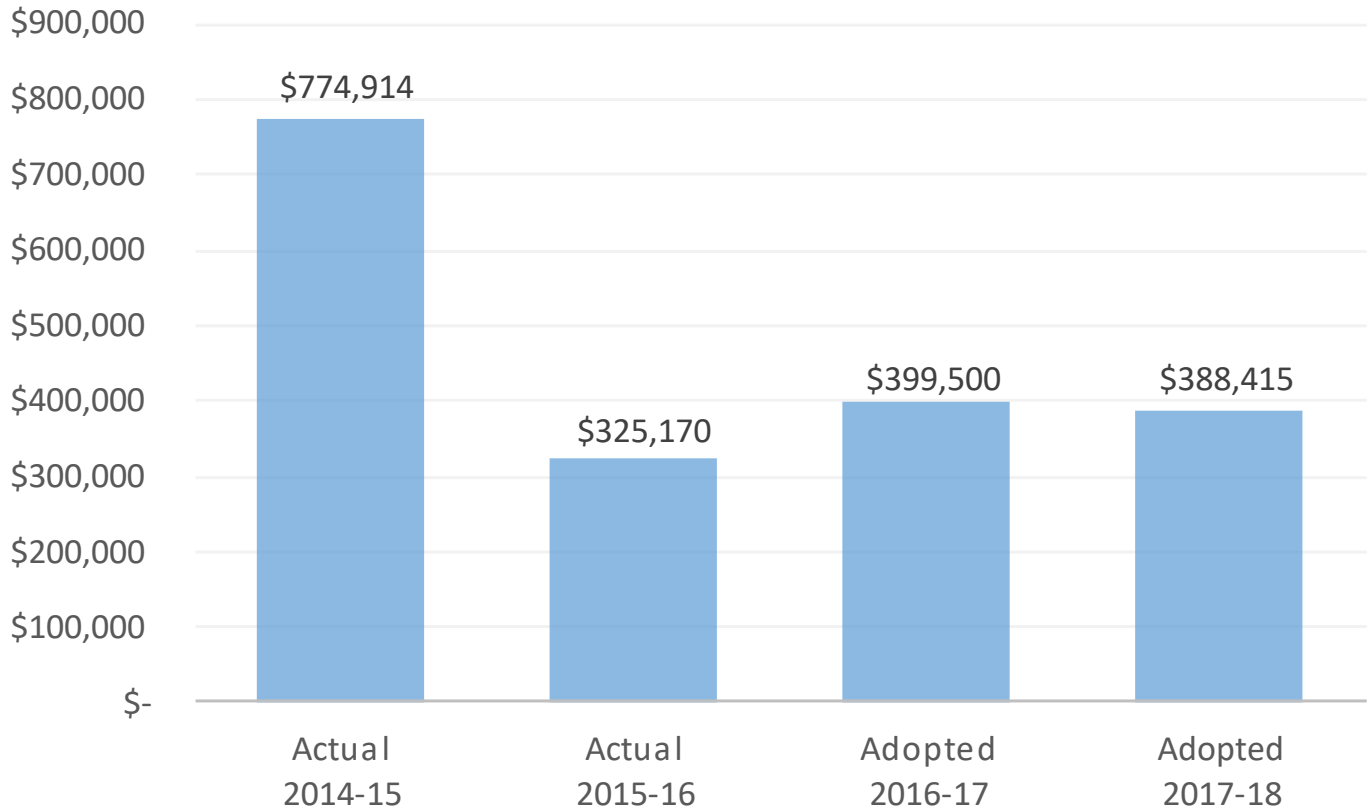
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
001-800 <b>Municipal Court</b>							
3,598.54	3,670.29	3,760	3,745	500050	Full Time	0.08	3,835
4,200.00	2,625.00	0	0	500070	Part Time	0.00	0
592.09	476.73	300	285	504700	Social Security	0.00	300
633.86	674.06	675	700	504800	Health Insurance	0.00	710
18.16	20.57	20	20	504900	Workers' Comp	0.00	15
454.56	543.46	580	575	505000	Retirement	0.00	760
9,497.21	8,010.11	5,335	5,325		<b>Personnel Services</b>	0.08	5,620
172.25	393.46	400	500	600100	Office Supplies	0.00	600
0.00	0.00	800	1,000	600600	Travel & Training	0.00	1,800
195.00	50.00	200	200	600700	Membership & Subscription	0.00	200
433.12	655.52	5,400	7,600	608100	Contract & Other Services	0.00	7,200
800.37	1,098.98	6,800	9,300		<b>Materials &amp; Services</b>	0.00	9,800
10,297.58	9,109.09	12,135	14,625		<b>MUNICIPAL COURT TOTAL</b>	0.08	15,420



General Services



## General Services



Significant changes for Fiscal Year 2017-2018: The adopted budget for General Services for FY 2017-2018 reflects a 2.77% decrease from the adopted budget for FY 2016-2017. Per City policy, there is no transfer to the Retirement Reserve this year, as the City portion of overall retirement costs was above 7%, causing the reduction in this budget fund.

Significant Capital Investment for Fiscal Year 2017-2018: None.

### General Services Adopted Budget

<b>2016-2017</b>	<b>\$399,500</b>
<b>2017-2018</b>	<b>\$388,415</b>
<b>\$ Decrease</b>	<b>\$11,085</b>
<b>% Decrease</b>	<b>2.77%</b>

# GENERAL SERVICES

## AT A GLANCE

The General Services budget is designed to provide services and activities that are common to all city departments. Examples of these items include unemployment costs, property/liability insurance, IT support, City Council expenses, city memberships, janitorial services, etc. It is also where the city's contingency and unappropriated funds are placed.

### FY 2016-2017

Goals	Accomplishments
<b>City Services and Departments</b>	<u>IT Manager:</u> <ul style="list-style-type: none"> <li>Improved network security.</li> <li>Collaborated with the Police Department on the installation of the city-wide camera system.</li> <li>Collaborated with the Police Department to purchase and install upgraded Mobile Data Terminals (MDT's) in patrol units.</li> <li>Conducted a printer audit to improve office efficiency.</li> <li>Replaced email server.</li> </ul>

### FY 2017-2018

Goals	Objectives
<b>City Services and Departments</b>	<u>IT Manager:</u> <ul style="list-style-type: none"> <li>Replace computer switches throughout the network for increased reliability.</li> <li>Continue to upgrade servers for reliability and increased file storage.</li> <li>Assist departments with efficiency using IT solutions.</li> </ul>

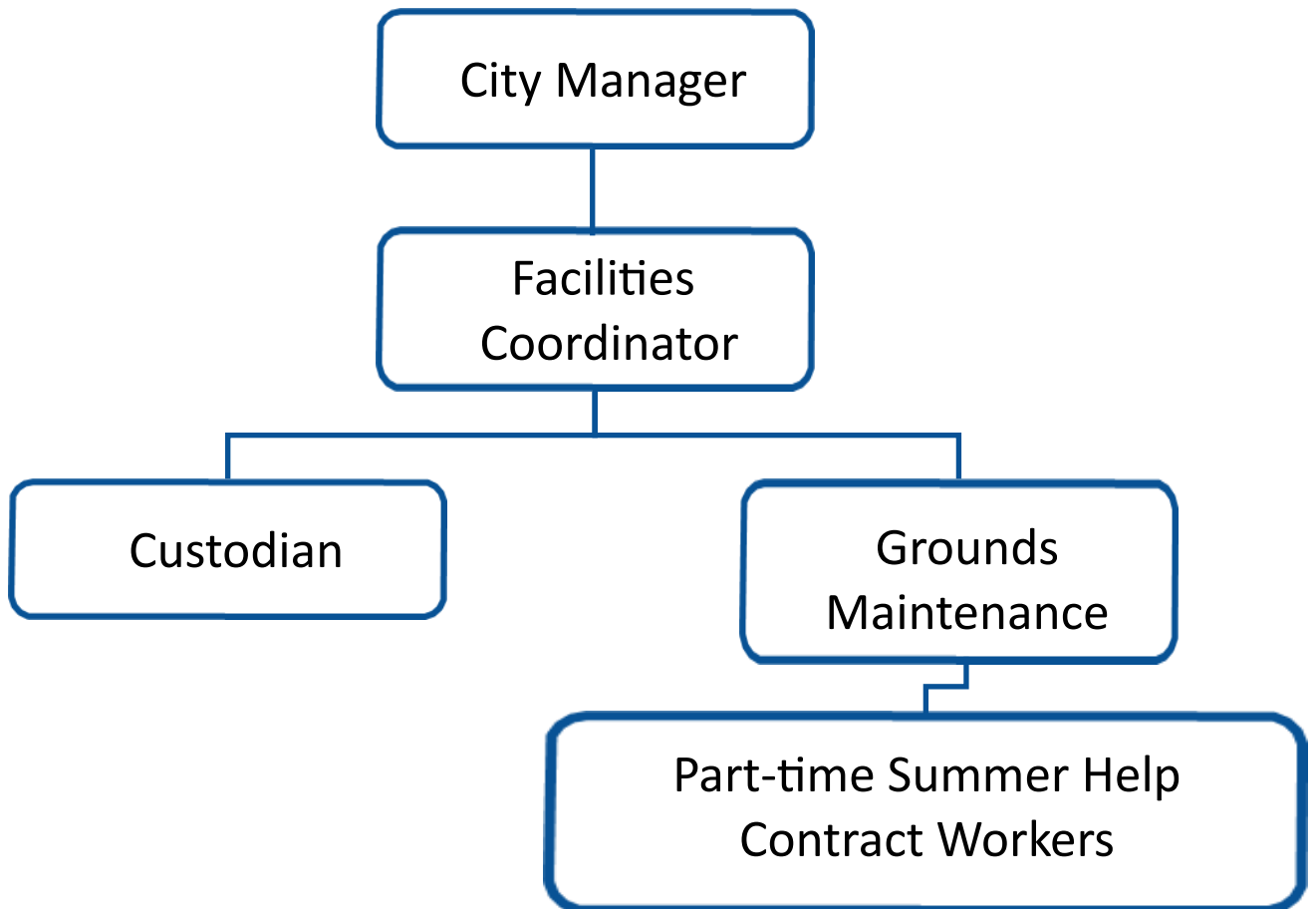
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
<b>Expenditures</b>							
001-900 <b>General Services</b>							
0.00	20,148.00	40,800	41,100	500060	Half Time	0.50	41,700
0.00	1,541.78	3,125	3,145	504700	Social Security	0.00	3,200
0.00	3,911.64	8,100	8,145	504800	Health Insurance	0.00	8,500
0.00	3.09	150	25	504900	Workers' Comp	0.00	75
0.00	0.00	3,325	3,350	505000	Retirement	0.00	4,370
0.00	25,604.51	55,500	55,765		<b>Personnel Services</b>	0.50	57,845
42,779.52	24,022.71	15,000	15,000	600150	Data Processing Support	0.00	14,320
8,203.29	8,016.27	8,700	8,700	600700	Membership & Subscription	0.00	8,750
61,521.65	67,116.14	72,300	70,860	601700	Insurance	0.00	75,800
188.95	209.48	500	630	603600	Safety Committee	0.00	2,000
5,256.81	3,162.70	5,000	3,200	603700	City Council	0.00	5,000
929.66	1,032.33	1,500	1,000	603800	Planning Commission	0.00	1,900
0.00	0.00	10,000	10,000	603900	Economic Development	0.00	10,000
8,000.00	7,250.00	9,000	8,400	603975	Contributions	0.00	9,600
8,040.32	0.00	15,000	5,000	604000	Unemployment	0.00	10,000
122,651.61	109,839.19	125,000	126,500	604400	Street Lights	0.00	132,500
2,047.43	1,953.13	2,500	2,000	608000	Supplies	0.00	2,500
28,749.66	27,963.32	35,000	20,000	608100	Contract & Other Services	0.00	35,800
15,200.00	13,200.00	12,500	13,200	608125	Audit Services	0.00	13,400
303,568.90	263,765.27	312,000	284,490		<b>Materials &amp; Services</b>	0.00	321,570
255,745.08	0.00	0	0	630475	Trans to Property Maint Fund	0.00	0
9,000.00	9,000.00	8,000	8,000	631600	Transfer to General Reserve	0.00	9,000
21,600.00	0.00	24,000	24,000	631950	Transfer to Stabilization Fund	0.00	0
185,000.00	26,800.00	0		631960	Trans to Bldg & Property Res	0.00	0
471,345.08	35,800.00	32,000	32,000		<b>Transfers</b>	0.00	9,000
0.00	0.00	200,000	0	640100	Contingency	0.00	200,000
0.00	0.00	200,000	0		<b>Contingency</b>	0.00	200,000
0.00	0.00	719,841	0	801000	Unappropriated Surplus	0.00	745,000
0.00	0.00	719,841	0		<b>Unappropriated</b>	0.00	745,000
774,913.98	325,169.78	1,319,341	372,255		<b>GENERAL SERVICES TOTAL</b>	0.50	1,333,415

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL FUND</b>							
4,846,728.78	4,946,800.91	4,856,936	5,170,870		<b>FUND REVENUES</b>		5,325,375
3,612,696.31	3,600,040.30	4,856,936	3,721,400		<b>FUND EXPENDITURES</b>		5,325,375
1,234,032.47	1,346,760.61	0	1,449,470		<b>FUND TOTALS</b>	33.40	0

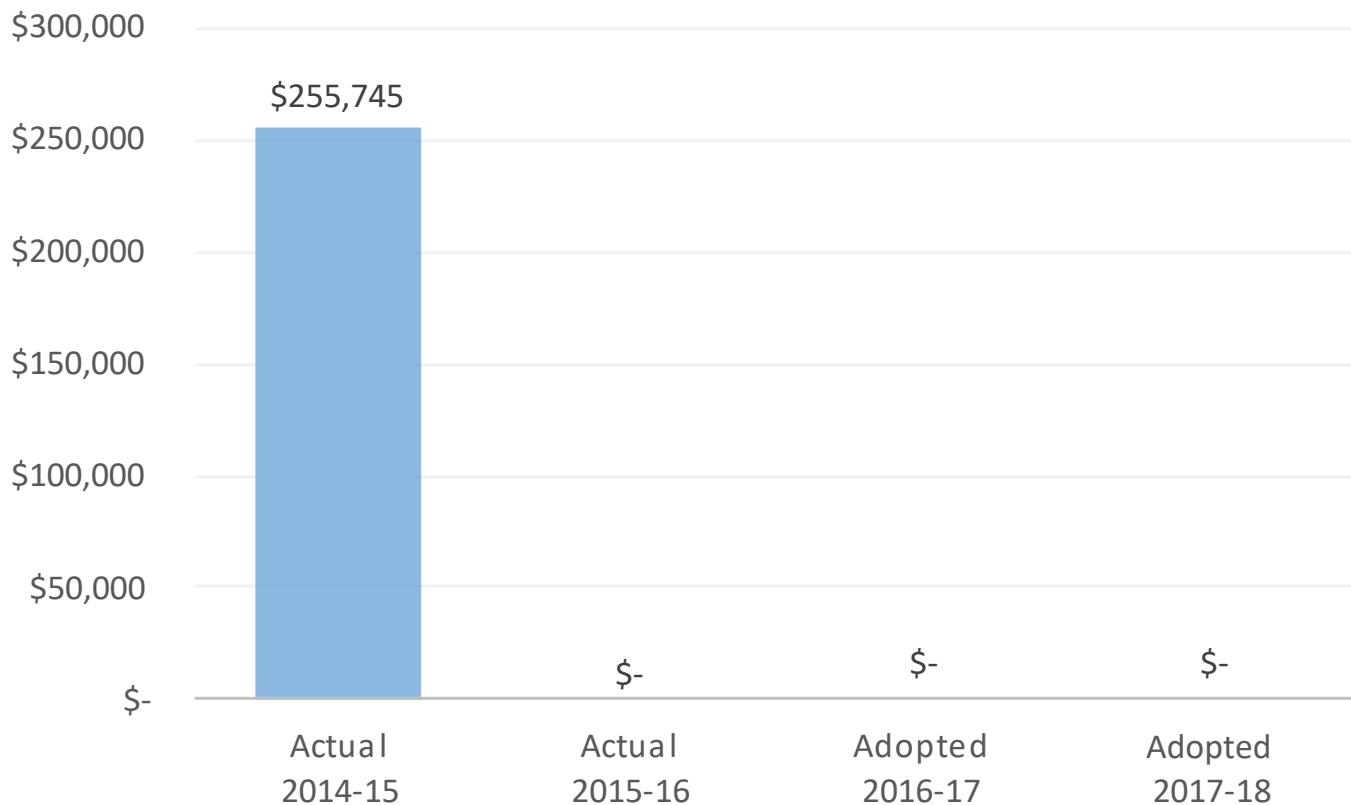




Property Maintenance



## Property Maintenance



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Property Maintenance Fund reflects a 0% change over the adopted budget for FY 2016-2017, as expenditures for this program have been moved back to the Property Maintenance Department within the General Fund beginning in fiscal year 2015-2016.

