



# CLATSKANIE, OREGON

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ANNUAL BUDGET  
Fiscal Year 2015 - 2016



# City of Clatskanie

## **FISCAL BUDGET**

Fiscal Year 2015 - 2016

# City of Clatskanie

## 2015 - 2016 Fiscal Budget

### Budget Committee

#### **City Council**

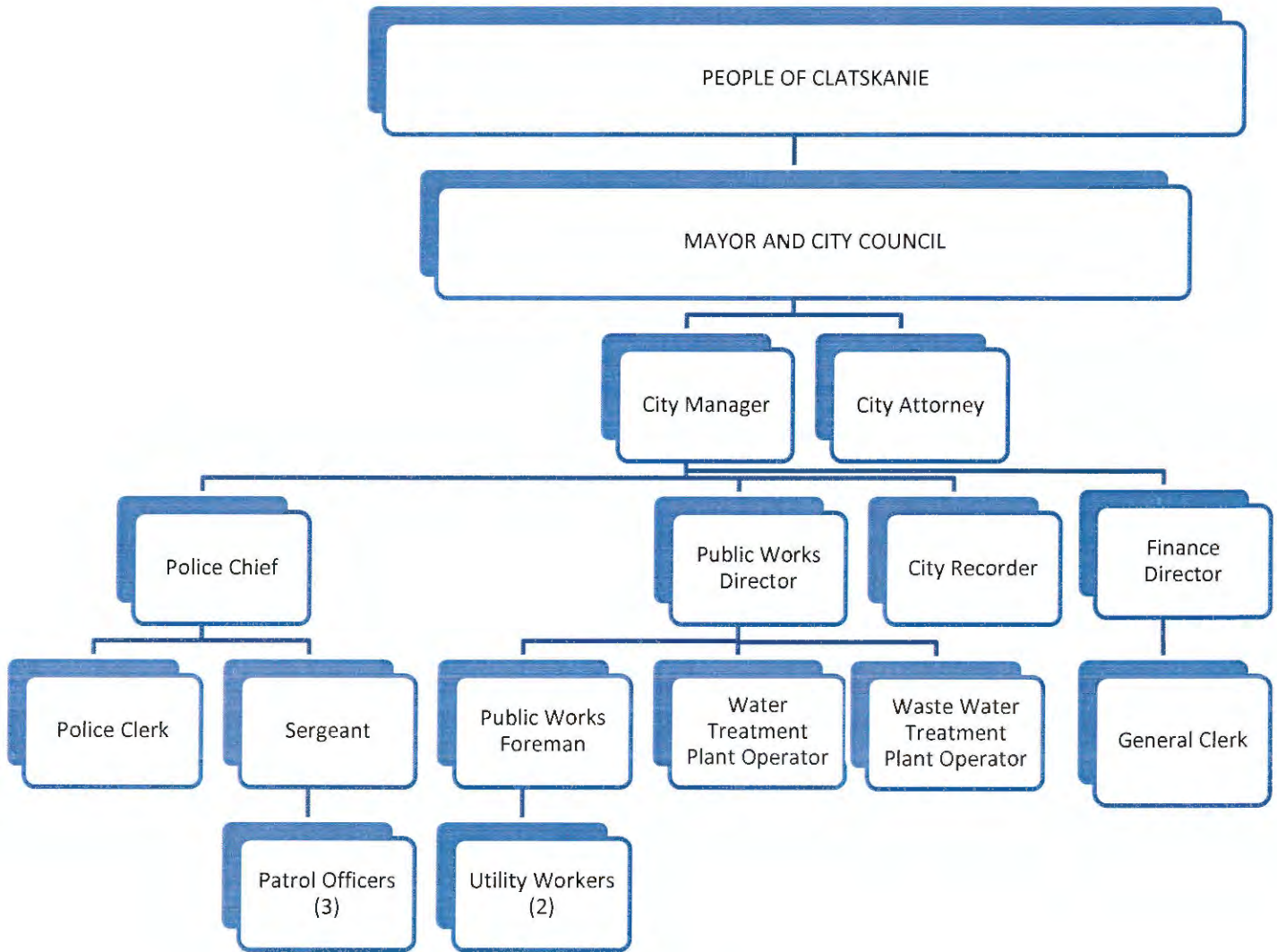
Diane Pohl, Mayor  
Neil Christensen  
Toby Harris  
Dave True  
Steve Constans  
Kathy Engel  
Jim Morgan

#### **Citizen Members**

Ron Puzey  
Debbie Hazen  
Rich Larsen  
Bonnie Davis  
Randy Larson  
Richard Frazier  
Rob Cameron

#### **City Staff**

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



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# *INTRODUCTION*

City of Clatskanie  
2015 - 2016 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 2015-16.

