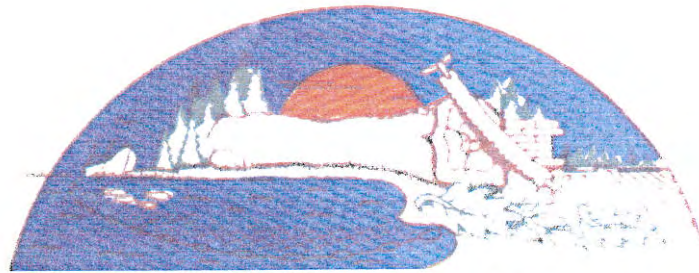


CLATSKANIE, OREGON

ANNUAL BUDGET
Fiscal Year 2014 - 2015



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2014 - 2015

City of Clatskanie

2014 - 2015 Fiscal Budget

Budget Committee

City Council

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

Citizen Members

Neil Christensen
Jim Hogan
Rich Larsen
Bonnie Davis
Randy Larson
Richard Frazier
Bertie Barr

City Staff

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

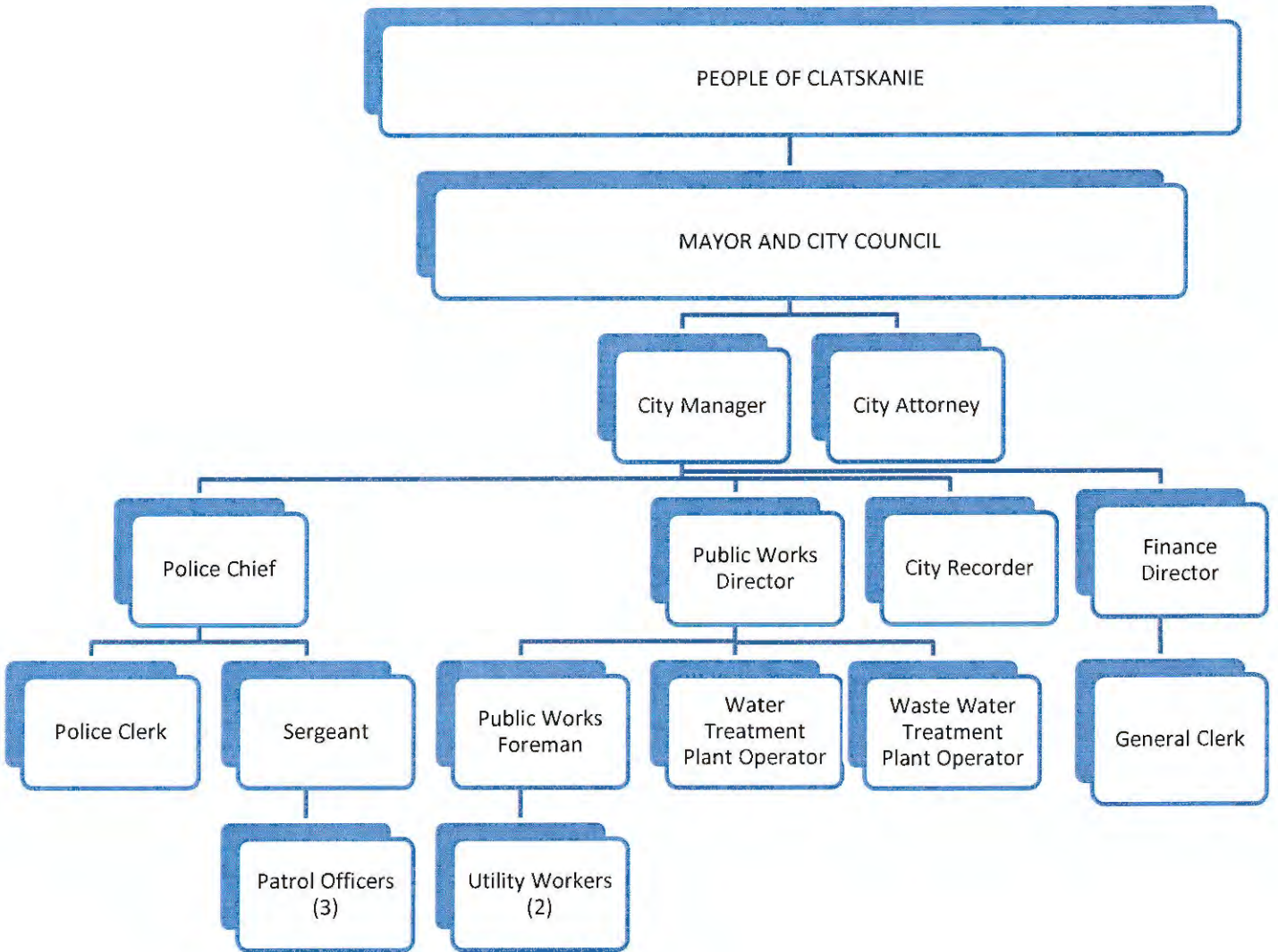


TABLE OF CONTENTS

City of Clatskanie 2014 - 2015 Budget

Introduction

Preface	1
City Funds	2
City Departments	4
City Government Volunteers	6

Budget Message

Budget Message	9
Budget Process	11
Budget Calendar	13

Financial Schedules & Summaries

Total Budget Comparison	15
Tax Rate Calculation	16
Revenue & Expenditure Summaries	17
Interfund Transfers	20
Capital Improvement Program	21
Timber & Infrastructure Improvement Fund – 20-Year Projection	22

Page Two: Table of Contents

Personnel

Personnel Services. 23

BUDGET BY FUND TYPE

General

Revenues 27

Administration/Finance 28

Non-Departmental 29

Court 30

Police. 31

Special Revenue Funds

Street Fund 33

Timber & Infrastructure Improvement Fund 37

Scout Lake Fund 39

Enterprise Zone Fund 41

Infrastructure Maintenance & Improvement Fund 43

Page Three: Table of Contents

Enterprise Funds

Sewer Fund	45
Water Fund	49
Sewer SDC Fund	53
Water SDC Fund	55

Community Profile

Community Profile	57
-------------------------	----

Budget Legislation

Budget Resolutions	61
Budget Notices / Form LB-1	68

Glossary

Definition of Terms	71
---------------------------	----

INTRODUCTION

City of Clatskanie
2014 - 2015 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 2014-15.

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, TIF, Enterprise Zone, Scout Lake, and Infrastructure Maintenance and Improvement Fund.

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

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

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, Water Treatment Plant Operator, Waste Water Treatment Plant 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
Neil Christensen
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>Bertie Barr</i>
<i>Toby Harris</i>	<i>Jim Hogan</i>
<i>Steve Constans</i>	<i>Neil Christensen</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

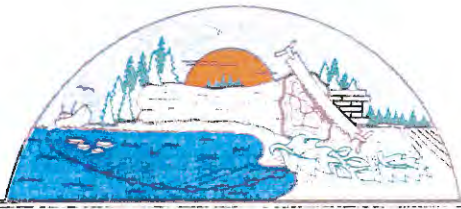
This committee consists of five members, who are each appointed by the Council to serve a two-year term. The board advises the City Council regarding allocation of Scout Lake grants and the development of recreation areas in the City and at Scout Lake.

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>Wayne Mason</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>
<i>Kris Lillich</i>	

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



CITY OF CLATSKANIE

Honorable Mayor, Councilors and Budget Committee:

It is my pleasure to present this budget submission for FY 2014-15. The city continues its desire to provide the community with effective water and sewer services plus street maintenance. We continue our strong commitment to public safety all within a budget framework of prudent and diligent fiscal management.

The budget of \$8,729,977 represents a 15% decrease from last year. The decrease is due to the completion of the harvesting of section 26 of the cities timber land. The harvest netted over \$2,000,000 in revenue which was deposited into the Timber and Infrastructure Improvement Fund (TIIF). This harvest was the city's biggest in 12 years. Rebounding timber prices allowed for the harvest.

Even with the decrease, the regular operating budget is virtually identical to what it has been the past three years. We are now fully staffed in the Police Department with our newest officer on the road, solo, having completed the Police academy and field training. This past year we purchased a new Police cruiser to replace the K-9 SUV. We have recycled that vehicle and it is now being used by the Public Works Department. This coming year we will look to recruit a new police chief to replace our retiring chief. Operationally, the biggest external impact for the Police Department is the proposed closing of the Columbia County Jail. As of the writing of this budget message, a levy is being placed before the voters in May. Failure of the Levy and subsequent jail closure will have a significant and potentially devastating impact on the city police department. Budget-wise, we are looking for grants to purchase equipment such as a fingerprint machine that would allow us to process book-and-release functions at our police station.

The Public Works budget has little change from FY 2013-14. We are fully staffed with essentially a whole new group of personnel in the department. This new group has been extremely innovative in their approach to operations in both the water and sewer plants. The biggest change has been at the sewer plant. We came upon the City of Wilsonville's 5 year old used screen for a headworks which the city bought for essentially the scrap-metal price. We have installed the screen for less than \$230,000 where the original estimate was for \$750,000. For this year's CIP, we are carrying forward \$25,000 from FY 2013-14. This carry forward is due to our having to readjust the CIP list to accommodate the first phase of the Tichenor Sewer line project. The project was estimated at \$95,000 but came in at \$152,081; forcing us to delay some projects. For this fiscal year, we are looking at 8 projects funded from the TIIF and

BUDGET MESSAGE

BUDGET PROCESS

City of Clatskanie
2014 - 2015 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, 2013. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR 2014 - 2015 ANNUAL BUDGET

February	City Manager & staff begin developing recommended Budget
Tuesday, April 8	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 18	Preliminary Budget mailed to Budget Committee
Thursday, April 24	<i>Budget Committee Meeting #1</i> Hearing on Proposed Use of State Shared Revenues Optional: Approval of Annual Budget Adoption of Tax Rate
Thursday, May 15	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 20	Notice of Hearing on State Shared Revenues
Tuesday, May 27	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 4	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 18	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	2012-13 ACTUAL	2013-14 BUDGET	2014-15 PROPOSED
GENERAL FUND	946,627	1,220,145	1,272,655
STREET FUND	33,129	217,423	270,258
SEWER FUND	431,982	809,425	507,759
WATER FUND	494,222	778,026	1,091,903
TIMBER INFRASTRUCTURE IMPROVEMENT	281,736	5,821,731	4,137,436
SCOUT LAKE FUND	203,536	1,015,155	1,004,971
ENTERPRISE ZONE	0	476,428	235,263
911 FUND	2,110	9,000	0
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	0	161,887	164,277
SEWER SDC	0	5,599	5,635
WATER SDC	0	38,070	39,820
TOTAL ALL FUNDS	2,393,341	10,552,889	8,729,977