Significant Capital Investment for Fiscal Year 2017-2018: None

### Property Maintenance Adopted Budget

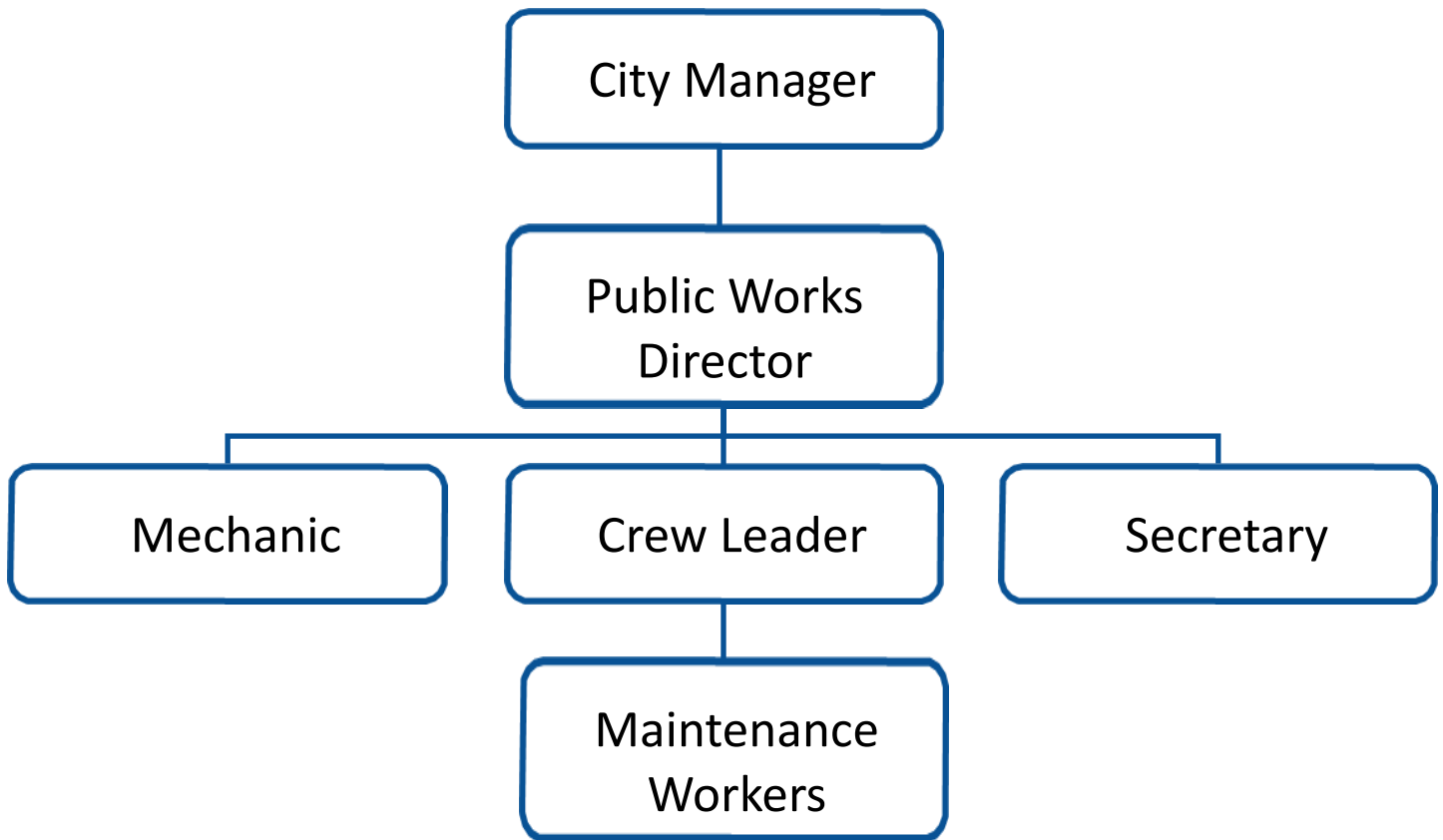
<b>2016-2017</b>	<b>\$0</b>
<b>2017-2018</b>	<b>\$0</b>
<b>\$ Change</b>	<b>\$0</b>
<b>% Change</b>	<b>\$0</b>

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>PROPERTY MAINTENANCE FUND</b>							
<b>006-000 Revenues</b>							
0.00	0.00	0	0	400100	Beginning Fund Balance	0.00	0
255,745.08	0.00	0	0	401000	Transfer from General	0.00	0
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
255,745.08	0.00	0	0		<b>Revenue Total</b>	0.00	0
<b>Expenditures</b>							
<b>006-660 Property Maintenance</b>							
13,821.44	0.00	0	0	500050	Full Time	0.00	0
87,593.73	0.00	0	0	500055	Three-Quarter Time	0.00	0
869.52	0.00	0	0	501500	Overtime	0.00	0
7,630.74	0.00	0	0	504700	Social Security	0.00	0
24,778.97	0.00	0	0	504800	Health Insurance	0.00	0
2,572.29	0.00	0	0	504900	Workers' Comp	0.00	0
12,042.80	0.00	0	0	505000	Retirement	0.00	0
149,309.49	0.00	0	0		<b>Personnel Services</b>	0.00	0
9.57	0.00	0	0	600100	Office Supplies	0.00	0
2,031.50	0.00	0	0	600210	Electricity	0.00	0
636.04	0.00	0	0	600220	Communication Services	0.00	0
1,530.27	0.00	0	0	600300	Equipment Maint & Repair	0.00	0
570.30	0.00	0	0	600350	Vehicle Maint & Repair	0.00	0
5,881.06	0.00	0	0	600440	Police Facility Needs	0.00	0
4,846.31	0.00	0	0	600450	Fire Facility Needs	0.00	0
3,578.13	0.00	0	0	600460	Pool Facility Needs	0.00	0
0.00	0.00	0	0	600465	Property Maint Facility Needs	0.00	0
3,219.62	0.00	0	0	600470	Library Facility Needs	0.00	0
7,937.68	0.00	0	0	600490	City Hall Facility Needs	0.00	0
0.00	0.00	0	0	600600	Travel & Training	0.00	0
0.00	0.00	0	0	600700	Membership & Subscription	0.00	0
4,178.42	0.00	0	0	601500	Gas, Oil & Tires	0.00	0
1,143.46	0.00	0	0	607500	Special Purchases	0.00	0
16,924.43	0.00	0	0	608000	Supplies	0.00	0
5,786.46	0.00	0	0	608050	Janitorial Supplies	0.00	0
15,675.34	0.00	0	0	608100	Contract & Other Services	0.00	0
0.00	0.00	0	0	608250	Appraisals & Advertising	0.00	0
73,948.59	0.00	0	0		<b>Materials &amp; Services</b>	0.00	0

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>PROPERTY MAINTENANCE FUND</b>							
18,487.00	0.00	0	0	630500	Transfer to Public Works	0.00	0
14,000.00	0.00	0	0	631600	Transfer to General Reserve	0.00	0
0.00	0.00	0	0	631960	Trans to Bldg & Property Res	0.00	0
32,487.00	0.00	0	0		<b>Transfers</b>	0.00	0
0.00	0.00	0	0	640100	Contingency	0.00	0
0.00	0.00	0	0		<b>Contingency</b>	0.00	0
255,745.08	0.00	0	0		<b>FUND REVENUES</b>		0
255,745.08	0.00	0	0		<b>FUND EXPENDITURES</b>		0
0.00	0.00	0	0		<b>FUND TOTALS</b>	0.00	0

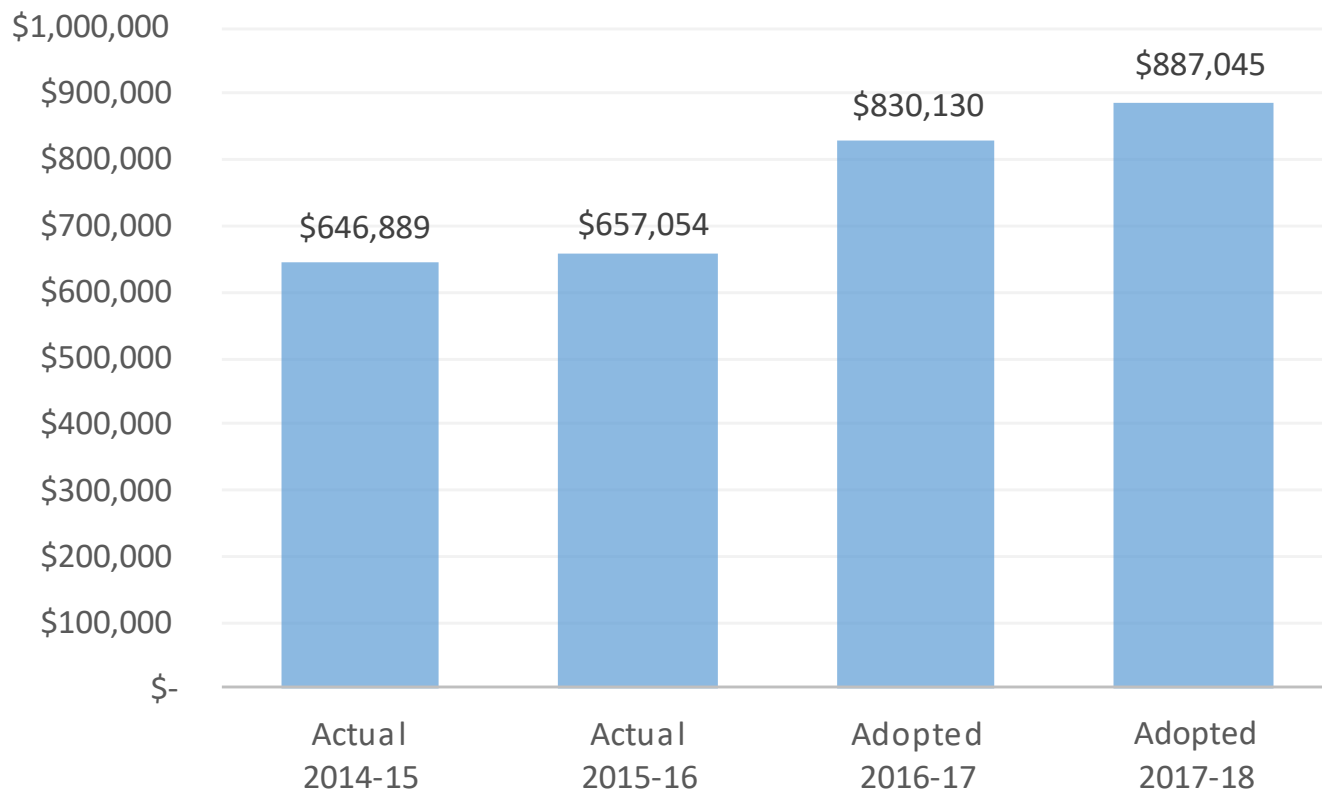


# Public Works





## Public Works



Significant changes for Fiscal Year 2017-2018: The adopted budget for the Public Works Department for FY 2017-2018 reflects an increase of 6.86% from the adopted budget for FY 2016-2017. Proposed purchases of a Flail-head for the Kubota, GIS software licensing, a lift gate unit and a pickup utility box account for \$29, 250 of the increase. There is no transfer to the Retirement Reserve this year, per City policy when retirement costs are 7% or above.

Significant Capital Investment for Fiscal Year 2017-2018: A pickup utility box.

### Public Works Adopted Budget

<b>2016-2017</b>	\$830,130
<b>2017-2018</b>	\$887,045
<b>\$ Increase</b>	\$56,915
<b>% Increase</b>	6.86%

# PUBLIC WORKS

## AT A GLANCE

The Public Works Department provides maintenance and management of public streets, water, and wastewater infrastructure and facilities with goals of protecting the health and safety of our residents, environment, and employees while providing clean, safe, and reliable essential services.

Funding for Public Works comes from the Water, Wastewater (Sewer) and Streets funds. In exchange, the Public Works staff provide services for Water Distribution, Wastewater Collection, Streets maintenance activities, and vehicle/equipment maintenance. The materials, supplies, and contractual services are provided within their respective budgets. Water and Wastewater Treatment are also provided from their respective budgets.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Infrastructure</b>	<ul style="list-style-type: none"> <li>• Hired Public Works Director.</li> <li>• Updated Supervisor Job Description and Advertised Operations Supervisor for PW.</li> <li>• Filled open PW Maintenance position.</li> </ul>

### FY 2017-2018

Council Goals	Department Objectives
<b>City Services and Departments</b>	<ul style="list-style-type: none"> <li>• Identify and select appropriate work order tracking software.</li> <li>• Put updated map data on digital files.</li> </ul>

## DEPARTMENT RESPONSIBILITIES

### Public Works

- 35 miles of water distribution lines
- 27 miles of wastewater collection lines
- 9 water or wastewater pumping stations
- Mill Creek Reservoir and pumping facility
- Monthly water meter reading services
- Pavement markings, and signage
- Storm water collection system programs
- Capital improvements
- 14 miles of raw water lines
- 4 water storage tanks
- Vehicle and equipment maintenance
- Siletz River intake and pumping facility
- 27 miles of streets
- Cross connection/backflow prevention
- Implementing and maintaining safety



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>PUBLIC WORKS</b>							
<b>010-000 Revenues</b>							
0.00	0.00	0	0	400100	Beginning Fund Balance	0.00	0
146,394.69	144,547.64	180,295	126,670	400450	Transfer from Streets	0.00	196,590
168,569.04	192,171.72	240,300	168,830	400500	Transfer from Sewer	0.00	258,605
311,280.17	319,659.98	409,535	287,730	400600	Transfer from Water	0.00	431,850
18,487.00	0.00	0	0	400650	Trans from Property Maint	0.00	0
0.00	0.00	0	0	401000	Transfer from General Fund	0.00	0
2,157.90	675.15	30,000	2,000	402700	Refunds & Misc	0.00	30,000
646,888.80	657,054.49	860,130	585,230		<b>Revenue Total</b>	0.00	917,045
<b>010-100 Expenditures</b>							
351,563.31	366,811.05	428,460	300,000	500050	Full Time	8.00	439,475
16,383.31	16,828.59	17,010	17,000	500055	Three-Quarter Time	0.40	17,400
9,969.77	9,562.00	10,000	10,500	501400	Call Time	0.00	10,775
1,676.91	1,101.25	9,000	3,000	501500	Overtime	0.00	9,225
28,289.33	29,400.97	35,530	25,500	504700	Social Security	0.00	36,480
90,388.02	96,107.01	159,995	90,000	504800	Health Insurance	0.00	167,035
17,436.49	20,627.38	23,640	19,000	504900	Workers' Comp	0.00	22,025
32,956.85	41,789.50	48,335	27,000	505000	Retirement	0.00	62,875
548,663.99	582,227.75	731,970	492,000		<b>Personnel Service</b>	8.40	765,290
682.41	1,768.76	1,500	750	600100	Office Supplies	0.00	1,500
7,200.75	7,292.57	8,600	9,500	600210	Electricity	0.00	9,500
4,063.23	4,242.60	4,300	4,300	600220	Communication Services	0.00	4,300
1,313.04	1,233.32	1,380	1,350	600250	Alarms	0.00	1,375
7,945.23	3,678.24	8,500	10,000	600300	Equipment Maint & Repair	0.00	9,500
4,474.40	2,036.00	6,000	3,000	600350	Vehicle Maint & Repair	0.00	5,000
322.12	0.00	500	2,800	600400	Facility Needs	0.00	1,000
5,455.30	3,958.98	7,000	5,500	600600	Travel & Training	0.00	10,000
623.50	150.00	460	460	600700	Membership & Subscription	0.00	580
17,913.10	14,655.69	15,000	14,800	601500	Gas, Oil & Tires	0.00	16,000
12,316.33	13,007.19	13,920	13,770	601700	Insurance	0.00	14,750
0.00	6,157.27	0	0	607500	Special Purchases	0.00	19,250
16,452.83	10,089.84	13,000	10,000	608000	Supplies	0.00	13,000
10,582.57	6,556.28	6,000	5,000	608100	Contract & Other Services	0.00	6,000
89,344.81	74,826.74	86,160	81,230		<b>Materials &amp; Services</b>	0.00	111,755

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>PUBLIC WORKS</b>							
0.00	0.00	0	0	620500	Equipment	0.00	10,000
0.00	0.00	0	0		<b>Capital Outlay</b>	0.00	10,000
8,880.00	0.00	12,000	12,000	631950	Transfer to Stabilization Fund	0.00	0
8,880.00	0.00	12,000	12,000		<b>Transfers</b>	0.00	0
0.00	0.00	30,000	0	650100	Contingency	0.00	30,000
0.00	0.00	30,000	0		<b>Contingency</b>	0.00	30,000
646,888.80	657,054.49	860,130	585,230		<b>FUND REVENUES</b>		917,045
646,888.80	657,054.49	860,130	585,230		<b>FUND EXPENDITURES</b>		917,045

Capital Outlay Expenditure Detail	Line Item #	Amount
Pickup Utility Box	010-100-620500	\$10,000

**Capital Expenditure Detail**

**Department:** Public Works Reserve

**Purchase item:** Pickup Utility Box

**Cost of item:** \$10,000

**Budget line item:** 010-100-620500

**Replacement (Y/N)** No **if yes, item being replaced:**

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**Explanation of need for purchase:**

This item is intended to be placed on the vehicle identified in the PW Reserve fund for 2017-18 when/if purchased. The vehicle in question is on the replacement schedule.

