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# CLATSKANIE, OREGON

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ANNUAL BUDGET  
Fiscal Year 2012 – 2013



# City of Clatskanie

## **INTERNAL FISCAL BUDGET**

Fiscal Year 2012 - 2013

# City of Clatskanie

2012 – 2013 Fiscal Budget

## Budget Committee

### **City Council**

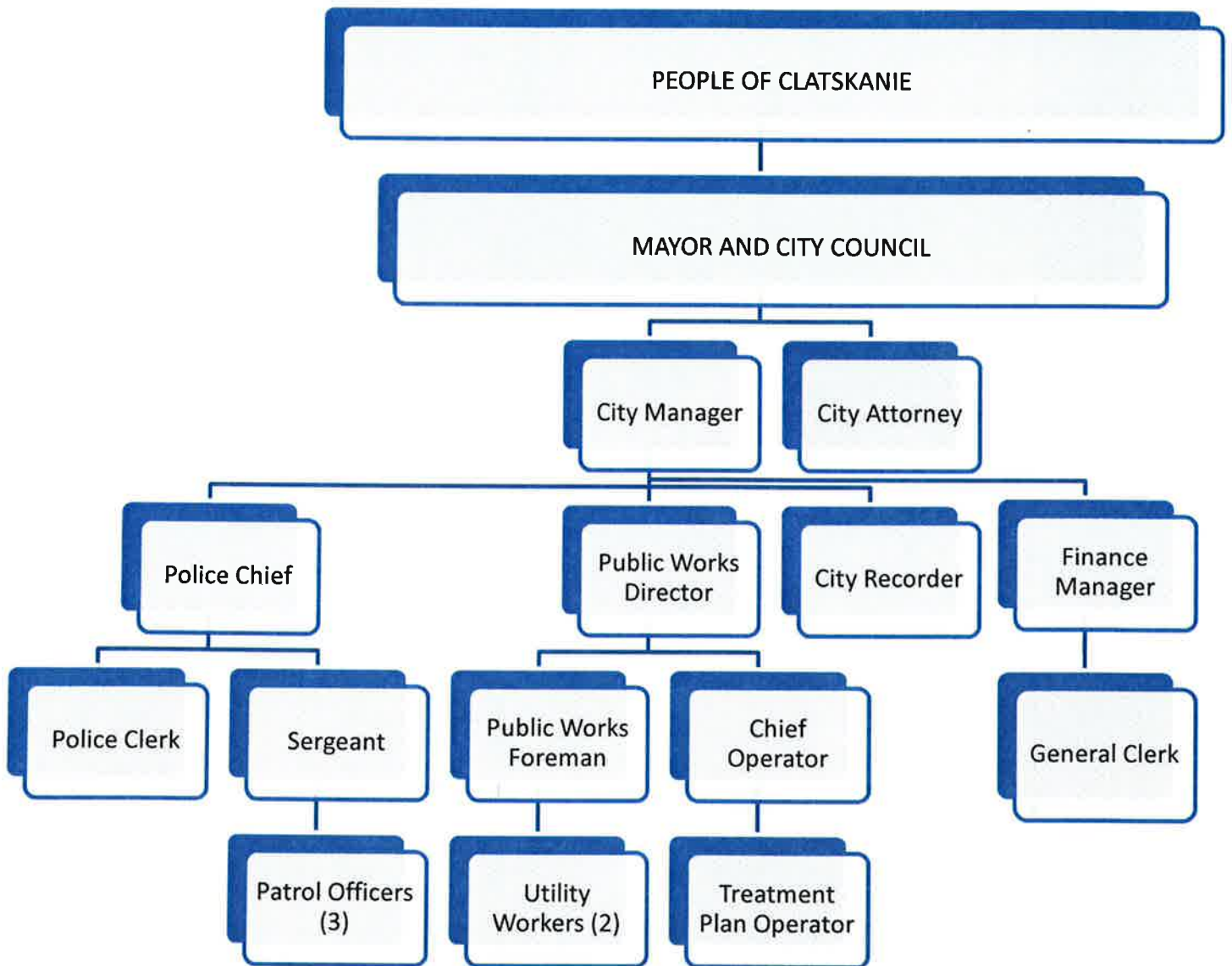
Diane Pohl, Mayor  
Ron Puzey  
Toby Harris  
Travis Zea  
Steve Constans  
Kathy Engel  
Jim Morgan

### **Citizen Members**

Eric Sellix  
Jim Hogan  
Rich Larsen  
Bonnie Davis  
Randy Larson  
Richard Frazier  
Dave Smith

### **City Staff**

Greg Hinkelman, City Manager  
Sharry Hilton, Finance Manager  
Marvin Hoover, Police Chief  
Dave True, Public Works Director  
Karyn Purdue, City Recorder



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# ***INTRODUCTION***



City of Clatskanie  
2012 - 2013 Annual Budget

**Preface**

The budget document serves two distinct purposes. One purpose is to present the City Council and the public with a clear picture of the services that the City provides, and of the policy alternatives that are available. The other purpose is to provide City management with a financial and operating plan that conforms to the City's accounting system.

The **Introduction** section provides an overview of City Government, and Volunteer Committees. Meeting times and board members are listed.

The **Budget Message** section provides an overview of the key policy issues and programs in the budget, and presents major areas of emphasis for the City in 2012-13.

The **Financial Schedules and Summaries** section provides the heart of the document as an operating and financial plan.

The **Personnel** section contains information about City personnel costs as well as staffing by fund and department.

The **General Fund** section provides detail revenue and expenditure information for Administration, Non-departmental, Court, and Police.

The **Special Revenue Funds** section provides detail revenue and expenditure information for Street, TIIF, Enterprise Zone, Scout Lake, Infrastructure Maintenance and Improvement Fund, and 911 Fund.

The **Enterprise Funds** section contains detail revenue and expenditure information for Sewer, Water, Cemetery, Sewer SDC and Water SDC funds.

The **Community Profile** provides a brief overview of the history, location, demographics and economic condition of the City in order to provide some insight to help individuals put Clatskanie's budget into perspective.

The **Budget Legislation** section contains budget and state revenue resolutions passed by the Council as well as budget notices.

The **Glossary** section contains a definition of Terms.

## Governmental Funds

**General Fund:** The General Fund is the City's general operating fund, and it accounts for the administrative, community development, police protection and functions of the City. Principal sources of cash consist of license and permit fees, franchise fees, intergovernmental revenue, investment income and the tax base levy.

**Administration** is funded from franchise fees, land use fees, licenses, permits, intergovernmental revenues and other fees. Major expenses are for contract services, utilities, assessments, and salary related expenses.

**Court** is funded from fines and forfeitures. Major expenses are for prosecution contract services.

**Police** protection costs are funded from property tax revenues, franchise fees and other miscellaneous revenues. Major expenses are for Capital Items and salary related expenses.

**Special Revenue Funds:** These funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Street** accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance and repairs. Other funding is from special assessments, street/storm utility fees and transfers from the Timber Infrastructure and Improvement Fund. Major expenses are street overlay and salary related expenses.

**Timber Infrastructure and Improvement** was established to reserve funds for major capital improvements for the city's water, sewer, and street (including storm drainage and sidewalk) systems. \$125,000 or ninety percent of fund interest earnings on June 30 of the prior fiscal year, whichever is greater, may be expended for capital projects.

**Scout Lake** was established to reserve funds for projects oriented to recreation with the primary focus on the youth. Eighty percent the interest is used to cover the operations and to disburse funding for recreation projects.

**Enterprise Zone** was established to manage the utilization of the Zone Exemption payment received from Georgia-Pacific in accordance with the Lower Columbia Maritime Enterprise Zone restrictions.

**Infrastructure Maintenance and Improvement Fund** was established to manage capital improvements and major maintenance and improvement projects to the water and sewer infrastructure. Funding is from a utility surcharge. Major expenses are capital improvements and major maintenance and improvement projects expenses.

**911 Fund** was established to manage the funds received and pass through to the 9-1-1 Center.

## **Proprietary Funds**

**Enterprise Funds:** These funds account for the operations of the City that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Water Fund** accounts for all activities related to operating the water system of the City. Revenue is derived from charges for services to water users and investment earnings.

**Sewer Fund** accounts for all activities related to operating the sewer system of the City. Revenue is derived from charges for service to sewer users and investment earnings

**Cemetery Fund** will be disbanded in FY 12/13 as a result of an annexation election into The Rainier Cemetery District and the Irreducible fund balance will be forwarded to The Rainier Cemetery District. The remaining fund balance will be transferred to the Timber Infrastructure and Improvement Fund.

**Sewer SDC Fund** is funded from system development fees. Revenue is derived from fees charged for new connections to the sewer system. Expenditures are to be related to the costs associated to establishing new connections.

**Water SDC Fund** is funded from system development fees. Revenue is derived from fees charged for new connections to the water system. Expenditures are to be related to the costs associated to establishing new connections.

## ***Administration***

The Administration office includes the City Manager, City Recorder, Finance Manager, and General Clerk. This office provides the executive and financial support for the City.

### ***Functions:***

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendation to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures and programs;
- Ensure compliance with all laws, ordinances and policies;
- Inform the citizens of Clatskanie of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival and destruction;
- Maintenance of the official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;

- Municipal Court operations;
- Budget monitoring & preparation;
- Annual financial report preparation;
- Business license issuance;
- Utility Billing (water, sewer and street/storm);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Central reception and telephone services;
- Process mail;
- Insurance administration;
- Compile and produce annual financial reports;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries; and
- Maintain intergovernmental relations;

## ***Municipal Court***

The Municipal Court is administered by the Columbia County Justice Court. The court is of limited jurisdiction, presiding over *infractions, misdemeanors and code violations*.

### ***Functions:***

- *Holds traffic court & jury trials;*
- *Collect fines and forfeitures;*
- *Conducts research;*
- *Maintenance of court records;*
- *Reporting of monthly forfeitures to appropriate agencies; and*
- *Monthly financial and intergovernmental reports*

## ***Police Department***

The Police Department is responsible for maintaining order and providing law enforcement services to the community. Staff includes a Police Chief, Sergeant, three Officers and an Administrative Secretary.

### ***Functions:***

- Provide administration of patrol/traffic investigations;
- Promote community involvement through public, private and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Monitoring of budget;
- Process payments and procure goods;
- Maintain department policies;
- Prepare monthly reports showing activity of the department;
- Reception and telephone service;
- Investigations through the participation of CENT;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;
- Enforce traffic and criminal laws;
- Provide security to school and other community events;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports; and
- Manage Reserve Program.

## ***Public Works Department***

The Public Works Department is responsible for providing infrastructure maintenance and planning. Staff includes a Director, Foreman, Plant Operator, Chief Operator, and two Maintenance Workers.

### ***Functions:***

- Maintain the city's transportation and utility infrastructure systems;
- Provide support to other departments;
- Identify funding for various projects from outside funding sources, i.e., grants/loans;
- Street overlay programs;
- Hydrant and meter replacement;
- Correct drainage problems;
- Catch basin cleaning program;
- Provide emergency assistance and repairs;
- Snow and ice removal;
- Maintenance of traffic signage;
- Water Quality monitoring and Community Annual Report;
- Maintain records and submit intergovernmental reports;
- Budget monitoring and preparation;
- Maintenance of cemetery;
- Locate and mark cemetery plots;
- Procure goods and services for the department;
- Provide support for community events;
- Utility meter reading and investigate leak adjustment;
- Verify right-of-way and City property boundaries;
- Utility locate service;
- Review development application; and
- Respond to citizen inquires.

# *Volunteers*

*Contact:*

**For all boards and commissions, please contact City Hall at (503) 728-2622 or 95 S. Nehalem**

## *City Council*

*Meets the first Wednesday of the month at 7:00 pm and the third Wednesday when necessary in the Council Chambers.*

*Diane Pohl, Mayor  
Ron Puzey, Council President  
Steve Constans, Councilor  
Kathy Engel, Councilor  
Travis Zea, Councilor  
Jim Morgan, Councilor  
Toby Harris, Councilor*

The council is composed of a mayor and six councilors elected from the city at large. At each biennial general election three councilors shall be elected for a four-year term. The office of Mayor shall be elected each biennium for a two-year term. The Mayor shall be the chair of the council and preside over its deliberations. The Mayor shall have a vote on all questions that come before the council.

The City of Clatskanie has a Council-Manager form of government. The Council appoints an experienced local government professional as City Manager to administer the operations of the City, and implement Council policies.

The Council is responsible for establishing goals and objectives, setting priorities, identifying problems and community needs, setting policies by adopting ordinances and resolutions and approving the annual city budget.

## *Planning Commission*

*Meets the fourth Wednesday of the month at 7:00 p.m. in the Council Chambers.*

*Richard Larsen, Chair  
Ray Pohl  
Brandon Kent  
Mike Engel  
Dave Smith*

The Planning Commission consists of five members that serve a four-year term and are appointed by the Council. The Commission is responsible for approving subdivisions, variances, conditional use permits, and regulates other land use matters. The commission is also responsible for providing recommendations to the council on development code ordinances and amendments, annexations and comprehensive planning policies.

## ***Budget Committee***

*Meets in late March or early April in the Council Chambers.*

<i>Diane Pohl</i>	<i>Richard Frazier</i>
<i>Ron Puzey</i>	<i>Rich Larsen</i>
<i>Jim Morgan</i>	<i>Bonnie Davis</i>
<i>Travis Zea</i>	<i>Randy Larson</i>
<i>Kathy Engel</i>	<i>Dave Smith</i>
<i>Toby Harris</i>	<i>Jim Hogan</i>
<i>Steve Constans</i>	<i>Eric Sellix</i>

The Budget Committee consists of the members of the Council and an equal number of citizens that are each appointed by the Council to serve a three-year term.

The budget process usually begins in February, when Department heads submit their budget requests to the City Manager. The Finance Manager then prepares the base budget, which provides for the minimum level to maintain services. In March, the City Manager works with staff to devise a proposed budget. When the City Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Budget Committee is then assembled to review the proposed budget. When the committee is satisfied with the proposed budget, it is approved and forwarded to the City Council for final adoption.

## ***Recreation Advisory Committee***

*Meets the Fourth Thursday of the month at 7:30 p.m. in the Council Chambers.*

*Steve Sharek, Chair*  
*Liz Dykes*  
*Roy Tuomi*  
*Lynda Kuehl*  
*Michelle Keyser*

This committee consists of five members, who are each appointed by the Council to serve a two-year term. The board advises the City Council regarding allocation of Scout Lake grants and the development of recreation areas in the City and at Scout Lake.

## ***Economic Development Task Force***

*Meets the third Thursday of the month at 12:00 p.m., at Fultano's Restaurant.*

<i>Debbie Hazen</i>	<i>Gail Rakitnich</i>
<i>Toby Stanley</i>	<i>Randy Larson</i>
<i>Rich Larsen</i>	<i>Sherri Lumijarvi</i>
<i>Jim Miller</i>	<i>John Moore</i>
<i>George Throop</i>	<i>Margaret Magruder</i>

The Mayor appointed this committee to promote and study economic development issues in Clatskanie.