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2014-2015

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$117,644,126	=	\$730,429
Less: Estimated Loss Due to Measure 5				77,416
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$653,013
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$57,596
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$595,417

2013 - 14 Actual Value \$116,471,747 - Actual Tax \$645,734

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2014-2015

FUND	OPERATING FUNDS										TOTAL ALL FUNDS
	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRIS E ZONE	IMIF FUND	SEWER SDC	WATER SDC	
Beginning Fund Balance	194,823	50,468	20,659	90,103	4,127,436	1,000,471	231,358	82,877	5,610	39,620	5,843,425
Estimated Revenues	1,077,832	219,790	487,100	1,001,800	10,000	4,500	3,905	81,400	25	200	2,886,552
Total Revenues	1,272,655	270,258	507,759	1,091,903	4,137,436	1,004,971	235,263	164,277	5,635	39,820	8,729,977
Budgeted Expenditures	1,264,409	263,153	492,375	1,053,526	329,751	38,500	175,000	80,000	2,818	37,002	3,736,534
Admin	346,463										
Non-Dept	131,840										
Court	14,500										
Police	771,606										
Contingency	8,246	7,105	15,384	38,377	1,500,000	0	60,263	84,277	2,817	2,818	1,719,287
Unappropriated Fund Balance	0	0	0	0	2,307,685	966,471	0	0	0	0	3,274,156
Total Expenditures	1,272,655	270,258	507,759	1,091,903	4,137,436	1,004,971	235,263	164,277	5,635	39,820	8,729,977

**2014 - 2015 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND**

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES										
Administration	76,802									
Non-Departmental	0									
Court	0									
Police	674,619									
TOTAL	751,421	130,876	269,137	402,968	80,477	0	0	0	0	0
MATERIAL AND SERVICES										
Administration	94,661									
Non-Departmental	131,840									
Court	14,500									
Police	82,355									
TOTAL	323,356	48,250	110,345	88,800	94,000	38,500	0	0		
CAPITAL OUTLAY										
Administration	175,000									
Non-Departmental	0									
Court	0									
Police	14,632									
TOTAL	189,632	73,480	90,480	527,480	0	0	0	0		
CONTINGENCY										
Administration	0									
Non-Departmental	8,246									
Court	0									
Police	0									
TOTAL	8,246	7,105	15,384	38,377	1,500,000	0	60,263	84,277	5,635	39,820
INTERFUND TRANSFERS										
		10,547	22,413	34,278	155,274	0	175,000	80,000	0	0
UNAPPROPRIATED FUND BALANCE										
					2,307,685	966,471	0	0	0	0
TOTAL BUDGETED EXPENDITURES	1,272,655	270,258	507,759	1,091,903	4,137,436	1,004,971	235,263	164,277	5,635	39,820

2014 - 2015 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	5,843,425	194,823	50,468	20,659	90,103	4,127,436	1,000,471	231,358	82,877	5,610	39,620
3100	Property Taxes	595,400	595,400									
3110	Delinquent Taxes	29,000	29,000									
3115	Downtown Development	0	0									
3200	Franchise Fees	92,000	92,000									
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	200	200									
4400	Collection Services	0	0									
4550	Sale of Property	0	0				0					
4500	Court Fines & Forfeitures	25,000	25,000									
4600	County Revenue/Gas Royalties	7,000	7,000									
4700	State Revenues	35,000	35,000									
	Gas Tax Revenue	92,000	0	92,000								
4710	Oregon State 911	0										
4900	Grants	0										
	CBDG	450,000		0	0	450,000						
	Seatbelt/DUII Grant	5,000	5,000									
5000	Interest (0.5%)	18,365	850	290	100		10,000	4,500	2,000	400	25	200
5100	Use of Property	0										
	PUD Lease	0										
	Gas & Oil Lease	1,650	1,650									
6000	Charges for Current Services	5,000	0		0	5,000						
6001	Penalty Fee	2,800				2,800						
6050	Police Dept Revenue	1,500	1,500									
6240	Meter Hook-up Charge	0										
6500	Utility Billing	1,009,500		58,500	400,000	470,000				81,000		
6520	SDC Fees	0										
7000	Miscellaneous Revenue	1,905	0		0				1,905			
9500	Transfers In	0										
	From Street	10,547	10,547									
	From Sewer	22,413	22,413									
	From Water	34,278	34,278									
	From TIIF	155,274	5,274	69,000	50,000	31,000						
	From Enterprise Zone	175,000	175,000									
	From IMIF	80,000			37,000	43,000						
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	8,729,977	1,272,655	270,258	507,759	1,091,903	4,137,436	1,004,971	235,263	164,277	5,635	39,820

CITY OF CLATSKANIE

2014 - 2015 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$10,547	Street	General
Charge Back Non-Departmental	\$22,413	Sewer	General
Charge Back Non-Departmental	\$34,278	Water	General
Charge Back Non-Departmental	\$5,274	TIIF	General
Capital Improvement Program	\$69,000	TIIF	Street
Capital Improvement Program	\$50,000	TIIF	Sewer
Capital Improvement Program	\$31,000	TIIF	Water
Capital Improvement Program	\$175,000	Enterprise	General
Capital Improvement Program	\$37,000	IMIF	Sewer
Capital Improvement Program	<u>\$43,000</u>	IMIF	Water
Total Transfers	<u><u>\$477,512</u></u>		

2014 - 2015 Fiscal Budget

Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat	Source of Funds		
								IMIF	TIIF
	Capital Improvement								
2009	15	Water Reservoir	450,000			450,000	Grant		
2011	35	Hall Rd water line phase 2	63,000			63,000	IMIF/TIIF	32,000	31,000
2013	43	Storm Drainage refurbishment - NE Lillich, N Nehalem	10,000		10,000		TIIF		10,000
2014	46	Sidewalk, wheelchair ramp upgrades N Nehalem	15,000		15,000		TIIF		15,000
2014	48	GEO Tech Investigation Bellflower (\$15,000 Streets)	0		0		TIIF		
2015	49	Boat Club Rd replace water line (\$20,000 water/TIIF)	0			0	TIIF		
2015	50	N. Nehalm St. pavement overlay (\$90,000 streets/TIIF)	0		0		TIIF		
2015	52	SW 7th Street Sanitary Sewer Main - Tichenor to S Nehalem	48,000			48,000	IMIF	23,000	25,000
2015	53	Spring Street Drainage Improvements at 5th St.	14,000		14,000		TIIF		14,000
2015	54	Lift Station Improvements (Parts & Communications)	14,000			14,000	IMIF	14,000	
2015	55	Water Main Extensions (Streele St and SW 7th St.)	11,000			11,000	IMIF	11,000	
2015	56	SE Conyers Creek Rd. Overlay (w/County DPW)	30,000		30,000		TIIF		30,000
2015	57	Sludge Thickening System	25,000			25,000	TIIF		25,000
2015	58	Demolition of City Hall	175,000	175,000			Enter		
			0						
		Totals	855,000	175,000	69,000	87,000		80,000	150,000

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
May 1, 2014

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
ACTUAL							
2004	3,928,595		49,638	3,288	57,573	84,960	3,838,988
2005	3,838,988		82,554	106	60,031	178,242	3,683,375
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
2010	3,103,038		19,972	0	72,136	194,346	2,856,528
2011	2,856,528		13,760	0	56,202	297,246	2,516,841
2012	2,516,841		12,802	291,502	143,961	50,988	2,626,196
2013	2,626,196		14,615	187,561	110,028	171,709	2,546,636
PROJECTED							
2014	2,546,636	0.5%	14,250	3,270,000	1,603,450	100,000	4,127,436
2015	4,127,436	0.5%	10,000	0	179,751	150,000	3,807,685
2016	3,807,685	0.5%	20,562	224,000	282,591	125,000	3,644,656
2017	3,644,656	0.5%	19,681	0	114,591	125,000	3,424,746
2018	3,424,746	0.5%	18,494	0	118,029	125,000	3,200,211
2019	3,200,211	0.5%	17,281	0	131,570	125,000	2,960,923
2020	2,960,923	0.5%	15,989	0	125,217	125,000	2,726,695
2021	2,726,695	0.5%	14,724	0	128,973	125,000	2,487,446
2022	2,487,446	0.5%	13,432	0	132,842	125,000	2,243,036
2023	2,243,036	0.5%	12,112	710,500	520,708	125,000	2,319,940
2024	2,319,940	0.5%	12,528	0	140,932	125,000	2,066,536
2025	2,066,536	0.5%	11,159	0	145,160	125,000	1,807,535
2026	1,807,535	0.5%	9,761	0	149,515	125,000	1,542,781
2027	1,542,781	0.5%	8,331	0	154,000	125,000	1,272,112
2028	1,272,112	0.5%	6,869	0	158,620	125,000	995,361
2029	995,361	0.5%	5,375	0	163,379	125,000	712,357
2030	712,357	0.5%	3,847	0	168,280	125,000	422,924
2031	422,924	0.5%	2,284	0	173,329	125,000	126,879
2032	126,879	0.5%	685	1,217,040	716,968	125,000	502,636
2033	502,636	0.5%	2,714		183,884	125,000	196,466

Assumptions:

1. Current fund uses and Ordinance limitations are applied throughout the projection.
2. \$360,000 of FY2010 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. In FY 2014 only \$100,000 was budgeted, allowing \$25,000 to carryforward into FY 2015.
6. Harvest revenue also includes reimbursements from FEMA for weather related emergencies.
7. Harvest revenue in FY 2013 includes a transfer in of \$44,464 from the cemetery fund.