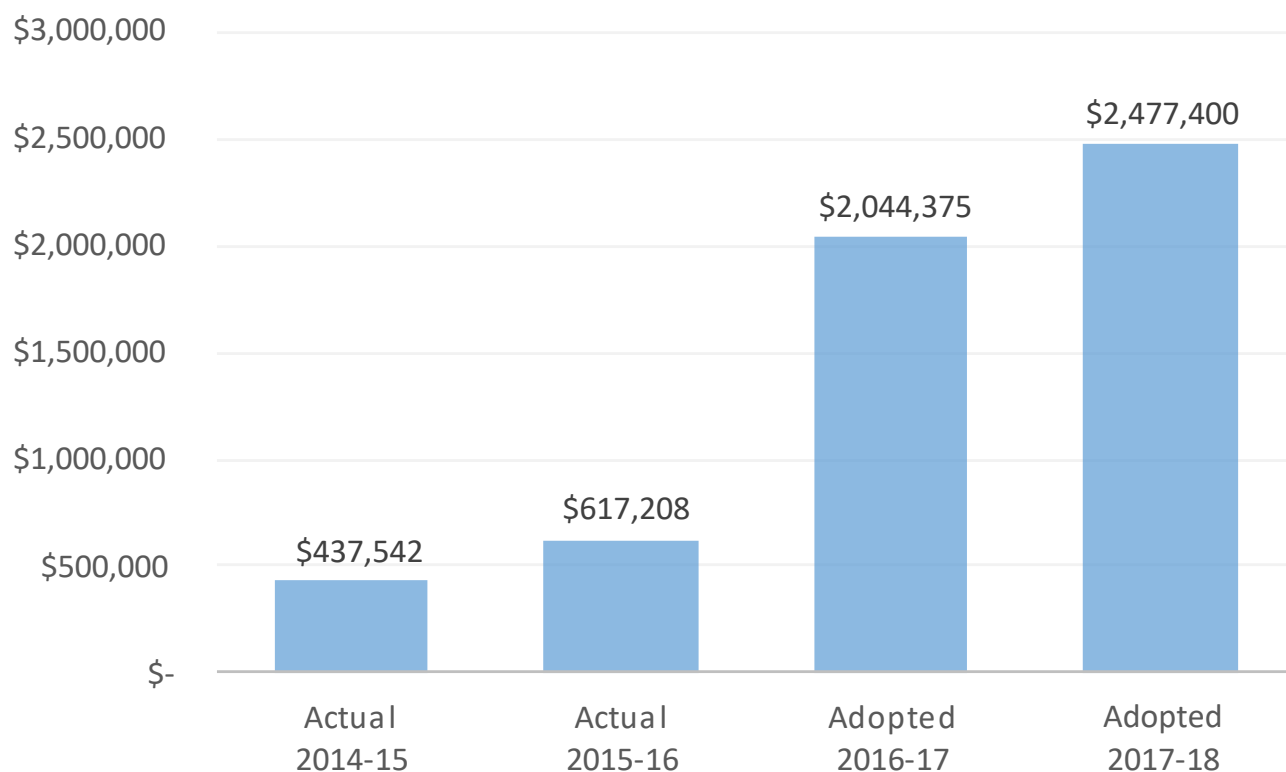
The utility box is utilized to provide storage and transportation for tools and equipment used throughout the work day within public works.

**Ongoing Impact(s):**

The City sees ongoing savings in the lower cost of operating new vehicles.



## Streets



Significant changes for Fiscal Year 2017-2018: The Street Fund has an increase of 21.18% for the 2017-2018 fiscal year when compared to the adopted budget for the 2016-2017 fiscal year.

Revenues and expenditures are balanced. Revenues include Franchise Fees, Truck Permit Fees, Oregon State Highway Tax, Road Maintenance Fees, and grants. Expenditures are used for both the street and storm water systems within the City.

The increase in this fund is the result of carry-over from previous years, creating a large beginning fund balance. This money remains available in subsequent years for street and storm water projects.

Significant capital investments for Fiscal Year 2017-2018: Capital purchases proposed include a Storm Drainage Master Plan, street resurfacing/overlays, ADA ramps, replacing sidewalk along Memorial Field, and design and repair of a storm drainage pump station.

### Streets Adopted Budget

<b>2016-2017</b>	<b>\$2,169,375</b>
<b>2017-2018</b>	<b>\$2,602,400</b>
<b>\$ Increase</b>	<b>\$433,025</b>
<b>% Increase</b>	<b>20%</b>

# STREETS

## AT A GLANCE

This section of the budget assures that Toledo streets and storm drainages are maintained. This includes street sweeping, patching, resurfacing, pavement markings, street signs, cleaning of storm drains, repair of grates, catch basins, and pipes.

Funding for Streets comes mostly from three sources: State gas tax subvention to cities and counties, franchise fees from utilities that operate within the right-of-way, and local road maintenance fees. The City is also eligible for a bi-annual grant that comes from a portion of federal gas tax.

The Public Works Department provides staffing and equipment for Street Maintenance functions. Materials, supplies, and capital outlay are included in the Streets budget.

### FY 2016-2017

Council Goals	Department Accomplishments
Infrastructure	<ul style="list-style-type: none"> <li>Street Paving – Phase 1 &amp; Phase 2.</li> </ul>

### FY 2017-2018

Council Goals	Department Objectives
City Services and Departments	<ul style="list-style-type: none"> <li>ADA Ramp improvements.</li> <li>Complete Storm Drainage Master Plan .</li> </ul>
Financial Security	<ul style="list-style-type: none"> <li>Apply for Special Cities Allotment Grant.</li> <li>Update process to receive State Fund Exchange dollars .</li> </ul>

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>STREETS</b>							
011-000 <b>Revenue</b>							
855,761.67	1,202,361.35	1,267,290	1,407,650	400100	Beginning Fund Balance	0.00	1,609,900
3,653.98	7,571.62	4,000	13,000	400400	Interest	0.00	10,000
16,053.01	13,630.78	11,700	14,000	401300	Natural Gas Franchise	0.00	14,000
3,766.45	2,770.32	2,700	2,550	401400	Telephone Franchise	0.00	2,300
2,533.82	1,530.08	2,000	2,700	401450	Telecommunications Franchise	0.00	2,700
17,207.85	14,324.27	14,650	15,000	401500	Television Franchise	0.00	15,000
14,810.10	12,888.52	13,335	14,000	401600	Garbage Franchise	0.00	14,000
424,635.28	455,944.81	503,000	580,000	401700	Electric Franchise	0.00	580,000
2,336.00	1,920.00	2,200	2,500	402050	Truck Permits	0.00	2,500
198,895.62	204,268.47	198,000	202,000	402400	Oregon State Highway Tax	0.00	199,000
121.13	6,724.72	500	9,000	402700	Refunds & Misc	0.00	3,000
100,128.15	100,919.85	100,000	100,800	403600	Road Maintenance Fees	0.00	100,000
0.00	0.00	50,000	0	405250	Grants	0.00	50,000
1,639,903.06	2,024,854.79	2,169,375	2,363,200		<b>Revenue Total</b>	0.00	2,602,400
011-110 <b>Expenditures</b>							
1,991.80	2,096.64	2,220	2,250	600210	Electricity	0.00	2,375
376.18	383.02	400	420	600250	Alarms	0.00	450
0.00	0.00	0	0	600300	Equipment Repair	0.00	8,500
4,941.71	5,612.06	50,000	73,000	600420	Systems Repair	0.00	85,000
5,291.07	5,434.75	5,815	5,900	601700	Insurance	0.00	6,310
15,843.29	10,140.55	15,000	12,000	608000	Supplies	0.00	15,000
24,337.23	33,490.02	30,000	2,000	608100	Contract & Other Services	0.00	6,000
47,000.16	42,292.57	44,000	41,500	608175	Street Sweeping	0.00	45,000
99,781.44	99,449.61	147,435	137,070		<b>Materials &amp; Services</b>	0.00	168,635
10,000.00	0.00	0	0	620500	Equipment	0.00	0
5,004.44	188,367.70	1,372,185	350,000	620520	Systems	0.00	1,540,755
42,746.14	51,782.82	208,900	4,000	620540	Road Maintenance Expenditures	0.00	404,000
57,750.58	240,150.52	1,581,085	354,000		<b>Capital Outlay</b>	0.00	1,944,755
81,555.00	81,000.00	83,500	83,500	630300	Transfer to General Fund	0.00	99,370
146,394.69	144,547.64	180,295	126,670	630500	Transfer to Public Works	0.00	196,590
22,060.00	22,060.00	22,060	22,060	631000	Transfer to PW Equip Reserve	0.00	28,050
30,000.00	30,000.00	30,000	30,000	631850	Transfer to Street Reserve	0.00	40,000
280,009.69	277,607.64	315,855	262,230		<b>Transfers</b>	0.00	364,010
0.00	0.00	125,000	0	640100	Contingency	0.00	125,000
0.00	0.00	125,000	0		<b>Contingency</b>	0.00	125,000
1,639,903.06	2,024,854.79	2,169,375	2,363,200		<b>FUND REVENUES</b>		2,602,400
437,541.71	617,207.77	2,169,375	753,300		<b>FUND EXPENDITURES</b>		2,602,400
1,202,361.35	1,407,647.02	0	1,609,900		<b>FUND TOTALS</b>	0.00	0

**STREETS**

<b>Capital Outlay Expenditure Detail</b>	<b>Line Item #</b>	<b>Amount</b>
ADA Ramps	011-110-620520	\$60,000
Memorial Field Sidewalk	011-110-620520	\$12,000
Storm Drain Master Plan	011-110-620520	\$60,000
Storm Drain Pump Station	011-110-620520	\$85,000
Paving—Phase 2	011-110-620520 011-110-620540	\$500,000



Capital Expenditure Detail

Department: Streets  
Purchase item: ADA Ramps  
Cost of item: \$60,000  
Budget line item: #011-110-620520  
Replacement (Y/N) Y & N If yes, item being replaced: Non-approved corners

Explanation of need for purchase:

Placement and/or repair of intersections and mid-block crossings to comply with ADA accessibility, within the street system.

Ongoing Impact(s):

Proper maintenance and repair of City streets will extend the life of and improve the quality of the streets.

**Capital Expenditure Detail**

**Department:** Streets  
**Purchase item:** Memorial Field Sidewalk  
**Cost of item:** \$12,000  
**Budget line item:** 011-110-620520  
**Replacement (Y/N)** Yes **If yes, item being replaced:** NA

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**Explanation of need for purchase:**

Upgrade NW A Street sidewalk, between NW 1<sup>st</sup> Street and NW Industrial Park Way.

This project was included in the Toledo Transportation System Plan (2014) and Toledo Waterfront Connectivity Plan (2009). The existing sidewalk on the west side of the street is narrow and in poor condition. The project would widen the existing sidewalk system along the east side of Memorial Park.

**Ongoing Impact(s):**

Proper maintenance and repair of City streets will extend the life of and improve the quality of the streets.

**Capital Expenditure Detail**

**Department:** Streets  
**Purchase item:** Storm Drain Master Plan  
**Cost of item:** \$60,000  
**Budget line item:** 011-110-620520  
**Replacement (Y/N)** No **If yes, item being replaced:** NA

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**Explanation of need for purchase:**

The City currently has master plans for transportation, water, and sewer, but nothing for the storm drainage system.

The plan would be based on projected development and would give guidelines for developers to detain water so that it can be metered into the system and avoid flooding due to increased runoff. It would also provide any analysis of the existing storm drainage facilities and make recommendations for sizes upon replacement.

***This is a "carry over" project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

This item would provide a plan to construct and upgrade storm drainage facilities based on need and projected water generated from various storms.

**Capital Expenditure Detail**

**Department:** Streets

**Purchase item:** Storm Drain Pump Station

**Cost of item:** \$85,000

**Budget line item:** 011-110-620520

**Replacement (Y/N)** Yes **if yes, item being replaced:** Possible replacement of existing

**Explanation of need for purchase:**

The stormwater pump station located at NW 1<sup>st</sup> Street is in need of repair and/or replacement however the location of the pumps under the electrical power grid makes it difficult to pull and repair/replace the pumps as necessary. This request is for the engineering & design work that may be necessary to investigate alternative options.

**Ongoing Impact(s):**

Proper maintenance and repair of City stormwater pump station will extend the life of and improve the quality of the system.

**Capital Expenditure Detail**

**Department:** Streets  
**Purchase item:** Paving—Phase 2  
**Cost of item:** \$500,000  
**Budget line item:** #011-110-620520 / 6011-110-20540  
**Replacement (Y/N)** No **If yes, item being replaced:** NA

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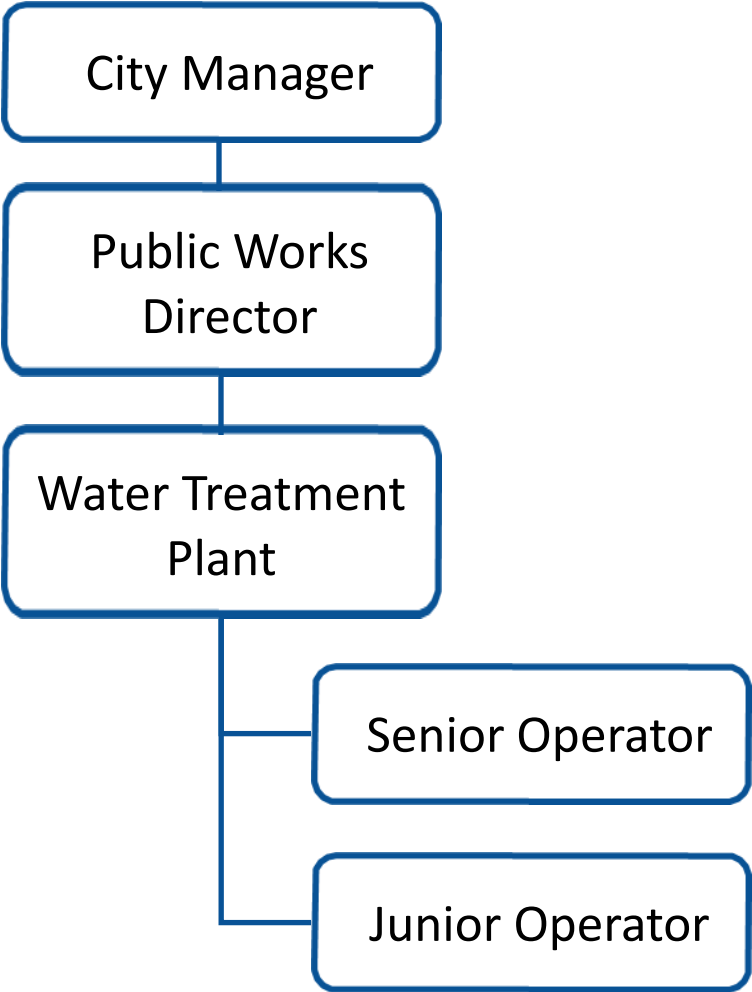
**Explanation of need for purchase:**

This project will resurface various streets in the City with 1½ - 2 inches of asphalt. It will also include dig-out and repair of failed sections and upgrade of handicapped facilities included in the project list.