# ***BUDGET MESSAGE***





# CITY OF CLATSKANIE

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## **Honorable Mayor, Councilors and Budget Committee:**

This document represents the City's approved budget submission for FY 2012-13. This request continues the City's desire to provide public safety, service needs of water & sewer, street maintenance and other government services all within our commitment to manage expenses.

For the first time in 4 years, this budget sees an increase in our total to approximately \$8,747,054. The increase in the budget is possible due to a couple of factors. First, the city has for the last 4 years cut expenditures to meet the conditions of the economy. As we have reported in the past, the interest rate we receive from the Local Government Investment Pool has been at one half (.5) of a percent. This reduction in revenue forced us to make cuts over the past few years. The interest rate was raised ever-so-slightly to .6% as of April 2012. The cuts made by the city were implemented with a philosophy of maximize expenditures and minimize revenues. The result of this philosophy has, with careful and skillful management of their respective budgets by the Police Department and the Public Works department, resulted in a savings that translates to a much higher ending fund balance and thus, a much higher beginning fund balance for this fiscal year.

For this budget, the better than expected beginning fund balance combined with a proposed \$12 per month utility fee that was considered by the City Council, makes up the bulk of the budget increase. The \$12 fee was eventually reduced and passed the council at \$8 per month. The proposed utility fee will be collected on the water bills and deposited into a newly established fund called the "Infrastructure Maintenance and Improvement Fund." The purpose of this fund will be to provide the necessary monies needed to maintain our water and sewer systems. The fund is also designed to meet the financial requirements needed yearly to perform maintenance without draining the Timber Fund which will be used for streets and large expense capital projects. This fee has a three year sunset attached to it.

The budget also restores a two-person summer work crew for the Public Works' department and also outlays lease payments for a replacement flat-bed truck and a replacement police vehicle. We have also restored the city's contribution to the Columbia County Rider and maintained our contributions to the Columbia County Economic Team and Emergency Management.

The Capital Improvement Program (CIP) budget this year is \$1,355,000. The CIP includes our carry-overs of the new reservoir (\$450,000); sewer headwork's (\$725,000); and \$195,000 of other CIP projects made possible with funding from the TIIF (\$125,000), the new Infrastructure fund (approximately \$80,000) and an ODOT grant (\$25,000). Items highlighted for CIP are South Nehalem repaving; street repairs to Lillich and Steele Streets; and prep work for a new sewer line on Tichenor.

The remainder of the budget is made up of our usual operations.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Hinkelman".

Greg Hinkelman

City Manager

# ***BUDGET PROCESS***

**City of Clatskanie  
2012 - 2013 Annual Budget**

## **Budget Process Overview**

### **Budget Preparation**

The municipal budget process is a challenging opportunity to allocate resources to meet community needs. It is through this annual effort that the budget becomes the single most important policy document produced by the City.

Preparation of the budget begins in mid-February, with projection of City reserves and revenues. At that time, Departments are asked to estimate expenditures for the remainder of the current year, and then submit a request for the coming year. The City Manager then meets with staff and others to review, revise and propose a balanced budget for the upcoming fiscal year.

### **Budget Adoption**

The Budget Committee, composed of the City Council and an equal number of laymembers, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

## **Budget Changes After Adoption**

After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased.

By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. There will be times, however, when the adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had not anticipated. In these cases it is possible to use a Supplemental Budget to authorize expenditures or spend additional revenues in a current fiscal year. (There are a few special revenues that may be spent without a supplemental budget.) A Supplemental Budget may not be used to levy taxes. Examples of changes that would require the supplemental budget process are as follows: the reappropriation of monies from one fund to another; the appropriation of unanticipated grant funds that are not for a specific purpose; and the appropriation of proceeds from the sale of property, which necessitates the immediate purchase, construction, or acquisition of different facilities.

The City Council may adopt a Supplemental Budget at a regular public meeting if the expenditures are less than 10 percent of the Fund being adjusted. If the expenditures are more than 10% of the Fund, then the City Council must publish the proposed action and hold a public hearing.

## **Annual Audit**

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Clatskanie was performed by the firm of Merina & Company for the fiscal year ending June 30, 2011. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

**BUDGET CALENDAR  
2012-2013 ANNUAL BUDGET**

February	City Manager & staff begin developing recommended Budget
Tuesday, May 8	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, May 11	Preliminary Budget mailed to Budget Committee
Thursday, May 17	<i>Budget Committee Meeting #1</i> Hearing on Proposed Use of State Shared Revenues Optional: Approval of Annual Budget Adoption of Tax Rate
Thursday,	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 22	Notice of Hearing on State Shared Revenues
Tuesday, May 29	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 6	<i>Before Council</i> Hearing on Use of State Shared Revenues
<b>AND, IF NEEDED</b>	Hearing on approved Budget
Wednesday, June 20	Resolutions: Adopting Budget, Making appropriations, imposing/categorizing taxes Authorizing funds to be used in the financial management of city Declaring city's election to receive state shared revenue Authorizing loan from TIIF to GF Extending worker's comp to volunteers & boards
June 30	Deadline for Adopting Budget
July 15	Deadline for filing Adopted Budget with County Deadline for filing Adopted Budget with County Assessor
July 31	Deadline for filing SRS Resolution

All **Budget Committee** meetings on Thursday at 7 p.m. unless otherwise notified

***FINANCIAL SCHEDULES  
AND SUMMARIES***

## TOTAL BUDGET COMPARISON

FUND	2010-11 ACTUAL	2011-12 BUDGET	2012-13 PROPOSED
GENERAL FUND	1,071,358	985,889	1,163,272
STREET FUND	193,712	157,337	355,222
SEWER FUND	517,924	1,216,761	1,292,194
WATER FUND	604,832	1,171,834	1,019,838
CEMETERY FUND	44,192	306,951	204,808
TIMBER INFRASTRUCTURE IMPROVEMENT	353,448	2,550,842	2,963,335
SCOUT LAKE FUND	10,752	1,021,882	1,106,618
ENTERPRISE ZONE	72,435	465,972	469,387
911 FUND	0	9,000	9,000
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	0	0	121,248
SEWER SDC	0	7,041	5,540
WATER SDC	0	12,382	36,572
<b>TOTAL ALL FUNDS</b>	<b>2,868,653</b>	<b>7,905,891</b>	<b>8,747,034</b>



CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2012-13

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$113,349,070	=	\$703,762
Less: Estimated Loss Due to Measure 5				11,053
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$692,709
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$61,097
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$631,612

2010-11 Actual Value \$113,754,537 - Actual Tax \$695,226

CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2012-2013

FUND	OPERATING FUNDS					RESTRICTED FUNDS						TOTAL ALL FUNDS		
	GENERAL	STREET	SEWER	WATER		CEMETERY	TIIF	SCOUT LAKE	ENTERPRIS E ZONE	911 FUND	IMIF FUND		SEWER SDC	WATER SDC
Beginning Fund Balance	197,478	67,222	38,094	28,588		204,808	2,615,425	967,318	466,482	0	0	5,540	36,422	4,627,377
Estimated Revenues	965,794	288,000	1,254,100	991,250		0	347,910	139,300	2,905	9,000	121,248	20	150	4,119,677
<b>Total Revenues</b>	<b>1,163,272</b>	<b>355,222</b>	<b>1,292,194</b>	<b>1,019,838</b>		<b>204,808</b>	<b>2,963,335</b>	<b>1,106,618</b>	<b>469,387</b>	<b>9,000</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>	<b>8,747,054</b>
Budgeted Expenditures	1,035,997	331,909	1,276,284	1,012,430		204,808	446,672	129,650	450,000	9,000	121,248	0	0	5,017,998
Admin	139,558													
Non-Dept	116,740													
Court	18,375													
Police	761,324													
Contingency	127,275	23,313	15,910	7,408		0	2,516,663	0	19,387	0	0	5,560	36,572	2,752,088
Unappropriated Fund Balance	0	0	0	0		0	0	976,968	0	0	0	0	0	976,968
<b>Total Expenditures</b>	<b>1,163,272</b>	<b>355,222</b>	<b>1,292,194</b>	<b>1,019,838</b>		<b>204,808</b>	<b>2,963,335</b>	<b>1,106,618</b>	<b>469,387</b>	<b>9,000</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>	<b>8,747,054</b>

2012 - 2013 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	CEMETERY	TJIF	SCOUT LAKE	ENTERPRISE ZONE	911 FUND	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES												
Administration	65,182											
Non-Departmental	0											
Court	0											
Police	566,050											
<b>TOTAL</b>	<b>651,232</b>	<b>113,751</b>	<b>302,835</b>	<b>398,414</b>	<b>0</b>	<b>69,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MATERIAL AND SERVICES												
Administration	74,376											
Non-Departmental	118,740											
Court	18,375											
Police	132,678											
<b>TOTAL</b>	<b>342,169</b>	<b>48,250</b>	<b>105,645</b>	<b>86,550</b>	<b>166,898</b>	<b>124,000</b>	<b>129,650</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAY												
Administration	0											
Non-Departmental	0											
Court	0											
Police	42,596											
<b>TOTAL</b>	<b>42,596</b>	<b>161,750</b>	<b>841,000</b>	<b>496,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY												
Administration	0											
Non-Departmental	127,275											
Court	0											
Police	0											
<b>TOTAL</b>	<b>127,275</b>	<b>23,313</b>	<b>15,910</b>	<b>7,408</b>	<b>0</b>	<b>2,516,663</b>	<b>0</b>	<b>19,387</b>	<b>0</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>
INTERFUND TRANSFERS												
		8,158	26,804	31,466	37,910	253,496	0	450,000	0	0	0	0
UNAPPROPRIATED FUND BALANCE												
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>1,163,272</b>	<b>355,222</b>	<b>1,292,194</b>	<b>1,019,838</b>	<b>204,808</b>	<b>2,963,335</b>	<b>1,106,618</b>	<b>469,387</b>	<b>9,000</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>

2012 - 2013 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	05 Cemetery	06 TIF	07 Sct Lk	08 Enterprise	09 911	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	4,827,377	197,478	67,222	38,094	28,588	204,808	2,615,425	967,318	466,482		0	5,540	36,422
3100	Property Taxes	631,600	631,600											
3110	Delinquent Taxes	22,000	22,000											
3115	Downtown Development	0	0											
3200	Franchise Fees	90,000	90,000											
3500	Licenses	17,000	17,000											
4000	Building Permits	18,500	18,500											
4050	Permit Surcharges (12%)	2,220	2,220											
4100	Land Use Fees	1,000	1,000											
4400	Collection Services	200	200											
4550	Sale of Property	435,300	0					300,000	135,300					
4551	Sale of Property-Irreduc	0	0											
4552	Sale of Property- Colum	0	0											
4500	Court Fines & Forfeitures	25,000	25,000											
4600	County Revenue/Gas Royalties	6,700	6,700											
4700	State Revenues	28,000	28,000											
4710	Gas Tax Revenue	75,000	0	75,000										
4900	Oregon State 911 Grants	9,000	0								9,000			
	SCA -	750,000		25,000	725,000									
	Seabell/DUII Grant	8,000	8,000											
	Weed & Seed	0	0											
	ODOT Traffic Safety	0	0											
5000	Interest (0.5%)	16,020	550	200	100			10,000	4,000	1,000			20	150
5100	Use of Property	0												
	PUD Lease	0												
	Gas & Oil Lease	3,000	3,000											
6000	Charges for Current Services	4,100	100		0	4,000								
6001	Penalty Fee	3,000				3,000								
6050	Police Dept Revenue	11,500	11,500											
6240	Meter Hook-up Charge	0												
6500	Utility Billing	1,078,898		55,000	411,200	491,450						121,248		
6520	SDC Fees	0												
7000	Miscellaneous Revenue	7,405	500		5,000					1,905				
	PEG Fees	0												
8000	Refunds	0												
9000	Reimbursement	0												
9500	Transfers In	0												
	From Street	8,158	8,158											
	From Sewer	26,804	26,804											
	From Water	31,466	31,466											
	From Cemetery	37,910	0											
	From TIF	253,496	3,496	120,000	100,000	30,000								
	From Enterprise Zone	450,000	0			450,000								
	From IMIF	0		0		0								
	From SSDC	0												
	From WSDC	0												
9600	Loan Proceeds	68,400	30,000	12,800	12,800	12,800								
	Total Revenues	8,747,054	1,163,272	355,222	1,292,194	1,019,838	204,808	2,963,335	1,106,618	469,387	9,000	121,248	5,560	36,572

**CITY OF CLATSKANIE**

**2012 - 2013 Budget**

**INTERFUND TRANSFER DETAIL**

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$8,158	Street	General
Charge Back Non-Departmental	\$26,804	Sewer	General
Charge Back Non-Departmental	\$31,466	Water	General
Charge Back Non-Departmental	\$3,496	TIIF	General
Charge Back Non-Departmental	\$37,910	Cemetery	TIIF
Capital Improvement Program	\$120,000	TIIF	Street
Capital Improvement Program	\$30,000	TIIF	Water
Capital Improvement Program	\$100,000	TIIF	Sewer
Capital Improvement Program	\$450,000	Enterprise	Water
Capital Improvement Program	\$0	IMIF	Sewer
Capital Improvement Program	\$0	IMIF	Water
Total Transfers	<u>\$807,834</u>		

## 2012 - 2013 Fiscal Budget Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat
	<b>Capital Improvement</b>					
2008 05	Replace sewer line on SW Tichenor 7th St to PUD substation	95,000			95,000	
2009 15	Water Reservoir	450,000				450,000
2011 32	Headworks Project	725,000			725,000	
2012 39	S. Nehalem St. pavement overlay	90,000		90,000		
2013 42	Base course repairs on N Nehalem, NE Lillich, NE Conyers, & NE Steele St.	35,000		35,000		
2013 43	Storm Drainage refurbishment - NE Lillich, N Nehalem	20,000		20,000		
2013 44	Paint high level reservoir	25,000				25,000
2013 45	WTP/WWTP PLC Upgrades	10,000			5,000	5,000
		0				
		0				
		0				
		0				
		0				
		0				
<b>Totals</b>		<b>1,450,000</b>	<b>0</b>	<b>145,000</b>	<b>825,000</b>	<b>480,000</b>

**City of Clatskanie**  
**Timber and Infrastructure Improvement Fund**  
**10 Year History - 20 Year Projection**  
**May 8, 2012**