PERSONNEL

**2014 - 2015 FISCAL BUDGET
PERSONNEL SERVICES**

ACCT NO.	ITEM	AMOUNT	01-110 Adm	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF
1051	Salaries	969,666	48,834	396,739	84,683	152,266	233,657	53,487
1052	Standby	20,354	0	20,354	0	0	0	0
1053	DUII/Seatbelt	5,125	0	5,125	0	0	0	0
1054	Overtime	52,908	15	15,702	784	15,588	20,819	0
1150	Fica	80,181	3,738	33,500	6,538	12,842	19,470	4,093
1200	PERS	153,937	8,470	60,911	10,803	27,401	37,957	8,395
1250	State Workers Comp	1,185	57	460	126	198	296	48
1251	Health Insurance	290,076	13,098	114,092	23,617	49,481	76,935	12,853
1252	Life Insurance	831	64	353	50	172	157	35
1253	Workers Comp	35,556	170	18,683	2,801	5,413	7,683	806
1254	VEBA	3,360	156	1,500	274	576	794	60
1260	Unemployment	3,100	200	2,200	200	200	200	100
1300	Benefit Accruals	18,600	2,000	5,000	1,000	5,000	5,000	600
1400	Other	0	0	0	0	0	0	0
	Totals	1,634,879	76,802	674,619	130,876	269,137	402,968	80,477

CITY OF CLATSKANIE
 STEPS BY CLASSIFICATION
 Fiscal Year 2014 - 2015

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
MANAGEMENT							
	City Manager						6797
18	Public Works Director	5175	5434	5705	5991	6290	6605
18	Police Chief	5175	5434	5705	5991	6290	6605
18	Finance Director	5175	5434	5705	5991	6290	6605
15	Sergeant	4515	4741	4978	5227	5488	5762
9	City Recorder	3337	3504	3679	3863	4056	4259
UNION - POLICE UNIT							
10	Police Officer	3604	3784	3973	4172	4381	4600
UNION - GENERAL UNIT							
13	Public Works Foreman	4019	4220	4431	4652	4885	5129
13	Chief Operator	4019	4220	4431	4652	4885	5129
11	Treatment Plant Operator II	3645	3828	4019	4220	4431	4652
11	Utility Worker II	3645	3828	4019	4220	4431	4652
8	Treatment Plant Operator I	3149	3306	3472	3645	3828	4019
8	Utility Worker I	3149	3306	3472	3645	3828	4019
7	Police Administrative Secretary	2998	3149	3306	3472	3645	3829
5	General Clerk	2719	2855	2998	3149	3306	3472

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
2014 - 2015 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	TIIF	TOTALS
City Manager	0.15	0.15	0.05	0.10	0.30	0.25	1.00
Finance Manager	0.15	0.10	0.12	0.10	0.28	0.25	1.00
City Recorder	0.45	0.05	0.07	0.20	0.23	0.00	1.00
General Clerk	0.05	0.10	0.15	0.25	0.45	0.00	1.00
Court/Police Clerk	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Sergeant	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Public Works Director	0.00	0.00	0.13	0.20	0.47	0.20	1.00
Utility Worker I	0.00	0.00	0.25	0.15	0.60	0.00	1.00
Utility Worker I	0.00	0.00	0.25	0.40	0.35	0.00	1.00
Foreman	0.00	0.00	0.30	0.20	0.50	0.00	1.00
Treatment Plant Operator II	0.00	0.00	0.00	0.10	0.90	0.00	1.00
Treatment Plant Operator II	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Summer Crew	0.00	0.00	1.00	0.00	0.00	0.00	1.00
Public Works OT	0.00	0.00	0.02	0.42	0.56	0.00	1.00

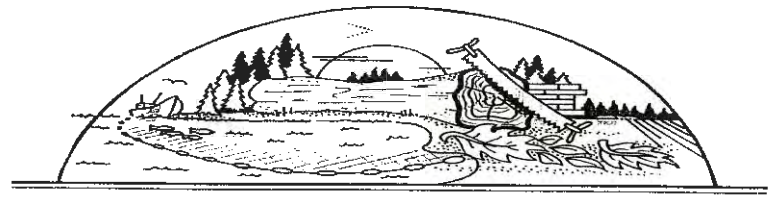
BUDGET BY FUND TYPE

GENERAL FUND

General Ledger

Budget Analysis

User: shilton
 Printed: 06/25/2014 - 2:37PM
 Fiscal Year: 2015



CITY OF CLATSKANIE

2012	2013	2014	2014				2015	2015	2015	2015
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01	General Fund					
				R1	Revenue					
154,977.00	240,290.00	245,356.00	287,112.00	3010	Beginning Fund Balance	0.00	194,823.00	194,823.00	194,823.00	194,823.00
635,336.77	607,699.33	603,000.00	603,000.00	3100	Property Taxes	0.00	595,400.00	595,400.00	595,400.00	595,400.00
31,883.51	41,372.79	25,000.00	29,000.00	3110	Delinquent Taxes	0.00	29,000.00	29,000.00	29,000.00	29,000.00
101,008.01	99,168.04	92,000.00	92,000.00	3200	Franchise Fees	0.00	92,000.00	92,000.00	92,000.00	92,000.00
17,513.48	17,911.05	17,000.00	20,000.00	3500	Licenses	0.00	17,000.00	17,000.00	17,000.00	17,000.00
9,244.93	12,287.94	18,500.00	30,000.00	4000	Building Permits	0.00	18,500.00	18,500.00	18,500.00	18,500.00
909.77	1,280.71	2,220.00	3,600.00	4050	Permit Surcharges	0.00	2,220.00	2,220.00	2,220.00	2,220.00
801.00	450.00	200.00	750.00	4100	Land Use Fees	0.00	200.00	200.00	200.00	200.00
67.00	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
56,135.50	39,786.49	30,000.00	25,000.00	4500	Court Fines and Forfeitures	0.00	25,000.00	25,000.00	25,000.00	25,000.00
8,122.08	3,895.79	7,000.00	7,000.00	4600	County Revenue	0.00	7,000.00	7,000.00	7,000.00	7,000.00
39,144.58	45,135.42	35,000.00	35,000.00	4700	State Revenues	0.00	35,000.00	35,000.00	35,000.00	35,000.00
0.00	0.00	0.00	0.00	4710	Oregon State 911 Tax	0.00	0.00	0.00	0.00	0.00
15,993.30	11,050.00	8,000.00	5,000.00	4900	Grants	0.00	5,000.00	5,000.00	5,000.00	5,000.00
1,136.97	1,425.96	850.00	850.00	5000	Interest	0.00	850.00	850.00	850.00	850.00
1,672.25	5,692.25	3,000.00	1,650.00	5100	Use of Property	0.00	1,650.00	1,650.00	1,650.00	1,650.00
175.00	0.00	0.00	0.00	6000	Charges for Current Services	0.00	0.00	0.00	0.00	0.00
11,405.00	11,835.00	11,500.00	11,500.00	6050	Police Department Revenue	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
36.46	2,709.26	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
57,264.47	60,547.38	70,644.00	66,410.00	9500	Transfers In	0.00	247,512.00	247,512.00	247,512.00	247,512.00
0.00	31,204.00	50,875.00	50,875.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
1,142,827.08	1,233,741.41	1,220,145.00	1,268,747.00		Revenue Totals:	0.00	1,272,655.00	1,272,655.00	1,272,655.00	1,272,655.00
1,142,827.08	1,233,741.41	1,220,145.00	1,268,747.00		REVENUES TOTALS:	0.00	1,272,655.00	1,272,655.00	1,272,655.00	1,272,655.00
				110	Administration					
				E1	Personnel Services					
39,647.45	41,261.67	59,458.00	60,750.00	1051	Salaries	1.25	48,834.00	48,834.00	48,834.00	48,834.00
0.00	0.00	15.00	0.00	1054	Overtime	0.00	15.00	15.00	15.00	15.00
2,955.19	3,114.48	4,549.00	4,650.00	1150	FICA	0.00	3,738.00	3,738.00	3,738.00	3,738.00
6,942.07	7,209.98	12,106.00	10,600.00	1200	PERS	0.00	8,470.00	8,470.00	8,470.00	8,470.00
33.13	38.03	68.00	65.00	1250	State Workers Comp	0.00	57.00	57.00	57.00	57.00
10,397.30	11,032.74	16,299.00	16,070.00	1251	Health Insurance	0.00	13,098.00	13,098.00	13,098.00	13,098.00
56.45	63.56	80.00	85.00	1252	Life & AD&D Insurance	0.00	64.00	64.00	64.00	64.00
61.35	62.73	141.00	120.00	1253	Workerscomp	0.00	170.00	170.00	170.00	170.00
0.00	370.50	198.00	205.00	1254	VEBA	0.00	156.00	156.00	156.00	156.00
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
60,092.94	63,153.69	95,114.00	92,545.00		Personnel Services Totals:	1.25	76,802.00	76,802.00	76,802.00	76,802.00
				E2	Material & Services					
100.00	239.93	2,600.00	100.00	2050	Office Materials	0.00	2,600.00	2,600.00	2,600.00	2,600.00
151.20	128.49	200.00	0.00	2100	Operating Materials/Equipment	0.00	200.00	200.00	200.00	200.00
8,928.61	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
6,967.47	9,288.81	39,875.00	30,000.00	2250	Contract Services	0.00	53,875.00	53,875.00	53,875.00	53,875.00
3,041.98	2,879.48	4,500.00	3,000.00	2300	Communications	0.00	3,000.00	3,000.00	3,000.00	3,000.00
605.49	13,516.50	700.00	660.00	2350	Information Technology	0.00	700.00	700.00	700.00	700.00
2,721.00	3,013.00	2,300.00	3,200.00	2400	Liability & Property Insurance	0.00	2,650.00	2,650.00	2,650.00	2,650.00
2,597.58	2,476.32	2,700.00	2,300.00	2450	Utility Services	0.00	2,700.00	2,700.00	2,700.00	2,700.00
9,343.14	2,559.19	1,300.00	700.00	2500	Repair & Maintenance Services	0.00	1,300.00	1,300.00	1,300.00	1,300.00
976.07	520.87	9,840.00	10,500.00	2600	Professional Dev - Admin	0.00	2,400.00	2,400.00	2,400.00	2,400.00
917.37	743.65	1,225.00	1,225.00	2605	Dues & Memberships	0.00	1,185.00	1,185.00	1,185.00	1,185.00
243.00	0.00	250.00	0.00	2625	Books & Publications	0.00	250.00	250.00	250.00	250.00
10,345.12	15,736.40	18,670.00	20,050.00	2650	Intergovernmental	0.00	18,670.00	18,670.00	18,670.00	18,670.00
0.00	0.00	0.00	0.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
3,696.38	2,570.66	4,731.00	4,500.00	2700	Miscellaneous	0.00	4,731.00	4,731.00	4,731.00	4,731.00
179.56	205.32	300.00	370.00	2710	Bank Fees	0.00	400.00	400.00	400.00	400.00
50,813.97	53,878.62	89,191.00	76,605.00		Material & Services Totals:	0.00	94,661.00	94,661.00	94,661.00	94,661.00
0.00	0.00	0.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	175,000.00	175,000.00	175,000.00	175,000.00
0.00	0.00	12,880.00	12,880.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	12,880.00	12,880.00		Capital Outlay Totals:	0.00	175,000.00	175,000.00	175,000.00	175,000.00
110,906.91	117,032.31	197,185.00	182,030.00		EXPENDITURES TOTALS:	1.25	346,463.00	346,463.00	346,463.00	346,463.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
110,906.91	117,032.31	197,185.00	182,030.00		SECTION 2 EXPENSES	1.25	346,463.00	346,463.00	346,463.00	346,463.00
(110,906.91)	(117,032.31)	(197,185.00)	(182,030.00)		Administration Totals:	(1.25)	(346,463.00)	(346,463.00)	(346,463.00)	(346,463.00)
				120 E2 2050	Non-Departmental Material & Services Office Materials	0.00	3,200.00	3,200.00	3,200.00	3,200.00
3,038.32	3,252.25	3,200.00	3,200.00	2100	Operating Materials/Equipment	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,675.09	2,660.75	2,500.00	2,000.00	2200	Professional Services	0.00	43,800.00	43,800.00	43,800.00	43,800.00
24,570.25	25,245.14	33,800.00	35,500.00	2250	Contract Services	0.00	6,000.00	6,000.00	6,000.00	6,000.00
5,591.37	3,495.90	5,800.00	4,100.00	2300	Communications	0.00	2,900.00	2,900.00	2,900.00	2,900.00
1,733.90	1,471.86	2,900.00	2,100.00	2350	Information Technology	0.00	18,615.00	18,615.00	18,615.00	18,615.00
12,228.41	12,332.49	14,180.00	14,500.00	2400	Liability & Property Insurance	0.00	36,910.00	36,910.00	36,910.00	36,910.00
33,696.27	27,994.77	36,910.00	32,700.00	2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
325.18	226.00	1,000.00	1,000.00	2550	Rental/Lease	0.00	4,490.00	4,490.00	4,490.00	4,490.00
3,594.73	3,298.46	4,900.00	3,750.00	2600	Professional Development	0.00	1,300.00	1,300.00	1,300.00	1,300.00
1,192.87	1,263.04	1,700.00	700.00	2605	Dues & Memberships	0.00	3,025.00	3,025.00	3,025.00	3,025.00
2,292.74	2,430.91	3,000.00	3,000.00	2625	Books & Publications	0.00	625.00	625.00	625.00	625.00
585.00	76.00	625.00	640.00	2650	Intergovernmental	0.00	2,175.00	2,175.00	2,175.00	2,175.00
1,928.60	1,869.60	2,175.00	2,175.00	2700	Miscellaneous	0.00	3,000.00	3,000.00	3,000.00	3,000.00
948.22	5,244.62	3,000.00	3,000.00	2710	Bank Fees	0.00	2,300.00	2,300.00	2,300.00	2,300.00
2,015.87	2,110.88	2,300.00	2,300.00							