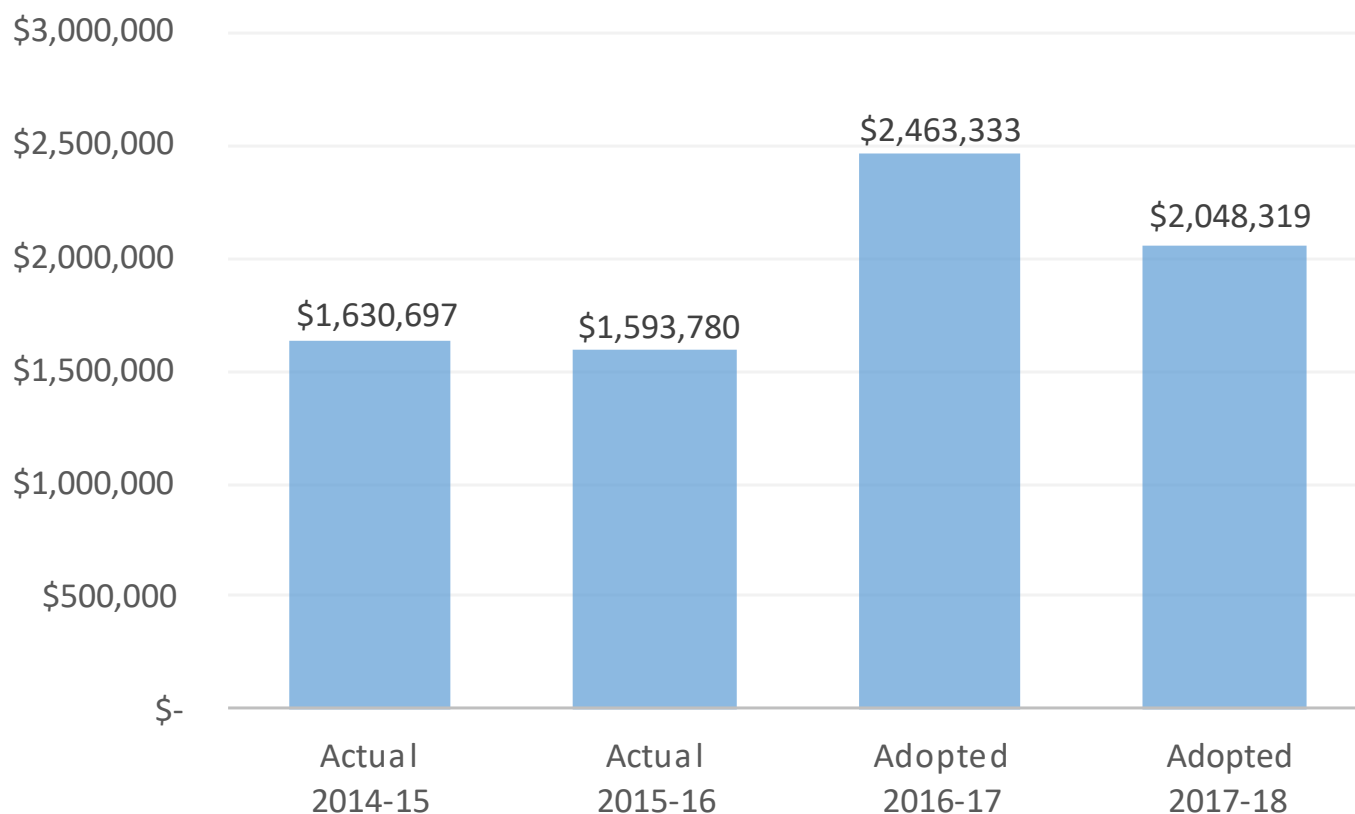
***This is a “carry over” project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

Proper maintenance and repair of City streets will extend the life of and improve the quality of the streets.



## Water



Significant changes for Fiscal Year 2017-2018: The Water Fund is financed through water utility charges to customers and sale of water to the Seal Rock Water District. It funds the operation of the distribution system and the water treatment plant which are included in the overall fund but are separated into different departments within the fund to track total costs of each function.

The 2017-2018 adopted budget reflects a decrease of 20.26% from the 2016-2017 FY. After refinancing the 2012 Water Revenue Bonds as a full faith obligation of the City, this fund is no longer required to keep a debt service reserve. The reserve was used in the refinancing to lower the outstanding bond balance.

### Water Fund Adopted Budget

<b>2016-2017</b>	<b>\$2,463,333</b>
<b>2017-2018</b>	<b>\$2,048,319</b>
<b>\$ Decrease</b>	<b>\$415,014</b>
<b>% Decrease</b>	<b>20.26%</b>

# WATER

## AT A GLANCE

**Water Treatment Section:** This fund assures that Toledo water is provided in sufficient quantity and quality and exceeds State and Federal regulations with regard to maintaining safe drinking water compliance. The treatment section is staffed by 2 FTE who are responsible for the day-to-day operations of the Water Treatment Facility.

**Water Distribution:** Water Distribution and meter reading services are provided by the Public Works Department. Water billing is provided by the Finance Department.

### FY 2016-2017

Goals	Accomplishments
Infrastructure	<ul style="list-style-type: none"> <li>Completed Water Management and Conservation Plan.</li> </ul>
Quality of Life	<ul style="list-style-type: none"> <li>Produced 318 millions gallons of water—met all state and federal standards.</li> </ul>
Public Safety	<ul style="list-style-type: none"> <li>Prepare plans and specification for water line upsize in Alder Lane Drive.</li> </ul>

### FY 2017-2018

Goals	Objectives
Infrastructure	<ul style="list-style-type: none"> <li>Clean, inspect, repair and repaint Ammon Road Water Tank as needed.</li> <li>Remove old Siletz Intake structure</li> </ul>
Financial Security	<ul style="list-style-type: none"> <li>Optimize Water Plant power, chemicals and operations</li> </ul>
Public Safety	<ul style="list-style-type: none"> <li>Upsize water line in Alder Lane Drive.</li> </ul>



## DEPARTMENT RESPONSIBILITIES

### Water

- Water Rights
- Treatment Plant
- Emergency Response
- Maintaining State Permits
- Water Transmission System
- Training
- System Maintenance
- Operational Procedures
- Seal Rock Water District
- Annual Reports
- Operator Certification
- Water Quality Tests

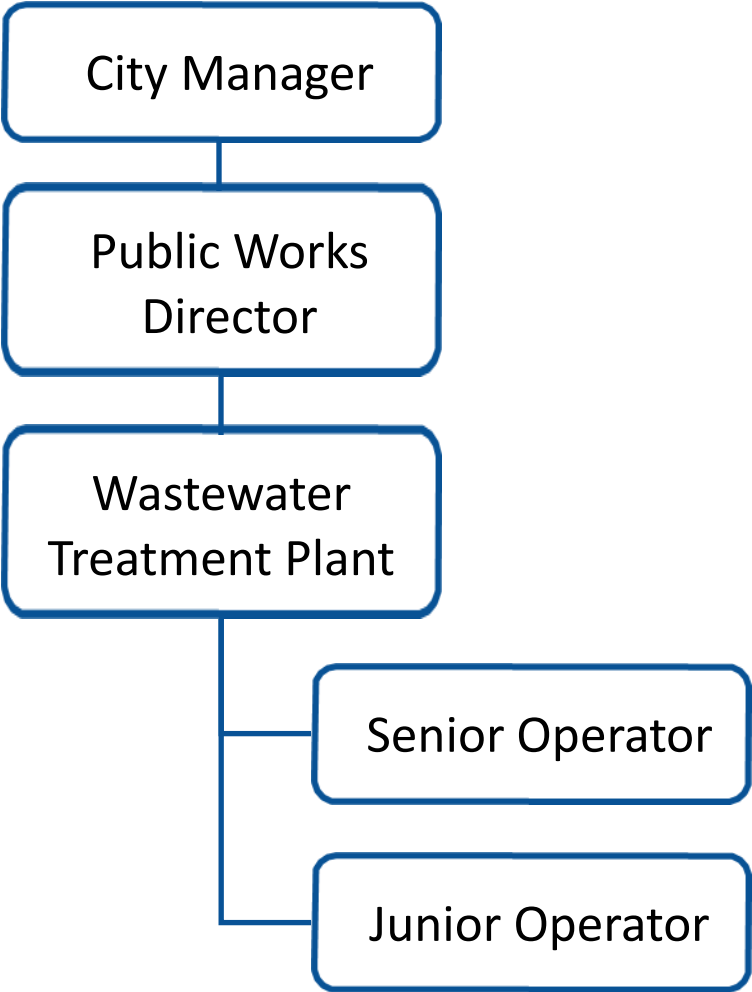
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>WATER FUND</b>							
012-000 <b>Revenue</b>							
747,337.66	740,007.97	773,159	824,800	400100	Beginning Fund Balance	0.00	376,699
2,895.85	4,489.02	3,500	5,000	400400	Interest	0.00	5,000
5,061.94	2,132.88	4,000	2,000	402700	Refunds & Misc	0.00	3,000
1,197,807.48	1,225,632.90	1,225,000	1,265,000	403700	Sale of Water	0.00	1,265,000
6,705.33	2,530.29	5,000	5,500	403800	Meter Charges-Connection Fees	0.00	5,000
4,318.40	4,039.00	3,500	3,600	403900	Service Fees	0.00	3,500
10,555.00	9,265.00	9,500	8,500	403950	Delinquent Fees	0.00	9,000
387,904.55	446,284.55	430,000	370,000	404100	Sale of Water to Seal Rock	0.00	370,000
362.10	387.60	350	500	404125	H2O Program Donations	0.00	400
-790.00	-137.45	0	0	404200	Water Deposit	0.00	0
8,547.00	8,547.00	9,324	9,324	405380	Rents & Leases	0.00	10,720
2,370,705.31	2,443,178.76	2,463,333	2,494,224		<b>Revenue Total</b>	0.00	2,048,319

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>WATER FUND</b>							
<b>Expenditures</b>							
<b>012-120 Water Plant</b>							
113,448.20	105,219.13	110,500	104,000	500050	Full Time	2.00	113,000
17,713.44	19,370.59	21,000	19,000	501400	Call Time	0.00	21,000
11,187.48	14,960.11	12,000	26,000	501500	Overtime	0.00	15,000
10,686.20	10,606.32	10,750	11,400	504700	Social Security	0.00	11,400
20,211.05	7,553.61	30,600	13,000	504800	Health Insurance	0.00	38,000
3,387.36	4,105.52	4,800	3,900	504900	Workers' Comp	0.00	4,500
15,760.10	8,696.66	11,700	10,500	505000	Retirement	0.00	15,500
192,393.83	170,511.94	201,350	187,800		<b>Personnel Services</b>	2.00	218,400
301.48	795.69	500	350	600100	Office Supplies	0.00	500
60,618.09	56,624.61	64,000	58,000	600210	Electricity	0.00	61,000
4,346.47	5,577.01	5,500	6,000	600220	Communication Services	0.00	6,125
1,869.02	2,260.27	2,300	2,000	600250	Alarms	0.00	2,000
1,132.38	1,019.00	1,500	1,500	600300	Equipment Maint & Repair	0.00	6,500
24.68	89.90	500	200	600350	Vehicle Maint & Repair	0.00	500
692.61	0.00	1,000	500	600400	Facility Needs	0.00	7,500
3,286.52	7,453.21	10,000	3,000	600420	Systems Repair	0.00	10,000
455.00	1,033.44	2,000	1,800	600600	Travel & Training	0.00	2,000
636.50	971.02	875	875	600700	Membership & Subscription	0.00	900
1,844.37	1,604.68	1,500	1,000	601500	Gas, Oil & Tires	0.00	1,500
13,450.26	16,330.03	17,500	18,350	601700	Insurance	0.00	19,700
29,983.83	39,936.24	41,300	42,000	608000	Supplies	0.00	43,000
16,334.92	24,047.51	21,500	22,000	608100	Contract & Other Services	0.00	22,700
134,976.13	157,742.61	169,975	157,575		<b>Materials &amp; Services</b>		183,925
120,750.00	121,850.00	127,750	127,750	630300	Transfer to General Fund	0.00	125,375
93,344.53	103,603.60	134,875	94,760	630500	Transfer to Public Works	0.00	138,785
7,140.00	7,140.00	7,140	7,140	631000	Transfer to PW Reserve	0.00	8,880
117,542.00	110,646.00	173,790	173,790	631800	Transfer to Water Reserve	0.00	151,030
2,320.00	0.00	6,900	6,900	631950	Transfer to Stabilization Fund	0.00	3,600
341,096.53	343,239.60	450,455	410,340		<b>Transfers</b>	0.00	427,670
181,645.98	181,860.97	181,625	154,210	702000	2012 Debt Repayment	0.00	179,550
0.00	0.00	182,000	179,710	709000	Debt Service Reserve	0.00	0
181,645.98	181,860.97	363,625	333,920		<b>Debt Service</b>	0.00	179,550
850,112.47	853,355.12	1,185,405	1,089,635		<b>WATER PLANT TOTAL</b>	2.00	1,009,545

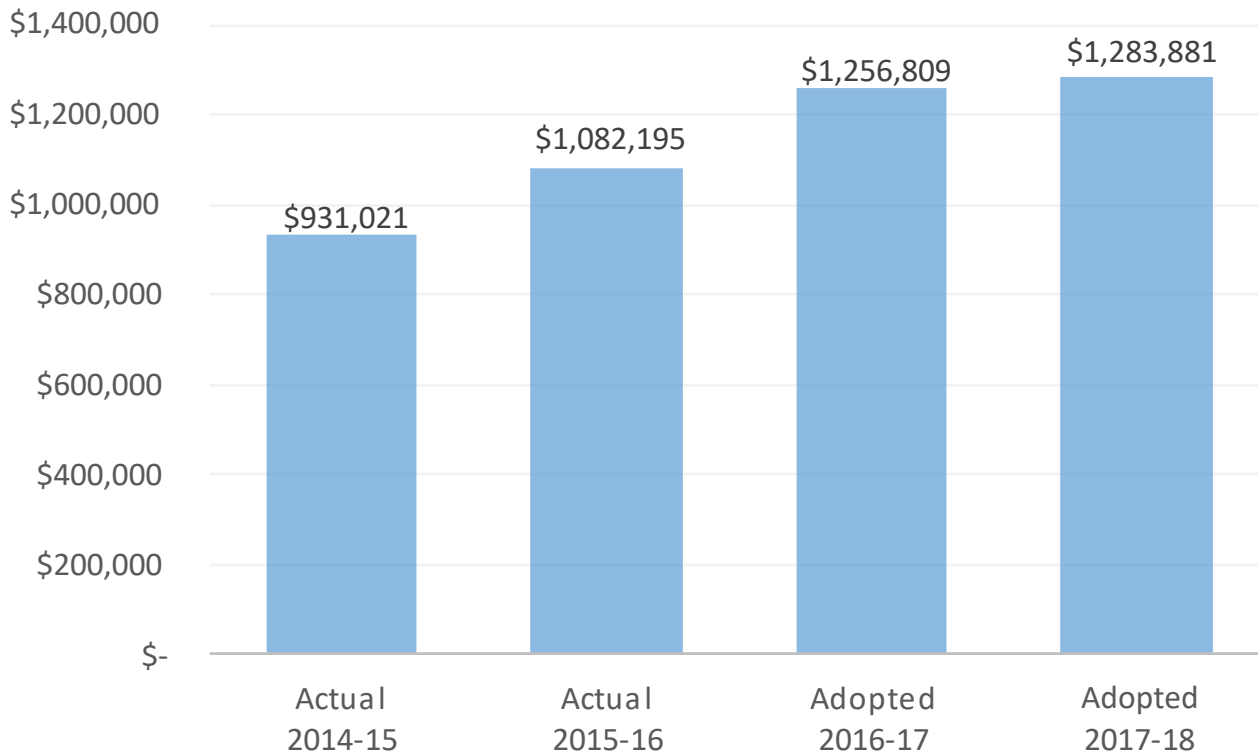
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>WATER FUND</b>							
<b>Expenditures</b>							
<b>012-125 Water Distribution</b>							
4,271.37	4,422.18	6,500	4,800	600100	Office Supplies	0.00	6,000
2,730.21	808.73	2,000	2,200	600150	Data Processing Support	0.00	2,400
4,528.90	6,075.83	6,780	6,800	600210	Electricity	0.00	7,200
20.45	25.44	1,000	0	600300	Equipment Maint & Repair	0.00	1,000
15,807.56	13,423.60	15,000	25,000	600420	Systems Repair	0.00	20,000
0.00	0.00	2,725	1,500	603980	H2O Program Expenses	0.00	2,000
2,715.76	0.00	0	0	607500	Special Purchases	0.00	0
25,084.39	4,636.72	25,000	18,000	608000	Supplies	0.00	25,000
15,921.07	8,918.33	8,000	10,000	608100	Contract & Other Services	0.00	15,200
71,079.71	38,310.83	67,005	68,300		<b>Materials &amp; Services</b>	0.00	78,800
120,750.00	121,850.00	127,750	127,750	630300	Transfer to General Fund	0.00	125,375
217,935.64	216,056.38	274,660	192,970	630500	Transfer to Public Works	0.00	293,065
12,490.00	12,490.00	12,490	12,490	631000	Transfer to PW Reserve	0.00	12,500
117,543.00	110,646.00	173,790	173,790	631800	Transfer to Water Reserve	0.00	151,029
468,718.64	461,042.38	588,690	507,000		<b>Transfers</b>	0.00	581,969
0.00	0.00	140,000	0	640100	Contingency	0.00	140,000
0.00	0.00	140,000	0		<b>Contingency</b>	0.00	140,000
240,786.52	241,071.53	240,758	204,420	702000	2012 Debt Repayment	0.00	238,005
0.00	0.00	241,475	248,170	709000	Debt Service Reserve	0.00	0
240,786.52	241,071.53	482,233	452,590		<b>Debt Service</b>	0.00	238,005
780,584.87	740,424.74	1,277,928	1,027,890		<b>WATER DISTRIBUTION TOTAL</b>	0.00	1,038,774
2,370,705.31	2,443,178.76	2,463,333	2,494,224		<b>FUND REVENUES</b>		2,048,319
1,630,697.34	1,593,779.86	2,463,333	2,117,525		<b>FUND EXPENDITURES</b>		2,048,319
740,007.97	849,398.90	0	376,699		<b>FUND TOTALS</b>	2.00	0



Sewer



## Sewer



Significant changes for Fiscal Year 2017-2018: The Sewer Fund has an increase of 2.15% for the 2017-2018 fiscal year, when compared to the adopted budget for the 2016-2017 FY. There are no significant changes in the adopted budget.