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  
Jim Morgan, Council President  
Steve Constans, Councilor  
Kathy Engel, Councilor  
Neil Christensen, Councilor  
Dave True, 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  
Chris Ouellette  
Travis Zea  
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>Neil Christensen</i>	<i>Rich Larsen</i>
<i>Jim Morgan</i>	<i>Bonnie Davis</i>
<i>Dave True</i>	<i>Randy Larson</i>
<i>Kathy Engel</i>	<i>Debbie Hazen</i>
<i>Toby Harris</i>	<i>Ron Puzey</i>
<i>Steve Constans</i>	<i>Rob Cameron</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.

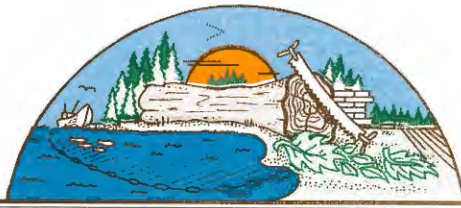
## ***Economic Development Task Force***

*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>

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

# ***BUDGET MESSAGE***



# CITY OF CLATSKANIE

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

It is my pleasure to again present this budget submission for FY 2015-16. The city's priority to provide effective water and sewer services along with street maintenance and our continued commitment to public safety is met with this budget. The General fund is very tight this year and the enterprise funds are in good shape. The city management team will continue its diligent fiscal management throughout the year.

The budget of \$9,000,699 represents a 3.1% increase from last year. The increase is solely due to the increase in our Timber and Infrastructure Improvement Fund (TIIF) with the remaining residual revenues from the timber harvest that took place in the spring of last year

The increase masks what is going on in the rest of the budget, specifically the General Fund (GF). The GF budget has been reduced by 2.6%. The biggest factor affecting the General Fund is our decline in the beginning fund balance. This year our projected GF beginning fund balance is \$135,865. Last year, our GF beginning fund balance was \$194,823. This represents roughly a 30% decrease. To accommodate the decrease in the beginning fund balance, and to cover the costs of payroll to maintain our current staffing level and operating expenses, we have eliminated our contribution to CC Rider (\$5,000) and the standby pay for the Police (\$20,354) from the General fund.

The Enterprise funds are in good shape. The beginning fund balance for FY 2015-16 is budgeted at \$163,090 which is an increase of \$1,860. This year we are not proposing a rate increase. However, we will again evaluate, as we do every year, whether to propose one for next year.

For this year's CIP, we are planning nine projects to fit the \$205,000 budget allotment from the TIFF (\$125,000) and IMIF (\$80,000). For the City's streets, our biggest CIP project is the overlay of N. Nehalem. This project is actually \$90,000 estimated with \$50,000 being funded by our award of an ODOT Small City Allotment (SCA) grant. Tied to this overlay project is the upgrade of the downtown crosswalks and curb ramps. We also plan to make some pavement repairs on Howard Dr., Bel Air Dr. and Bryant St. We have two projects for the sewer system. These projects are the third phase of the Tichenor Street sewer line and the replacement of the line that runs under the fire department. The water system will see improvements to the SCADA/alarm systems which notify the operators of any trouble, cleaning and inspecting of the reservoirs off of Orchard St. and the first phase to replace the raw water feed line to the water plant. The final CIP project is the demolition of the old Beaver Mill house.



The non-standard items in this year's budget is the rollover of funds (\$12,500) to cover the move of City Hall to the IOOF building (move projected for early July) and the demolition of our current City Hall building (\$175,000 estimated with \$167,000 from the Enterprise Zone Fund and a \$7,500 grant from the Port of St. Helens). The IOOF hall grand opening is tentatively slated for mid to late July.

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

The city staff looks forward to working with the Budget Committee to finalize the development of this document.

Sincerely,



Greg Hinkelman

City Manager

# ***BUDGET PROCESS***

**City of Clatskanie  
2015 - 2016 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% 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, 2014. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

**BUDGET CALENDAR  
2015 – 2016 ANNUAL BUDGET**

October 2014	City Manager & staff begin developing recommended Budget
Tuesday, April 7	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 24	Preliminary Budget mailed to Budget Committee
Thursday, April 30	<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 14	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 19	Notice of Hearing on State Shared Revenues
Tuesday, May 26	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 3	<i>Before Council</i> Hearing on Use of State Shared Revenues
<b>AND, IF NEEDED</b>	Hearing on approved Budget
Wednesday, June 17	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	2013-14 BUDGET	2014-15 BUDGET	2015-16 PROPOSED
GENERAL FUND	1,163,272	1,309,785	1,240,374
STREET FUND	384,872	268,367	321,409
SEWER FUND	1,264,544	516,090	520,798
WATER FUND	1,017,838	1,091,903	622,783
TIMBER INFRASTRUCTURE IMPROVEMENT	2,970,745	4,267,436	4,873,839
SCOUT LAKE FUND	1,271,318	1,004,971	970,971
ENTERPRISE ZONE	469,387	235,263	239,168
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	121,248	164,277	165,677
SEWER SDC	5,560	5,635	5,660
WATER SDC	36,572	39,820	40,020
<b>TOTAL ALL FUNDS</b>	<b>8,705,356</b>	<b>8,903,547</b>	<b>9,000,699</b>

CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2015-2016

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$120,587,789	=	\$748,705
Less: Estimated Loss Due to Measure 5				98,625
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$650,080
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$57,337
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$592,743

2014 - 15 Actual Value \$118,645,215 - Actual Tax \$638,020



CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2015-2016

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	135,865	46,609	39,698	76,783	4,863,839	966,471	235,263	84,277	5,635	39,820	6,494,260
Estimated Revenues	1,104,509	274,800	476,100	546,000	15,000	4,500	3,905	81,400	25	200	2,506,439
<b>Total Revenues</b>	<b>1,240,374</b>	<b>321,409</b>	<b>515,798</b>	<b>622,783</b>	<b>4,878,839</b>	<b>970,971</b>	<b>239,168</b>	<b>165,677</b>	<b>5,660</b>	<b>40,020</b>	<b>9,000,699</b>
Budgeted Expenditures	1,235,733	311,524	506,318	609,764	260,789	38,500	167,500	80,000	2,830	37,190	3,250,148
Admin	323,335										
Non-Dept	149,820										
Court	14,500										
Police	748,078										
Contingency	4,641	9,885	9,480	13,019	1,500,000	0	71,668	85,677	2,830	2,830	1,700,030
Unappropriated Fund Balance	0	0	0	0	3,118,050	932,471	0	0	0	0	4,050,521
<b>Total Expenditures</b>	<b>1,240,374</b>	<b>321,409</b>	<b>515,798</b>	<b>622,783</b>	<b>4,878,839</b>	<b>970,971</b>	<b>239,168</b>	<b>165,677</b>	<b>5,660</b>	<b>40,020</b>	<b>9,000,699</b>

**2015 - 2016 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND**

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
<b>PERSONNEL SERVICES</b>										
Administration	77,150									
Non-Departmental	0									
Court	0									
Police	667,786									
<b>TOTAL</b>	<b>744,936</b>	<b>126,074</b>	<b>311,698</b>	<b>411,715</b>	<b>84,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MATERIAL AND SERVICES</b>										
Administration	71,185									
Non-Departmental	149,820									
Court	14,500									
Police	65,660									
<b>TOTAL</b>	<b>301,165</b>	<b>48,260</b>	<b>105,255</b>	<b>83,510</b>	<b>45,000</b>	<b>38,500</b>	<b>0</b>	<b>0</b>		
<b>CAPITAL OUTLAY</b>										
Administration	175,000									
Non-Departmental	0									
Court	0									
Police	14,632									
<b>TOTAL</b>	<b>189,632</b>	<b>125,480</b>	<b>64,480</b>	<b>76,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>CONTINGENCY</b>										
Administration	0									
Non-Departmental	4,641									
Court	0									
Police	0									
<b>TOTAL</b>	<b>4,641</b>	<b>9,885</b>	<b>9,480</b>	<b>13,019</b>	<b>1,500,000</b>	<b>0</b>	<b>71,668</b>	<b>85,677</b>	<b>5,660</b>	<b>40,020</b>
<b>INTERFUND TRANSFERS</b>										
		11,710	24,885	38,059	130,855	0	167,500	80,000	0	0
<b>UNAPPROPRIATED FUND BALANCE</b>										
					3,118,050	932,471	0	0	0	0
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>1,240,374</b>	<b>321,409</b>	<b>515,798</b>	<b>622,783</b>	<b>4,878,839</b>	<b>970,971</b>	<b>239,168</b>	<b>165,677</b>	<b>5,660</b>	<b>40,020</b>

2015 - 2016 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	6,494,260	135,865	46,609	39,698	76,783	4,863,839	966,471	235,263	84,277	5,635	39,820
3100	Property Taxes	592,750	592,750									
3110	Delinquent Taxes	35,000	35,000									
3200	Franchise Fees	105,000	105,000									
3500	Licenses	19,000	19,000									
4000	Building Permits	20,000	20,000									
4050	Permit Surcharges (12%)	2,400	2,400									
4100	Land Use Fees	200	200									
4500	Court Fines & Forfeitures	25,000	25,000									
4600	County Revenue/Gas Royalties	3,500	3,500									
4700	State Revenues	39,000	39,000									
	Gas Tax Revenue	95,000	0	95,000								
4900	Grants											
	SCA	50,000		50,000	0	0						
	Seatbelt/DUII Grant	3,000	3,000									
	Port of St Helens	7,500	7,500									
5000	Interest (0.5%)	23,725	1,000	300	100	200	15,000	4,500	2,000	400	25	200
5100	Use of Property	0										
	Gas & Oil Lease	1,650	1,650									
6000	Charges for Current Services	5,000	0			5,000						
6001	Penalty Fee	2,800				2,800						
6050	Police Dept Revenue	1,500	1,500									
6500	Utility Billing	994,500		58,500	390,000	465,000				81,000		
6520	SDC Fees	0										
7000	Miscellaneous Revenue	26,905	0		25,000				1,905			
9500	Transfers In											
	From Street	11,710	11,710									
	From Sewer	24,885	24,885									
	From Water	38,059	38,059									
	From TIIF	130,855	5,855	71,000	52,000	2,000						
	From Enterprise Zone	167,500	167,500									
	From IMIF	80,000			9,000	71,000						
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	9,000,699	1,240,374	321,409	515,798	622,783	4,878,839	970,971	239,168	165,677	5,660	40,020