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
2001	2,888,479		161,056	174	32,169	121,996	2,895,544
2002	2,895,544		91,333	2,556,927	492,165	165,162	4,886,477
2003	4,886,477		77,858	4,788	131,739	908,789	3,928,595
2004	3,928,595		49,638	3,288	57,573	84,960	3,838,988
<b>2005</b>	<b>3,838,988</b>		<b>82,554</b>	<b>106</b>	<b>60,031</b>	<b>178,242</b>	<b>3,683,375</b>
2006	3,683,375		144,727	43,408	121,720	92,962	3,656,828
2007	3,656,828		179,433	0	99,175	191,168	3,545,918
2008	3,545,918		149,686	150,299	361,350	193,493	3,291,060
2009	3,291,060		63,492	39,097	109,493	181,118	3,103,039
<b>2010</b>	<b>3,103,038</b>		<b>19,972</b>	<b>0</b>	<b>72,136</b>	<b>194,346</b>	<b>2,856,528</b>
2011	2,856,528		13,760	0	56,202	297,246	2,516,841
2012	2,516,841	0.5%	12,584	150,000	144,991	48,125	2,486,309
2013	2,486,309	0.6%	14,918	187,910	145,945	253,496	2,289,696
2014	2,289,696	0.6%	13,738	0	61,361	125,000	2,117,073
<b>2015</b>	<b>2,117,073</b>	<b>0.6%</b>	<b>12,702</b>	<b>1,945,000</b>	<b>919,892</b>	<b>125,000</b>	<b>3,029,884</b>
2016	3,029,884	0.6%	18,179	673,500	65,098	125,000	3,531,465
2017	3,531,465	0.6%	21,189	0	67,051	125,000	3,360,603
2018	3,360,603	0.6%	20,164	0	69,062	125,000	3,186,704
2019	3,186,704	0.6%	19,120	0	81,134	125,000	2,999,690
<b>2020</b>	<b>2,999,690</b>	<b>0.6%</b>	<b>17,998</b>	<b>0</b>	<b>73,268</b>	<b>125,000</b>	<b>2,819,420</b>
2021	2,819,420	0.6%	16,917	0	75,466	125,000	2,635,870
2022	2,635,870	0.6%	15,815	0	77,730	125,000	2,448,955
2023	2,448,955	0.6%	14,694	655,831	80,062	125,000	2,914,417
2024	2,914,417	0.6%	17,487	0	82,464	125,000	2,724,439
<b>2025</b>	<b>2,724,439</b>	<b>0.6%</b>	<b>16,347</b>	<b>0</b>	<b>84,938</b>	<b>125,000</b>	<b>2,530,848</b>
2026	2,530,848	0.6%	15,185	0	87,486	125,000	2,333,547
2027	2,333,547	0.6%	14,001	0	90,111	125,000	2,132,437
2028	2,132,437	0.6%	12,795	0	92,814	125,000	1,927,418
2029	1,927,418	0.6%	11,565	0	95,599	125,000	1,718,384
<b>2030</b>	<b>1,718,384</b>	<b>0.6%</b>	<b>10,310</b>	<b>0</b>	<b>98,467</b>	<b>125,000</b>	<b>1,505,228</b>
2031	1,505,228	0.6%	9,031	0	101,421	125,000	1,287,838
2031	1,287,838	0.6%	7,727	0	104,463	125,000	1,066,102

Assumptions:

1. Current fund uses and Ordinance limitations are applied throughout the projection.
2. \$360,000 of FY20010 Projects are based on projects budgeted in FY2009 that were not completed
3. Harvest Revenue from logging in the near term based on the April 2006 plan prepared by ELS and
4. Expenses are at the FY 2010 rate plus 3% compounded annually with the exception of harvest years
5. Project costs by Ordinance are either \$125,000 or 90% of interest earnings of the prior fiscal year, whichever is greater.
6. The only special project included on this list is the proposed Water Master Plan improvements, which include water storage facilities. This project is under consideration for FY 2010 in the amount of \$800,000 (est.), \$400,000 from TIF and \$400,000 loan or Grant from OEDD.
7. Harvest revenue also includes reimbursements from FEMA for weather related emergencies.

# ***PERSONNEL***



2012 - 2013 FISCAL BUDGET  
PERSONNEL SERVICES

ACCT NO.	ITEM	AMOUNT	01-110 Adm	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	05-510 Cem	06-610 TIF
1051	Salaries	930,747	41,047	354,324	74,553	177,333	237,690	0	45,800
1052	ODOT	0	0	0	0	0	0	0	0
1053	DUII/Seatbelt	7,431	0	7,431	0	0	0	0	0
1054	Overtime	53,499	15	16,300	783	15,606	20,795	0	0
1056	Weed & Seed Grant	0	0	0	0	0	0	0	0
1150	Fica	75,858	3,141	28,922	5,762	14,756	19,774	0	3,503
1200	PERS	162,833	7,160	58,810	11,650	32,822	44,670	0	7,721
1250	State Workers Comp	1,000	41	394	85	202	239	0	39
1251	Health Insurance	239,853	11,050	95,156	16,307	48,629	58,415	0	10,296
1252	Life Insurance	1,017	64	279	84	253	299	0	38
1253	Workers Comp	33,020	94	13,754	2,671	6,420	9,258	0	823
1254	VEBA	8,450	370	3,480	656	1,614	2,074	0	256
1260	Unemployment	3,100	200	2,200	200	200	200	0	100
1300	Benefit Accruals	18,600	2,000	5,000	1,000	5,000	5,000	0	600
1400	Other	0	0	0	0	0	0	0	0
	Totals	1,535,408	65,182	586,050	113,751	302,835	398,414	0	69,176

CITY OF CLATSKANIE  
 STEPS BY CLASSIFICATION  
 Fiscal Year 2012 - 2013

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
	<b>MANAGEMENT</b>						
	City Manager						6598
18	Public Works Director	5024	5275	5539	5816	6107	6412
18	Police Chief	5024	5275	5539	5816	6107	6412
12	Finance Manager	3748	3935	4132	4339	4556	4784
15	Sergeant	4339	4556	4784	5024	5275	5539
9	City Recorder	3239	3401	3571	3748	3935	4132
	<b>UNION - POLICE UNIT</b>						
10	Police Officer	3499	3674	3857	4050	4253	4465
	<b>UNION - GENERAL UNIT</b>						
13	Public Works Foreman	3900	4095	4300	4515	4740	4977
13	Chief Operator	3900	4095	4300	4515	4740	4977
11	Treatment Plant Operator II	3537	3714	3900	4095	4300	4515
11	Utility Worker II	3537	3714	3900	4095	4300	4515
8	Treatment Plant Operator I	3056	3209	3369	3537	3714	3900
8	Utility Worker I	3056	3209	3369	3537	3714	3900
7	Police Administrative Secretary	2910	3056	3208	3368	3537	3714
5	General Clerk	2639	2771	2910	3056	3208	3368

REVISED 06/07/2012

City of Clatskanie  
**PERSONNEL SERVICES WAGE DISTRIBUTION**  
 2012 - 2013 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	CEMETERY	TIIF	TOTALS
City Manager	0.10	0.15	0.05	0.23	0.27	0.00	0.20	1.00
Finance Manager	0.10	0.13	0.12	0.17	0.23	0.00	0.25	1.00
City Recorder	0.50	0.05	0.07	0.16	0.22	0.00	0.00	1.00
General Clerk	0.05	0.10	0.15	0.32	0.38	0.00	0.00	1.00
Court/Police Clerk	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Sergeant	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Public Works Director	0.00	0.00	0.09	0.20	0.51	0.00	0.20	1.00
Public Works Foreman	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Utility Worker	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Utility Worker	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Chief Operator	0.00	0.00	0.00	0.35	0.65	0.00	0.00	1.00
Treatment Plant operator	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
Summer Crew	0.00	0.00	0.50	0.50	0.00	0.00	0.00	1.00
Public Works OT	0.00	0.00	0.02	0.42	0.56	0.00	0.00	1.00

***BUDGET BY FUND TYPE***

***GENERAL FUND***

# General Ledger Budget Analysis Report

User: Sharry  
Printed: 06/08/12 - 11:43AM  
Fiscal Year: 2013



	2010		2011		2012		Description	Account	FTE	2013			Adopted
	Actual	Adopted	Actual	Adopted	Estimated	Requested				Proposed	Approved		
							01						
General Fund							R1						
Revenue	181,909.00	56,068.00	168,292.00		154,977.00		3010		0.00	197,478.00	197,478.00	197,478.00	197,478.00
Beginning Fund Balance	546,076.18	612,973.00	593,228.66		635,000.00		3100		0.00	631,600.00	631,600.00	631,600.00	631,600.00
Property Taxes	24,469.65	20,000.00	27,967.05		27,500.00		3110		0.00	22,000.00	22,000.00	22,000.00	22,000.00
Delinquent Taxes	104,162.19	82,000.00	97,145.40		95,000.00		3200		0.00	90,000.00	90,000.00	90,000.00	90,000.00
Franchise Fees	18,308.00	17,000.00	20,838.50		17,000.00		3500		0.00	17,000.00	17,000.00	17,000.00	17,000.00
Licenses	18,449.31	18,500.00	71,629.99		9,000.00		4000		0.00	18,500.00	18,500.00	18,500.00	18,500.00
Building Permits	1,326.24	2,220.00	5,130.44		850.00		4050		0.00	2,220.00	2,220.00	2,220.00	2,220.00
Permit Surcharges	575.00	1,000.00	1,665.00		650.00		4100		0.00	1,000.00	1,000.00	1,000.00	1,000.00
Land Use Fees	2,860.00	2,000.00	185.32		32.00		4400		0.00	200.00	200.00	200.00	200.00
Collection Services	102,649.20	25,000.00	53,253.94		42,000.00		4500		0.00	25,000.00	25,000.00	25,000.00	25,000.00
Court Fines and Forfeitures	10,820.74	6,700.00	13,228.47		6,500.00		4600		0.00	6,700.00	6,700.00	6,700.00	6,700.00
County Revenue	32,214.89	28,000.00	29,591.10		38,000.00		4700		0.00	28,000.00	28,000.00	28,000.00	28,000.00
State Revenues	6,753.38	0.00	10,739.22		0.00		4710		0.00	0.00	0.00	0.00	0.00
Oregon State 911 Tax	61,757.03	31,000.00	50,563.59		15,000.00		4900		0.00	8,000.00	8,000.00	8,000.00	8,000.00
Grants	1,107.84	600.00	846.90		800.00		5000		0.00	550.00	550.00	550.00	550.00
Interest	6,682.25	3,000.00	6,672.25		3,000.00		5100		0.00	3,000.00	3,000.00	3,000.00	3,000.00
Use of Property	225.00	100.00	90.00		150.00		6000		0.00	100.00	100.00	100.00	100.00
Charges for Current Services	13,846.24	11,500.00	19,315.39		12,500.00		6050		0.00	11,500.00	11,500.00	11,500.00	11,500.00
Police Department Revenue	(85.12)	0.00	0.00		0.00		6501		0.00	0.00	0.00	0.00	0.00
Credit Card Discounts	1,302.48	500.00	449.90		12.00		7000		0.00	500.00	500.00	500.00	500.00
Miscellaneous Revenue	25.00	0.00	0.00		0.00		9000		0.00	0.00	0.00	0.00	0.00
Reimbursement	68,925.18	67,728.00	55,499.93		59,632.00		9500		0.00	69,924.00	69,924.00	69,924.00	69,924.00
Transfers In	0.00	0.00	0.00		0.00		9600		0.00	30,000.00	30,000.00	30,000.00	30,000.00
Loan Proceeds													
Revenue Totals:	1,204,559.68	985,889.00	1,226,333.05		1,117,603.00				0.00	1,163,272.00	1,163,272.00	1,163,272.00	1,163,272.00
REVENUES TOTALS:	1,204,559.68	985,889.00	1,226,333.05		1,117,603.00				0.00	1,163,272.00	1,163,272.00	1,163,272.00	1,163,272.00
Administration							110						
Personnel Services							E1						

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
63,740.89	94,355.41	39,468.00	39,468.00	1051	Salaries	1.25	40,481.00	40,481.00	40,481.00	41,047.00
0.00	0.00	14.00	0.00	1054	Overtime	0.00	15.00	15.00	15.00	15.00
4,848.22	7,136.67	3,020.00	3,020.00	1150	FICA	0.00	3,097.00	3,097.00	3,097.00	3,141.00
9,506.71	14,082.73	6,882.00	6,882.00	1200	PERS	0.00	7,060.00	7,060.00	7,060.00	7,160.00
65.04	86.32	41.00	41.00	1250	State Workers Comp	0.00	41.00	41.00	41.00	41.00
15,350.51	24,841.13	10,614.00	10,614.00	1251	Health Insurance	0.00	11,615.00	11,615.00	11,615.00	11,050.00
80.05	112.57	62.00	62.00	1252	Life & AD&D Insurance	0.00	64.00	64.00	64.00	64.00
124.81	165.53	90.00	62.00	1253	Workerscomp	0.00	93.00	93.00	93.00	94.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	370.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,000.00	0.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
93,716.23	140,780.36	62,391.00	60,149.00		Personnel Services Totals:	1.25	64,666.00	64,666.00	64,666.00	65,182.00
819.00	72.63	100.00	100.00	E2	Material & Services	0.00	100.00	100.00	100.00	100.00
323.38	0.00	200.00	200.00	2050	Office Materials	0.00	200.00	200.00	200.00	200.00
331.59	135.00	10,000.00	10,000.00	2200	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
22,830.76	57,319.51	22,250.00	16,250.00	2250	Professional Services	0.00	24,000.00	24,000.00	24,000.00	24,000.00
5,106.05	5,014.73	3,500.00	3,150.00	2300	Contract Services	0.00	4,500.00	4,500.00	4,500.00	4,500.00
659.64	714.16	700.00	660.00	2350	Communications	0.00	11,700.00	11,700.00	11,700.00	11,700.00
2,172.00	2,461.00	2,300.00	2,865.00	2400	Information Technology	0.00	2,300.00	2,300.00	2,300.00	2,300.00
2,563.30	2,075.28	2,700.00	2,500.00	2450	Liability & Property Insurance	0.00	2,700.00	2,700.00	2,700.00	2,700.00
1,865.11	1,594.09	1,300.00	1,630.00	2500	Utility Services	0.00	1,300.00	1,300.00	1,300.00	1,300.00
2,066.96	508.01	2,400.00	900.00	2600	Repair & Maintenance Services	0.00	2,400.00	2,400.00	2,400.00	2,400.00
769.19	717.36	1,300.00	920.00	2605	Professional Dev - Admin	0.00	1,225.00	1,225.00	1,225.00	1,225.00
0.00	246.96	250.00	250.00	2625	Dues & Memberships	0.00	250.00	250.00	250.00	250.00
11,651.19	18,692.98	11,700.00	12,000.00	2650	Books & Publications	0.00	18,670.00	18,670.00	18,670.00	18,670.00
6,753.38	10,739.22	0.00	0.00	2660	Intergovernmental	0.00	0.00	0.00	0.00	0.00
6,354.16	5,468.85	4,731.00	3,840.00	2700	Columbia County 911	0.00	4,731.00	4,731.00	4,731.00	4,731.00
155.86	273.65	250.00	200.00	2710	Miscellaneous	0.00	300.00	300.00	300.00	300.00
64,421.57	106,033.43	63,681.00	55,465.00		Material & Services Totals:	0.00	74,376.00	74,376.00	74,376.00	74,376.00
0.00	0.00	0.00	0.00	E3	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
158,137.80	246,813.79	126,072.00	115,614.00		Capital Outlay Totals:	1.25	139,042.00	139,042.00	139,042.00	139,558.00
					EXPENDITURES TOTALS:					