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
95,416.82	92,972.67	117,990.00	110,665.00		Material & Services Totals:	0.00	131,840.00	131,840.00	131,840.00	131,840.00
0.00	0.00	0.00	0.00	E3 3200	Capital Outlay Machinery & Equipment	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	0.00	45,459.00	194,823.00	E4 4000	Contingency Contingency	0.00	8,246.00	8,246.00	8,246.00	8,246.00
0.00	0.00	45,459.00	194,823.00		Contingency Totals:	0.00	8,246.00	8,246.00	8,246.00	8,246.00
0.00	0.00	0.00	0.00	E5 5000	Transfer 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
95,416.82	92,972.67	163,449.00	305,488.00		EXPENDITURES TOTALS:	0.00	140,086.00	140,086.00	140,086.00	140,086.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
95,416.82	92,972.67	163,449.00	305,488.00		SECTION 2 EXPENSES	0.00	140,086.00	140,086.00	140,086.00	140,086.00
(95,416.82)	(92,972.67)	(163,449.00)	(305,488.00)		Non-Departmental Totals:	0.00	(140,086.00)	(140,086.00)	(140,086.00)	(140,086.00)
				130	Court					
7,439.36	13,372.50	12,300.00	14,935.00	E2 2200	Material & Services Professional Services	0.00	12,300.00	12,300.00	12,300.00	12,300.00
0.00	0.00	100.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
955.00	975.00	975.00	1,340.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
3,163.00	2,383.00	5,000.00	2,000.00	2650	Intergovernmental	0.00	2,200.00	2,200.00	2,200.00	2,200.00
0.00	(64.00)	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
11,557.36	16,666.50	18,375.00	18,275.00		Material & Services Totals:	0.00	14,500.00	14,500.00	14,500.00	14,500.00
11,557.36	16,666.50	18,375.00	18,275.00		EXPENDITURES TOTALS:	0.00	14,500.00	14,500.00	14,500.00	14,500.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
11,557.36	16,666.50	18,375.00	18,275.00		SECTION 2 EXPENSES	0.00	14,500.00	14,500.00	14,500.00	14,500.00
(11,557.36)	(16,666.50)	(18,375.00)	(18,275.00)		Court Totals:	0.00	(14,500.00)	(14,500.00)	(14,500.00)	(14,500.00)
				140	Police					
				E1	Personnel Services					
377,578.81	384,301.21	404,134.00	384,000.00	1051	Salaries	5.85	396,739.00	396,739.00	396,739.00	396,739.00
0.00	0.00	20,548.00	30,000.00	1052	Standby Pay	0.00	20,354.00	20,354.00	20,354.00	20,354.00
9,022.57	7,132.48	8,808.00	5,000.00	1053	Seatbelt/DUII	0.00	5,125.00	5,125.00	5,125.00	5,125.00
17,929.53	21,552.16	16,870.00	21,000.00	1054	Overtime	0.00	15,702.00	15,702.00	15,702.00	15,702.00
5,128.90	0.00	0.00	0.00	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
30,841.20	31,465.70	34,453.00	33,300.00	1150	FICA	0.00	33,500.00	33,500.00	33,500.00	33,500.00
71,071.72	57,277.98	75,335.00	58,500.00	1200	PERS	0.00	60,911.00	60,911.00	60,911.00	60,911.00
368.90	330.94	467.00	500.00	1250	State Workers Comp	0.00	460.00	460.00	460.00	460.00
90,218.47	94,951.59	105,689.00	104,430.00	1251	Health Insurance	0.00	114,092.00	114,092.00	114,092.00	114,092.00
260.58	290.60	408.00	300.00	1252	Life & AD&D Insurance	0.00	353.00	353.00	353.00	353.00
12,079.73	9,326.81	16,930.00	10,805.00	1253	Workerscomp	0.00	18,683.00	18,683.00	18,683.00	18,683.00
0.00	3,559.64	1,507.00	1,490.00	1254	VEBA	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,483.75	0.00	2,200.00	0.00	1260	Unemployment	0.00	2,200.00	2,200.00	2,200.00	2,200.00
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
615,984.16	610,189.11	692,349.00	649,325.00		Personnel Services Totals:	5.85	674,619.00	674,619.00	674,619.00	674,619.00
				E2	Material & Services					
420.39	609.39	1,800.00	500.00	2050	Office Materials	0.00	700.00	700.00	700.00	700.00
29,689.44	31,132.83	34,745.00	19,795.00	2100	Operating Materials/Equipment	0.00	32,245.00	32,245.00	32,245.00	32,245.00
0.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
147.65	721.75	400.00	0.00	2250	Contract Services	0.00	250.00	250.00	250.00	250.00
3,720.05	4,537.98	9,000.00	5,820.00	2300	Communications	0.00	7,000.00	7,000.00	7,000.00	7,000.00
8,254.16	7,451.46	5,410.00	10,000.00	2350	Information Technology	0.00	5,410.00	5,410.00	5,410.00	5,410.00
2,888.73	2,478.58	3,500.00	2,500.00	2450	Utility Services	0.00	3,000.00	3,000.00	3,000.00	3,000.00
6,274.14	8,480.87	7,900.00	13,000.00	2500	Repair & Maintenance Services	0.00	8,500.00	8,500.00	8,500.00	8,500.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
2,023.14	1,692.25	2,130.00	1,625.00	2550	Rental/Lease	0.00	2,135.00	2,135.00	2,135.00	2,135.00
6,375.00	4,044.73	5,000.00	1,100.00	2575	K-9 Unit	0.00	5,000.00	5,000.00	5,000.00	5,000.00
216.25	1,864.29	9,850.00	3,000.00	2600	Professional Development	0.00	6,000.00	6,000.00	6,000.00	6,000.00
310.00	310.00	355.00	135.00	2605	Dues & Memberships	0.00	355.00	355.00	355.00	355.00
801.27	364.42	760.00	845.00	2625	Books & Publication	0.00	760.00	760.00	760.00	760.00
0.00	434.00	0.00	480.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
954.15	607.20	13,000.00	200.00	2700	Miscellaneous	0.00	11,000.00	11,000.00	11,000.00	11,000.00
62,074.37	64,729.75	93,850.00	59,000.00		Material & Services Totals:	0.00	82,355.00	82,355.00	82,355.00	82,355.00
0.00	0.00	0.00	0.00	E3 3200	Capital Outlay Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	31,204.00	40,000.00	40,000.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
5,907.28	13,478.65	13,019.00	12,711.00	3202	Debt Service Capital	0.00	14,632.00	14,632.00	14,632.00	14,632.00
688.72	353.85	1,918.00	1,918.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3250	Reserve fund	0.00	0.00	0.00	0.00	0.00
6,596.00	45,036.50	54,937.00	54,629.00		Capital Outlay Totals:	0.00	14,632.00	14,632.00	14,632.00	14,632.00
684,654.53	719,955.36	841,136.00	762,954.00		EXPENDITURES TOTALS:	5.85	771,606.00	771,606.00	771,606.00	771,606.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
684,654.53	719,955.36	841,136.00	762,954.00		SECTION 2 EXPENSES	5.85	771,606.00	771,606.00	771,606.00	771,606.00
(684,654.53)	(719,955.36)	(841,136.00)	(762,954.00)		Police Totals:	(5.85)	(771,606.00)	(771,606.00)	(771,606.00)	(771,606.00)
1,142,827.08	1,233,741.41	1,220,145.00	1,268,747.00		SECTION 1 REVENUES	0.00	1,272,655.00	1,272,655.00	1,272,655.00	1,272,655.00
902,535.62	946,626.84	1,220,145.00	1,268,747.00		SECTION 1 EXPENSES	7.10	1,272,655.00	1,272,655.00	1,272,655.00	1,272,655.00
240,291.46	287,114.57	0.00	0.00		General Fund Totals:	(7.10)	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