CITY OF CLATSKANIE

2015 - 2016 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$11,710	Street	General
Charge Back Non-Departmental	\$24,885	Sewer	General
Charge Back Non-Departmental	\$38,059	Water	General
Charge Back Non-Departmental	\$5,855	TIIF	General
Capital Improvement Program	\$71,000	TIIF	Street
Capital Improvement Program	\$52,000	TIIF	Sewer
Capital Improvement Program	\$2,000	TIIF	Water
Capital Improvement Program	\$167,500	Enterprise	General
Capital Improvement Program	\$9,000	IMIF	Sewer
Capital Improvement Program	<u>\$71,000</u>	IMIF	Water
Total Transfers	<u><u>\$453,009</u></u>		

2015 - 2016 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								
2015	50	N. Nehalm St. pavement overlay (\$50,000 SCA Grant)	90,000		90,000			Grant/TIIF		40,000
2016	59	Pavement Repair for Howard Dr / Bel Air Dr/ Bryant St	15,000		15,000			TIIF		15,000
2016	60	Downtown Crosswalks and curb ramps	9,000		9,000			TIIF		9,000
2016	61	Beaver Mill House Demo / Remediation	7,000		7,000			TIIF		7,000
2016	62	Tichenor Street Sewer, Phase III	52,000			52,000		IMIF		52,000
2016	63	Sewer Main Replacement near CRFPD	9,000			9,000		IMIF	9,000	
2016	64	Raw Water Feed Extensions in CMHS Driveway Phase I	63,000				63,000	IMIF/TIIF	63,000	
2016	65	Upgraded Water Plant SCADA / Alarm Systems	6,000				6,000	IMIF	6,000	
2016	66	Water Reservoirs / Clear Well Inspection and Cleaning	4,000				4,000	TIIF	2,000	2,000
2015	58	Demolition of City Hall	175,000	175,000				Enter		
			0							
		Totals	430,000	175,000	121,000	61,000	73,000		80,000	125,000

**City of Clatskanie**  
**Timber and Infrastructure Improvement Fund**  
**10 Year History - 20 Year Projection**  
**May 1, 2015**

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
<b>ACTUAL</b>							
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
2014	2,546,636		17,312	3,765,195	1,113,090	93,977	5,122,076
<b>PROJECTED</b>							
2015	5,122,076	0.5%	24,800	81,850	203,173	161,714	4,863,839
2016	4,863,839	0.5%	15,000		135,789	125,000	4,618,050
2017	4,618,050	0.5%	23,090	224,000	282,591	125,000	4,457,550
2018	4,457,550	0.5%	22,288	0	291,069	125,000	4,063,769
2019	4,063,769	0.5%	20,319	0	309,801	125,000	3,649,287
2020	3,649,287	0.5%	18,246	0	308,795	125,000	3,233,738
2021	3,233,738	0.5%	16,169	0	318,059	125,000	2,806,848
2022	2,806,848	0.5%	14,034	0	327,600	125,000	2,368,282
2023	2,368,282	0.5%	11,841	710,500	520,708	125,000	2,444,916
2024	2,444,916	0.5%	12,225	0	140,932	125,000	2,191,208
2025	2,191,208	0.5%	10,956	0	145,160	125,000	1,932,004
2026	1,932,004	0.5%	9,660	0	149,515	125,000	1,667,150
2027	1,667,150	0.5%	8,336	0	154,000	125,000	1,396,485
2028	1,396,485	0.5%	6,982	0	158,620	125,000	1,119,847
2029	1,119,847	0.5%	5,599	0	163,379	125,000	837,068
2030	837,068	0.5%	4,185	0	168,280	125,000	547,973
2031	547,973	0.5%	2,740	0	173,329	125,000	252,384
2032	252,384	0.5%	1,262	1,217,040	716,968	125,000	628,718
2033	628,718	0.5%	3,144	0	183,884	125,000	322,977
2034	628,718	0.5%	3,144	0	189,401	125,000	317,461

**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 presented to the Council on August 16, 2006 and updated in 2007 for the Clatskanie Mountain harvest.
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*