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
158,137.80	246,813.79	126,072.00	115,614.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
					DEPT EXPENSES	1.25	139,042.00	139,042.00	139,042.00	139,558.00
(158,137.80)	(246,813.79)	(126,072.00)	(115,614.00)		Administration Totals:	(1.25)	(139,042.00)	(139,042.00)	(139,042.00)	(139,558.00)
				120	Non-Departmental					
				E2	Material & Services					
3,305.68	2,945.89	3,000.00	3,000.00	2050	Office Materials	0.00	3,200.00	3,200.00	3,200.00	3,200.00
1,359.09	1,595.91	2,000.00	1,500.00	2100	Operating Materials/Equipment	0.00	2,500.00	2,500.00	2,500.00	2,500.00
50,551.70	40,352.84	33,800.00	26,800.00	2200	Professional Services	0.00	33,800.00	33,800.00	33,800.00	33,800.00
3,637.11	4,154.08	5,600.00	5,600.00	2250	Contract Services	0.00	5,800.00	5,800.00	5,800.00	5,800.00
1,745.43	1,409.51	2,000.00	2,000.00	2300	Communications	0.00	2,900.00	2,900.00	2,900.00	2,900.00
12,567.99	10,280.22	12,615.00	12,615.00	2350	Information Technology	0.00	14,180.00	14,180.00	14,180.00	14,180.00
48,746.27	36,298.59	36,910.00	33,550.00	2400	Liability & Property Insurance	0.00	36,910.00	36,910.00	36,910.00	36,910.00
1,081.27	1,020.12	1,000.00	500.00	2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
4,684.30	4,590.07	4,900.00	4,850.00	2550	Rental/Lease	0.00	4,900.00	4,900.00	4,900.00	4,900.00
1,004.42	822.50	1,700.00	900.00	2600	Professional Development	0.00	1,700.00	1,700.00	1,700.00	1,700.00
2,407.60	2,352.74	2,660.00	2,300.00	2605	Dues & Memberships	0.00	2,750.00	2,750.00	2,750.00	2,750.00
566.23	25.00	250.00	585.00	2625	Books & Publications	0.00	625.00	625.00	625.00	625.00
2,064.74	3,075.00	2,175.00	2,040.00	2650	Intergovernmental	0.00	2,175.00	2,175.00	2,175.00	2,175.00
1,642.27	1,212.38	2,000.00	1,500.00	2700	Miscellaneous	0.00	2,000.00	2,000.00	2,000.00	2,000.00
2,112.95	1,861.53	2,300.00	2,200.00	2710	Bank Fees	0.00	2,300.00	2,300.00	2,300.00	2,300.00
137,477.05	111,996.38	112,910.00	99,940.00		Material & Services Totals:	0.00	116,740.00	116,740.00	116,740.00	116,740.00
				E3	Capital Outlay					
380.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
380.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E4	Contingency					
0.00	0.00	14,791.00	197,478.00	4000	Contingency	0.00	140,701.00	140,701.00	140,701.00	127,275.00
0.00	0.00	14,791.00	197,478.00		Contingency Totals:	0.00	140,701.00	140,701.00	140,701.00	127,275.00
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
137,857.05	111,996.38	127,701.00	297,418.00		EXPENDITURES TOTALS:	0.00	257,441.00	257,441.00	257,441.00	244,015.00



2010	2011	2012	2012	2012	2013			2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
137,857.05	111,996.38	127,701.00	297,418.00		DEPT EXPENSES	0.00	257,441.00	257,441.00	257,441.00	244,015.00
(137,857.05)	(111,996.38)	(127,701.00)	(297,418.00)		Non-Departmental Totals:	0.00	(257,441.00)	(257,441.00)	(257,441.00)	(244,015.00)
				130	Court					
				E1	Personnel Services					
0.00	0.00	0.00	0.00	1051	Municipal Court Salaries	0.70	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1250	State Per Day	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.70	0.00	0.00	0.00	0.00
				E2	Material & Services					
0.00	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
28,184.79	12,681.58	12,300.00	8,000.00	2200	Professional Services	0.00	12,300.00	12,300.00	12,300.00	12,300.00
25.00	0.00	100.00	0.00	2250	Contract Services	0.00	100.00	100.00	100.00	100.00
41.27	0.00	0.00	0.00	2300	Communication	0.00	0.00	0.00	0.00	0.00
895.00	701.25	900.00	955.00	2350	Information Technology	0.00	975.00	975.00	975.00	975.00
0.00	0.00	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
19,494.50	6,034.00	5,000.00	3,800.00	2650	Intergovernmental	0.00	5,000.00	5,000.00	5,000.00	5,000.00
50.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
332.00	0.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
49,072.56	19,416.83	18,300.00	12,755.00		Material & Services Totals:	0.00	18,375.00	18,375.00	18,375.00	18,375.00
49,072.56	19,416.83	18,300.00	12,755.00		EXPENDITURES TOTALS:	0.70	18,375.00	18,375.00	18,375.00	18,375.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
49,072.56	19,416.83	18,300.00	12,755.00		DEPT EXPENSES	0.70	18,375.00	18,375.00	18,375.00	18,375.00
(49,072.56)	(19,416.83)	(18,300.00)	(12,755.00)		Court Totals:	(0.70)	(18,375.00)	(18,375.00)	(18,375.00)	(18,375.00)
				140	Police					
				E1	Personnel Services					
353,802.72	359,947.26	371,660.00	371,660.00	1051	Salaries	5.85	346,745.00	346,745.00	346,745.00	354,324.00

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Description	FTE	2013			2013 Adopted
							Requested	Proposed	Approved	
0.00	0.00	8,677.00	0.00	1052	ODOT Grant	0.00	0.00	0.00	0.00	0.00
14,888.90	7,722.41	8,154.00	8,154.00	1053	Seatbelt/DUII	0.00	7,420.00	7,420.00	7,420.00	7,431.00
18,704.07	25,683.55	15,596.00	15,596.00	1054	Overtime	0.00	16,460.00	16,460.00	16,460.00	16,300.00
38,292.85	24,061.21	14,898.00	5,130.00	1056	Weed & Seed Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
32,889.54	31,537.26	32,053.00	32,053.00	1150	FICA	0.00	28,352.00	28,352.00	28,352.00	28,922.00
61,901.12	61,385.71	73,989.00	73,989.00	1200	PERS	0.00	57,577.00	57,577.00	57,577.00	58,810.00
400.48	346.13	401.00	401.00	1250	State Workers Comp	0.00	391.00	391.00	391.00	394.00
77,252.99	84,672.97	94,352.00	94,352.00	1251	Health Insurance	0.00	105,314.00	105,314.00	105,314.00	95,156.00
215.73	219.95	265.00	265.00	1252	Life & AD&D Insurance	0.00	270.00	270.00	270.00	279.00
12,686.04	11,112.32	15,635.00	12,080.00	1253	Workerscomp	0.00	13,411.00	13,411.00	13,411.00	13,754.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	3,480.00
0.00	8,135.22	2,200.00	2,200.00	1260	Unemployment	0.00	2,200.00	2,200.00	2,200.00	2,200.00
0.00	0.00	5,000.00	5,000.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
611,034.44	614,823.99	642,880.00	620,880.00		Personnel Services Totals:	5.85	583,140.00	583,140.00	583,140.00	586,050.00
196.27	1,339.42	1,500.00	1,500.00	E2	Material & Services					
28,161.55	27,760.48	30,300.00	30,300.00	2050	Office Materials	0.00	1,800.00	1,800.00	1,800.00	1,800.00
0.00	2,365.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	34,745.00	34,745.00	34,745.00	34,745.00
602.08	6,136.17	400.00	400.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
6,338.09	4,470.35	6,000.00	6,000.00	2250	Contract Services	0.00	41,728.00	41,728.00	41,728.00	41,728.00
5,430.84	4,602.11	4,810.00	4,810.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00
2,687.70	2,474.92	3,300.00	3,300.00	2450	Information Technology	0.00	5,410.00	5,410.00	5,410.00	5,410.00
3,726.46	3,975.99	6,770.00	6,770.00	2500	Utility Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00
1,754.40	1,511.99	1,890.00	1,890.00	2550	Repair & Maintenance Services	0.00	7,900.00	7,900.00	7,900.00	7,900.00
6,412.93	2,139.54	5,000.00	5,000.00	2575	Rental/Lease	0.00	2,130.00	2,130.00	2,130.00	2,130.00
4,036.28	1,863.21	3,150.00	3,150.00	2600	K-9 Unit	0.00	5,000.00	5,000.00	5,000.00	10,000.00
165.00	290.00	220.00	220.00	2605	Professional Development	0.00	9,850.00	9,850.00	9,850.00	9,850.00
1,256.12	233.07	500.00	500.00	2625	Dues & Memberships	0.00	355.00	355.00	355.00	355.00
0.00	0.00	0.00	0.00	2650	Books & Publication	0.00	760.00	760.00	760.00	760.00
725.32	470.60	500.00	500.00	2700	Intergovernmental	0.00	0.00	0.00	0.00	0.00
61,493.04	59,632.85	64,340.00	64,340.00		Miscellaneous	0.00	500.00	500.00	500.00	5,500.00
					Material & Services Totals:	0.00	122,678.00	122,678.00	122,678.00	132,678.00
0.00	0.00	0.00	0.00	E3	Capital Outlay					
0.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
16,166.18	16,995.43	6,596.00	6,596.00	3201	Capital Lease	0.00	42,596.00	42,596.00	42,596.00	42,596.00
2,507.77	1,678.52	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
				3250	Reserve fund	0.00	0.00	0.00	0.00	0.00

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Description	2013			2013 Approved	2013 Adopted
						FTE	Requested	Proposed		
18,673.95	18,673.95	6,596.00	6,596.00		Capital Outlay Totals:	0.00	42,596.00	42,596.00	42,596.00	42,596.00
691,201.43	693,130.79	713,816.00	691,816.00		EXPENDITURES TOTALS:	5.85	748,414.00	748,414.00	748,414.00	761,324.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
691,201.43	693,130.79	713,816.00	691,816.00		DEPT EXPENSES	5.85	748,414.00	748,414.00	748,414.00	761,324.00
(691,201.43)	(693,130.79)	(713,816.00)	(691,816.00)		Police Totals:	(5.85)	(748,414.00)	(748,414.00)	(748,414.00)	(761,324.00)
1,204,559.68	1,226,333.05	985,889.00	1,117,603.00		FUND REVENUES	0.00	1,163,272.00	1,163,272.00	1,163,272.00	1,163,272.00
1,036,268.84	1,071,357.79	985,889.00	1,117,603.00		FUND EXPENSES	7.80	1,163,272.00	1,163,272.00	1,163,272.00	1,163,272.00
168,290.84	154,975.26	0.00	0.00		Police Totals:	(7.80)	0.00	0.00	0.00	0.00

***SPECIAL REVENUE FUNDS***

***STREET FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
35,846.00	54,121.00	37,137.00	73,163.00	02	Street Fund					
0.00	0.00	0.00	0.00	R1	Revenue					
72,090.23	84,937.06	65,000.00	85,000.00	3015	Beginning Working Capital	0.00	67,222.00	67,222.00	67,222.00	67,222.00
0.00	25,000.00	0.00	0.00	4700	Collection Services	0.00	0.00	0.00	0.00	0.00
240.83	274.95	200.00	200.00	4900	Gas Tax Revenue	0.00	75,000.00	75,000.00	75,000.00	75,000.00
58,693.39	58,809.73	55,000.00	58,500.00	5000	Grants	0.00	25,000.00	25,000.00	25,000.00	25,000.00
(5.87)	0.00	0.00	0.00	6500	Interest	0.00	200.00	200.00	200.00	200.00
0.00	0.00	0.00	0.00	6501	Street/Storm Utility Charge	0.00	55,000.00	55,000.00	55,000.00	55,000.00
54,273.21	43,731.99	0.00	45.00	7000	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9500	Miscellaneous	0.00	0.00	0.00	0.00	0.00
				9600	Transfers In	0.00	120,000.00	120,000.00	120,000.00	120,000.00
					Loan Proceeds	0.00	12,800.00	12,800.00	12,800.00	12,800.00
221,137.79	266,874.73	157,337.00	216,908.00		Revenue Totals:	0.00	355,222.00	355,222.00	355,222.00	355,222.00
221,137.79	266,874.73	157,337.00	216,908.00		REVENUES TOTALS:	0.00	355,222.00	355,222.00	355,222.00	355,222.00
43,279.03	54,105.14	67,432.00	67,432.00	210	Street Expenditures					
241.35	146.18	782.00	782.00	E1	Personnel Services					
3,299.31	4,100.64	5,218.00	5,218.00	1051	Salaries	0.80	74,677.00	74,677.00	74,677.00	74,677.00
6,471.13	8,095.84	11,347.00	11,347.00	1054	Overtime	0.00	783.00	783.00	783.00	783.00
42.75	45.51	70.00	70.00	1150	FICA	0.00	5,772.00	5,772.00	5,772.00	5,772.00
8,443.03	11,110.43	16,057.00	16,057.00	1200	PERS	0.00	11,669.00	11,669.00	11,669.00	11,669.00
33.62	57.79	78.00	78.00	1250	State Workers Comp	0.00	85.00	85.00	85.00	85.00
1,524.94	1,713.27	2,361.00	1,445.00	1251	Health Insurance	0.00	16,605.00	16,605.00	16,605.00	16,605.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	84.00	84.00	84.00	84.00
0.00	0.00	200.00	1,445.00	1253	Workerscomp	0.00	2,683.00	2,683.00	2,683.00	2,671.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	656.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	1,000.00	0.00	1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
63,335.16	79,374.80	104,545.00	102,429.00		Personnel Services Totals:	0.80	113,558.00	113,558.00	113,558.00	113,751.00
188.91	7.24	300.00	300.00	E2	Material & Services					
11,654.51	12,220.20	9,000.00	9,000.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
9,805.00	9,477.00	9,000.00	9,000.00	2100	Operating Materials/Equipment	0.00	13,800.00	13,800.00	13,800.00	13,800.00
594.01	1,281.41	1,200.00	1,200.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
8,602.19	9,174.87	11,000.00	11,000.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
7,861.61	6,382.74	8,000.00	8,000.00	2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
0.00	0.00	200.00	200.00	2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00	11,000.00
262.50	114.20	350.00	350.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
				2600	Professional Development	0.00	350.00	350.00	350.00	350.00

2010	2011	2012	2012	2012	2013			2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,347.60	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
89.52	100.08	400.00	400.00	2710	Bank Fees	0.00	400.00	400.00	400.00	400.00
41,405.65	38,757.74	39,450.00	39,450.00		Material & Services Totals:	0.00	48,250.00	48,250.00	48,250.00	48,250.00
54,273.21	68,731.99	0.00	0.00	E3	Capital Outlay					
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	145,000.00	145,000.00	145,000.00	145,000.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	16,000.00	16,000.00	16,000.00	16,000.00
0.00	0.00	650.00	850.00	3250	Bike Paths	0.00	750.00	750.00	750.00	750.00
54,273.21	68,731.99	650.00	850.00		Capital Outlay Totals:	0.00	161,750.00	161,750.00	161,750.00	161,750.00
0.00	0.00	4,788.00	67,222.00	E4	Contingency	0.00	23,506.00	23,506.00	23,506.00	23,313.00
0.00	0.00	4,788.00	67,222.00		Contingency Totals:	0.00	23,506.00	23,506.00	23,506.00	23,313.00
8,003.35	6,847.46	7,904.00	6,957.00	E5	Transfer	0.00	8,158.00	8,158.00	8,158.00	8,158.00
8,003.35	6,847.46	7,904.00	6,957.00	5000	Transfers Out	0.00	8,158.00	8,158.00	8,158.00	8,158.00
167,017.37	193,711.99	157,337.00	216,908.00		Transfer Totals:	0.00	8,158.00	8,158.00	8,158.00	8,158.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.80	355,222.00	355,222.00	355,222.00	355,222.00
167,017.37	193,711.99	157,337.00	216,908.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(167,017.37)	(193,711.99)	(157,337.00)	(216,908.00)		DEPT EXPENSES	0.80	355,222.00	355,222.00	355,222.00	355,222.00
221,137.79	266,874.73	157,337.00	216,908.00		Street Expenditures Totals:	(0.80)	(355,222.00)	(355,222.00)	(355,222.00)	(355,222.00)
167,017.37	193,711.99	157,337.00	216,908.00		FUND REVENUES	0.00	355,222.00	355,222.00	355,222.00	355,222.00
54,120.42	73,162.74	0.00	0.00		FUND EXPENSES	0.80	355,222.00	355,222.00	355,222.00	355,222.00
					Street Expenditures Totals:	(0.80)	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND***