STREET FUND

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				02	Street Fund					
				R1	Revenue					
73,163.00	78,479.00	56,573.00	79,129.00	3015	Beginning Working Capital	0.00	50,468.00	50,468.00	50,468.00	50,468.00
1.82	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
94,637.62	95,159.60	87,150.00	92,000.00	4700	Gas Tax Revenue	0.00	92,000.00	92,000.00	92,000.00	92,000.00
0.00	25,417.50	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
359.12	358.66	200.00	250.00	5000	Interest	0.00	290.00	290.00	290.00	290.00
58,581.64	58,131.95	58,500.00	58,550.00	6500	Street/Storm Utility Charge	0.00	58,500.00	58,500.00	58,500.00	58,500.00
0.00	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
45.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	131,303.91	15,000.00	15,000.00	9500	Transfers In	0.00	69,000.00	69,000.00	69,000.00	69,000.00
0.00	12,486.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
226,788.20	401,336.62	217,423.00	244,929.00		Revenue Totals:	0.00	270,258.00	270,258.00	270,258.00	270,258.00
226,788.20	401,336.62	217,423.00	244,929.00		REVENUES TOTALS:	0.00	270,258.00	270,258.00	270,258.00	270,258.00
				210	Street Expenditures					
				E1	Personnel Services					
68,122.69	71,158.10	77,826.00	77,826.00	1051	Salaries	0.80	84,683.00	84,683.00	84,683.00	84,683.00
609.21	902.57	783.00	783.00	1054	Overtime	0.00	784.00	784.00	784.00	784.00
5,167.52	5,509.40	6,013.00	6,013.00	1150	FICA	0.00	6,538.00	6,538.00	6,538.00	6,538.00
11,428.78	10,475.97	13,298.00	13,298.00	1200	PERS	0.00	10,803.00	10,803.00	10,803.00	10,803.00
59.36	72.88	109.00	109.00	1250	State Workers Comp	0.00	126.00	126.00	126.00	126.00
15,517.43	14,210.12	24,186.00	22,500.00	1251	Health Insurance	0.00	23,617.00	23,617.00	23,617.00	23,617.00
75.65	62.31	83.00	50.00	1252	Life & AD&D Insurance	0.00	50.00	50.00	50.00	50.00
1,443.13	1,946.05	2,822.00	2,885.00	1253	Workerscomp	0.00	2,801.00	2,801.00	2,801.00	2,801.00
0.00	596.30	219.00	270.00	1254	VEBA	0.00	274.00	274.00	274.00	274.00
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
0.00	0.00	0.00	-5,250.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
102,423.77	104,933.70	126,539.00	118,484.00		Personnel Services Totals:	0.80	130,876.00	130,876.00	130,876.00	130,876.00
				E2	Material & Services					
0.00	13.32	300.00	0.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
11,353.40	13,595.89	13,800.00	19,790.00	2100	Operating Materials/Equipment	0.00	13,800.00	13,800.00	13,800.00	13,800.00

	2012	2013	2014	2014			2015	2015	2015	2015	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
	5,940.00	12,918.70	10,000.00	9,000.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
	1,373.25	1,643.66	1,200.00	1,400.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
	11,968.12	10,466.08	11,000.00	9,000.00	2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
	8,137.20	7,789.95	11,000.00	8,000.00	2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00	11,000.00
	0.00	0.00	200.00	60.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
	307.49	283.59	350.00	1,100.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00
	0.00	172.17	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
	0.00	835.82	500.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	123.43	142.70	400.00	400.00	2710	Bank Fees	0.00	400.00	400.00	400.00	400.00
	39,202.89	47,861.88	48,750.00	48,750.00		Material & Services Totals:	0.00	48,250.00	48,250.00	48,250.00	48,250.00
	0.00	156,303.91	15,000.00	15,000.00	E3 3150	Capital Outlay General Improvements	0.00	69,000.00	69,000.00	69,000.00	69,000.00
	0.00	12,486.00	0.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
	0.00	3,479.16	2,781.00	2,781.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	699.00	699.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1,000.00	1,000.00	3250	Bike Paths	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	0.00	172,269.07	19,480.00	19,480.00		Capital Outlay Totals:	0.00	73,480.00	73,480.00	73,480.00	73,480.00
	0.00	0.00	14,412.00	50,468.00	E4 4000	Contingency Contingency	0.00	7,105.00	7,105.00	7,105.00	7,105.00
	0.00	0.00	14,412.00	50,468.00		Contingency Totals:	0.00	7,105.00	7,105.00	7,105.00	7,105.00
	6,680.86	7,063.86	8,242.00	7,747.00	E5 5000	Transfer Transfers Out	0.00	10,547.00	10,547.00	10,547.00	10,547.00
	6,680.86	7,063.86	8,242.00	7,747.00		Transfer Totals:	0.00	10,547.00	10,547.00	10,547.00	10,547.00
	148,307.52	332,128.51	217,423.00	244,929.00		EXPENDITURES TOTALS:	0.80	270,258.00	270,258.00	270,258.00	270,258.00
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	148,307.52	332,128.51	217,423.00	244,929.00		SECTION 2 EXPENSES	0.80	270,258.00	270,258.00	270,258.00	270,258.00
	(148,307.52)	(332,128.51)	(217,423.00)	(244,929.00)		Street Expenditures Totals:	(0.80)	(270,258.00)	(270,258.00)	(270,258.00)	(270,258.00)

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
226,788.20	401,336.62	217,423.00	244,929.00		SECTION 1 REVENUES	0.00	270,258.00	270,258.00	270,258.00	270,258.00
148,307.52	332,128.51	217,423.00	244,929.00		SECTION 1 EXPENSES	0.80	270,258.00	270,258.00	270,258.00	270,258.00
78,480.68	69,208.11	0.00	0.00		Street Fund Totals:	(0.80)	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				06	TIIF					
				R1	Revenue					
2,516,841.00	2,626,196.00	2,541,731.00	2,546,636.00	3010	Beginning Fund Balance	0.00	4,127,436.00	4,127,436.00	4,127,436.00	4,127,436.00
266,337.25	143,097.80	3,270,000.00	3,270,000.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
12,800.72	14,615.12	10,000.00	14,250.00	5000	Interest	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
25,165.24	44,463.63	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
2,821,144.21	2,828,372.55	5,821,731.00	5,830,886.00		Revenue Totals:	0.00	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
2,821,144.21	2,828,372.55	5,821,731.00	5,830,886.00		REVENUES TOTALS:	0.00	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
				610	TIIF Expenditures					
				E1	Personnel Services					
44,102.49	41,295.77	45,563.00	45,703.00	1051	Salaries	0.55	53,487.00	53,487.00	53,487.00	53,487.00
0.00	0.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
3,337.59	3,159.04	3,486.00	3,500.00	1150	FICA	0.00	4,093.00	4,093.00	4,093.00	4,093.00
7,431.21	6,013.68	8,413.00	6,820.00	1200	PERS	0.00	8,395.00	8,395.00	8,395.00	8,395.00
32.26	29.69	45.00	45.00	1250	State Workers Comp	0.00	48.00	48.00	48.00	48.00
10,043.53	9,392.77	11,500.00	11,200.00	1251	Health Insurance	0.00	12,853.00	12,853.00	12,853.00	12,853.00
35.32	25.10	29.00	35.00	1252	Life & AD&D Insurance	0.00	35.00	35.00	35.00	35.00
472.87	0.00	795.00	75.00	1253	Workerscomp	0.00	806.00	806.00	806.00	806.00
0.00	202.48	60.00	60.00	1254	VEBA	0.00	60.00	60.00	60.00	60.00
0.00	0.00	100.00	0.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
0.00	0.00	600.00	0.00	1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
65,455.27	60,118.53	70,591.00	67,438.00		Personnel Services Totals:	0.55	80,477.00	80,477.00	80,477.00	80,477.00
				E2	Material & Services					
0.00	0.00	0.00	875.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
172.09	1,578.47	4,000.00	2,000.00	2100	Operating Materials/Equipment	0.00	4,000.00	4,000.00	4,000.00	4,000.00
0.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
68,026.05	37,753.05	1,768,000.00	1,450,000.00	2250	Contract Services	0.00	77,000.00	77,000.00	77,000.00	77,000.00
0.00	0.00	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2400	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
9,080.00	4,374.25	160,000.00	60,000.00	2500	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00

2012	2013	2014	2014				2015	2015	2015	2015
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	2550	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
1,227.15	3,176.08	53,000.00	19,605.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
78,505.29	46,881.85	1,985,000.00	1,532,480.00		Material & Services Totals:	0.00	94,000.00	94,000.00	94,000.00	94,000.00
0.00	0.00	1,500,000.00	4,127,436.00	E4 4000	Contingency Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
0.00	0.00	1,500,000.00	4,127,436.00		Contingency Totals:	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
50,988.23	174,736.07	103,532.00	103,532.00	E5 5000	Transfer Transfers Out	0.00	155,274.00	155,274.00	155,274.00	155,274.00
50,988.23	174,736.07	103,532.00	103,532.00		Transfer Totals:	0.00	155,274.00	155,274.00	155,274.00	155,274.00
0.00	0.00	2,162,608.00	0.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	2,307,685.00	2,307,685.00	2,307,685.00	2,307,685.00
0.00	0.00	2,162,608.00	0.00		Unappropriated Fund Balance Total	0.00	2,307,685.00	2,307,685.00	2,307,685.00	2,307,685.00
194,948.79	281,736.45	5,821,731.00	5,830,886.00		EXPENDITURES TOTALS:	0.55	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
194,948.79	281,736.45	5,821,731.00	5,830,886.00		SECTION 2 EXPENSES	0.55	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
(194,948.79)	(281,736.45)	(5,821,731.00)	(5,830,886.00)		TIIF Expenditures Totals:	(0.55)	(4,137,436.00)	(4,137,436.00)	(4,137,436.00)	(4,137,436.00)
2,821,144.21	2,828,372.55	5,821,731.00	5,830,886.00		SECTION 1 REVENUES	0.00	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
194,948.79	281,736.45	5,821,731.00	5,830,886.00		SECTION 1 EXPENSES	0.55	4,137,436.00	4,137,436.00	4,137,436.00	4,137,436.00
2,626,195.42	2,546,636.10	0.00	0.00		TIIF Totals:	(0.55)	0.00	0.00	0.00	0.00