2015 - 2016 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	1,004,815	50,977	400,262	83,444	176,268	237,242	56,622
1052	Standby	0	0	0	0	0	0	0
1053	DUII/Seatbelt	2,909	0	2,909	0	0	0	0
1054	Overtime	54,758	15	16,300	810	16,113	21,520	0
1150	Fica	81,285	3,902	32,091	6,443	14,719	19,797	4,333
1200	PERS	179,487	10,330	68,155	11,386	35,743	43,744	10,129
1250	State Workers Comp	1,187	57	453	122	218	289	48
1251	Health Insurance	288,943	9,261	116,796	19,686	56,152	74,922	12,126
1252	Life Insurance	862	66	367	51	180	159	39
1253	Workers Comp	36,271	186	17,973	2,718	6,457	8,060	877
1254	VEBA	3,360	156	1,500	214	648	782	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	3,780	0	3,780	0	0	0	0
	Totals	1,679,357	77,150	667,786	126,074	311,698	411,715	84,934



CITY OF CLATSKANIE  
 STEPS BY CLASSIFICATION  
 Fiscal Year 2015 - 2016

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
	<b>MANAGEMENT</b>						
	City Manager						6933
18	Public Works Director	5279	5543	5820	6111	6417	6737
18	Police Chief	5279	5543	5820	6111	6417	6737
18	Finance Director	5279	5543	5820	6111	6417	6737
15P	Sergeant	4605	4835	5077	5331	5597	5877
15	City Recorder, Proposed	4561	4789	5029	5279	5543	5820
9	City Recorder, Current	3404	3574	3753	3941	4138	4344
	<b>UNION - POLICE UNIT</b>						
10P	Police Officer	3676	3860	4053	4255	4468	4692
	<b>UNION - GENERAL UNIT</b>						
13	Public Works Foreman	4099	4304	4519	4745	4982	5231
13	Chief Operator	4099	4304	4519	4745	4982	5231
11	Treatment Plant Operator II	3718	3905	4099	4304	4519	4745
11	Utility Worker II	3718	3905	4099	4304	4519	4745
8	Treatment Plant Operator I	3212	3373	3541	3718	3904	4099
8	Utility Worker I	3212	3373	3541	3718	3904	4099
7	Police Administrative Secretary	3058	3212	3372	3541	3718	3905
5	General Clerk	2774	2913	3058	3211	3372	3540

City of Clatskanie  
PERSONNEL SERVICES WAGE DISTRIBUTION  
2015 - 2016 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	0.20	0.20	0.40	0.20	1.00
Utility Worker I	0.00	0.00	0.20	0.25	0.55	0.00	1.00
Utility Worker I	0.00	0.00	0.20	0.45	0.35	0.00	1.00
Foreman	0.00	0.00	0.15	0.35	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