2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,103,038.00	2,856,529.00	2,201,842.00	2,516,841.00	06 R1 3010	TIIF Revenue					
0.00	0.00	300,000.00	300,000.00	4550	Beginning Fund Balance	0.00	2,615,425.00	2,615,425.00	2,615,425.00	2,615,425.00
0.00	0.00	0.00	0.00	4900	Sale of Property	0.00	300,000.00	300,000.00	300,000.00	300,000.00
19,972.04	13,760.09	14,000.00	14,000.00	5000	Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Interest	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	35,000.00	25,165.00	9500	Reimbursement	0.00	0.00	0.00	0.00	0.00
					Transfers In	0.00	0.00	37,910.00	37,910.00	37,910.00
3,123,010.04	2,870,289.09	2,550,842.00	2,856,006.00		Revenue Totals:	0.00	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
3,123,010.04	2,870,289.09	2,550,842.00	2,856,006.00		REVENUES TOTALS:	0.00	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
36,509.88	37,536.65	43,900.00	43,900.00	610 E1 1051	TIIF Expenditures					
0.00	50.00	0.00	0.00	1054	Personnel Services	0.55	45,226.00	45,226.00	45,226.00	45,800.00
2,786.24	2,864.53	3,359.00	3,359.00	1150	Salaries	0.00	0.00	0.00	0.00	0.00
5,435.48	5,609.12	7,398.00	7,398.00	1200	Overtime	0.00	3,459.00	3,459.00	3,459.00	3,504.00
29.66	26.70	39.00	39.00	1250	FICA	0.00	7,628.00	7,628.00	7,628.00	7,721.00
7,175.22	7,876.15	10,266.00	10,266.00	1251	PERS	0.00	39.00	39.00	39.00	39.00
29.55	31.56	37.00	37.00	1252	State Workers Comp	0.00	10,547.00	10,547.00	10,547.00	10,296.00
627.47	564.48	792.00	475.00	1253	Health Insurance	0.00	37.00	37.00	37.00	37.00
0.00	0.00	0.00	0.00	1254	Life & AD&D Insurance	0.00	809.00	809.00	809.00	823.00
0.00	0.00	100.00	0.00	1260	Workerscomp	0.00	0.00	0.00	0.00	256.00
0.00	0.00	600.00	0.00	1300	VEBA	0.00	100.00	100.00	100.00	100.00
52,593.50	54,559.19	66,491.00	65,474.00		Unemployment	0.00	600.00	600.00	600.00	600.00
					Benefit Accruals	0.00				
					Personnel Services Totals:	0.55	68,445.00	68,445.00	68,445.00	69,176.00
7.86	0.00	0.00	0.00	E2 2050	Material & Services					
3,783.92	1,223.96	4,000.00	4,000.00	2100	Office Materials	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2200	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
14,685.63	368.00	107,000.00	107,000.00	2250	Professional Services	0.00	4,000.00	4,000.00	4,000.00	4,000.00
56.11	50.61	0.00	0.00	2300	Contract Services	0.00	107,000.00	107,000.00	107,000.00	107,000.00
0.00	0.00	0.00	0.00	2400	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	10,000.00	2500	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2550	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
1,008.52	0.00	3,000.00	3,000.00	2650	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2700	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
19,542.04	1,642.57	124,000.00	124,000.00		Miscellaneous	0.00	0.00	0.00	0.00	0.00
					Material & Services Totals:	0.00	124,000.00	124,000.00	124,000.00	124,000.00

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	1,709,000.00	2,615,425.00	E4 4000	Contingency	0.00	2,599,484.00	2,517,394.00	2,517,394.00	2,516,663.00
0.00	0.00	1,709,000.00	2,615,425.00		Contingency	0.00	2,599,484.00	2,517,394.00	2,517,394.00	2,516,663.00
194,345.93	297,245.84	232,415.00	51,107.00	E5 5000	Transfer Transfers Out	0.00	133,496.00	253,496.00	253,496.00	253,496.00
194,345.93	297,245.84	232,415.00	51,107.00		Transfer Totals:	0.00	133,496.00	253,496.00	253,496.00	253,496.00
0.00	0.00	418,936.00	0.00	E7 9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	418,936.00	0.00		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
266,481.47	353,447.60	2,550,842.00	2,856,006.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.55	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
266,481.47	353,447.60	2,550,842.00	2,856,006.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(266,481.47)	(353,447.60)	(2,550,842.00)	(2,856,006.00)		DEPT EXPENSES	0.55	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
3,123,010.04	2,870,289.09	2,550,842.00	2,856,006.00		TIIF Expenditures Totals:	(0.55)	(2,925,425.00)	(2,963,335.00)	(2,963,335.00)	(2,963,335.00)
266,481.47	353,447.60	2,550,842.00	2,856,006.00		FUND REVENUES	0.00	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
2,856,528.57	2,516,841.49	0.00	0.00		FUND EXPENSES	0.55	2,925,425.00	2,963,335.00	2,963,335.00	2,963,335.00
					TIIF Expenditures Totals:	(0.55)	0.00	0.00	0.00	0.00

***SCOUT LAKE FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				07	Scout Lake Fund					
				R1	Revenue					
951,797.00	956,865.00	881,882.00	950,968.00	3010	Beginning Fund Balance	0.00	967,318.00	967,318.00	967,318.00	967,318.00
0.00	0.00	135,300.00	135,300.00	4550	Sale of Property	0.00	135,300.00	135,300.00	135,300.00	135,300.00
6,231.54	4,815.08	4,700.00	4,700.00	5000	Interest	0.00	4,000.00	4,000.00	4,000.00	4,000.00
20.00	40.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
958,048.54	961,720.08	1,021,882.00	1,090,968.00		Revenue Totals:	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
958,048.54	961,720.08	1,021,882.00	1,090,968.00		REVENUES TOTALS:	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
				710	Scout Lake Expenditures					
				E2	Material & Services					
0.00	290.56	5,000.00	5,000.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
626.12	0.00	77,650.00	77,650.00	2250	Contract Services	0.00	77,650.00	77,650.00	77,650.00	77,650.00
0.00	350.00	35,000.00	35,000.00	2500	Repairs & Maint. Services	0.00	35,000.00	35,000.00	35,000.00	35,000.00
558.29	1,800.36	1,000.00	1,000.00	2650	Intergovernmental	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0.00	8,311.05	11,000.00	5,000.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
1,184.41	10,751.97	129,650.00	123,650.00		Material & Services Totals:	0.00	129,650.00	129,650.00	129,650.00	129,650.00
				E7	Unappropriated Fund Balance					
0.00	0.00	835,582.00	967,318.00	9000	Unappropriated Fund Balance	0.00	976,968.00	976,968.00	976,968.00	976,968.00
0.00	0.00	835,582.00	967,318.00		Unappropriated Fund Balance Tot	0.00	976,968.00	976,968.00	976,968.00	976,968.00
1,184.41	10,751.97	965,232.00	1,090,968.00		EXPENDITURES TOTALS:	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,184.41	10,751.97	965,232.00	1,090,968.00		DEPT EXPENSES	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
(1,184.41)	(10,751.97)	(965,232.00)	(1,090,968.00)		Scout Lake Expenditures Totals:	0.00	(1,106,618.00)	(1,106,618.00)	(1,106,618.00)	(1,106,618.00)
958,048.54	961,720.08	1,021,882.00	1,090,968.00		FUND REVENUES	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
1,184.41	10,751.97	965,232.00	1,090,968.00		FUND EXPENSES	0.00	1,106,618.00	1,106,618.00	1,106,618.00	1,106,618.00
956,864.13	950,968.11	56,650.00	0.00		Scout Lake Expenditures Totals:	0.00	0.00	0.00	0.00	0.00

***ENTERPRISE ZONE***

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Description	FTE	2013			2013 Adopted
							Requested	Proposed	Approved	
498,705.00	502,027.00	463,067.00	463,577.00	08	Enterprise Zone Fund					
3,321.79	2,464.67	1,000.00	1,000.00	R1	Revenue					
0.00	31,519.92	1,905.00	1,905.00	3010	Beginning Fund Balance	0.00	466,482.00	466,482.00	466,482.00	466,482.00
0.00	0.00	0.00	0.00	5000	Interest	0.00	1,000.00	1,000.00	1,000.00	1,000.00
				7000	Miscellaneous Revenue	0.00	1,905.00	1,905.00	1,905.00	1,905.00
				9500	Transfers In	0.00	0.00	0.00	0.00	0.00
502,026.79	536,011.59	465,972.00	466,482.00		Revenue Totals:	0.00	469,387.00	469,387.00	469,387.00	469,387.00
502,026.79	536,011.59	465,972.00	466,482.00		REVENUES TOTALS:	0.00	469,387.00	469,387.00	469,387.00	469,387.00
0.00	0.00	0.00	0.00	810	Enterprise Zone Fund					
				E4	Contingency					
0.00	0.00	0.00	0.00	4000	Contingency	0.00	19,387.00	19,387.00	19,387.00	19,387.00
0.00	0.00	0.00	0.00		Contingency Totals:	0.00	19,387.00	19,387.00	19,387.00	19,387.00
0.00	72,435.01	465,972.00	0.00	E5	Transfer					
0.00	72,435.01	465,972.00	0.00	5000	Transfers Out	0.00	450,000.00	450,000.00	450,000.00	450,000.00
0.00	72,435.01	465,972.00	0.00		Transfer Totals:	0.00	450,000.00	450,000.00	450,000.00	450,000.00
0.00	72,435.01	465,972.00	0.00		EXPENDITURES TOTALS:	0.00	469,387.00	469,387.00	469,387.00	469,387.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	72,435.01	465,972.00	0.00		DEPT EXPENSES	0.00	469,387.00	469,387.00	469,387.00	469,387.00
0.00	(72,435.01)	(465,972.00)	0.00		Enterprise Zone Fund Totals:	0.00	(469,387.00)	(469,387.00)	(469,387.00)	(469,387.00)
502,026.79	536,011.59	465,972.00	466,482.00		FUND REVENUES	0.00	469,387.00	469,387.00	469,387.00	469,387.00
0.00	72,435.01	465,972.00	0.00		FUND EXPENSES	0.00	469,387.00	469,387.00	469,387.00	469,387.00
502,026.79	463,576.58	0.00	466,482.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

***911 FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				09	911 Excise Tax					
				R1	Revenue					
0.00	0.00	0.00	0.00	3010	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,000.00	9,000.00	4710	Oregon State 911 Tax	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	9,000.00	9,000.00		Revenue Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	9,000.00	9,000.00		REVENUES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
				910	911 Excise Tax					
				E2	Material & Services					
0.00	0.00	9,000.00	9,000.00	2660	Columbia County 911	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	9,000.00	9,000.00		Material & Services Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	9,000.00	9,000.00		EXPENDITURES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,000.00	9,000.00		DEPT EXPENSES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	(9,000.00)	(9,000.00)		911 Excise Tax Totals:	0.00	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
0.00	0.00	9,000.00	9,000.00		FUND REVENUES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	9,000.00	9,000.00		FUND EXPENSES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00		911 Excise Tax Totals:	0.00	0.00	0.00	0.00	0.00



***INFRASTRUCTURE,  
MAINTENANCE, AND  
IMPROVEMENT FUND***

2010	2011		2012		2012	Account	Description	FTE	2013			2013	2013
	Actual	Actual	Adopted	Estimated					Requested	Proposed	Approved		
						10	IMIF						
						R1	Revenue						
0.00	0.00	0.00	0.00	0.00	3010		Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	5000		Interest	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	6500		Capital Improvement Fees	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			Revenue Totals:	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			REVENUES TOTALS:	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
						100	(No Description)						
						E3	Capital Outlay						
0.00	0.00	0.00	0.00	0.00	3150		General Improvements	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00	0.00
						E4	Contingency						
0.00	0.00	0.00	0.00	0.00	4000		Contingency	0.00	1,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			Contingency Totals:	0.00	1,248.00	121,248.00	121,248.00	121,248.00	121,248.00
						E5	Transfer						
0.00	0.00	0.00	0.00	0.00	5000		Transfers Out	0.00	120,000.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			Transfer Totals:	0.00	120,000.00	0.00	0.00	0.00	0.00
						E7	Unappropriated Fund Balance						
0.00	0.00	0.00	0.00	0.00	9000		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			EXPENDITURES TOTALS:	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
							DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			DEPT EXPENSES	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			(No Description) Totals:	0.00	(121,248.00)	(121,248.00)	(121,248.00)	(121,248.00)	(121,248.00)
							FUND REVENUES	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			FUND EXPENSES	0.00	121,248.00	121,248.00	121,248.00	121,248.00	121,248.00
0.00	0.00	0.00	0.00	0.00			(No Description) Totals:	0.00	0.00	0.00	0.00	0.00	0.00