The Sewer Fund is financed through utility charges. It funds the operation of the sewer collection system and the wastewater treatment plant. Both are included in the overall fund, but are in separate departments within the fund to track total costs of each function.

The transfer to the Sewer Reserve Fund continues to decline each year. It is a fraction of what is necessary to maintain the system. The money transferred to the reserve is the money that is available for capital expenditures and also acts as an emergency contingency for this fund. Although the budget includes several large projects from the Reserve, other necessary projects were unable to be funded. At the amount currently being transferred to the reserve, it will be several years before any additional projects could be funded.

### Sewer Adopted Budget

<b>2016-2017</b>	<b>\$1,256,809</b>
<b>2017-2018</b>	<b>\$1,283,881</b>
<b>\$ Increase</b>	<b>\$27,072</b>
<b>% Increase</b>	<b>2.15%</b>

# SEWER

## AT A GLANCE

**Wastewater Treatment Section:** This fund assures that Toledo wastewater is safely treated and returned to the environment as required by the department's National Pollutant Discharge Elimination System (NPDES) permit meeting all State and Federal regulations. This fund is staffed by 2 FTE who perform the day-to-day operation of the Wastewater Treatment Facility.

**Wastewater Collection:** Wastewater collection services are provided by the Public Works Department. Billing for sewer services is based on water usage, so the Sewer Fund reimburses the Public Works Fund and the General fund for a share of meter reading and billing services provided.

### FY 2016-2017

Council Goals	Department Accomplishments
<b>Quality of Life</b>	<ul style="list-style-type: none"> <li>Treated 260 million gallons of sewage remaining in permit compliance.</li> </ul>

### FY 2017-2018

Council Goals	Department Objectives
<b>Infrastructure</b>	<ul style="list-style-type: none"> <li>Butler Bridge Force Main replacement—1100 ft. of 14-inch pressure main.</li> <li>Begin systematic approach to Inflow and Infiltration removal.</li> <li>Prepare for inspection of effluent line.</li> <li>Improve lift station(s).</li> </ul>
<b>Financial Security</b>	<ul style="list-style-type: none"> <li>Apply for grant/loan for Butler Bridge Main replacement.</li> </ul>

## DEPARTMENT RESPONSIBILITIES

### Sewer

- DEQ Regulation Compliance
- Treatment Plant
- Emergency Response
- Maintaining State Permits
- Training
- Regulatory Reporting
- System Maintenance
- Operational Procedures
- Collection System
- Operation Certification
- Analytical Evaluation



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SEWER FUND</b>							
013-000 <b>Revenues</b>							
111,848.98	226,879.35	191,009	194,185	400100	Beginning Fund Balance	0.00	194,431
395.91	936.70	500	1,500	400400	Interest	0.00	1,500
0.00	0.00	0	0	401280	Tranfers from Stabilization	0.00	2,500
66.90	81.37	100	275	402700	Refunds & Misc	0.00	250
1,045,251.36	1,053,572.25	1,065,000	1,075,000	404400	Sewer Charges	0.00	1,085,000
337.50	-112.50	200	500	404500	Sewer Connection Fees	0.00	200
1,157,900.65	1,281,357.17	1,256,809	1,271,460		<b>Revenue Total</b>	0.00	1,283,881

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SEWER FUND</b>							
<b>Expenditures</b>							
<b>013-130 Sewer Plant</b>							
100,700.71	104,542.57	109,000	107,500	500050	Full Time	2.00	110,000
17,046.95	18,723.33	19,600	19,300	501400	Call Time	0.00	19,600
7,072.62	7,916.69	9,000	8,000	501500	Overtime	0.00	9,000
9,378.72	9,854.47	10,500	10,350	504700	Social Security	0.00	10,600
20,204.75	21,490.55	30,600	22,500	504800	Health Insurance	0.00	32,000
2,520.36	3,037.45	3,500	2,850	504900	Workers' Comp	0.00	3,250
13,280.43	15,470.46	15,800	15,750	505000	Retirement	0.00	20,500
170,204.54	181,035.52	198,000	186,250		<b>Personnel Services</b>	2.00	204,950
357.27	189.52	500	200	600100	Office Supplies	0.00	500
880.00	880.00	900	880	600150	Data Processing Support	0.00	900
35,218.97	33,147.23	35,880	35,500	500210	Electricity	0.00	37,300
3,179.82	3,113.01	3,800	3,900	600220	Communication Services	0.00	4,050
2,580.74	1,592.66	3,500	1,500	600300	Equipment Maint & Repair	0.00	6,100
465.51	562.90	2,500	1,000	600350	Vehicle Maint & Repair	0.00	1,500
2,319.04	376.72	2,000	1,000	600400	Facility Needs	0.00	4,000
8,083.74	6,952.38	12,000	5,000	600420	Systems Repair	0.00	10,000
899.76	971.68	1,500	1,200	600600	Travel & Training	0.00	1,500
381.50	0.00	0	0	600700	Membership & Subscription	0.00	0
1,871.72	1,943.00	1,320	1,000	601500	Gas, Oil & Tires	0.00	1,200
17,781.80	20,910.88	22,375	22,155	601700	Insurance	0.00	23,700
30,167.11	40,287.78	30,000	39,000	608000	Supplies	0.00	40,000
7,483.17	7,734.09	8,000	8,000	608100	Contract & Other Services	0.00	11,800
111,670.15	118,661.85	124,275	120,335		<b>Materials &amp; Services</b>		142,550
79,575.00	79,963.00	80,250	80,250	630300	Transfer to General Fund	0.00	81,700
26,624.88	44,024.71	55,775	39,185	630500	Transfer to Public Works	0.00	57,905
10,825.00	10,825.00	10,825	10,825	631000	Transfer to PW Reserve	0.00	12,500
138,280.00	138,280.00	138,280	138,280	631160	Transfer for Sewer loan pmt	0.00	139,765
29,959.00	72,405.00	71,376	71,376	631900	Transfer to Sewer Reserve	0.00	55,211
480.00	0.00	2,000	2,000	631950	Transfer to Stabilization Fund	0.00	0
285,743.88	345,497.71	358,506	341,916		<b>Transfers</b>	0.00	347,081
567,618.57	645,195.08	680,781	648,501		<b>SEWER PLANT TOTAL</b>	2.00	694,581

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SEWER FUND</b>							
<b>Expenditures</b>							
<b>013-135 Sewer Collection</b>							
3,258.96	3,514.47	3,300	3,500	600100	Office Supplies	0.00	3,700
2,508.60	808.72	1,800	2,100	600150	Data Processing Support	0.00	2,200
27,613.05	26,031.60	30,000	34,000	600210	Electricity	0.00	35,700
0.00	605.67	0	0	600220	Communication Services	0.00	0
2,464.99	2,465.52	2,520	2,600	600250	Alarms	0.00	2,700
1,272.00	428.81	2,500	500	600300	Equipment Maint & Repair	0.00	2,500
207.94	1,126.12	1,500	500	600400	Facility Needs	0.00	1,500
1,334.95	22,397.94	12,500	15,000	600420	Systems Repair	0.00	20,000
903.15	2,033.29	1,700	2,500	601500	Gas, Oil & Tires	0.00	2,000
0.00	0.00	8,000	8,000	607500	Special Purchases	0.00	0
3,055.22	6,515.27	6,000	5,000	608000	Supplies	0.00	6,000
5,747.71	7,002.18	6,500	10,000	608100	Contract & Other Services	0.00	11,200
48,366.57	72,929.59	76,320	83,700		<b>Materials &amp; Services</b>	0.00	87,500
79,575.00	79,962.00	80,250	80,250	630300	Transfer to General Fund	0.00	81,700
141,944.16	148,147.01	184,525	129,645	630500	Transfer to Public Works	0.00	200,700
12,485.00	12,485.00	12,485	12,485	631000	Transfer to PW Reserve	0.00	12,500
51,072.00	51,072.00	51,072	51,072	631160	Transfer for Sewer loan pmt	0.00	51,690
29,960.00	72,404.00	71,376	71,376	631900	Transfer to Sewer Reserve	0.00	55,210
315,036.16	364,070.01	399,708	344,828		<b>Transfers</b>	0.00	401,800
0.00	0.00	100,000	0	640100	Contingency	0.00	100,000
0.00	0.00	100,000	0		<b>Contingency</b>	0.00	100,000
363,402.73	436,999.60	576,028	428,528		<b>SEWER COLLECTION TOTAL</b>	0.00	589,300
1,157,900.65	1,281,357.17	1,256,809	1,271,460		<b>FUND REVENUES</b>		1,283,881
931,021.30	1,082,194.68	1,256,809	1,077,029		<b>FUND EXPENDITURES</b>		1,283,881
226,879.35	199,162.49	0.00	194,431.00		<b>FUND TOTALS</b>	2.00	0

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# Special & Reserve Funds

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>CC STRATEGIC RESERVE</b>							
<b>Revenues</b>							
8,724.74	8,758.67	35,780	36,835	400100	Beginning Fund Balance	0.00	46,170
33.93	162.01	200	400	400400	Interest	0.00	700
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
0.00	27,914.55	10,000	8,935	405400	Loan Repayment	0.00	10,000
8,758.67	36,835.23	45,980	46,170		<b>Revenue Total</b>	0.00	56,870
<b>Expenditures</b>							
0.00	0.00	10,000	0	608100	Contract & Other Services	0.00	10,000
0.00	0.00	10,000	0		<b>Materials &amp; Services</b>	0.00	10,000
0.00	1,000.00	35,980	0	628200	Public Improvements	0.00	46,870
0.00	1,000.00	35,980	0		<b>Capital Outlay</b>	0.00	46,870
8,758.67	36,835.23	45,980	46,170		<b>FUND REVENUES</b>		56,870
0.00	1,000.00	45,980	0		<b>FUND EXPENDITURES</b>		56,870
8,758.67	35,835.23	0	46,170		<b>FUND TOTALS</b>	0.00	0.00

### City Council Strategic Reserve

The City Council Strategic Reserve Fund houses money that is available to be used at the City Council's discretion. Seventy five percent of any revenue from HUD loan repayments will be placed in this fund for future expenditures as directed by Council.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>DEBT SERVICES</b>							
025-000 <b>Revenues</b>							
20,813.88	14,832.25	28,227	32,600	400100	Beginning Fund Balance	0.00	19,485
155,352.99	174,393.39	138,776	142,575	400200	Current Taxes	0.00	155,165
6,149.09	5,633.05	6,000	5,000	400300	Delinquent Taxes	0.00	5,000
268.79	490.41	150	400	400400	Interest	0.00	400
182,584.75	195,349.10	173,153	180,575		<b>Revenue Total</b>	0.00	180,050
025-250 <b>Expenditures</b>							
100,000.00	100,000.00	105,000	115,000	701000	2005 GO Principal	0.00	135,000
67,752.50	62,752.50	58,153	46,090	711000	2005 GO Interest	0.00	35,050
167,752.50	162,752.50	163,153	161,090		<b>Debt Service</b>	0.00	170,050
0.00	0.00	10,000	0	801000	Unappropriated Surplus	0.00	10,000
0.00	0.00	10,000	0		<b>Unappropriated Surplus</b>	0.00	10,000
182,584.75	195,349.10	173,153	180,575		<b>FUND REVENUES</b>		180,050
167,752.50	162,752.50	173,153	161,090		<b>FUND EXPENDITURES</b>		180,050
14,832.25	32,596.60	0	19,485		<b>FUND TOTALS</b>	0.00	0

### Debt Service Fund

The Debt Service Fund accounts for the payment of principal and interest on all general obligation long-term debt. Currently the City's only outstanding general obligation bond issue is the 2016 reissued bonds for the Fire Station. These bonds will be paid off in the 2023-2024 Fiscal Year.

Capital Outlay Expenditure Detail	Line Item #	Amount
2016 Refunding bonds—Principal	025-250-701000	\$135,000
2016 Refunding bonds—Interest	025-250-711000	\$35,050

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>FORFEITURE REVENUE FUND</b>							
026-000 <b>Revenues</b>							
3,588.07	3,797.48	3,820	3,900	400100	Beginning Fund Balance	0.00	4,045
14.09	21.39	20	45	400400	Interest	0.00	50
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
195.32	83.75	1,000	100	406260	Local Forfeiture Revenue	0.00	1,000
3,797.48	3,902.62	4,840	4,045		<b>Revenues Total</b>	0.00	5,095
026-260 <b>Expenditures</b>							
0.00	0.00	4,840	0	606260	Local Forfeiture Revenue	0.00	5,095
0.00	0.00	4,840	0		<b>Materials &amp; Services</b>	0.00	5,095
3,797.48	3,902.62	4,840	4,045		<b>FUND REVENUES</b>		5,095
0.00	0.00	4,840	0		<b>FUND EXPENDITURES</b>		5,095
3,797.48	3,902.62	0	4,045		<b>FUND TOTALS</b>	0.00	0

### Forfeiture Revenue Fund

The Forfeiture Revenue Fund is a special revenue fund used to track the proceeds from police related forfeitures and seizures.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>REVOLVING LOAN FUND</b>							
<b>030-000 Revenues</b>							
44,164.73	44,336.41	53,860	53,930	400100	Beginning Fund Balance	0.00	57,530
171.68	286.77	300	600	400400	Interest	0.00	600
0.00	9,304.85	3,750	3,000	405400	Loan Repayment	0.00	3,750
44,336.41	53,928.03	57,910	57,530		<b>Revenue Total</b>	0.00	61,880
<b>030-300 Expenditures</b>							
0.00	0.00	57,910	0	608100	Contract Services	0.00	61,880
0.00	0.00	57,910	0		<b>Materials &amp; Services</b>	0.00	61,880
44,336.41	53,928.03	57,910	57,530		<b>FUND REVENUES</b>		61,880
0.00	0.00	57,910	0		<b>FUND EXPENDITURES</b>		61,880
44,336.41	53,928.03	0	57,530		<b>FUND TOTALS</b>	0.00	0

### Revolving Loan Fund

Twenty five percent of any revenue from HUD loan repayments will be placed in this fund to be used for loans as the Council directs.



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SOLID WASTE FUND</b>							
<b>031-000 Revenues</b>							
167,102.60	170,246.45	177,020	172,750	400100	Beginning Fund Balance	0.00	176,715
656.90	961.44	800	1,800	400400	Interest	0.00	2,000
7,074.40	5,426.40	6,000	7,165	403950	User Fees	0.00	7,000
174,833.90	176,634.29	183,820	181,715		<b>Revenue Total</b>	0.00	185,715
<b>031-310 Expenditures</b>							
4,587.45	3,877.02	183,820	5,000	608100	Contract & Other Services	0.00	185,715
4,587.45	3,877.02	183,820	5,000		<b>Materials &amp; Services</b>	0.00	185,715
174,833.90	176,634.29	183,820	181,715		<b>FUND REVENUES</b>		185,715
4,587.45	3,877.02	183,820	5,000		<b>FUND EXPENDITURES</b>		185,715
170,246.45	172,757.27	0	176,715		<b>FUND TOTALS</b>	0.00	0

### Solid Waste Fund

The purpose of this Fund is to pay the City's share of the costs associated with closing the Agate Beach Landfill. Revenue from the fund comes from Dahl Disposal, based on the amount of waste hauled each month. Expenditures are made to the Lincoln County Solid Waste Consortium as needed to cover closure expenses.