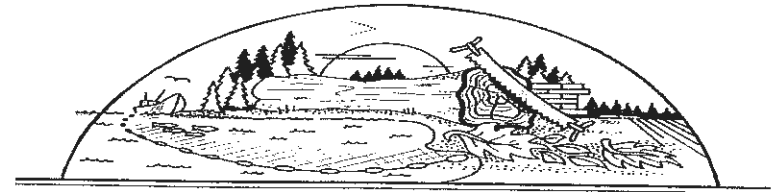
## ***BUDGET BY FUND TYPE***

# ***GENERAL FUND***

# General Ledger

## Budget Analysis

User: shilton  
 Printed: 06/19/2015 - 2:47PM  
 Fiscal Year: 2016



### CITY OF CLATSKANIE

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				01	General Fund					
				R1	Revenue					
240,290.00	287,112.00	240,323.00	240,812.00	3010	Beginning Fund Balance	0.00	135,865.00	135,865.00	135,865.00	135,865.00
607,699.33	607,744.09	595,400.00	595,400.00	3100	Property Taxes	0.00	592,750.00	592,750.00	592,750.00	592,750.00
41,372.79	36,922.37	29,000.00	35,000.00	3110	Delinquent Taxes	0.00	35,000.00	35,000.00	35,000.00	35,000.00
99,168.04	105,987.87	92,000.00	105,000.00	3200	Franchise Fees	0.00	105,000.00	105,000.00	105,000.00	105,000.00
17,911.05	21,979.92	17,000.00	20,000.00	3500	Licenses	0.00	19,000.00	19,000.00	19,000.00	19,000.00
12,287.94	43,751.16	18,500.00	20,000.00	4000	Building Permits	0.00	20,000.00	20,000.00	20,000.00	20,000.00
1,280.71	3,442.14	2,220.00	2,400.00	4050	Permit Surcharges	0.00	2,400.00	2,400.00	2,400.00	2,400.00
450.00	2,382.25	200.00	300.00	4100	Land Use Fees	0.00	200.00	200.00	200.00	200.00
39,786.49	32,082.67	25,000.00	25,000.00	4500	Court Fines and Forfeitures	0.00	25,000.00	25,000.00	25,000.00	25,000.00
3,895.79	3,813.41	7,000.00	3,500.00	4600	County Revenue	0.00	3,500.00	3,500.00	3,500.00	3,500.00
45,135.42	39,171.11	35,000.00	40,000.00	4700	State Revenues	0.00	39,000.00	39,000.00	39,000.00	39,000.00
11,050.00	1,450.00	36,880.00	7,130.00	4900	Grants	0.00	10,500.00	10,500.00	10,500.00	10,500.00
1,425.96	1,317.87	850.00	1,200.00	5000	Interest	0.00	1,000.00	1,000.00	1,000.00	1,000.00
5,692.25	200.00	1,650.00	1,650.00	5100	Use of Property	0.00	1,650.00	1,650.00	1,650.00	1,650.00
11,835.00	11,173.00	1,500.00	1,500.00	6050	Police Department Revenue	0.00	1,500.00	1,500.00	1,500.00	1,500.00
2,709.26	1,037.75	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
60,547.38	66,728.00	247,512.00	72,512.00	9500	Transfers In	0.00	248,009.00	248,009.00	248,009.00	248,009.00
31,204.00	32,008.20	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
1,233,741.41	1,298,303.81	1,350,035.00	1,171,404.00		Revenue Totals:	0.00	1,240,374.00	1,240,374.00	1,240,374.00	1,240,374.00
1,233,741.41	1,298,303.81	1,350,035.00	1,171,404.00		REVENUES TOTALS:	0.00	1,240,374.00	1,240,374.00	1,240,374.00	1,240,374.00
				110	Administration					
				E1	Personnel Services					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
41,261.67	60,620.10	48,834.00	49,400.00	1051	Salaries	1.25	50,977.00	50,977.00	50,977.00	50,977.00
0.00	0.00	15.00	0.00	1054	Overtime	0.00	15.00	15.00	15.00	15.00
3,114.48	4,587.45	3,738.00	3,780.00	1150	FICA	0.00	3,902.00	3,902.00	3,902.00	3,902.00
7,209.98	10,544.27	8,470.00	8,590.00	1200	PERS	0.00	10,330.00	10,330.00	10,330.00	10,330.00
38.03	53.69	57.00	50.00	1250	State Workers Comp	0.00	57.00	57.00	57.00	57.00
11,032.74	15,339.23	13,098.00	10,445.00	1251	Health Insurance	0.00	9,261.00	9,261.00	9,261.00	9,261.00
63.56	81.13	64.00	75.00	1252	Life & AD&D Insurance	0.00	66.00	66.00	66.00	66.00
62.73	118.23	170.00	105.00	1253	Workerscomp	0.00	186.00	186.00	186.00	186.00
370.50	199.18	156.00	175.00	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
63,153.69	91,543.28	76,802.00	72,620.00		Personnel Services Totals:	1.25	77,150.00	77,150.00	77,150.00	77,150.00
				E2	Material & Services					
239.93	89.27	2,600.00	11,955.00	2050	Office Materials	0.00	6,995.00	6,995.00	6,995.00	6,995.00
128.49	(118.03)	200.00	200.00	2100	Operating Materials/Equipment	0.00	200.00	200.00	200.00	200.00
0.00	84.69	0.00	100.00	2200	Professional Services	0.00	100.00	100.00	100.00	100.00
9,288.81	32,544.32	53,875.00	29,520.00	2250	Contract Services	0.00	30,855.00	30,855.00	30,855.00	30,855.00
2,879.48	3,738.03	3,000.00	3,000.00	2300	Communications	0.00	3,500.00	3,500.00	3,500.00	3,500.00
13,516.50	659.64	700.00	1,110.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
3,013.00	3,360.00	2,650.00	3,000.00	2400	Liability & Property Insurance	0.00	3,500.00	3,500.00	3,500.00	3,500.00
2,476.32	2,144.41	2,700.00	2,700.00	2450	Utility Services	0.00	2,700.00	2,700.00	2,700.00	2,700.00
2,559.19	1,498.62	1,300.00	2,400.00	2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
520.87	11,983.73	2,400.00	1,200.00	2600	Professional Dev - Admin	0.00	2,600.00	2,600.00	2,600.00	2,600.00
743.65	730.63	1,185.00	970.00	2605	Ducs & Memberships	0.00	1,205.00	1,205.00	1,205.00	1,205.00
0.00	0.00	250.00	175.00	2625	Books & Publications	0.00	250.00	250.00	250.00	250.00
15,736.40	17,855.77	18,670.00	16,000.00	2650	Intergovernmental	0.00	13,730.00	13,730.00	13,730.00	13,730.00
0.00	0.00	0.00	0.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00
2,570.66	4,195.69	24,731.00	2,600.00	2700	Miscellaneous	0.00	4,550.00	4,550.00	4,550.00	4,550.00
205.32	323.22	400.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
53,878.62	79,089.99	114,661.00	74,930.00		Material & Services Totals:	0.00	71,185.00	71,185.00	71,185.00	71,185.00
				E3	Capital Outlay					
0.00	0.00	175,000.00	0.00	3150	General Improvements	0.00	175,000.00	175,000.00	175,000.00	175,000.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	175,000.00	0.00		Capital Outlay Totals:	0.00	175,000.00	175,000.00	175,000.00	175,000.00
117,032.31	170,633.27	366,463.00	147,550.00		EXPENDITURES TOTALS:	1.25	323,335.00	323,335.00	323,335.00	323,335.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
117,032.31	170,633.27	366,463.00	147,550.00		DEPARTMENT EXPENSES	1.25	323,335.00	323,335.00	323,335.00	323,335.00
(117,032.31)	(170,633.27)	(366,463.00)	(147,550.00)		Administration Totals:	(1.25)	(323,335.00)	(323,335.00)	(323,335.00)	(323,335.00)
				120	Non-Departmental					
				E2	Material & Services					
3,252.25	1,996.45	3,200.00	3,200.00	2050	Office Materials	0.00	3,200.00	3,200.00	3,200.00	3,200.00
2,660.75	2,140.08	2,500.00	2,500.00	2100	Operating Materials/Equipment	0.00	2,500.00	2,500.00	2,500.00	2,500.00
25,245.14	31,397.72	43,800.00	41,300.00	2200	Professional Services	0.00	35,000.00	35,000.00	35,000.00	35,000.00
1,471.86	1,374.26	2,900.00	2,500.00	2300	Communications	0.00	1,900.00	1,900.00	1,900.00	1,900.00
12,332.49	20,743.82	18,615.00	18,615.00	2350	Information Technology	0.00	20,365.00	20,365.00	20,365.00	20,365.00
27,994.77	32,479.12	52,410.00	51,655.00	2400	Liability & Property Insurance	0.00	55,140.00	55,140.00	55,140.00	55,140.00
226.00	1,219.69	1,000.00	500.00	2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
3,298.46	3,650.65	4,490.00	4,000.00	2550	Rental/Lease	0.00	4,000.00	4,000.00	4,000.00	4,000.00
1,263.04	613.87	1,300.00	1,300.00	2600	Professional Development	0.00	1,300.00	1,300.00	1,300.00	1,300.00
2,430.91	2,384.07	3,025.00	2,400.00	2605	Dues & Memberships	0.00	2,625.00	2,625.00	2,625.00	2,625.00
76.00	640.00	625.00	25.00	2625	Books & Publications	0.00	675.00	675.00	675.00	675.00
1,869.60	1,957.28	2,175.00	2,165.00	2650	Intergovernmental	0.00	2,215.00	2,215.00	2,215.00	2,215.00
5,244.62	1,718.08	3,000.00	3,000.00	2700	Miscellaneous	0.00	3,000.00	3,000.00	3,000.00	3,000.00
2,110.88	4,886.60	2,300.00	7,000.00	2710	Bank Fees	0.00	6,300.00	6,300.00	6,300.00	6,300.00
89,476.77	107,201.69	141,340.00	140,160.00		Material & Services Totals:	0.00	139,220.00	139,220.00	139,220.00	139,220.00
0.00	0.00	8,246.00	135,865.00	E4 4000	Contingency Contingency	0.00	4,641.00	4,641.00	4,641.00	4,641.00
0.00	0.00	8,246.00	135,865.00		Contingency Totals:	0.00	4,641.00	4,641.00	4,641.00	4,641.00
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