***ENTERPRISE FUNDS***

***SEWER ENTERPRISE  
FUND***

2011		2012		2012		2013		2013		2013		2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	Adopted	Adopted
63,657.00	56,381.00	4,961.00	49,824.00	03	Sewer Fund								
0.00	0.00	0.00	30.00	R1	Revenue								
0.00	0.00	728,000.00	1,800.00	3015	Beginning Working Capital	0.00	38,094.00	38,094.00	38,094.00	38,094.00	38,094.00	38,094.00	38,094.00
209.75	90.80	100.00	100.00	4900	Collection Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366,035.31	373,905.65	411,200.00	398,200.00	5000	Grants	0.00	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00	725,000.00
(46.96)	0.00	0.00	0.00	6500	Interest	0.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
0.00	3,485.85	27,500.00	5,000.00	6500	Sewer Billing	0.00	411,200.00	411,200.00	411,200.00	411,200.00	411,200.00	411,200.00	411,200.00
54,901.32	133,883.19	45,000.00	48,125.00	7000	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9500	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
				9600	Transfers In	0.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
					Loan Proceeds	0.00	12,800.00	12,800.00	12,800.00	12,800.00	12,800.00	12,800.00	12,800.00
484,756.42	567,746.49	1,216,761.00	503,079.00		Revenue Totals:	0.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
484,756.42	567,746.49	1,216,761.00	503,079.00		REVENUES TOTALS:	0.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
135,718.20	162,670.68	169,855.00	169,855.00	310	Sewer Expenditures								
13,794.19	10,106.24	15,605.00	15,605.00	E1	Personnel Services								
11,862.38	12,474.86	14,187.00	14,187.00	1051	Salaries	2.65	177,838.00	177,838.00	177,838.00	177,838.00	177,838.00	177,333.00	177,333.00
23,228.03	24,577.05	32,457.00	32,457.00	1054	Overtime	0.00	15,607.00	15,607.00	15,607.00	15,607.00	15,607.00	15,606.00	15,606.00
165.46	152.06	189.00	189.00	1150	FICA	0.00	14,796.00	14,796.00	14,796.00	14,796.00	14,796.00	14,756.00	14,756.00
36,160.73	35,720.48	49,817.00	49,817.00	1200	PERS	0.00	32,911.00	32,911.00	32,911.00	32,911.00	32,911.00	32,822.00	32,822.00
166.35	204.38	241.00	241.00	1250	State Workers Comp	0.00	202.00	202.00	202.00	202.00	202.00	202.00	202.00
4,242.83	3,846.22	6,133.00	3,735.00	1251	Health Insurance	0.00	49,399.00	49,399.00	49,399.00	49,399.00	49,399.00	48,629.00	48,629.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	253.00	253.00	253.00	253.00	253.00	253.00	253.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	6,450.00	6,450.00	6,450.00	6,450.00	6,450.00	6,420.00	6,420.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00	0.00	1,614.00	1,614.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	0.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
225,338.17	249,751.97	293,684.00	286,086.00		Personnel Services Totals:	2.65	302,656.00	302,656.00	302,656.00	302,656.00	302,656.00	302,835.00	302,835.00
717.63	69.26	720.00	720.00	E2	Material & Services								
8,449.15	11,369.06	14,000.00	14,000.00	2050	Office Materials	0.00	720.00	720.00	720.00	720.00	720.00	720.00	720.00
4,595.28	3,657.84	8,000.00	8,000.00	2100	Operating Materials/Equipment	0.00	17,725.00	17,725.00	17,725.00	17,725.00	17,725.00	17,725.00	17,725.00
6,442.62	6,392.22	9,000.00	9,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	107.50	300.00	300.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
23,491.26	28,032.93	31,000.00	31,000.00	2350	Information Technology	0.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
54,743.35	46,413.61	22,500.00	22,500.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,125.24	211.73	1,500.00	1,500.00	2450	Utility Services	0.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
				2500	Repairs & Maintenance Service	0.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
				2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	2013
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,470.25	2,947.71	3,000.00	3,000.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00
247.00	0.00	400.00	400.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00
2,044.00	2,202.00	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	200.00	200.00	2700	Miscellaneous	0.00	200.00	200.00	200.00	200.00
515.36	593.97	800.00	800.00	2710	Bank Fees	0.00	800.00	800.00	800.00	800.00
104,841.14	101,997.83	94,420.00	94,420.00		Material & Services Totals:	0.00	105,645.00	105,645.00	105,645.00	105,645.00
54,901.32	134,299.12	770,000.00	48,125.00	E3 3150	Capital Outlay	0.00	825,000.00	825,000.00	825,000.00	825,000.00
4,038.18	0.00	13,495.00	13,495.00	3201	General Improvements	0.00	16,000.00	16,000.00	16,000.00	16,000.00
7,348.06	12,048.97	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
2,108.64	1,445.91	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
68,396.20	147,794.00	783,495.00	61,620.00		Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	19,193.00	38,094.00	E4 4000	Capital Outlay Totals:	0.00	841,000.00	841,000.00	841,000.00	841,000.00
0.00	0.00	19,193.00	38,094.00		Contingency	0.00	16,089.00	16,089.00	16,089.00	15,910.00
0.00	0.00	19,193.00	38,094.00		Contingency	0.00	16,089.00	16,089.00	16,089.00	15,910.00
25,559.54	18,379.73	25,969.00	22,859.00	E5 5000	Transfer	0.00	26,804.00	26,804.00	26,804.00	26,804.00
25,559.54	18,379.73	25,969.00	22,859.00		Transfers Out	0.00	26,804.00	26,804.00	26,804.00	26,804.00
0.00	0.00	0.00	0.00	E6 6000	Transfer Totals:	0.00	26,804.00	26,804.00	26,804.00	26,804.00
0.00	0.00	0.00	0.00		Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Depreciation Expense	0.00	0.00	0.00	0.00	0.00
424,135.05	517,923.53	1,216,761.00	503,079.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	2.65	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
424,135.05	517,923.53	1,216,761.00	503,079.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(424,135.05)	(517,923.53)	(1,216,761.00)	(503,079.00)		DEPT EXPENSES	2.65	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
484,756.42	567,746.49	1,216,761.00	503,079.00		Sewer Expenditures Totals:	(2.65)	(1,292,194.00)	(1,292,194.00)	(1,292,194.00)	(1,292,194.00)
424,135.05	517,923.53	1,216,761.00	503,079.00		FUND REVENUES	0.00	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
60,621.37	49,822.96	0.00	0.00		FUND EXPENSES	2.65	1,292,194.00	1,292,194.00	1,292,194.00	1,292,194.00
					Sewer Expenditures Totals:	(2.65)	0.00	0.00	0.00	0.00

***WATER ENTERPRISE  
FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				04	Water Fund					
				R1	Revenue					
88,686.00	35,254.00	23,384.00	51,778.00	301.5	Beginning Working Capital	0.00	28,588.00	28,588.00	28,588.00	28,588.00
0.00	0.00	0.00	26.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
96.23	30.11	0.00	50.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
4,800.00	5,355.00	4,000.00	5,980.00	6000	Charges For Current Services	0.00	4,000.00	4,000.00	4,000.00	4,000.00
3,225.00	3,045.00	3,000.00	3,000.00	6001	Penalty Fee	0.00	3,000.00	3,000.00	3,000.00	3,000.00
500.00	0.00	0.00	0.00	6240	Meter Hook-Up Charges	0.00	0.00	0.00	0.00	0.00
436,187.47	449,138.36	491,450.00	464,500.00	6500	Sale of Water	0.00	491,450.00	491,450.00	491,450.00	491,450.00
(73.38)	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
1,253.02	851.51	0.00	1,600.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
90,547.37	162,936.09	650,000.00	0.00	9500	Transfers In	0.00	480,000.00	480,000.00	480,000.00	480,000.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	12,800.00	12,800.00	12,800.00	12,800.00
625,221.71	656,610.07	1,171,834.00	526,934.00		Revenue Totals:	0.00	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
625,221.71	656,610.07	1,171,834.00	526,934.00		REVENUES TOTALS:	0.00	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
				410	Water Expenditures					
				E1	Personnel Services					
244,979.89	215,246.04	232,933.00	232,933.00	1051	Salaries	3.94	237,921.00	237,921.00	237,921.00	237,690.00
10,786.93	9,587.72	20,794.00	20,794.00	1054	Overtime	0.00	20,796.00	20,796.00	20,796.00	20,795.00
19,083.26	17,153.73	19,412.00	19,412.00	1150	FICA	0.00	19,792.00	19,792.00	19,792.00	19,774.00
35,746.97	32,448.62	43,909.00	43,909.00	1200	PERS	0.00	44,702.00	44,702.00	44,702.00	44,670.00
274.98	203.22	241.00	241.00	1250	Slate Workers Comp	0.00	239.00	239.00	239.00	239.00
44,935.75	43,418.88	57,303.00	57,303.00	1251	Health Insurance	0.00	59,382.00	59,382.00	59,382.00	58,415.00
234.12	259.27	285.00	285.00	1252	Life & AD&D Insurance	0.00	299.00	299.00	299.00	299.00
7,981.31	7,278.36	9,117.00	5,540.00	1253	Workerscomp	0.00	9,282.00	9,282.00	9,282.00	9,258.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	2,074.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	0.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
364,023.21	325,595.84	389,194.00	380,417.00		Personnel Services Totals:	3.94	397,613.00	397,613.00	397,613.00	398,414.00
				E2	Material & Services					
753.78	53.17	800.00	800.00	2050	Office Materials	0.00	800.00	800.00	800.00	800.00
11,382.21	38,404.15	29,000.00	29,000.00	2100	Operating Material/Equipment	0.00	34,800.00	34,800.00	34,800.00	34,800.00
0.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
7,144.00	2,852.55	10,000.00	10,000.00	2250	Contract Services	0.00	10,900.00	10,900.00	10,900.00	10,900.00
4,116.91	4,915.22	5,500.00	5,500.00	2300	Communications	0.00	5,500.00	5,500.00	5,500.00	5,500.00
254.99	280.77	250.00	250.00	2350	Information Technology	0.00	250.00	250.00	250.00	250.00
0.00	0.00	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
9,425.71	8,569.11	10,000.00	10,000.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00



2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
12,866.79	20,862.10	14,000.00	14,000.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
121.52	118.11	250.00	250.00	2550	Rental/Lease	0.00	500.00	500.00	500.00	500.00
2,303.00	1,061.66	4,000.00	4,000.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
631.00	339.00	500.00	500.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
180.00	0.00	200.00	200.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
0.00	75.00	2,000.00	2,000.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
83.62	4.47	100.00	100.00	2700	Miscellaneous	0.00	100.00	100.00	100.00	100.00
698.28	834.94	1,000.00	1,000.00	2710	Bank Fees	0.00	1,000.00	1,000.00	1,000.00	1,000.00
49,961.81	78,370.25	77,600.00	77,600.00		Material & Services Totals:	0.00	86,550.00	86,550.00	86,550.00	86,550.00
90,547.37	162,936.09	650,000.00	0.00	E3	Capital Outlay	0.00	480,000.00	480,000.00	480,000.00	480,000.00
0.00	0.00	13,495.00	13,495.00	3201	General Improvements	0.00	16,000.00	16,000.00	16,000.00	16,000.00
11,386.26	12,048.96	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
2,108.63	1,445.93	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
104,042.26	176,430.98	663,495.00	13,495.00		Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	11,077.00	28,588.00	E4	Capital Outlay Totals:	0.00	496,000.00	496,000.00	496,000.00	496,000.00
0.00	0.00	11,077.00	28,588.00	4000	Contingency	0.00	8,209.00	8,209.00	8,209.00	7,408.00
0.00	0.00	11,077.00	28,588.00		Contingency Totals:	0.00	8,209.00	8,209.00	8,209.00	7,408.00
37,313.68	24,434.59	30,468.00	26,834.00	E5	Transfer	0.00	31,466.00	31,466.00	31,466.00	31,466.00
37,313.68	24,434.59	30,468.00	26,834.00	5000	Transfers Out	0.00	31,466.00	31,466.00	31,466.00	31,466.00
555,340.96	604,831.66	1,171,834.00	526,934.00		Transfer Totals:	0.00	31,466.00	31,466.00	31,466.00	31,466.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	3.94	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
555,340.96	604,831.66	1,171,834.00	526,934.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(555,340.96)	(604,831.66)	(1,171,834.00)	(526,934.00)		DEPT EXPENSES	3.94	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
625,221.71	656,610.07	1,171,834.00	526,934.00		Water Expenditures Totals:	(3.94)	(1,019,838.00)	(1,019,838.00)	(1,019,838.00)	(1,019,838.00)
555,340.96	604,831.66	1,171,834.00	526,934.00		FUND REVENUES	0.00	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
69,880.75	51,778.41	0.00	0.00		FUND EXPENSES	3.94	1,019,838.00	1,019,838.00	1,019,838.00	1,019,838.00
		0.00	0.00		Water Expenditures Totals:	(3.94)	0.00	0.00	0.00	0.00

***CEMETERY ENTERPRISE  
FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
168,852.00	157,708.00	165,551.00	162,656.00	05	Cemetery Fund					
2,600.00	2,687.48	125,100.00	125,993.00	R1	Revenue					
2,802.52	3,084.98	3,500.00	3,500.00	3015	Beginning Working Capital	0.00	205,211.00	204,808.00	204,808.00	204,808.00
0.00	800.00	0.00	0.00	4550	Sale of Property	0.00	3,500.00	0.00	0.00	0.00
1,076.13	828.24	800.00	800.00	4551	Sale of Property-Irreducible	0.00	3,500.00	0.00	0.00	0.00
13,425.00	16,575.00	12,000.00	12,000.00	4552	Sale of Property-Columbarium	0.00	0.00	0.00	0.00	0.00
(82.18)	0.00	0.00	0.00	5000	Interest	0.00	800.00	0.00	0.00	0.00
8,759.85	25,165.24	0.00	0.00	6000	Charges for Current Services	0.00	12,000.00	0.00	0.00	0.00
		0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
197,433.32	206,848.94	306,951.00	304,949.00		Revenue Totals:	0.00	225,011.00	204,808.00	204,808.00	204,808.00
197,433.32	206,848.94	306,951.00	304,949.00		REVENUES TOTALS:	0.00	225,011.00	204,808.00	204,808.00	204,808.00
13,507.27	13,339.26	0.00	0.00	510	Cemetery Expenditures					
367.85	188.24	0.00	0.00	E1	Personnel Services					
1,028.48	1,056.08	0.00	0.00	1051	Salaries	0.26	0.00	0.00	0.00	0.00
2,021.75	2,087.11	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
13.30	12.70	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
2,699.76	3,010.48	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
15.71	18.50	0.00	0.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
396.52	362.42	0.00	0.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
20,050.64	20,074.79	0.00	0.00		Personnel Services Totals:	0.26	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E2	Material & Services					
1,276.02	2,300.75	4,600.00	4,600.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2100	Operating Materials	0.00	5,000.00	0.00	0.00	0.00
14,887.74	17,635.00	66,000.00	66,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	16,000.00	0.00	0.00	0.00
946.76	1,962.33	2,400.00	2,400.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
70.00	70.00	130.00	130.00	2500	Repairs & Maintenance Services	0.00	2,000.00	0.00	0.00	0.00
234.12	232.00	500.00	500.00	2605	Dues & Memberships	0.00	130.00	0.00	0.00	0.00
74.79	43.24	50.00	50.00	2650	Intergovernmental	0.00	500.00	166,898.00	166,898.00	166,898.00
		0.00	0.00	2710	Bank Fees	0.00	50.00	0.00	0.00	0.00
17,489.43	22,243.32	73,680.00	73,680.00		Material & Services Totals:	0.00	23,680.00	166,898.00	166,898.00	166,898.00
0.00	0.00	29,160.00	37,864.00	E4	Contingency	0.00	30,214.00	0.00	0.00	0.00
					Contingency					