Capital Outlay Expenditure Detail	Line Item #	Amount
Landfill Closure Expenses	031-310-608100	as needed

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>911 SYSTEM</b>							
<b>034-000 Revenues</b>							
68,635.61	78,669.84	54,950	55,240	400100	Beginning Fund Balance	0.00	70,840
260.87	436.03	300	600	400400	Interest	0.00	700
16,090.72	17,128.77	16,000	19,000	402550	911 Excise Tax	0.00	19,750
4,671.99	0.00	0	0	402700	Refunds & Misc	0.00	0
89,659.19	96,234.64	71,250	74,840		<b>Revenue Totals</b>	0.00	91,290
<b>034-340 Expenditures</b>							
5,111.91	1,606.96	15,000	2,000	608100	Contract & Other Services	0.00	15,000
5,111.91	1,606.96	15,000	2,000		<b>Materials &amp; Services</b>	0.00	15,000
5,877.44	39,386.00	56,250	2,000	620500	Equipment	0.00	76,290
5,877.44	39,386.00	56,250	2,000		<b>Capital Outlay</b>	0.00	76,290
89,659.19	96,234.64	71,250	74,840		<b>FUND REVENUES</b>		91,290
10,989.35	40,992.96	71,250	4,000		<b>FUND EXPENDITURES</b>		91,290
78,669.84	55,241.68	0	70,840		<b>FUND TOTALS</b>	0.00	0

### 911 System

This is a special revenue fund used to enhance the City's 911 system. Revenue into the fund comes from 911 tax receipts. Expenditures are limited to those uses allowed by state law for 911 tax funds.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>BUILDING &amp; PROPERTY RESERVE</b>							
035-000 <b>Revenues</b>							
501,349.39	666,815.28	649,100	644,955	400100	Beginning Fund Balance	0.00	750,955
2,136.61	3,546.90	4,000	6,500	400400	Interest	0.00	8,000
218,000.00	94,300.00	125,000	125,000	401000	Transfer from General	0.00	382,345
0.00	7,207.00	0	0	402700	Refunds & Misc	0.00	0
0.00	0.00	0	0	405475	Sale of Surplus Property	0.00	0
721,486.00	771,869.18	778,100	776,455		<b>Revenue Total</b>	0.00	1,141,300
035-350 <b>Expenditures</b>							
0.00	0.00	187,000	0	621000	City Hall	0.00	232,300
4,245.00	9,930.00	55,000	25,500	621400	Police Department	0.00	42,000
0.00	0.00	41,000	0	621500	Fire Station	0.00	57,000
26,676.72	21,531.62	135,000	0	621600	Pool	0.00	135,000
20,749.00	1,254.74	104,000	0	621660	Parks	0.00	175,000
3,000.00	1,700.00	51,000	0	621700	Library	0.00	80,000
0.00	0.00	0	0	621800	Public Spaces	0.00	5,000
0.00	0.00	205,100	0	621900	Other Bldgs & Properties	0.00	415,000
0.00	92,500.00	0	0	629600	Legal Settlement	0.00	0
54,670.72	126,916.36	778,100	25,500		<b>Capital Outlay</b>	0.00	1,141,300
721,486.00	771,869.18	778,100	776,455		<b>FUND REVENUES</b>		1,141,300
54,670.72	126,916.36	778,100	25,500		<b>FUND EXPENDITURES</b>		1,141,300
666,815.28	644,952.82	0	750,955		<b>FUND TOTALS</b>	0.00	0

### Building & Property Reserve

The purpose of this Fund is to save money for future capital expenses related to City owned buildings and property.

Capital Outlay Expenditure Detail	Line Item #	Amount
City Hall Roof	035-350-621000	\$150,000
Storage Addition– Fire Station	035-350-621500	\$9,800
Property Maintenance Building	035-350-621660	\$80,000
Police Services Building Purchase Initial Renovation	035-350-621900 035-350-621400	\$290,000

**Capital Expenditure Detail****Department:** Property Maintenance**Purchase item:** City Hall Roof Replacement**Cost of item:** \$150,000**Budget line item:** #035-350-621000**Replacement (Y/N)** Yes **If yes, item being replaced:** Existing roof constructed in 1993

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**Explanation of need for purchase:**

The City has been setting aside money in reserve to re-roof the City Hall building. The existing roof is well past its life expectancy. This project is listed in the "Summary of Maintenance Repairs to City Hall" in the Building Facilities Plan completed by Civil West Engineering. This item has been carried over for several years in the budget.

It is expected that this project will be completed during the 2016-2017 Fiscal Year, but as it is weather dependent, it is being carried forward in case it is not completed by June 30, 2017.

**Ongoing Impact(s):**

No additional staff, maintenance, or utility costs are expected. The replaced roof will be built to a better standard with modern materials and methods; it is anticipated that by so doing, maintenance and repair work will be reduced.

Capital Expenditure Detail

**Department:** Building Reserve  
**Purchase item:** Storage Addition to Training Room– Fire Station  
**Cost of item:** \$9,800  
**Budget line item:** #035-350-621500  
**Replacement (Y/N)** YN **If yes, item being replaced:**

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**Explanation of need for purchase:**

The training/community meeting room, located at the Fire Station, is often used for functions in addition to fire training. There are currently approximately 50 chairs and twelve tables that are set up in the space for training events. Currently there is limited space to store the tables and chairs when the room is occupied for non-training events.

With usage of the room increasing, the limited storage has been a strain. The proposed storage room will be built on the east wall where there is currently a planter. This project will add approximately 130 square feet of storage area.

**Ongoing Impact(s):**

No ongoing financial impacts.

### Capital Expenditure Detail

**Department:** Property Maintenance

**Purchase item:** Property Maintenance Building

**Cost of item:** \$80,000

**Budget line item:** #035-350-621660

**Replacement (Y/N)** No **If yes, item being replaced:**

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**Explanation of need for purchase:**

Grounds Maintenance Shop – Location @ South side of Memorial Field Complex along NW 1<sup>st</sup> Street

This project was a part of a long term plan when the public works shop was relocated to its current location, some 15+ years ago. When the plan was developed, it was understood that grounds maintenance would eventually have its own location and would share space until a building could be built near the memorial field. We have been putting money aside for several years to that end. The new building will be 2400 square feet with inside parking for the grounds equipment and work space for projects. They currently work out of about 700 square feet of space.

The benefits of having a grounds shop constructed are:

- ◆ Providing adequate space for equipment that is currently stored outside.
- ◆ More work space for indoor shop work.
- ◆ Public Works will utilize the current space used by Grounds for ongoing storage and work needs.
- ◆ The site for the proposed maintenance building borders the south side of memorial field and will assist in the maintenance of the largest outside space we have to maintain.
- ◆ This space will also provide room for facility maintenance projects and storage.

The project is modest but adequate in size and construction. The site has been surveyed and with minimal site prep it will be out of the flood plain. The proposed site is the site of an older building recently torn down by the city. The advantage for the grounds maintenance crew is immeasurable.

**Ongoing Impact(s):**

Summer maintenance of the field will be easier and therefore a bit less expensive. There will be an increase in cost of utilities but it too should be modest.

### Capital Expenditure Detail

**Department:** Property Maintenance  
**Purchase item:** Police Services Building Purchase Initial Renovation  
**Cost of item:** \$290,000  
**Budget line item:** 035-350-621900/035-350-621400  
**Replacement (Y/N)** No **If yes, item being replaced:**

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#### Explanation of need for purchase:

The Current Police Department is located in both the 100 Year Flood Plain and the Tsunami Inundation zones. It is subject to periodic flooding during rainfall and high tide events. At 3,500 sq. ft. it is currently beyond capacity for space needs in regards to workspace, storage for evidence and the secure processing of prisoners and or detainees. The building was constructed in the 1970's under then current codes as a Bank Facility. The City obtained the building in 1999 and it was intended to be a temporary facility for the Police Department until a more suitable building and location could be secured. Given the age of the structure it is not easily expanded and/or upgraded to current code requirements to accommodate future space needs without significant cost.

Relocation of the Police Department to a more suitable location has been identified as a need in the 2012 City of Toledo Building Facilities Plan as well as the Adopted 2017 – 2018 City Goals.

The proposed building to be purchased and ultimately renovated is 9,629 Sq. feet and suitably located outside of the both the flood Plain and Tsunami inundation Zone. It is also centrally located for efficient emergency response as well as convenient access to the public. It was constructed in 1994 which will make upgrading to current building safety codes less costly than that of the existing facility. The configuration of the building and square footage along with developable property for additional parking will allow for an approximate 30 year space needs for the Police Department, Emergency Dispatch and related community services.

Upon purchase, funding for renovation will also leverage available Grants for upgrading the facility to accommodate the the intended use.

#### Ongoing Impact(s):

Upon completion of the renovation and relocation, the City will benefit from an up to date Emergency Services Facility that will be significantly more resilient to natural Disasters and allow for future growth as may be needed over the next 30 years.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GENERAL RESERVE FUND</b>							
<b>036-000 Revenues</b>							
302,756.37	247,199.23	386,500	380,500	400100	Beginning Fund Balance	0.00	489,000
847.98	1,720.27	2,500	4,000	400400	Interest	0.00	5,000
14,000.00	0.00	0	0	400650	Trans from Property Maint Fund	0.00	0
144,000.00	142,500.00	135,500	135,500	401000	Transfer from General Fund	0.00	170,500
2,500.00	55,405.00	0	0	402700	Refunds & Misc	0.00	0
6,000.00	7,500.00	0	0	405475	Sale of Surplus Property	0.00	0
470,104.35	454,324.50	524,500	520,000		<b>Revenue Total</b>	0.00	677,500
<b>036-360 Expenditures</b>							
162,932.30	28,346.55	293,000	8,000	621800	Fire Department Equipment	0.00	400,000
42,838.39	10,000.00	72,000	0	628000	Police Department Equipment	0.00	90,000
682.28	8,650.31	37,000	8,000	629000	City Hall Equipment	0.00	40,000
0.00	0.00	1,500	0	629160	Library Equipment	0.00	1,500
0.00	0.00	0	0	629350	Pool Equipment	0.00	0
8,227.95	0.00	90,000	15,000	629360	Property Maintenance Equipment	0.00	92,000
0.00	22,000.00	15,000	0	629375	Parks Plans & Improvements	0.00	24,000
8,224.20	4,829.83	16,000	0	629400	Disaster Preparedness	0.00	17,000
222,905.12	73,826.69	524,500	31,000		<b>Capital Outlay</b>	0.00	677,500
470,104.35	454,324.50	524,500	520,000		<b>FUND REVENUES</b>		664,500
222,905.12	73,826.69	524,500	31,000		<b>FUND EXPENDITURES</b>		664,500
247,199.23	380,497.81	0	489,000		<b>FUND TOTALS</b>	0.00	0

### General Reserve Fund

This fund is used to save money for future major expenses for departments of the General Fund.

Capital Outlay Expenditure Detail	Line Item #	Amount
Patrol Vehicle	036-360-628000	\$45,000
Breathing Apparatus Compressor System	036-360-621800	\$100,000



**Capital Expenditure Detail**

**Department:** Police  
**Purchase item:** Ford Explorer AWD Patrol Vehicle  
**Cost of item:** \$45,000  
**Budget line item:** 036-360-628000  
**Replacement (Y/N)** Yes **If yes, item being replaced:** 2009 Dodge Charger E245525

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**Explanation of need for purchase:**

Current vehicle replacement program: The Police Department currently has a fleet of six city owned vehicles. One of the vehicles is a 2009 Dodge Charger with 100,000 miles and is into the high maintenance area. This line item will appropriate funds held in reserve for vehicle replacement. Our vehicle replacement program calls for replacing one vehicle this year. We constantly review the best options between new or used purchase, commercial lease, or DAS lease on each replacement.

**Ongoing Impact(s):**

The City sees on-going savings in the lower cost of operating new vehicles.  
Next vehicle replacement scheduled for the 2020-2021 FY.

**Capital Expenditure Detail**

**Department:** Fire  
**Purchase item:** Breathing Apparatus Compressor System  
**Cost of item:** \$100,000  
**Budget line item:** 036-360-628000  
**Replacement (Y/N)**   \_ If yes, item being replaced:

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**Explanation of need for purchase:**

The department’s current compressor was purchased, used, through a federal surplus program in 2004. The unit is equipped with 1992 technology which is outdated and the machine is developing a series of mechanical failures that indicate an expensive and persistent failure is pending. The unit is only capable of producing 5000 pounds (psi) of filtered air for bottles and it struggles at that. It cannot fill the department’s 6000 pound (psi) storage system.

The proposed purchase is designed to produce 6000 pounds (psi) of pressure that can fill up the storage system. The advanced technology can scan breathing apparatus bottles using bar codes which will enable tracking bottle use and filling. It also allows for the air sampling to be sent to the laboratory for analysis through the internet instead of shipping by way of UPS; sampling results will be returned via e-mail within tow work days. This unit should last 25-30 years with potential upgrades as necessary.

The cost per year of ownership is limited because most of the servicing can be done by staff with the exception of some technology maintenance requirements.

**Ongoing Impact(s):**

The proposed purchase will allow for rapid return to service of all breathing apparatus bottles after a fire or training event. There may be a cost savings on electricity due to the reduced cycling of the system and the compressor as a whole. There will also be a savings in shipping costs.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>PUBLIC WORKS RESERVE</b>							
<b>040-000 Revenues</b>							
159,868.47	152,588.58	116,915	109,935	400100	Beginning Fund Balance	0.00	134,775
570.60	662.79	500	775	400400	Interest	0.00	1,000
19,630.00	19,630.00	19,630	19,630	400600	Transfer from Water	0.00	21,380
23,310.00	23,310.00	23,310	23,310	401100	Transfer from Sewer Fund	0.00	25,000
22,060.00	22,060.00	22,060	22,060	401200	Transfer from Streets Fund	0.00	28,050
3,182.00	0.00	0	0	402700	Refunds & Misc	0.00	0
29,401.00	0.00	0	6,000	405475	Sale of Surplus Property	0.00	0
258,022.07	218,251.37	182,415	181,710		<b>Revenue Totals</b>	0.00	200,775
<b>040-400 Expenditures</b>							
105,433.49	109,318.11	152,415	46,935	620500	Equipment	0.00	180,205
0.00	0.00	30,000	0	620510	Buildings	0.00	30,000
105,433.49	109,318.11	182,415	46,935		<b>CAPITAL OUTLAY</b>	0.00	200,775
258,022.07	218,251.37	182,415	181,710		<b>FUND REVENUES</b>		210,205
105,433.49	109,318.11	182,415	46,935		<b>FUND EXPENDITURES</b>		210,205
152,588.58	108,933.26	0	134,775		<b>FUND TOTALS</b>	0.00	0

### Public Works Reserve

The Public Works Reserve Fund is used to save money toward the purchase of major pieces of equipment and vehicles for the Public Works Department. It is also used for major repairs/replacement of the Public Works Shop.

Capital Outlay Expenditure Detail	Line Item #	Amount
Utility Truck	040-400-620500	\$27,000

**Capital Expenditure Detail**

**Department:** Public Works  
**Purchase item:** Utility Truck  
**Cost of item:** \$27,000  
**Budget line item:** 040-400-620500  
**Replacement (Y/N)** Yes **If yes, item being replaced:** 2006 Ford Utility Truck

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**Explanation of need for purchase:**

This vehicle is on the replacement schedule. Funds are accumulated in the reserve fund.

The replaced vehicle was purchased in 2006. It has been in one collision. The brakes have been an on-going problem. The body is showing signs of fatigue. The interior is in poor condition.

***This is a "carry over" project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

The City sees ongoing savings in the lower cost of operating new vehicles.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>WATER RESERVE FUND</b>							
<b>041-000 Revenues</b>							
639,841.58	869,318.94	1,107,542	1,110,850	400100	Beginning Fund Balance	0.00	1,378,430
2,731.17	5,540.47	6,500	10,000	400400	Interest	0.00	12,000
235,085.00	221,292.00	347,580	347,580	400600	Transfer from Water	0.00	302,059
1,038.52	42,950.29	0	0	402700	Refunds & Misc	0.00	0
16,291.32	0.00	10,000	0	404000	Seal Rock Payment	0.00	50,000
894,987.59	1,139,101.70	1,471,622	1,468,430		<b>Revenue Total</b>	0.00	1,762,129
<b>041-410 Expenditures</b>							
0.00	0.00	25,000	5,000	600420	Systems Repair	0.00	75,000
2,176.18	0.00	100,000	10,000	608100	Contract & Other Services	0.00	100,000
0.00	0.00	0	0	608500	Loan Repayment	0.00	0
2,176.18	0.00	125,000	15,000		<b>Materials &amp; Services</b>	0.00	175,000
23,492.47	28,254.74	1,346,622	75,000	620520	Systems	0.00	1,567,489
23,492.47	28,254.74	1,346,622	75,000		<b>Capital Outlay</b>	0.00	1,567,489
894,987.59	1,139,101.70	1,471,622	1,468,430		<b>FUND REVENUES</b>		1,742,489
25,668.65	28,254.74	1,471,622	90,000		<b>FUND EXPENDITURES</b>		1,742,489
869,318.94	1,110,846.96	0	1,378,430		<b>FUND TOTALS</b>	0.00	0

### Water Reserve Fund

The Water Reserve is used to set money aside for future major expenses pertaining to the water system. It is also used as contingency funds for unforeseeable system repairs.