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
89,476.77	107,201.69	149,586.00	276,025.00		EXPENDITURES TOTALS:	0.00	143,861.00	143,861.00	143,861.00	143,861.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
89,476.77	107,201.69	149,586.00	276,025.00		DEPARTMENT EXPENSES	0.00	143,861.00	143,861.00	143,861.00	143,861.00
(89,476.77)	(107,201.69)	(149,586.00)	(276,025.00)		Non-Departmental Totals:	0.00	(143,861.00)	(143,861.00)	(143,861.00)	(143,861.00)
				130	Court					
				E2	Material & Services					
13,372.50	15,109.00	12,300.00	12,300.00	2200	Professional Services	0.00	12,300.00	12,300.00	12,300.00	12,300.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
975.00	670.00	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
2,383.00	2,450.00	2,200.00	700.00	2650	Intergovernmental	0.00	2,200.00	2,200.00	2,200.00	2,200.00
(64.00)	0.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
16,666.50	18,229.00	14,500.00	13,000.00		Material & Services Totals:	0.00	14,500.00	14,500.00	14,500.00	14,500.00
16,666.50	18,229.00	14,500.00	13,000.00		EXPENDITURES TOTALS:	0.00	14,500.00	14,500.00	14,500.00	14,500.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
16,666.50	18,229.00	14,500.00	13,000.00		DEPARTMENT EXPENSES	0.00	14,500.00	14,500.00	14,500.00	14,500.00
(16,666.50)	(18,229.00)	(14,500.00)	(13,000.00)		Court Totals:	0.00	(14,500.00)	(14,500.00)	(14,500.00)	(14,500.00)
				140	Police					
				E1	Personnel Services					
384,301.21	380,009.40	396,739.00	392,600.00	1051	Salaries	5.85	400,262.00	400,262.00	400,262.00	400,262.00
0.00	27,796.83	20,354.00	12,075.00	1052	Standby Pay	0.00	0.00	0.00	0.00	0.00
7,132.48	931.06	5,125.00	0.00	1053	Seatbelt/DUII	0.00	2,909.00	2,909.00	2,909.00	2,909.00
21,552.16	20,590.66	15,702.00	22,000.00	1054	Overtime	0.00	16,300.00	16,300.00	16,300.00	16,300.00
31,465.70	32,759.20	33,500.00	32,880.00	1150	FICA	0.00	32,091.00	32,091.00	32,091.00	32,091.00
57,277.98	56,502.39	90,911.00	59,700.00	1200	PERS	0.00	68,155.00	68,155.00	68,155.00	68,155.00
330.94	424.14	460.00	520.00	1250	State Workers Comp	0.00	453.00	453.00	453.00	453.00