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013	2013	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	29,160.00	37,864.00			Contingency Totals:	0.00	30,214.00	0.00	0.00	0.00
2,185.43	1,873.81	35,000.00	25,165.00		E5	Transfer	0.00	0.00	37,910.00	37,910.00	37,910.00
2,185.43	1,873.81	35,000.00	25,165.00		5000	Transfers Out	0.00	0.00	37,910.00	37,910.00	37,910.00
						Transfer Totals:	0.00	0.00	37,910.00	37,910.00	37,910.00
0.00	0.00	0.00	0.00		E6	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
						Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	169,111.00	167,347.00		E7	Unappropriated Fund Balance	0.00	171,117.00	0.00	0.00	0.00
0.00	0.00	169,111.00	167,347.00		9000	Unappropriated Fund Balance	0.00	171,117.00	0.00	0.00	0.00
39,725.50	44,191.92	306,951.00	304,056.00			Unappropriated Fund Balance Tot	0.26	225,011.00	204,808.00	204,808.00	204,808.00
						EXPENDITURES TOTALS:	0.00	171,117.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
39,725.50	44,191.92	306,951.00	304,056.00			DEPT EXPENSES	0.26	225,011.00	204,808.00	204,808.00	204,808.00
(39,725.50)	(44,191.92)	(306,951.00)	(304,056.00)			Cemetery Expenditures Totals:	(0.26)	(225,011.00)	(204,808.00)	(204,808.00)	(204,808.00)
					520	Cemetery Fund	0.00	0.00	0.00	0.00	0.00
					E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
					9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
						Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
						EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
						Cemetery Fund Totals:	0.00	0.00	0.00	0.00	0.00
197,433.32	206,848.94	306,951.00	304,949.00			FUND REVENUES	0.00	225,011.00	204,808.00	204,808.00	204,808.00
39,725.50	44,191.92	306,951.00	304,056.00			FUND EXPENSES	0.26	225,011.00	204,808.00	204,808.00	204,808.00
157,707.82	162,657.02	0.00	893.00			Cemetery Fund Totals:	(0.26)	0.00	0.00	0.00	0.00

***SEWER SDC  
ENTERPRISE FUND***

2010	2011	2012	2012	2012	2013	2013	2013	2013	2013		
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
13,901.00	5,492.00	7,021.00	5,520.00	3010	13	Sewer SDC					
0.00	0.00	0.00	0.00	4900	R1	Revenue					
90.61	27.54	20.00	20.00	5000		Beginning Fund Balance	0.00	5,540.00	5,540.00	5,540.00	5,540.00
1,500.00	0.00	0.00	0.00	6520		Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7000		Interest	0.00	20.00	20.00	20.00	20.00
0.00	0.00	0.00	0.00	9000		System Development Fees	0.00	0.00	0.00	0.00	0.00
						Miscellaneous	0.00	0.00	0.00	0.00	0.00
						Reimbursement	0.00	0.00	0.00	0.00	0.00
15,491.61	5,519.54	7,041.00	5,540.00			Revenue Totals:	0.00	5,560.00	5,560.00	5,560.00	5,560.00
15,491.61	5,519.54	7,041.00	5,540.00			REVENUES TOTALS:	0.00	5,560.00	5,560.00	5,560.00	5,560.00
4,999.50	0.00	0.00	0.00	5000	311	Improvement Fee	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00		E5	Transfer	0.00	0.00	0.00	0.00	0.00
						Transfer Out	0.00	0.00	0.00	0.00	0.00
						Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,540.00	9000	E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,540.00			Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	5,540.00			Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
						EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	5,540.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(4,999.50)	0.00	0.00	(5,540.00)			Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00	5000	312	Reimbursement Fee	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00		E5	Transfer	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00			Transfer Out	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00			Transfer Totals:	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00			EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2010 Actual	2011 Actual	2012		Account	Description	FTE	2013			2013 Adopted
		Actual	Adopted				Estimated	Requested	Proposed	
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
4,999.50	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(4,999.50)	0.00	0.00	0.00		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00
				330	Sewer SDC					
				E4	Contingency					
0.00	0.00	7,041.00	0.00	4000	Contingency	0.00	5,560.00	5,560.00	5,560.00	5,560.00
0.00	0.00	7,041.00	0.00		Contingency Totals:	0.00	5,560.00	5,560.00	5,560.00	5,560.00
				E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	7,041.00	0.00		EXPENDITURES TOTALS:	0.00	5,560.00	5,560.00	5,560.00	5,560.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	7,041.00	0.00		DEPT EXPENSES	0.00	5,560.00	5,560.00	5,560.00	5,560.00
0.00	0.00	(7,041.00)	0.00		Sewer SDC Totals:	0.00	(5,560.00)	(5,560.00)	(5,560.00)	(5,560.00)
15,491.61	5,519.54	7,041.00	5,540.00		FUND REVENUES	0.00	5,560.00	5,560.00	5,560.00	5,560.00
9,999.00	0.00	7,041.00	5,540.00		FUND EXPENSES	0.00	5,560.00	5,560.00	5,560.00	5,560.00
5,492.61	5,519.54	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00

***WATER SDC  
ENTERPRISE FUND***



2010	2011	2012	2012	2012	2013		2013	2013			
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					14	Water SDC					
					R1	Revenue					
34,353.00	36,088.00	12,232.00	12,232.00	36,272.00	3010	Beginning Fund Balance	0.00	36,422.00	36,422.00	36,422.00	36,422.00
235.18	183.78	150.00	150.00	150.00	5000	Interest	0.00	150.00	150.00	150.00	150.00
1,500.00	0.00	0.00	0.00	0.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
36,088.18	36,271.78	12,382.00	12,382.00	36,422.00		Revenue Totals:	0.00	36,572.00	36,572.00	36,572.00	36,572.00
36,088.18	36,271.78	12,382.00	12,382.00	36,422.00		REVENUES TOTALS:	0.00	36,572.00	36,572.00	36,572.00	36,572.00
					430	Water SDC					
					E4	Contingency					
0.00	0.00	12,382.00	12,382.00	0.00	4000	Contingency	0.00	36,572.00	36,572.00	36,572.00	36,572.00
0.00	0.00	12,382.00	12,382.00	0.00		Contingency Totals:	0.00	36,572.00	36,572.00	36,572.00	36,572.00
0.00	0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	12,382.00	12,382.00	0.00		EXPENDITURES TOTALS:	0.00	36,572.00	36,572.00	36,572.00	36,572.00
0.00	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	12,382.00	12,382.00	0.00		DEPT EXPENSES	0.00	36,572.00	36,572.00	36,572.00	36,572.00
0.00	0.00	(12,382.00)	(12,382.00)	0.00		Water SDC Totals:	0.00	(36,572.00)	(36,572.00)	(36,572.00)	(36,572.00)
36,088.18	36,271.78	12,382.00	12,382.00	36,422.00		FUND REVENUES	0.00	36,572.00	36,572.00	36,572.00	36,572.00
0.00	0.00	12,382.00	12,382.00	0.00		FUND EXPENSES	0.00	36,572.00	36,572.00	36,572.00	36,572.00
36,088.18	36,271.78	0.00	0.00	36,422.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

# ***COMMUNITY PROFILE***

## **City of Clatskanie 2012 - 2013 Fiscal Budget**

### **Community Profile**

Clatskanie was named after the Tlatskanai tribe of American Indians, who lived in the hills south of the Clatskanie River, in the upper Nehalem Valley. The Tlatskanai tribe originally lived in the flatlands bordering the Chehalis River in Washington. As game became scarce and their food supply diminished, they crossed the Columbia River to occupy the hills above the Clatskanie River, driving away the Chinook Indians, a large tribe living along the Columbia River and along the Oregon Coast. After driving away the more peaceful Chinook Indians, the Tlatskanie established themselves within the Clatskanie-Westport area, and extended their numbers into the head of the Nehalem Valley.

The word Tlatskanie was used by these Indians to denote the route they took to get to a meeting place, applying it to particular streams. One source lists 'Tlatskaniai' as meaning 'swift running water'. Pioneers applied this "name" to the beautiful Clatskanie River. In 1891 Clatskanie became incorporated as a City.

Clatskanie is located in a timber-covered valley, in the center of the Lower Columbia region of Oregon. U.S. Highway 30 and Oregon Highway 47 pass through the City. Clatskanie is located 35 miles east of Astoria and 60 miles northwest of Portland. The elevation is 15 feet above sea level. Temperatures vary from 34 to 48 degrees in the winter, with occasional freezing weather and snowfall. Summer temperatures average 50 to 74 degrees, with occasional humid days reaching 95 degrees. The annual precipitation is 46.56 inches.

Since the flood of 1996, Clatskanie has been experiencing slow residential and commercial growth. With the development at Port Westward, Clatskanie is hoping to attract new businesses and residents to give more opportunities for employment and growth.

The City Manager meets regularly with the Planning Commission, Chamber of Commerce, and the Recreational Advisory Committee, to discuss ideas for development and to enhance our quality of life.

Clatskanie has grocery stores, a pharmacy, banks, public library, post office, laundromat, hardware store, several restaurants, gas stations, dental offices, medical clinic, a senior citizen center, hotels, assisted living facilities, and a variety of other business including the Clatskanie Chief, which is Oregon's oldest family run newspaper. The city provides services such as police, building, water, street, sewer, municipal court and planning to the community. Fire, ambulance, library, and park and recreation services are provided by special districts.

Two newspapers - The Clatskanie Chief and the Longview Daily News, serve Clatskanie.

**City of Clatskanie  
2012 - 2013 Fiscal Budget**

**Community Profile Detail**

**Location:**

Clatskanie is located on HWY 30, 60 miles northwest of Portland, OR, 35 miles east of Astoria, OR and 13 miles east of Longview, Washington.

**Date of Incorporation:** February 18, 1891

**Date Charter Adopted:** November 7, 1995

**City Government:**

Clatskanie is governed by a Mayor and a six-member council elected by the people. Clatskanie has a Council/Manager form of government.

**Municipal Utilities:**

**Water:** The City operates a water treatment and distribution system including two dams, with a capacity of two million gallons.

**Sewer:** The City operates a wastewater treatment and collection system.

**Power:** The Clatskanie Peoples Utility District serves the city and rural areas and boasts having one of the lowest electricity rate structures in the US.

**Cemeteries:** The three cemeteries within Clatskanie city limits were annexed, by election, into the Rainier Cemetery District effective July 1, 2012.

**Telecommunications:** Frontier provides local telephone services; Cable-TV and cable modem services are provided by Charter Communications

**Population:**

2006	1675
2005	1660
2004	1650
2003	1650
2000 US Census	1528
1999	1870
1998	1880
1990 (Official U.S. Census)	1780
1980 (Official U.S. Census)	1629
1978	1580
1968	1286
1958	797

**Age Composition:**

	<u>2000</u>
Under 5 years	100
6 to 20 years	380
21 to 44 years	629
45 to 64 years	32
Under 5 years	156
65 + years	247
Median Age	35.7

**Household Income**

Median Household Income	\$48,056
Per Capital Income	16,717

**Climate**

Measurement Location Clatskanie  
 Elevation 15'

**Temperature**

Lowest Monthly Average February 30  
 Highest Monthly Average July 76  
 Driest Month August  
 Wettest Month November  
 21.75"

**Precipitation**

Average Annual Perception 69.77"

**Education**

Clatskanie 6-J Public  
 Number of Schools 2  
 Clatskanie Elementary 431 students  
 Student/Teacher Ratio 23  
 Clatskanie Middle/High 474 students  
 Student/Teacher Ratio 28  
 Total Enrollment 905

**Fire Protection & Ambulance Service**

Clatskanie Fire District  
 Number of Employees 7  
 Number of Volunteers 32

**Police Protection**

City of Clatskanie  
 Sworn Officers 5

**Recreation and Culture**

Clatskanie Historical Society  
 Downtown City Park  
 Clatskanie Library  
 Donovan Wooley Performing Arts Center  
 Recreation Center

**Taxes**

Sales Tax None  
 Permanent Property Tax 6.2088  
 Rate (per \$1,000 assessed value)

**Assessed Property Valuation**  
(in thousands of dollars)

2011-2012	\$113,349,070
2010-2011	\$106,061,355
2009-2010	\$102,333,933
2007-2008	\$85,936,334
2006-2007	\$82,113,530
2005-2006	\$79,194,350
2004-2005	\$76,735,186

**Housing Units: (2000 Census)**

Total Housing Units	669
Vacancy Rate	2.7%
Owner Occupied	399
Median Owner Mortgage	\$910
Renter Occupied	208
Median Gross Rent	\$475
Housing Built Between	
1970 and 1979	216
1980 and 1990	121
1991 and 2000	21
2001 and 2006	33

**Largest Local Firms**

	Average Employment
Georgia Pacific Paper	1,100
Clatskanie School District	108
Stimson Lumber	70
Clatskanie PUD	40
Evenson Logging	23

# ***BUDGET LEGISLATION***

City of Clatskanie  
Resolution 2012-14

**A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL  
MANAGEMENT OF THE CITY BEGINNING JULY 1, 2012**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLATSKANIE, OREGON that the following funds be authorized and established and used to record the financial affairs of the City of Clatskanie, Oregon, in accordance with applicable laws and administrative rules of the State of Oregon.

**Governmental Fund:**

General Fund: This is the general purpose operating fund of the City. It accounts for Administration, Planning, Building, Police, Municipal Court, Downtown Development functions of the City in addition to funding for other general-purpose needs. Principal revenue sources consist of franchise fees, fines, and property tax revenues.

**Special Revenue Funds:**

These funds account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes.

The Timber Infrastructure Improvement Fund is established to finance the maintenance and management of the watershed and the expansion and construction of infrastructure systems. Revenue is derived from timber harvesting and interest.

The Scout Lake Fund is established to account for the maintenance and management of Scout Lake and to provide youth and recreational grants and facilities. Revenue is derived for timber harvesting and interest.

The Street Fund is established to account for the maintenance of the City's street system including storm drainage and sidewalks. Revenues consist of Oregon gas taxes and street/storm drain utility fees.

The Enterprise Zone Fund is established to manage the utilization of the Zone Exemption payment received from Georgia-Pacific according to the Lower Columbia Maritime Enterprise Zone restrictions.

The 911 Excise Tax Fund is established to manage the funds received and passed through to the 9-1-1 Center.

**Enterprise Funds:**

These funds account for operations of specific City services, which are financed with the intent that costs be recovered primarily from user charges.

The Sewer System Development Fund is established to account for Sewer System Development Charges, which are restricted to the expansion and construction of the Wastewater Treatment Plant and collection system.

The Water System Development Fund is established to account of Water System Development Charges, which are restricted to the expansion and construction of the Water Treatment Plan and distribution system.

The Cemetery Fund is established to account for all activities related to operating the Cedar Hill, Maplewood, and Murray Hill cemeteries. Revenue is derived from the sale of plots and cemetery services.

The Sewer Fund is established to account for all activities related to operating the wastewater treatment and collection system of the City. Revenue is derived from sewer utility fees.

The Water Fund is established to account for all activities related to operating the water treatment and distribution system of the City. Revenue is derived from water utility fees.

The Infrastructure, Maintenance, and Improvement Fund is established to account for the maintenance and improvement of the city's water and sewer systems. Revenue consists of a monthly surcharge dedicated to the infrastructure maintenance and improvement fund.

Adopted by the Council this 6<sup>th</sup> day of June, 2012.