SCOUT LAKE FUND

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				07	Scout Lake Fund					
				R1	Revenue					
950,968.00	946,451.00	1,010,655.00	1,014,166.00	3010	Beginning Fund Balance	0.00	1,000,471.00	1,000,471.00	1,000,471.00	1,000,471.00
0.00	265,765.53	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
4,901.23	5,464.82	4,500.00	4,500.00	5000	Interest	0.00	4,500.00	4,500.00	4,500.00	4,500.00
20.00	20.00	0.00	80.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
955,889.23	1,217,701.35	1,015,155.00	1,018,746.00		Revenue Totals:	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
955,889.23	1,217,701.35	1,015,155.00	1,018,746.00		REVENUES TOTALS:	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
				710	Scout Lake Expenditures					
				E2	Material & Services					
1,762.42	287.10	5,000.00	2,500.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,425.00	193,887.34	10,000.00	5,000.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	5,067.17	10,000.00	5,000.00	2500	Repairs & Maint. Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
668.24	3,294.33	2,500.00	1,000.00	2650	Intergovernmental	0.00	2,500.00	2,500.00	2,500.00	2,500.00
4,581.93	1,000.00	11,000.00	5,475.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
9,437.59	203,535.94	38,500.00	18,975.00		Material & Services Totals:	0.00	38,500.00	38,500.00	38,500.00	38,500.00
0.00	0.00	976,655.00	999,771.00	E7	Unappropriated Fund Balance					
				9000	Unappropriated Fund Balance	0.00	966,471.00	966,471.00	966,471.00	966,471.00
0.00	0.00	976,655.00	999,771.00		Unappropriated Fund Balance Total	0.00	966,471.00	966,471.00	966,471.00	966,471.00
9,437.59	203,535.94	1,015,155.00	1,018,746.00		EXPENDITURES TOTALS:	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
9,437.59	203,535.94	1,015,155.00	1,018,746.00		SECTION 2 EXPENSES	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
(9,437.59)	(203,535.94)	(1,015,155.00)	(1,018,746.00)		Scout Lake Expenditures Totals:	0.00	(1,004,971.00)	(1,004,971.00)	(1,004,971.00)	(1,004,971.00)
955,889.23	1,217,701.35	1,015,155.00	1,018,746.00		SECTION 1 REVENUES	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
9,437.59	203,535.94	1,015,155.00	1,018,746.00		SECTION 1 EXPENSES	0.00	1,004,971.00	1,004,971.00	1,004,971.00	1,004,971.00
946,451.64	1,014,165.41	0.00	0.00		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE ZONE

2012	2013	2014	2014			2015	2015	2015	2015	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
463,577.00	467,885.00	472,523.00	472,453.00	3010	Beginning Fund Balance	0.00	231,358.00	231,358.00	231,358.00	231,358.00
2,403.03	2,663.11	2,000.00	2,000.00	5000	Interest	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1,905.12	1,905.12	1,905.00	1,905.00	7000	Miscellaneous Revenue	0.00	1,905.00	1,905.00	1,905.00	1,905.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
467,885.15	472,453.23	476,428.00	476,358.00		Revenue Totals:	0.00	235,263.00	235,263.00	235,263.00	235,263.00
467,885.15	472,453.23	476,428.00	476,358.00		REVENUES TOTALS:	0.00	235,263.00	235,263.00	235,263.00	235,263.00
				810	Enterprise Zone Fund					
				E4	Contingency					
0.00	0.00	26,428.00	231,358.00	4000	Contingency	0.00	60,263.00	60,263.00	60,263.00	60,263.00
0.00	0.00	26,428.00	231,358.00		Contingency Totals:	0.00	60,263.00	60,263.00	60,263.00	60,263.00
				E5	Transfer					
0.00	0.00	450,000.00	245,000.00	5000	Transfers Out	0.00	175,000.00	175,000.00	175,000.00	175,000.00
0.00	0.00	450,000.00	245,000.00		Transfer Totals:	0.00	175,000.00	175,000.00	175,000.00	175,000.00
0.00	0.00	476,428.00	476,358.00		EXPENDITURES TOTALS:	0.00	235,263.00	235,263.00	235,263.00	235,263.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	476,428.00	476,358.00		SECTION 2 EXPENSES	0.00	235,263.00	235,263.00	235,263.00	235,263.00
0.00	0.00	(476,428.00)	(476,358.00)		Enterprise Zone Fund Totals:	0.00	(235,263.00)	(235,263.00)	(235,263.00)	(235,263.00)
467,885.15	472,453.23	476,428.00	476,358.00		SECTION 1 REVENUES	0.00	235,263.00	235,263.00	235,263.00	235,263.00
0.00	0.00	476,428.00	476,358.00		SECTION 1 EXPENSES	0.00	235,263.00	235,263.00	235,263.00	235,263.00
467,885.15	472,453.23	0.00	0.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

*INFRASTRUCTURE,
MAINTENANCE, AND
IMPROVEMENT FUND*

2012	2013	2014	2014			2015	2015	2015	2015	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				10	IMIF					
				R1	Revenue					
0.00	0.00	80,887.00	81,397.00	3010	Beginning Fund Balance	0.00	82,877.00	82,877.00	82,877.00	82,877.00
0.00	181.64	0.00	480.00	5000	Interest	0.00	400.00	400.00	400.00	400.00
0.00	81,214.89	81,000.00	81,000.00	6500	Capital Improvement Fees	0.00	81,000.00	81,000.00	81,000.00	81,000.00
0.00	81,396.53	161,887.00	162,877.00		Revenue Totals:	0.00	164,277.00	164,277.00	164,277.00	164,277.00
0.00	81,396.53	161,887.00	162,877.00		REVENUES TOTALS:	0.00	164,277.00	164,277.00	164,277.00	164,277.00
				100	(No Description)					
				E4	Contingency					
0.00	0.00	81,887.00	82,877.00	4000	Contingency	0.00	84,277.00	84,277.00	84,277.00	84,277.00
0.00	0.00	81,887.00	82,877.00		Contingency Totals:	0.00	84,277.00	84,277.00	84,277.00	84,277.00
				E5	Transfer					
0.00	0.00	80,000.00	80,000.00	5000	Transfers Out	0.00	80,000.00	80,000.00	80,000.00	80,000.00
0.00	0.00	80,000.00	80,000.00		Transfer Totals:	0.00	80,000.00	80,000.00	80,000.00	80,000.00
0.00	0.00	161,887.00	162,877.00		EXPENDITURES TOTALS:	0.00	164,277.00	164,277.00	164,277.00	164,277.00
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	161,887.00	162,877.00		SECTION 2 EXPENSES	0.00	164,277.00	164,277.00	164,277.00	164,277.00
0.00	0.00	(161,887.00)	(162,877.00)		(No Description) Totals:	0.00	(164,277.00)	(164,277.00)	(164,277.00)	(164,277.00)
0.00	81,396.53	161,887.00	162,877.00		SECTION 1 REVENUES	0.00	164,277.00	164,277.00	164,277.00	164,277.00
0.00	0.00	161,887.00	162,877.00		SECTION 1 EXPENSES	0.00	164,277.00	164,277.00	164,277.00	164,277.00
0.00	81,396.53	0.00	0.00		IMIF Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE FUNDS

*SEWER ENTERPRISE
FUND*

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				03	Sewer Fund					
				R1	Revenue					
49,824.00	42,771.00	24,325.00	31,879.00	3015	Beginning Working Capital	0.00	20,659.00	20,659.00	20,659.00	20,659.00
28.32	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
1,804.31	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
130.28	94.61	100.00	50.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
400,268.42	395,666.38	400,000.00	400,000.00	6500	Sewer Billing	0.00	400,000.00	400,000.00	400,000.00	400,000.00
3,217.50	0.00	0.00	650.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
48,125.01	12,841.79	385,000.00	355,000.00	9500	Transfers In	0.00	87,000.00	87,000.00	87,000.00	87,000.00
0.00	12,486.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
503,397.84	463,859.78	809,425.00	787,579.00		Revenue Totals:	0.00	507,759.00	507,759.00	507,759.00	507,759.00
503,397.84	463,859.78	809,425.00	787,579.00		REVENUES TOTALS:	0.00	507,759.00	507,759.00	507,759.00	507,759.00
				310	Sewer Expenditures					
				E1	Personnel Services					
174,441.37	168,548.17	150,704.00	150,704.00	1051	Salaries	2.65	152,266.00	152,266.00	152,266.00	152,266.00
9,943.70	11,924.40	15,606.00	12,606.00	1054	Overtime	0.00	15,588.00	15,588.00	15,588.00	15,588.00
13,635.62	14,343.39	12,722.00	11,722.00	1150	FICA	0.00	12,842.00	12,842.00	12,842.00	12,842.00
31,514.64	30,045.86	31,889.00	29,589.00	1200	PERS	0.00	27,401.00	27,401.00	27,401.00	27,401.00
163.33	183.39	211.00	211.00	1250	State Workers Comp	0.00	198.00	198.00	198.00	198.00
49,041.73	45,165.91	47,506.00	45,006.00	1251	Health Insurance	0.00	49,481.00	49,481.00	49,481.00	49,481.00
236.36	224.80	209.00	209.00	1252	Life & AD&D Insurance	0.00	172.00	172.00	172.00	172.00
3,733.86	4,489.93	5,500.00	5,500.00	1253	Workerscomp	0.00	5,413.00	5,413.00	5,413.00	5,413.00
0.00	1,540.61	485.00	485.00	1254	VEBA	0.00	576.00	576.00	576.00	576.00
0.00	0.00	200.00	14,000.00	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
282,710.61	276,466.46	270,032.00	270,032.00		Personnel Services Totals:	2.65	269,137.00	269,137.00	269,137.00	269,137.00
				E2	Material & Services					
12.50	35.91	720.00	720.00	2050	Office Materials	0.00	720.00	720.00	720.00	720.00
15,004.39	12,662.95	17,725.00	17,725.00	2100	Operating Materials/Equipment	0.00	17,725.00	17,725.00	17,725.00	17,725.00
6,038.01	6,358.26	16,300.00	16,300.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
6,851.59	6,657.38	9,000.00	9,000.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00
256.49	0.00	300.00	300.00	2350	Information Technology	0.00	500.00	500.00	500.00	500.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
39,380.00	31,263.14	31,000.00	31,000.00	2450	Utility Services	0.00	35,000.00	35,000.00	35,000.00	35,000.00
22,871.48	34,724.72	28,000.00	28,000.00	2500	Repairs & Maintenance Service	0.00	28,000.00	28,000.00	28,000.00	28,000.00
87.06	2,074.15	1,500.00	1,500.00	2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00
610.00	4,207.24	3,000.00	3,000.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00
170.00	159.75	400.00	400.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00
2,208.20	2,411.67	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	1,858.44	700.00	700.00	2700	Miscellaneous	0.00	200.00	200.00	200.00	200.00
855.66	1,084.86	1,300.00	1,300.00	2710	Bank Fees	0.00	1,300.00	1,300.00	1,300.00	1,300.00
94,345.38	103,498.47	112,945.00	112,945.00		Material & Services Totals:	0.00	110,345.00	110,345.00	110,345.00	110,345.00
				E3	Capital Outlay					
48,125.01	12,841.79	385,000.00	355,000.00	3150	General Improvements	0.00	87,000.00	87,000.00	87,000.00	87,000.00
0.00	12,486.00	0.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
12,751.01	3,479.17	2,781.00	2,781.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
743.87	0.00	699.00	699.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
61,619.89	28,806.96	388,480.00	358,480.00		Capital Outlay Totals:	0.00	90,480.00	90,480.00	90,480.00	90,480.00
				E4	Contingency					
0.00	0.00	10,888.00	20,659.00	4000	Contingency	0.00	15,384.00	15,384.00	15,384.00	15,384.00
0.00	0.00	10,888.00	20,659.00		Contingency Totals:	0.00	15,384.00	15,384.00	15,384.00	15,384.00
				E5	Transfer					
21,951.38	23,209.83	27,080.00	25,463.00	5000	Transfers Out	0.00	22,413.00	22,413.00	22,413.00	22,413.00
21,951.38	23,209.83	27,080.00	25,463.00		Transfer Totals:	0.00	22,413.00	22,413.00	22,413.00	22,413.00
				E6	Depreciation Expense					
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
460,627.26	431,981.72	809,425.00	787,579.00		EXPENDITURES TOTALS:	2.65	507,759.00	507,759.00	507,759.00	507,759.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
460,627.26	431,981.72	809,425.00	787,579.00		SECTION 2 EXPENSES	2.65	507,759.00	507,759.00	507,759.00	507,759.00
(460,627.26)	(431,981.72)	(809,425.00)	(787,579.00)		Sewer Expenditures Totals:	(2.65)	(507,759.00)	(507,759.00)	(507,759.00)	(507,759.00)
503,397.84	463,859.78	809,425.00	787,579.00		SECTION 1 REVENUES	0.00	507,759.00	507,759.00	507,759.00	507,759.00
460,627.26	431,981.72	809,425.00	787,579.00		SECTION 1 EXPENSES	2.65	507,759.00	507,759.00	507,759.00	507,759.00
42,770.58	31,878.06	0.00	0.00		Sewer Fund Totals:	(2.65)	0.00	0.00	0.00	0.00