Capital Outlay Expenditure Detail	Line Item #	Amount
Skyline Water Tank Drain Repair	041-410-620520	\$75,000
Siletz Pump Station Demolition	041-410-620520	\$75,000
Ammon Road Water Tank Project	041-410-620520	\$315,000
Water Treatment Plant Control Room Floor Repair	041-410-620520	\$10,000
Alder Lane Water Line Project Share	041-410-620520 085-850-620520	\$22,635

**Capital Expenditure Detail**

**Department:** Water Reserve  
**Purchase item:** Skyline Water Tank Drain Repair/Upgrade  
**Cost of item:** \$75,000  
**Budget line item:** #041-410-620520  
**Replacement (Y/N)** N **If yes, item being replaced:**

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**Explanation of need for purchase:**

The current drain-way for the existing tank that is utilized when/if the tank overfills, or when the tank needs to be drained for operational or emergency purposes, is in need of repair due to a landslide that occurred last year.

In November, 2016, the area to the east of the new Skyline/Magnolia Water storage tank experienced a slide and collapse of the existing drainage basin. The overflow piping will need to be replaced and rebuilt with rip rap buttress construction and will connect into the existing ditch system along Skyline Drive and Arcadia Drive.

**Ongoing Impact(s):**

Proper maintenance and repair of the water storage tank overflow basin system will extend the life of the City's infrastructure.

**Capital Expenditure Detail**

**Department:** Water Reserve  
**Purchase item:** Siletz Pump Station Demolition  
**Cost of item:** \$75,000  
**Budget line item:** 041-410-620520  
**Replacement (Y/N)** No **If yes, item being replaced:**

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**Explanation of need for purchase:**

A new pump station (intake) was constructed on the Siletz River and placed into use in 2015. The old pump station needs to be removed to satisfy certain permit conditions. This will involve demolition and removal of all visible signs of the pump station as well as planting and stabilization to return the site to approximate natural condition.

***This is a "carry over" project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

The City is required to remove all pipes and equipment that is below the high water mark. This project will satisfy the State permit compliance.

**Capital Expenditure Detail**

**Department:** Water Reserve  
**Purchase item:** Ammon Road Water Tank Project  
**Cost of item:** \$315,000  
**Budget line item:** 041-410-620520  
**Replacement (Y/N)** No If yes, item being replaced:

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**Explanation of need for purchase:**

The Ammon Road Water Storage Tank is approximately 40 years old – the design life for a steel tank. The interior received spot repair and painting in 1983 and the exterior was painted approximately one year later.

The proposed project would be preceded by a thorough interior inspection by divers. The tank would need to be taken off-line during the refurbishment. Rusted spots would be cleaned to bare metal. Deeply corroded area would be reinforced and re-coated with epoxy paint. The exterior would receive a similar treatment. This would extend the tank another 40 years.

***This is a “carry over” project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

Proper repair and maintenance of the water storage tank will increase the life span of the structure.



**Capital Expenditure Detail**

**Department:** Water Reserve  
**Purchase item:** WTP Control Room Floor Repair  
**Cost of item:** \$10,000  
**Budget line item:** 041-410-620520  
**Replacement (Y/N)** No **If yes, item being replaced:** Replace/removal of old floor tile

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**Explanation of need for purchase:**

The existing tile flooring found in the control room of the Water Treatment Plant is in need of repair/replacement. The existing tiles most likely consist of asbestos material at some level and needs to be handled properly when replaced or repaired.

**Ongoing Impact(s):**

Proper repair and maintenance of the Water Treatment Plant facility will increase the life span of the structure.

**Capital Expenditure Detail**

**Department:** Water Capital  
**Purchase item:** Alder Lane Water Line Project  
**Cost of item:** \$22,635  
**Budget line item:** 041-410-620520/085-850-620520  
**Replacement (Y/N)** No **If yes, item being replaced:**

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**Explanation of need for purchase:**

The Alder Lane Drive water line replacement project was outlined in the Water Master Plan to improve the transmission efficiency of the distribution route in the Alder Lane Drive/Ammon Road area from Ammon to Maple.

The project calls for approximately 800 LF of 8" and approximately 335 LF of 6" PVC water mainline with an AC overlay.

The work may require either pipe bursting or horizontal directional drilling.

Seal Rock Water District will be asked to cover half of this expense as part of the existing agreement.

**Ongoing Impact(s):**

Repair and upgrades to the water main line will increase efficiency of the City's infrastructure and meet future demands on the water distribution system.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SEWER RESERVE</b>							
<b>042-000 Revenues</b>							
315,258.32	219,680.16	335,439	342,440	400100	Beginning Fund Balance	0.00	403,281
857.44	1,222.73	1,500	1,700	400400	Interest	0.00	1,500
59,919.00	144,809.00	142,752	142,752	400500	Transfer from Sewer Fund	0.00	110,421
189,352.00	189,352.00	189,352	189,352	401120	Transfer for Sewer Loan Pmt	0.00	191,455
0.00	0.00	0	15	402700	Refunds & Misc	0.00	0
6,952.00	0.00	0	0	405400	Loan Proceeds	0.00	0
572,338.76	555,063.89	669,043	676,259		<b>Revenue Total</b>	0.00	716,492
<b>042-420 Expenditures</b>							
0.00	0.00	0	0	600420	Systems Repair	0.00	12,500
1,038.52	0.00	40,000	0	608100	Contract & Other Services	0.00	20,000
2,959.10	0.00	0	0	608400	DEQ Loan Expenditures	0.00	0
3,997.62	0.00	40,000	0		<b>Materials &amp; Services</b>	0.00	32,500
159,708.98	23,671.54	251,141	84,000	620520	Systems	0.00	457,702
0.00	0.00	0	0	620550	I & I Improvement	0.00	25,000
159,708.98	23,671.54	251,141	84,000		<b>Capital Outlay</b>	0.00	492,537
145,352.00	145,352.00	145,352	145,378	702100	Revenue Bond Repayment	0.00	147,855
43,600.00	43,600.00	43,600	43,600	702200	DEQ Loan Repayment	0.00	43,600
0.00	0.00	188,950	0	709000	Debt Service Reserves	0.00	0
188,952.00	188,952.00	377,902	188,978		<b>Debt Services</b>	0.00	191,455
572,338.76	555,063.89	669,043	676,259		<b>FUND REVENUES</b>		706,657
352,658.60	212,623.54	669,043	272,978		<b>FUND EXPENDITURES</b>		706,657
219,680.16	342,440.35	0	403,281		<b>FUND TOTALS</b>	0.00	0

### Sewer Reserve Fund

The Sewer Reserve is used to set money aside for future major expenses pertaining to the sewer system. It is also used as contingency funds for unforeseeable system repairs and it houses the debt service reserve for the 1989 United States Rural Development Revenue Bonds and Oregon State Department of Environmental Quality Planning loan.

Capital Outlay Expenditure Detail	Line Item #	Amount
Inflow & Infiltration Improvements	042-420-620550	\$25,000
Wastewater Treatment Plant Dry Bed Repair	042-420-620520	\$15,000
Bypass Pump Acquisition	042-420-620520	\$40,000
Butler Bridge Road Lift Station	042-420-620520	\$100,000
Butler Bridge Force Main	042-420-620520	\$275,000
Wastewater Treatment Plant Variable Frequency Drive	042-420-620520	\$14,000

**Capital Expenditure Detail**

**Department:** Sewer Reserve  
**Purchase item:** Inflow and Infiltration (I&I) Improvements  
**Cost of item:** \$25,000  
**Budget line item:** #042-420-620550  
**Replacement (Y/N)** No If yes, item being replaced:

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**Explanation of need for purchase:**

For many years, the City has struggled with the inflow and infiltration (I/I) of unwanted storm water entering the wastewater collection system. During wet winter months rain and groundwater can enter the sewer system through directly connected storm lines, broken or damaged sewer lines, or leaky manholes, causing heavy flows at the Wastewater Treatment Plant (WWTP). This can cause the WWTP to overflow and bypass untreated or partially treated sewage into the Yaquina River. In order to avoid penalties and fines from DEQ, the City must take action and start an aggressive approach to reduce this unwanted I/I into the sanitary sewer system.

In 2011, an Inflow and Infiltration Study was performed for the City and is referenced within the approved Wastewater Facility Plan of 2014. The study identified and prioritizes many projects and repairs needed within the collection system. Although the funds requested here are not enough to complete a specific project identified within the study, these funds will be utilized directly on projects that eliminate unwanted I/I into the sanitary sewer system.

**Ongoing Impact(s):**

Proper maintenance and repair of the wastewater collection system will extend the life of the system and will help satisfy the State permit compliance.

**Capital Expenditure Detail**

**Department:** Sewer Reserve  
**Purchase item:** Wastewater Treatment Plant Dry Bed Repair  
**Cost of item:** \$15,000  
**Budget line item:** #042-420-620520  
**Replacement (Y/N)** Yes **If yes, item being replaced:** Existing Force Main

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**Explanation of need for purchase:**

The dry bed currently in use near the WWTP needs significant repair to ensure proper drainage operation. Over time, solids material from the Water Treatment Plant sedimentation basins are sent to this dry bed so the build-up can drain in order to be land applied at land fill and/or on other approved sites. The WWTP is also able to divert some of its flow when/if they start receiving unauthorized contributions at the plant to help ensure we stay in compliance with NPDES Permit.

Due to inconsistent operational instructions and training over time on how/when to properly care for the standard operation and cleaning, damage has occurred to the drying beds such that it does not drain properly and needs repair.

**Ongoing Impact(s):**

Proper maintenance and repair of the wastewater dry bed will increase efficiency of the City's infrastructure and avoid noncompliance with regulatory agencies.

**Capital Expenditure Detail**

**Department:** Sewer Reserve  
**Purchase item:** Bypass Pump Acquisition  
**Cost of item:** \$40,000  
**Budget line item:** #042-420-620520  
**Replacement (Y/N)** No **If yes, item being replaced:**

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**Explanation of need for purchase:**

A bypass pump would provide back-up at any of the wastewater pump stations, in the event of pump failure or regular maintenance. When pumps were down in the past, the City rented bypass pump systems from out-of-county vendors, causing delays in delivery times and very high delivery and rental fees. Relying on rental companies during an emergency delays the ability to efficiently repair the system. Having an accessible bypass system can avoid overflows and DEQ violations.

**Ongoing Impact(s):**

Provides back up to the wastewater system, reduces rental fees during maintenance and repair of the City's infrastructure.

**Capital Expenditure Detail**

**Department:** Sewer Reserve

**Purchase item:** Butler Bridge Road Lift Station

**Cost of item:** \$100,000

**Budget line item:** #042-420-620520

**Replacement (Y/N)** Yes **If yes, item being replaced:** Replace outdated existing

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**Explanation of need for purchase:**

The Butler Bridge Lift Station (along with the Ammon Road Lift Station) currently pumps approximately 95% of the total flow entering the WWTP and as such it is critical that it is reliable and meet current codes.

Originally built in the mid 1950's, it has exceeded its intended design life span due to regular maintenance and numerous improvements over the years. The concrete in lift stations are typically assumed to have a 40 year life while the pumps and mechanical equipment is generally assumed to last 20 years.

The approved Wastewater Facility Plan of 2014 recommends the lift station be replaced based upon its current condition and critical nature of use.

**Ongoing Impact(s):**

Proper maintenance and repair of the pump station will extend the life of the City's infrastructure.

**Capital Expenditure Detail**

**Department:** Sewer Reserve  
**Purchase item:** Butler Bridge Force Main  
**Cost of item:** \$275,000  
**Budget line item:** #042-420-620520  
**Replacement (Y/N)** Yes **If yes, item being replaced:** Existing Force Main

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**Explanation of need for purchase:**

The Butler Bridge Force Main is a pipe that transports sewage from the Butler Bridge Pump Station to the Wastewater Treatment Plant. Approximately half of the line was replaced in recent years. The remaining portion is severely corroded and has frequently broken. Two breaks occurred in November 2015, one of which was within inches of a previous break. Each time the pipe breaks, raw sewage overflows into local drains and into the Yaquina River.

Grants and loans are available to help defray the cost of this project.

***This is a "carry over" project/item originally identified within the adopted 2016-17 Operating budget for the City of Toledo. It is identified herein given the potential the actual procurement of this item and/or completion of the project does not happen before June 30, 2017.***

**Ongoing Impact(s):**

Proper maintenance and repair of the City sewer lines will increase efficiency of the City's infrastructure and avoid noncompliance with regulatory agencies.



**Capital Expenditure Detail**

**Department:** Sewer Reserve  
**Purchase item:** Wastewater Treatment Plant VFD  
**Cost of item:** \$14,000  
**Budget line item:** #042-420-620520  
**Replacement (Y/N)** Yes **If yes, item being replaced:** VFD for Blower #5

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**Explanation of need for purchase:**

A Variable Frequency Drive (VFD) are used to control the motor speed and start/stop functionality of motors used to operated equipment such as pumps and system blowers and help ensure long life of equipment. The VFD on Blower #5 utilized on the aeration basin at the Wastewater Treatment Plant failed recently and needs to be replaced.

**Ongoing Impact(s):**

Proper maintenance and repair of the wastewater treatment plant will extend the life of the City's infrastructure.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>STREET RESERVE FUND</b>							
043-000 <b>Revenues</b>							
75,212.24	105,547.42	135,450	135,710	400100	Beginning Fund Balance	0.00	167,210
335.18	671.4	800	1,500	400400	Interest	0.00	1,600
30,000.00	30,000.00	30,000	30,000	400450	Transfer from Streets	0.00	40,000
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
105,547.42	136,218.82	166,250	167,210		<b>Revenue Totals</b>	0.00	208,810
<b>Expenditures</b>							
0.00	512.00	166,250	0	608100	Contract & Other Services	0.00	208,810
0.00	512.00	166,250	0		<b>Materials &amp; Services</b>	0.00	208,810
105,547.42	136,218.82	166,250	167,210		<b>FUND REVENUES</b>		208,810
0.00	512.00	166,250	0		<b>FUND EXPENDITURES</b>		208,810
105,547.42	135,706.82	0	167,210		<b>FUND TOTALS</b>	0.00	0

### Street Reserve Fund

The Street Reserve is used to set money aside for future major expenses pertaining to the street system.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>LIBRARY RESERVE</b>							
<b>045-000 Revenues</b>							
13,792.42	14,290.47	12,355	15,990	400100	Beginning Fund Balance	0.00	18,665
57.14	86.02	75	175	400400	Interest	0.00	175
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
8,139.45	6,376.08	10,000	7,500	404900	Gifts, Grants & Bequests	0.00	10,000
21,989.01	20,752.57	22,430	23,665		<b>Revenue Totals</b>	0.00	28,840
<b>Expenditures</b>							
7,698.54	4,765.59	22,430	5,000	603500	Books & Materials	0.00	28,840
7,698.54	4,765.59	22,430	5,000		<b>Materials &amp; Services</b>	0.00	28,840
21,989.01	20,752.57	22,430	23,665		<b>FUND REVENUES</b>		28,840
7,698.54	4,765.59	22,430	5,000		<b>FUND EXPENDITURES</b>		28,840
14,290.47	15,986.98	0	18,665		<b>FUND TOTALS</b>	0.00	0

### Library Reserve Fund

The Library Reserve Fund holds general gifts, donations, and bequests given to the City that are intended specifically for the Library.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>FOOTPATHS &amp; BICYCLE TRAILS</b>							
050-000 <b>Revenues</b>							
11,238.07	13,293.45	15,350	15,435	400100	Beginning Fund Balance	0.00	17,650
46.32	79.39	100	175	400400	Interest	0.00	200
2,009.06	2,063.33	2,000	2,040	402400	Oregon State Highway Tax	0.00	2,000
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
13,293.45	15,436.17	17,450	17,650		<b>Revenues</b>	0.00	19,850
<b>Expenditures</b>							
0.00	0.00	17,450	0	620520	Systems	0.00	19,850
0.00	0.00	17,450	0		<b>Capital Outlay</b>	0.00	19,850
13,293.45	15,436.17	17,450	17,650		<b>FUND REVENUES</b>		19,850
0.00	0.00	17,450	0		<b>FUND EXPENDITURES</b>		19,850
13,293.45	15,436.17	0	17,650		<b>FUND TOTALS</b>	0.00	0