  
\_\_\_\_\_  
Diane Pohl, Mayor

  
\_\_\_\_\_  
Karyn Purdue, City Recorder

ROLL CALL ON ADOPTION

		AYE	NAY	ABSENT
Mayor:	Diane Pohl	X		
Councilors:	Steve Constans	X		
	Kathy Engel	X		
	Toby Harris			X
	Jim Morgan	X		
	Ron Puzey	X		
	Travis Zea	X		



City of Clatskanie  
Resolution 2012-16

**A RESOLUTION ADOPTING THE FY 2012-2013 BUDGET,  
MAKING APPROPRIATIONS, AND IMPOSING  
AND CATEGORIZING TAXES**

This matter came before the Council at its meeting of June 6<sup>th</sup>, 2012; and

Whereas, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on May 17, 2012; and

Whereas, the Budget Committee approved the tax rate of \$6.2088 per \$1,000 assessed valuation as the City of Clatskanie's official tax rate, at their meeting of May 17, 2012; and

Whereas, the budget as approved by the Budget Committee was published in the "Clatskanie Chief", a paper of general circulation within the City of Clatskanie; and

Whereas, the City Council held a public hearing on June 6, 2012, and at said public hearing heard testimony for those desiring to be heard; and

Whereas, It is appropriate at this time to adopt the budget of the City of Clatskanie approved by the Clatskanie City Budget Committee and amended by the City Council within the 10% allowed by budget law, to make the appropriations, and to impose and categorize taxes based thereon and transmit notice to the County Assessor;

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby appropriate the amounts set forth in Exhibit "A" for the fiscal year beginning July 1, 2012; and

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby adopt the budget for fiscal year 2012-2013, in the sum of \$8,747,054 now on file at City Hall;

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$6.2088 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for the tax year 2012-2013 upon the assessed value of all taxable property within the city:

	Subject of the General Government Limitation	Excluded from The Limitation
General Fund	\$6.2088 / \$1,000	

Now, Therefore, Be It Resolved and Ordered, that the Budget Officer shall give to the County Assessor, the Notice of Property Tax and Certification of intent to impose a Tax, Fee, Assessment or Charge on Property marked in Exhibit "B", attached hereto and by this reference incorporated herein;

Adopted by the Council this 6<sup>th</sup> day of June, 2012.

  
 \_\_\_\_\_  
 Diane Pohl, Mayor

  
 \_\_\_\_\_  
 Karyn Purdue, City Recorder

ROLL CALL ON ADOPTION

		AYE	NAY	ABSENT
Mayor:	Diane Pohl	X		
Councilors:	Steve Constans	X		
	Kathy Engel	X		
	Toby Harris			X
	Jim Morgan	X		
	Ron Puzey	X		
	Travis Zea	X		

**CITY OF CLATSKANIE**  
**SCHEDULE OF APPROPRIATIONS**  
 2012 - 2013 BUDGET EXHIBIT "A"

FUND TITLE	GENERAL	STREET	SEWER	WATER	CEMETERY	TIFF	SCOUT LAKE	ENTERPRISE ZONE	911 Fund	IMIF	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
<b>PERSONNEL SERVICES</b>													
Administration	65,182												
Non-Department	0												
Court	0												
Police	586,050												
<b>TOTAL</b>	<b>651,232</b>	<b>113,751</b>	<b>302,835</b>	<b>398,414</b>	<b>0</b>	<b>69,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,535,408</b>
<b>MATERIAL AND SERVICES</b>													
Administration	74,376												
Non-Department	116,740												
Court	18,375												
Police	132,678												
<b>TOTAL</b>	<b>342,169</b>	<b>48,250</b>	<b>105,645</b>	<b>86,550</b>	<b>166,898</b>	<b>124,000</b>	<b>129,650</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,012,162</b>
<b>CAPITAL OUTLAY</b>													
Administration	0												
Non-Department	0												
Court	0												
Police	42,596												
<b>TOTAL</b>	<b>42,596</b>	<b>161,750</b>	<b>841,000</b>	<b>496,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,541,346</b>
<b>CONTINGENCY</b>													
Administration	0												
Non-Department	127,275												
Court	0												
Police	0												
<b>TOTAL</b>	<b>127,275</b>	<b>23,313</b>	<b>15,910</b>	<b>7,408</b>	<b>0</b>	<b>2,516,663</b>	<b>19,387</b>	<b>0</b>	<b>0</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>	<b>2,873,336</b>
<b>INTERFUND TRANSFERS</b>													
Administration	0												
Non-Department	127,275												
Court	0												
Police	0												
<b>TOTAL</b>	<b>127,275</b>	<b>8,158</b>	<b>26,804</b>	<b>31,466</b>	<b>37,910</b>	<b>253,496</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>807,834</b>
<b>TOTAL 2012-13 APPROPRIATIONS</b>	<b>1,163,272</b>	<b>355,222</b>	<b>1,292,194</b>	<b>1,019,838</b>	<b>204,808</b>	<b>2,963,335</b>	<b>129,650</b>	<b>469,387</b>	<b>9,000</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>	<b>7,770,086</b>
<b>UNAPPROPRIATED FUND BALANCE</b>													
Administration													
Non-Department													
Materials & Services													
Contingency													
Court													
Police													
<b>TOTAL 2012-13 BUDGET</b>	<b>1,163,272</b>	<b>355,222</b>	<b>1,292,194</b>	<b>1,019,838</b>	<b>204,808</b>	<b>2,963,335</b>	<b>1,106,618</b>	<b>469,387</b>	<b>9,000</b>	<b>121,248</b>	<b>5,560</b>	<b>36,572</b>	<b>8,747,054</b>

Administration 139,558  
 Non-Department 116,740  
 Materials & Services 127,275  
 Contingency 18,375  
 Court 761,324  
 Police 1,163,272  
**TOTAL GENERAL FUND**

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

To assessor of Columbia County

# FORM LB-50 2012-2013

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

Check here if this is an amended form.

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

District Name

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

County Name

<u>P O Box 9</u> <small>Mailing Address of District</small>	<u>Clatskanie</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97016</u> <small>ZIP code</small>	<u>June 30, 2012</u> <small>Date</small>
<u>Sharry Hilton</u> <small>Contact Person</small>	<u>Finance Manager</u> <small>Title</small>	<u>503-728-2622</u> <small>Daytime Telephone</small>	<u>shilton@cityofclatskanie.com</u> <small>Contact Person E-Mail</small>	

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate/Amount levied (within permanent rate limit) . . . . .	1	6.2088		
2. Local option operating tax . . . . .	2	0		
3. Local option capital project tax . . . . .	3	0		<b>Excluded from Measure 5 Limits</b> Dollar Amount of Bond Levy
4. Levy for pension and disability obligations . . . . .	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.		0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.		0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.		0	

**PART II: RATE LIMIT CERTIFICATION**

6. Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	6.2088
7. Election date when your new district received voter approval for your permanent rate limit . . . . .	7	n/a
8. Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	n/a

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Tax amount -or- rate authorized per year by voters

**Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

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

The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)

City of Clatskanie  
Resolution 2012-15

**A RESOLUTION DECLARING THE CITY'S  
ELECTION TO RECEIVE STATE SHARED REVENUE**

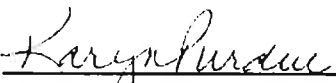
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2012-2013.

Passed by the Council this 6<sup>th</sup> day of June, 2012.

Approved by the Mayor this 6<sup>th</sup> day of June 2012.

  
\_\_\_\_\_  
Diane Pohl, Mayor

  
\_\_\_\_\_  
Attest : Karyn Purdue, City Recorder

I certify that a public hearing before the Budget Committee was held on May 17, 2012 and a public hearing before the City Council was held on June 6, 2012, giving citizens an opportunity to comment on the use of State Revenue Sharing.

  
\_\_\_\_\_  
Karyn Purdue, City Recorder

**ROLL CALL ON ADOPTION**

		AYE	NAY	ABSENT
Mayor:	Diane Pohl	X		
Councilors:	Steve Constans	X		
	Kathy Engel	X		
	Toby Harris			X
	Jim Morgan	X		
	Ron Puzey	X		
	Travis Zea	X		

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the City of Clatskanie will be held on June 6, 2012 at 7:00 pm at 95 S. Nehalem St., Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the City of Clatskanie Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 95 S. Nehalem St. Clatskanie OR, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as that used the preceding year.

Contact: Greg Hinkelman

Telephone: 503-728-2622

Email: ghinkelman@cityofclatskanie.com

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13
Beginning Fund Balance/Net Working Capital	4,828,757	3,853,145	4,627,377
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,278,744	1,732,275	1,696,623
Federal, State and All Other Grants, Gifts, Allocations and Donations	160,501	867,700	876,700
Revenue from Bonds and Other Debt	0	0	68,400
Interfund Transfers / Internal Service Reimbursements	421,216	797,728	807,834
All Other Resources Except Property Taxes	51,779	42,070	38,520
Property Taxes Estimated to be Received	593,229	612,973	631,600
<b>Total Resources</b>	<b>7,334,225</b>	<b>7,905,891</b>	<b>8,747,054</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	1,484,961	1,559,185	1,530,078
Materials and Services	540,104	798,031	826,264
Capital Outlay	365,967	1,420,650	1,519,150
Debt Service	45,664	33,586	22,196
Interfund Transfers	421,216	797,728	807,834
Contingencies	0	1,864,082	2,888,666
Special Payments	10,739	0	175,898
Unappropriated Ending Balance and Reserved for Future Expenditure	0	1,432,629	976,968
<b>Total Requirements</b>	<b>2,868,651</b>	<b>7,905,891</b>	<b>8,747,054</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Administration	246,814	126,072	139,042
FTE	2	1	1
Police	693,131	713,816	748,414
FTE	7	6	6
Street	193,712	157,337	355,222
FTE	1	1	1
Sewer	517,924	1,216,761	1,292,194
FTE	3	3	3
Water	604,832	1,171,834	1,019,838
FTE	4	4	4
Cemetery	44,192	306,951	204,808
FTE	0	0	0
Timber Infrastructure Improvement Fund (TIIF)	353,448	2,550,842	2,963,335
FTE	1	1	1
Scout Lake	10,752	1,021,882	1,106,618
FTE	0	0	0
Enterprise Zone	72,435	465,972	469,387
FTE	0	0	0
911 Fund	0	9,000	9,000
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	0	121,248
FTE	0	0	0
Sewer System Development Fund	0	7,041	5,540
FTE	0	0	0
Water System Development Fund	0	12,382	36,572
FTE	0	0	0
Court	19,417	18,300	18,375
FTE	0	0	0
Non-Departmental	111,996	127,701	257,441
FTE	0	0	0
<b>Total Requirements</b>	<b>2,868,651</b>	<b>7,905,891</b>	<b>8,747,034</b>
<b>Total FTE</b>	<b>17</b>	<b>16</b>	<b>16</b>

Budgeted city resources have increased based on higher than estimated beginning fund balances coupled with three logging projects. Some of the major changes to requirements are: the purchase of a new computer server for city hall; a lease purchase of a police vehicle and public works vehicle. In addition the city has budgeted \$250,000 for capital projects causing an increase in expenditures in the street, sewer, and water funds. At the time the budget was prepared, council had not voted on the \$12.00 fee for the 'IMIF'.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$6.2088 per \$1,000)	6.2088	6.2088	6.2088
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings		
<b>Total</b>		

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

## ***GLOSSARY***



**City of Clatskanie  
Annual Budget**

**GLOSSARY OF TERMS**

**Accounting System:** The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

**Accounts Payable:** A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

**Accounts Receivable:** An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

**Ad Valorem Tax:** A tax based on the assessed value of taxable property.

**Adoption:** Formal action by the City Council, which sets the spending, limits for the fiscal year.

**Appropriation:** The legal authorization granted by the City Council to make expenditures and incur obligations.

**Approved Budget:** The financial plan agreed upon by the Budget Committee.

**Assets:** Property owned by a government, which has monetary value.

**Assessed Valuation:** The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

**Base Budget:** Ongoing expense for personnel, contractual services, insurance and the replacement of supplies and equipment required to maintain service levels.

**Beginning Fund Balance:** The amount of unexpended funds carried forward from one fiscal year to another.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Calendar:** The schedule of dates, which the City follows in the preparation and adoption of the budget.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

**Capital Outlays:** Expenditure, which result in the acquisition of, or addition to, fixed assets. Examples include land, buildings, machinery and equipment and construction projects.

**Contingency:** An appropriation of funds to cover unforeseen events, which occur during the budget year. City Council must approve all contingency expenditures.

**COLA:** Cost of Living Allowance.

**Capital Improvement Program:** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Debt Limit:** The maximum amount of gross or net debt, which is legally permitted.

**Debit Service:** Payment of principal and interest on borrowed funds.

**Debt Service Fund:** The fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

**Depreciation:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, or inadequacy or obsolescence. (2) That portion of the cost of a capital asset, which is charged as an expense during a particular period.

**Due From Other Funds:** An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

**Encumbrances:** Obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Fund:** A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. An enterprise fund is also used when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Expenditures:** Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

**Fiscal Year:** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The fiscal year begins July 1 and ends June 30.

**Fixed Assets:** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

**FTE:** Full-time equivalent employee.

**Fund:** A division in the budget with independent fiscal and accounting requirements.

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**General Fund:** The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

**Grant:** A contribution by one governmental unit to another unit (usually cash). Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**Intrafund Transfer:** Amounts transferred within a fund, shown as an expenditure in the originating line item and a revenue in the receiving line item.

**Interfund Transfer:** Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

**Intergovernmental:** (1) Intergovernmental purchases of those specialized services typically performed by another governmental agency. (2) Costs or expenses paid from one government to another government for services.

**Line Item:** A specific item or group of similar items defined by detail in a unique account in the financial records.

**Local Option Levy:** A short-term levy (up to five years for operating purposes and up to ten years for capital improvements) outside of the permanent tax rate limit that must be approved by the voters in a manner consistent with measure 50 requirements.

**Long-Term Debt:** Debt with a maturity of more than one year after date of insurance.

**Investment:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

**Leasing:** A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

**Liability:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**Measure 5:** A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a declining rate limit on taxes for schools and a rate limit of \$10.00 per \$1,000 assessed valuation on the consolidated taxes of all other governments.

**Measure 50:** A ballot measure approved by Oregon voters at the special election held on May 20, 1997 and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction

measure known as Measure 47 and replaces it with a new ad valorem property tax limitation. In short, Measure 50 cuts district levies, rolls back assessed values, and limits future taxable value increases, establishes permanent tax rate limits, allows for local option levies, and retains Measure 5 limits.

**Modified Accrual Basis of Accounting:** Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

**Performance Indicators:** Statistical measures, which are collected to show impact of dollars, spent on city services.

**Operating Funds:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**Operating Transfer:** Routine and/or recurring transfers of assets between funds.

**Permanent Tax Rate Limit:** The tax rate limit established as a result of Measure 50, which can only be increased with the approval of short-term local option levies.

**PERS:** Public Employees Retirement System.

**Personnel Benefits:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**Proposed Budget:** Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

**Reserve Funds:** Established to accumulate resources from one fiscal year to another for a specific purpose.

**Resources:** The actual assets of the City such as cash, taxes receivable, land buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

**Retained Earnings:** An equity account reflecting the accumulated earning to the City.

**Revenue:** Monies received or anticipated during the year to finance city services.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**System Development Charge (SDC):** A fee imposed at the time development occurs which is designed to finance the construction, extension or enlargement of a street, community water supply, storm sewer or sewerage or disposal system, or public park.

**Unappropriated Ending Fund Balance:** Funds set aside for use in the fiscal year following the current budget year.