*WATER ENTERPRISE
FUND*

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				04	Water Fund					
				R1	Revenue					
51,778.00	46,644.00	63,673.00	66,649.00	3015	Beginning Working Capital	0.00	90,103.00	90,103.00	90,103.00	90,103.00
26.11	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,553.00	6,553.00	4900	Grants	0.00	450,000.00	450,000.00	450,000.00	450,000.00
96.43	198.91	0.00	200.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
6,760.00	5,700.00	5,000.00	5,000.00	6000	Charges For Current Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,075.37	2,955.00	2,800.00	2,800.00	6001	Penalty Fee	0.00	2,800.00	2,800.00	2,800.00	2,800.00
465,439.40	463,351.70	470,000.00	470,000.00	6500	Sale of Water	0.00	470,000.00	470,000.00	470,000.00	470,000.00
1,809.24	1,972.26	0.00	11,000.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	27,563.00	230,000.00	10,000.00	9500	Transfers In	0.00	74,000.00	74,000.00	74,000.00	74,000.00
0.00	12,486.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
528,984.55	560,870.87	778,026.00	572,202.00		Revenue Totals:	0.00	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00
528,984.55	560,870.87	778,026.00	572,202.00		REVENUES TOTALS:	0.00	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00
				410	Water Expenditures					
				E1	Personnel Services					
239,104.42	213,646.59	215,468.00	215,468.00	1051	Salaries	3.94	233,657.00	233,657.00	233,657.00	233,657.00
10,157.29	8,721.95	20,795.00	13,295.00	1054	Overtime	0.00	20,819.00	20,819.00	20,819.00	20,819.00
18,573.16	18,263.01	18,075.00	18,075.00	1150	FICA	0.00	19,470.00	19,470.00	19,470.00	19,470.00
42,091.47	37,556.42	45,409.00	35,409.00	1200	PERS	0.00	37,957.00	37,957.00	37,957.00	37,957.00
209.00	200.85	280.00	280.00	1250	State Workers Comp	0.00	296.00	296.00	296.00	296.00
56,012.93	50,358.29	76,696.00	65,200.00	1251	Health Insurance	0.00	76,935.00	76,935.00	76,935.00	76,935.00
285.08	231.50	342.00	342.00	1252	Life & AD&D Insurance	0.00	157.00	157.00	157.00	157.00
5,539.46	6,567.80	8,644.00	8,644.00	1253	Workerscomp	0.00	7,683.00	7,683.00	7,683.00	7,683.00
0.00	1,830.47	408.00	770.00	1254	VEBA	0.00	794.00	794.00	794.00	794.00
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
371,972.81	337,376.88	391,317.00	357,483.00		Personnel Services Totals:	3.94	402,968.00	402,968.00	402,968.00	402,968.00
				E2	Material & Services					
109.48	34.70	500.00	850.00	2050	Office Materials	0.00	500.00	500.00	500.00	500.00
35,449.61	29,580.02	34,800.00	20,000.00	2100	Operating Material/Equipment	0.00	34,800.00	34,800.00	34,800.00	34,800.00
4,341.36	22,649.76	22,600.00	25,000.00	2250	Contract Services	0.00	10,900.00	10,900.00	10,900.00	10,900.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
5,323.82	6,023.04	5,500.00	4,000.00	2300	Communications	0.00	5,500.00	5,500.00	5,500.00	5,500.00
107.50	3,657.09	600.00	1,500.00	2350	Information Technology	0.00	2,000.00	2,000.00	2,000.00	2,000.00
9,344.26	8,436.56	10,000.00	8,000.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
9,755.16	5,079.38	16,000.00	7,500.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
672.73	715.36	800.00	600.00	2550	Rental/Lease	0.00	800.00	800.00	800.00	800.00
2,978.96	2,309.22	4,000.00	2,500.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
509.00	618.75	500.00	1,100.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
0.00	0.00	200.00	0.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
1,342.20	359.66	2,000.00	200.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	5,098.56	8,706.00	8,506.00	2700	Miscellaneous	0.00	100.00	100.00	100.00	100.00
1,169.53	1,508.18	1,500.00	1,500.00	2710	Bank Fees	0.00	1,500.00	1,500.00	1,500.00	1,500.00
71,103.61	86,070.28	107,706.00	81,256.00		Material & Services Totals:	0.00	88,800.00	88,800.00	88,800.00	88,800.00
0.00	27,563.00	230,000.00	10,000.00	E3 3150	Capital Outlay General Improvements	0.00	524,000.00	524,000.00	524,000.00	524,000.00
0.00	12,486.00	0.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
12,751.01	3,479.17	2,781.00	2,781.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
743.88	0.00	699.00	699.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
13,494.89	43,528.17	233,480.00	13,480.00		Capital Outlay Totals:	0.00	527,480.00	527,480.00	527,480.00	527,480.00
0.00	0.00	13,733.00	90,103.00	E4 4000	Contingency Contingency	0.00	38,377.00	38,377.00	38,377.00	38,377.00
0.00	0.00	13,733.00	90,103.00		Contingency Totals:	0.00	38,377.00	38,377.00	38,377.00	38,377.00
25,769.01	27,246.32	31,790.00	29,880.00	E5 5000	Transfer Transfers Out	0.00	34,278.00	34,278.00	34,278.00	34,278.00
25,769.01	27,246.32	31,790.00	29,880.00		Transfer Totals:	0.00	34,278.00	34,278.00	34,278.00	34,278.00
482,340.32	494,221.65	778,026.00	572,202.00		EXPENDITURES TOTALS:	3.94	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
482,340.32	494,221.65	778,026.00	572,202.00		SECTION 2 EXPENSES	3.94	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00
(482,340.32)	(494,221.65)	(778,026.00)	(572,202.00)		Water Expenditures Totals:	(3.94)	(1,091,903.00)	(1,091,903.00)	(1,091,903.00)	(1,091,903.00)
528,984.55	560,870.87	778,026.00	572,202.00		SECTION 1 REVENUES	0.00	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00
482,340.32	494,221.65	778,026.00	572,202.00		SECTION 1 EXPENSES	3.94	1,091,903.00	1,091,903.00	1,091,903.00	1,091,903.00
46,644.23	66,649.22	0.00	0.00		Water Fund Totals:	(3.94)	0.00	0.00	0.00	0.00

***SEWER SDC
ENTERPRISE FUND***

2012 Actual	2013 Actual	2014 Adopted	2014 Estimated	Account	Description	FTE	2015 Requested	2015 Proposed	2015 Approved	2015 Adopted
				13	Sewer SDC					
				R1	Revenue					
5,520.00	5,549.00	5,579.00	5,581.00	3010	Beginning Fund Balance	0.00	5,610.00	5,610.00	5,610.00	5,610.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
28.58	31.54	20.00	25.00	5000	Interest	0.00	25.00	25.00	25.00	25.00
0.00	0.00	0.00	0.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
5,548.58	5,580.54	5,599.00	5,606.00		Revenue Totals:	0.00	5,635.00	5,635.00	5,635.00	5,635.00
<hr/>	<hr/>	<hr/>	<hr/>							
5,548.58	5,580.54	5,599.00	5,606.00		REVENUES TOTALS:	0.00	5,635.00	5,635.00	5,635.00	5,635.00
				311	Improvement Fee					
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00	312	Reimbursement Fee					
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>							
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

PAGE 53

	2012	2013	2014	2014			2015	2015	2015	2015	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		SECTION 2 EXPENSES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	5,599.00	5,606.00	330 E4 4000	Sewer SDC Contingency Contingency	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	0.00	0.00	5,599.00	5,606.00		Contingency Totals:	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	0.00	0.00	5,599.00	5,606.00		EXPENDITURES TOTALS:	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	5,599.00	5,606.00		SECTION 2 EXPENSES	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	0.00	0.00	(5,599.00)	(5,606.00)		Sewer SDC Totals:	0.00	(5,635.00)	(5,635.00)	(5,635.00)	(5,635.00)
	5,548.58	5,580.54	5,599.00	5,606.00		SECTION 1 REVENUES	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	0.00	0.00	5,599.00	5,606.00		SECTION 1 EXPENSES	0.00	5,635.00	5,635.00	5,635.00	5,635.00
	5,548.58	5,580.54	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00