### Footpaths & Bicycle Trails Fund

The City dedicates one percent of Highway Tax money received from the State for construction of footpaths and bicycle trails. The money is held in this fund over a period of years until enough is accumulated for a project.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>SYSTEMS DEVELOPMENT FUND</b>							
<b>060-000 Revenues</b>							
368,056.66	401,791.57	407,325	409,750	400100	Beginning Fund Balance	0.00	434,950
1,452.02	2,267.22	2,500	4,300	400400	Interest	0.00	5,000
15,604.65	3,722.28	10,000	13,000	405000	Water SDCs	0.00	10,000
9,700.30	1,647.58	6,000	3,500	405025	Wastewater SDCs	0.00	6,500
3,293.95	298.88	2,000	2,200	405050	Storm Drainage SDCs	0.00	2,200
3,729.99	25.68	1,000	2,200	405075	Transportation SDCs	0.00	2,200
401,837.57	409,753.21	428,825	434,950		<b>Revenue Totals</b>	0.00	460,850
<b>060-600 Expenditures</b>							
25.00	0.00	305,500	0	620600	Water Systems	0.00	325,500
21.00	0.00	102,325	0	620610	Wastewater Systems	0.00	108,350
0.00	0.00	10,000	0	620620	Storm Drain Systems	0.00	13,500
0.00	0.00	11,000	0	620630	Transportation Systems	0.00	13,500
46.00	0.00	428,825	0		<b>Capital Outlay</b>	0.00	460,850
401,837.57	409,753.21	428,825	434,950		<b>FUND REVENUES</b>		460,850
46.00	0.00	428,825	0		<b>FUND EXPENDITURES</b>		460,850
401,791.57	409,753.21	0	434,950		<b>FUND TOTALS</b>	0.00	0

### Systems Development Fund

The Systems Development Fund is used to hold funds for expansion of the City's infrastructure segments due to increased burden from new development. Revenue in this fund is generated from fees paid by new users.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>GRANT FUND</b>							
<b>065-000 Revenues</b>							
96,015.65	102,008.45	114,200	129,045	400100	Beginning Fund Balance	0.00	110,200
377.09	625.23	600	1,100	400400	Interest	0.00	1,000
0.00	0.00	0	0	402700	Refunds & Misc	0.00	0
11,541.91	27,863.16	113,600	40,000	405250	Grants	0.00	116,800
3,600.00	1,800.00	3,600	0	405270	Planning Grants	0.00	0
250.00	0.00	1,000	1,055	405330	Explorer Program	0.00	1,000
111,784.65	132,296.84	233,000	171,200		<b>Revenue Totals</b>	0.00	229,000
<b>065-650 Expenditures</b>							
2,002.99	2,104.61	25,000	20,000	605250	Grants	0.00	25,000
-30.00	0.00	0	0	605260	Main St Program	0.00	0
0.00	0.00	68,000	0	605270	Planning Grants	0.00	64,000
112.25	494.30	2,000	1,000	605330	Explorer Program	0.00	2,000
2,085.24	2,598.91	95,000	21,000		<b>Materials &amp; Services</b>	0.00	91,000
2,499.99	652.75	100,000	40,000	625250	Grants	0.00	100,000
0.00	0.00	0	0	625340	ODOT Grants	0.00	0
0.00	0.00	38,000	0	625350	Petroleum Trust	0.00	38,000
5,190.97	0.00	0	0	625370	Drinking Water Source Protect	0.00	0
7,690.96	652.75	138,000	40,000		<b>Capital Outlay</b>	0.00	138,000
111,784.65	132,296.84	233,000	171,200		<b>FUND REVENUES</b>		229,000
9,776.20	3,251.66	233,000	61,000		<b>FUND EXPENDITURES</b>		229,000
102,008.45	129,045.18	0	110,200		<b>FUND TOTALS</b>	0.00	0

### Grant Fund

The purpose of the Grant Fund is to track proceeds and expenditures from any general grants the City may receive.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>STABILIZATION FUND</b>							
075-000 <b>Revenues</b>							
768,640.21	825,540.01	838,500	837,205	400100	Beginning Fund Balance	0.00	904,105
3,070.74	4,654.03	5,000	9,000	400400	Interest	0.00	9,000
480.00	0.00	2,000	2,000	400500	Transfer from Sewer	0.00	0
2,320.00	0.00	6,900	6,900	400600	Transfer from Water	0.00	3,600
21,600.00	0.00	24,000	24,000	401000	Transfer from General Fund	0.00	0
8,880.00	0.00	12,000	12,000	401170	Transfer from Public Works	0.00	0
28,386.65	17,772.50	0	23,000	402700	Refunds & Misc	0.00	10,000
0.00	0.00	0	0	405400	Loan Proceeds	0.00	0
833,377.60	847,966.54	888,400	914,105		<b>Revenue Totals</b>	0.00	926,705
075-750 <b>Expenditures</b>							
0.00	0.00	607,000	0	608600	Retirement Expenses	0.00	590,600
7,837.59	10,761.72	111,400	10,000	608700	Insurance Expenses	0.00	131,105
0.00	0.00	170,000	0	608800	Revenue Stabilization	0.00	170,500
7,837.59	10,761.72	888,400	10,000		<b>Materials &amp; Services</b>	0.00	892,205
0.00	0.00	0	0	630300	Transfer to General Fund	0.00	32,000
0.00	0.00	0	0	631900	Transfer to Sewer	0.00	2,500
0.00	0.00	0	0		<b>Transfers</b>	0.00	34,500
833,377.60	847,966.54	888,400	914,105		<b>FUND REVENUES</b>		926,705
7,837.59	10,761.72	888,400	10,000		<b>FUND EXPENDITURES</b>		926,705
825,540.01	837,204.82	0	904,105		<b>FUND TOTALS</b>	0.00	0

### Stabilization Fund

The Stabilization Fund holds money set aside for future expenses in three areas. It provides stabilization for future insurance related expenses including premium increase and deductibles. It provides stability to retirement expenses when the PERS rate increased over the threshold established by City Council. It also functions as a “rainy day” fund to stabilize revenue fluctuations in the General Fund.

Capital Outlay Expenditure Detail	Line Item #	Amount
Employee Deductibles	075-750-608700	As needed
Employee Appreciation	075-750-608700	\$2000
Retirement Cost Stabilization	075-750-630300 075-750-631900	\$34,500

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
<b>WATER CONSTRUCTION FUND</b>							
085-000 <b>Revenues</b>							
3,173,688.80	215,911.89	220,900	191,765	400100	Beginning Fund Balance	0.00	175,365
16,212.04	6,528.51	2,000	3,600	400400	Interest	0.00	2,000
5,207.00	0.00	0	0	402700	Refunds & Misc	0.00	0
1,172,305.44	570,336.43	200,000	70,000	404000	Seal Rock Payment	0.00	50,000
4,367,413.28	792,776.83	422,900	265,365		<b>Revenue Totals</b>	0.00	227,365
085-850 <b>Expenditures</b>							
4,151,501.39	601,012.68	422,900	90,000	620520	Systems	0.00	227,365
4,151,501.39	601,012.68	422,900	90,000		<b>Capital Outlay</b>	0.00	227,365
4,367,413.28	792,776.83	422,900	265,365		<b>FUND REVENUES</b>		227,365
4,151,501.39	601,012.68	422,900	90,000		<b>FUND EXPENDITURES</b>		227,365
215,911.89	191,764.15	0	175,365		<b>FUND TOTALS</b>	0.00	0

### Water Construction Fund

The Water Projects Fund was created to hold the bond proceeds from the 2012 Revenue Bond Sale and to track corresponding expenditures for water improvements.

Capital Outlay Expenditure Detail	Line Item #	Amount
Alder Lane Water Line Project	085-850-620520 041-410-620520	\$227,365



Capital Expenditure Detail

**Department:** Public Works—Water Capital  
**Purchase item:** Alder Lane Water Line Project  
**Cost of item:** \$227,365  
**Budget line item:** #085-850-620520/041-410-620520  
**Replacement (Y/N)** Yes If yes, item being replaced:

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**Explanation of need for purchase:**

The Alder Lane Drive water line replacement project was outlined in the Water Master Plan to improve the transmission efficiency of the distribution route in the Alder Lane Drive/Ammon Road area from Ammon to Maple.

The project calls for approximately 800 LF of 8” and approximately 335 LF of 6” PVC water mainline with an AC overlay.

The work may require either pipe bursting or horizontal directional drilling.

**Ongoing Impact(s):**

Repair and upgrades to the water main line will increase efficiency of the City's infrastructure and meet future demands on the water distribution system.

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Acct.	Description	FTE	2018 Adopted
20,194,023.83	17,409,941.65	17,948,471	18,046,858		REPORT REVENUES		19,324,491
12,636,116.14	8,930,142.67	17,948,471	9,056,987		REPORT EXPENDITURES		19,324,491
7,557,907.69	8,479,798.98	0.00	8,989,871.00		REPORT TOTALS	45.80	0

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References

## Glossary of Municipal Finance Terms

**Accrual basis.** Method of accounting recognizing transactions when they occur without regard toward cash flow timing [ORS 294.311(1)].

**Activity.** That portion of the work of an organizational unit relating to a specific function or class of functions, a project or program, a subproject or subprogram, or any convenient division of these [ORS 294.311(2)].

**Adopted budget.** Financial plan that is the basis for appropriations. Adopted by the governing body [ORS 294.456].

**Ad valorem tax.** A property tax computed as a percentage of the value of taxable property. See “Assessed Value.”

**Appropriation.** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

**Approved budget.** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing [ORS 294.428].

**Assessed value.** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value. The growth is limited to 3% unless an exception applies (e.g., new or enlarged structure).

**Assessment date.** The date on which the real market value of property is set—January 1.

**Audit.** The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State [ORS 297.425].

**Audit report.** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations.

**Bequest.** A gift by will of personal property; a legacy.

**Biennial budget.** A budget for a 24-month period.

**Billing rate.** A district’s tax rate used to compute ad valorem taxes for each property. The billing rate is expressed in dollars per \$1,000 of assessed property value.

**Budget.** Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(5)].

**Budget committee.** Fiscal planning board of a local government, consisting of the governing body plus an equal number of registered voters appointed from the district [ORS 294.414].

**Budget message.** Written explanation of a local government's budget and financial policies, including any changes from the prior fiscal year. It is prepared and presented under the direction of the executive officer or chairperson of the governing body [ORS 294.403].

**Budget officer.** Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget [ORS 294.331].

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

**Budget transfers.** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**CDP:** Community Development Project

**Capital outlay.** Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings.

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

**Cash basis.** System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)].

**Category of limitation.** The three categories of taxes on property for the purpose of the constitutional limits - education, general government, excluded from limitation [ORS 310.150].

**Compression.** A reduction in taxes required by Measure 5 (1990) property tax limits. Compression is computed on a property-by-property basis, and is first applied towards local option tax levies, then permanent rate levies.

**Consolidated billing tax rate.** The consolidated billing tax rate is the combined total of the billing rates for all taxing districts in a limitation category in the code area but does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

**Constitutional limits.** The maximum amount of tax on property that can be collected from an individual property for education and for other government activities (Art. XI, sect. 11b, Or Const.).

**Contingency.** An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency [ORS 294.388].

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

**Devise.** A gift by will of the donor of real property.

**District.** See "Local government." A local government entity that imposes property taxes (e.g. county, city, K-12 school district).

**Division of tax.** Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

**Double majority.** A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question. *(Any March or September Election)*

**Education category.** The limitation category for taxes that will be used to support the public school system and that are not used to pay exempt bonded indebtedness [ORS 310.150(1)(b)]

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

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

**Excluded from limitation category.** The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(1)(a)].

**Exempt bonded indebtedness.** 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(7)(b)].

**Existing plan.** An existing urban renewal plan is defined as a plan that existed in December 1996, and, 1) chose an option and, 2) established a maximum amount of indebtedness by July 1998 and has not been amended to increase the land area or maximum indebtedness [ORS 457.435(4)(a)].

**Expenditures.** Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis. Does not include amounts budgeted for interfund transfers, contingency, reserved for future expenditure or unappropriated ending fund balance. [ORS 294.311(16)].

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

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

**Fund balance.** The excess of the assets of a fund over its liabilities and reserves. [ORS 294.311(18)].

**Fund type.** One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1)].

**General fund.** A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

**General government category.** The limitation category for taxes used to support general government operations that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)(c)].

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

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

**Interfund loan.** Loan made from one fund to another and authorized by resolution or ordinance [ORS 294.468].

**Interfund Transfer.** Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. [ORS 294.463].

**Intrafund Transfer.** Transfer from one existing appropriation category to another within the same fund. [ORS 294.463].

**Internal service fund.** A fund used to account for fiscal activities when goods or services are provided by one organizational unit to another on a cost-reimbursement basis [ORS 294.311(23) and 294.343].

**Levy.** Amount of ad valorem tax certified by a local government for the support of governmental activities.

**Liability.** Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances [ORS 294.311(24)].

**Local government.** Any city, county, port, school district, community college, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipal corporation or municipality [ORS 294.311(26)].

**Local option tax.** Taxing authority approved by voters that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

**Materials and Services.** Expenses for operating costs and supplies and contracted services, such as utilities, rent, liability insurance, repair parts, fuel, accountant's fees, etc.

**Maximum assessed value (MAV).** The maximum taxable value limitation placed on real or personal property by the Article XI, section 11 of the Constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Maximum authority.** The limitation on the amount of revenue that can be raised each year for an existing urban renewal plan area [ORS 457.435(3)(a)]. Plans that are not existing plans do not have a maximum authority amount. This amount is adjusted each year based on the growth of excess value in the plan area.

**Maximum indebtedness.** The amount of the principal of the indebtedness necessary to complete an urban renewal plan. This does not include indebtedness incurred to refund or refinance existing indebtedness [ORS 457.190(3)(a)]. It is specified in dollars and cents and based on good faith estimates of the scope and costs of the anticipated project or projects. All existing plans are required to have an ordinance which establishes a maximum indebtedness.

**Measure 5.** A constitutional tax rate limitation (Article XI, Section 11b) passed by the voters in 1990 which restricts the amount an individual property can be taxed. Measure 5 limits school taxes to \$5 per \$1,000 of 'real market value'. All other general government taxes are limited to \$10 per \$1,000 of 'real market value'.

**Measure 50.** Initially this measure was passed as Measure 47 in 1996 and was found to be unworkable, so was rewritten and submitted to the voters as Measure 50 in 1997 and passed. M50 reduced every property's 1995-96 assessed value by 10%, and also limited the amount of annual growth of the assessed value to 3 %. M50 also established permanent rate limitations for each taxing district in the state based on the current year tax in 1997, and then reduced 13% for most districts. If a district did not have a tax levy in 1997 and had never levied a tax, they could later request a permanent rate limit by going to the voters through a ballot measure.

**Municipal corporation.** See "Local government."

**Municipality.** See "Local government."

**Net working capital.** The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(27)].

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

**Operating rate.** The rate determined by dividing the local government's tax amount by the estimated assessed value in district. This rate is calculated by the assessor when a local government imposes its operating tax as an amount, rather than a tax rate.

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

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

**Personnel Services.** Expenses related to the compensation of salaried employees, such as health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

**Permanent rate limit.** The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can increase or decrease a permanent rate limit. A district can levy any rate or amount up to their permanent rate authority each year.

**Prior years' tax levies.** Taxes levied for fiscal years preceding the current one.



**Program.** A group of related activities to accomplish a major service or function for which the local government is responsible [ORS 294.311(33)].

**Property taxes.** An ad valorem tax, another other “tax on property”, or fees, charges and assessments that are specifically authorized by statute to be certified to the county assessor by a local government unit.

**Proposed budget.** Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

**Publication.** Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address, PO Box and Rural Route within the boundaries of the local government; or hand delivery to each street address, PO Box and Rural Route address within the boundaries of the local government.

**Real Market Value (RMV).** The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm’s-length transaction as of the assessment date (Jan 1). [ORS 308.205].

**Reserve for Future Expenditure.** An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to “save” money under Local Budget Law.

**Reserve fund.** Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment [ORS 294.346; 280.050].

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

**Resource.** Estimated beginning funds on hand plus anticipated receipts [ORS 294.361].

**Special levy.** A special levy is an ad valorem tax imposed for an existing urban renewal plan. It is not a result of a division of tax but rather imposed directly for the plan.

**Special revenue fund.** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

**Special payment.** A budget expenditure category for distributions, pass-through payments, grants made to other organizations and other one-time or unusual expenditures where goods or services are not received in return, and that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

**Supplemental budget.** A revised financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize additional taxes. [ORS 294.471].

**Tax increment financing.** A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. AKA urban renewal division of tax.

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

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

**Tax roll.** The official list showing the amount of taxes imposed against each taxable property.

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

**Trust fund.** A fund used to account for fiscal activities of assets held in trust by a local government.

**Unappropriated ending fund balance.** Amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with operating cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency [ORS 294.398].