***WATER SDC
ENTERPRISE FUND***

	2012	2013	2014	2014			2015	2015	2015	2015	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					14	Water SDC					
					RI	Revenue					
	36,272.00	36,460.00	37,920.00	37,920.00	3010	Beginning Fund Balance	0.00	39,620.00	39,620.00	39,620.00	39,620.00
	187.70	210.24	150.00	150.00	5000	Interest	0.00	200.00	200.00	200.00	200.00
	0.00	1,250.00	0.00	1,500.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
	36,459.70	37,920.24	38,070.00	39,570.00		Revenue Totals:	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	36,459.70	37,920.24	38,070.00	39,570.00		REVENUES TOTALS:	0.00	39,820.00	39,820.00	39,820.00	39,820.00
					430	Water SDC					
					E4	Contingency					
	0.00	0.00	38,070.00	39,570.00	4000	Contingency	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	0.00	0.00	38,070.00	39,570.00		Contingency Totals:	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	0.00	0.00	38,070.00	39,570.00		EXPENDITURES TOTALS:	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	0.00	0.00	0.00	0.00		SECTION 2 REVENUES	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	38,070.00	39,570.00		SECTION 2 EXPENSES	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	0.00	0.00	(38,070.00)	(39,570.00)		Water SDC Totals:	0.00	(39,820.00)	(39,820.00)	(39,820.00)	(39,820.00)
	36,459.70	37,920.24	38,070.00	39,570.00		SECTION 1 REVENUES	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	0.00	0.00	38,070.00	39,570.00		SECTION 1 EXPENSES	0.00	39,820.00	39,820.00	39,820.00	39,820.00
	36,459.70	37,920.24	0.00	0.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

PAGE 55

COMMUNITY PROFILE

City of Clatskanie
2014 – 2015 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 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 Chief and the Longview Daily News, serve Clatskanie.

**City of Clatskanie
2014 - 2015 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 People's 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:		Age Composition:	
2010 (Official U.S. Census)	1737		2010
2006	1675	Under 5	118
2005	1660	6 to 19	365
2004	1650	20 to 39	402
2003	1650	40 to 64	573
2000 (US Census)	1528	65 +	279
1999	1870	Median Age	38.9
1998	1880		
1990 (Official U.S. Census)	1780	Household Income	
1978	1580	Median Household Income	\$45,331
1968	1286	Per Capita Income	\$20,135

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 429 students
Student/Teacher Ratio 22

Clatskanie Middle/High 397 students
Student/Teacher Ratio 18.97

Total Enrollment 826

Fire Protection & Ambulance Service

Clatskanie Fire District

Number of Employees 7
Number of Volunteers 32

Police Protection

City of Clatskanie
Sworn Officers 5
Reserve Officers 2

Recreation and Culture

Clatskanie Historical Society
Downtown City Park
Clatskanie Library
Donovon 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)

2013-2014	\$116,471,747
2012-2013	\$110,954,001
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

Housing Units: (2000 Census)

Total Housing Units	806
Vacancy Rate	9.5%
Owner Occupied	451
Median Owner Mortgage	\$1095
Renter Occupied	278
Median Gross Rent	\$586
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 2014-12

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL
MANAGEMENT OF THE CITY BEGINNING JULY 1, 2014

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 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.

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.

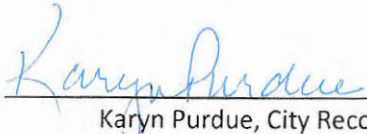
The Water System Development Fund is established to account for Water System Development Charges, which are restricted to the expansion and construction of the Water Treatment Plant and distribution system.

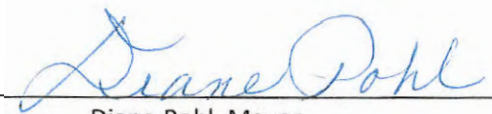
The Sewer Fund is established to account for all activities related to operating the wastewater treatment and collection system of the City. Revenue is derived from sewer utility fees.

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 4th day of June, 2014.


Karyn Purdue, City Recorder


Diane Pohl, Mayor

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 2014-14

A RESOLUTION ADOPTING THE FY 2014-2015 BUDGET, MAKING APPROPRIATIONS, AND
IMPOSING AND CATEGORIZING TAXES

This matter came before the Council at its meeting of June 4, 2014; and

WHEREAS, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on April 24, 2014; 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 April 24, 2014; 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 4, 2014, 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, 2014; and

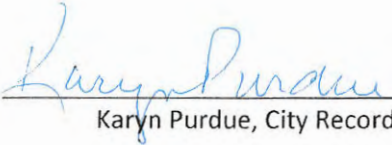
NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Council of the City of Clatskanie, Oregon does hereby adopt the budget for fiscal year 2014-2015, in the sum of \$8,729,977 now on file at City Hall;

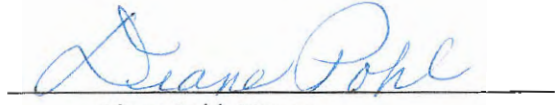
NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Council of the City of Clatskanie, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$6.2088 per \$1,000 of assessed value for operations, and that these taxes are hereby imposed and categorized for the tax year 2014-2015 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 4th day of June, 2014.


Karyn Purdue, City Recorder


Diane Pohl, Mayor

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
 2014 - 2015 BUDGET EXHIBIT "A"

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
PERSONNEL SERVICES											
Administration	76,802										
Non-Department	0										
Court	0										
Police	674,619										
TOTAL	751,421	130,876	269,137	402,968	80,477	0	0	0	0	0	1,634,879
MATERIAL AND SERVICES											
Administration	94,661										
Non-Department	131,840										
Court	14,500										
Police	82,355										
TOTAL	323,356	48,250	110,345	88,800	94,000	38,500	0	0	0	0	703,251
CAPITAL OUTLAY											
Administration	175,000										
Non-Department	0										
Court	0										
Police	14,632										
TOTAL	189,632	73,480	90,480	527,480	0	0	0	0	0	0	881,072
CONTINGENCY											
Administration	0										
Non-Department	8,246										
Court	0										
Police	0										
TOTAL	8,246	7,105	15,384	38,377	1,500,000		60,263	84,277	5,635	39,820	1,759,107
INTERFUND TRANSFERS											
		10,547	22,413	34,278	155,274		175,000	80,000	0	0	477,512
TOTAL 2014 - 2015 APPROPRIATIONS	1,272,655	270,258	507,759	1,091,903	1,829,751	38,500	235,263	164,277	5,635	39,820	5,455,821
UNAPPROPRIATED FUND BALANCE											
					2,307,685	966,471					3,274,156
TOTAL 2012-13 BUDGET	1,272,655	270,258	507,759	1,091,903	4,137,436	1,004,971	235,263	164,277	5,635	39,820	8,729,977

Administration	346,463
Non-Department	
Materials & Services	131,840
Contingency	8,246
Court	14,500
Police	771,606
TOTAL GENERAL FUND	<u>1,272,655</u>

**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
2014 - 2015**

Check here if this is an amended form.

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

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

P O Box 9 Clatskanie OR 97016 June 30, 2014
Mailing Address of District City State ZIP code Date

Sharry Hilton Finance Manager 503-728-2622 shilton@cityofclatskanie.com
Contact Person Title Daytime Telephone Contact Person E-Mail

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

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

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	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	0	
3. Local option capital project tax	3	0	
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)

150-504-073-7 (Rev. 11-11)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

CITY OF CLATSKANIE
RESOLUTION 2014-13

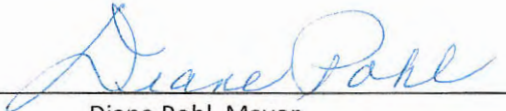
A RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE SHARED REVENUE

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 2014-2015.

PASSED by the Council this 4th day of June, 2014.

APPROVED by the Mayor this 4th day of June, 2014.

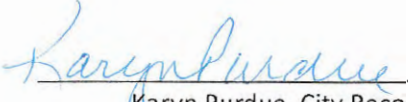


Diane Pohl, Mayor



Attest

I certify that a public hearing before the Budget Committee was held on April 24, 2014 and a public hearing before the City Council was held on June 4, 2014, 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 8, 2013 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, 2013 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 2012-13	Adopted Budget This Year 2013-2014	Approved Budget Next Year 2014-2015
Beginning Fund Balance/Net Working Capital	4,705,100	4,539,222	5,843,425
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,607,750	3,463,625	1,177,275
Federal, State and All Other Grants, Gifts, Allocations and Donations	182,768	152,553	589,000
Revenue from Bonds and Other Debt	68,662	50,875	0
Interfund Transfers / Internal Service Reimbursements	276,720	700,644	477,512
All Other Resources Except Property Taxes	71,452	42,820	47,365
Property Taxes Estimated to be Received	607,699	603,000	595,400
Total Resources	7,520,151	9,552,739	8,729,977

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,452,238	1,645,942	1,634,879
Materials and Services	887,694	1,621,307	703,251
Capital Outlay	265,371	682,880	855,000
Debt Service	24,270	25,377	25,072
Interfund Transfers	280,320	700,644	474,070
Contingencies	0	1,736,476	1,762,549
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	3,140,113	3,275,156
Total Requirements	2,909,892	9,552,739	8,729,977

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	117,032	197,185	346,463
FTE	1	1	1
Police	719,955	841,136	771,606
FTE	6	6	6
Street	332,129	217,273	270,258
FTE	1	1	1
Sewer	431,982	809,425	507,759
FTE	3	3	3
Water	494,222	778,026	1,091,903
FTE	4	4	4
Cemetery	217,552	0	0
FTE	0	0	0
Timber Infrastructure Improvement Fund (TIIF)	281,736	4,821,731	4,137,436
FTE	1	1	1
Scout Lake	203,536	1,015,155	1,004,971
FTE	0	0	0
Enterprise Zone	0	476,428	235,263
FTE	0	0	0
911 Fund	2,110	9,000	0
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	161,887	164,277
FTE	0	0	0
Sewer System Development Fund	0	5,599	5,635
FTE	0	0	0
Water System Development Fund	0	38,070	39,820
FTE	0	0	0
Court	16,667	18,375	14,500
FTE	0	0	0
Non-Departmental	92,973	163,449	140,086
FTE	0	0	0
Total Requirements	2,909,892	9,552,739	8,729,977
Total FTE	16	16	16

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Budgeted city resources have decreased because the logging project scheduled for FY 13/14 is complete. Some of the major changes to requirements are: the anticipated move from the current City Hall into offices in the IOOF building. In addition the city has budgeted \$230,000 for capital projects causing an increase in expenditures in the general, street, sewer, and water funds.

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		
Total		

* 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.