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
94,951.59	104,369.05	114,092.00	111,225.00	1251	Health Insurance	0.00	116,796.00	116,796.00	116,796.00	116,796.00
290.60	293.44	353.00	335.00	1252	Life & AD&D Insurance	0.00	367.00	367.00	367.00	367.00
9,326.81	10,800.58	18,683.00	11,285.00	1253	Workerscomp	0.00	17,973.00	17,973.00	17,973.00	17,973.00
3,559.64	1,487.16	1,500.00	1,570.00	1254	VEBA	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	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
0.00	0.00	0.00	3,780.00	1400	Other	0.00	3,780.00	3,780.00	3,780.00	3,780.00
610,189.11	635,963.91	704,619.00	647,970.00		Personnel Services Totals:	5.85	667,786.00	667,786.00	667,786.00	667,786.00
				E2	Material & Services					
609.39	281.42	700.00	700.00	2050	Office Materials	0.00	700.00	700.00	700.00	700.00
31,132.83	27,741.91	32,245.00	27,450.00	2100	Operating Materials/Equipment	0.00	27,250.00	27,250.00	27,250.00	27,250.00
0.00	874.46	0.00	100.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
721.75	865.50	250.00	150.00	2250	Contract Services	0.00	910.00	910.00	910.00	910.00
4,537.98	6,205.33	7,000.00	7,000.00	2300	Communications	0.00	7,000.00	7,000.00	7,000.00	7,000.00
7,451.46	12,558.74	5,410.00	7,410.00	2350	Information Technology	0.00	6,000.00	6,000.00	6,000.00	6,000.00
2,478.58	2,498.95	3,000.00	3,000.00	2450	Utility Services	0.00	3,000.00	3,000.00	3,000.00	3,000.00
8,480.87	15,964.66	8,500.00	6,000.00	2500	Repair & Maintenance Services	0.00	8,500.00	8,500.00	8,500.00	8,500.00
1,692.25	1,782.94	2,135.00	2,135.00	2550	Rental/Lease	0.00	2,135.00	2,135.00	2,135.00	2,135.00
4,044.73	1,150.79	9,750.00	1,000.00	2575	K-9 Unit	0.00	5,000.00	5,000.00	5,000.00	5,000.00
1,864.29	2,639.17	6,000.00	2,000.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00
310.00	150.00	355.00	355.00	2605	Dues & Memberships	0.00	355.00	355.00	355.00	355.00
364.42	1,266.38	760.00	300.00	2625	Books & Publication	0.00	810.00	810.00	810.00	810.00
434.00	479.50	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
607.20	355.15	18,130.00	7,630.00	2700	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	1,000.00
64,729.75	74,814.90	94,235.00	65,230.00		Material & Services Totals:	0.00	65,660.00	65,660.00	65,660.00	65,660.00
				E3	Capital Outlay					
31,204.00	32,008.20	0.00	0.00	3201	Capital Lease	0.00	14,632.00	14,632.00	14,632.00	14,632.00
13,478.65	12,710.18	14,632.00	11,228.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
353.85	1,917.57	0.00	3,401.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
45,036.50	46,635.95	14,632.00	14,629.00		Capital Outlay Totals:	0.00	14,632.00	14,632.00	14,632.00	14,632.00
719,955.36	757,414.76	813,486.00	727,829.00		EXPENDITURES TOTALS:	5.85	748,078.00	748,078.00	748,078.00	748,078.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
719,955.36	757,414.76	813,486.00	727,829.00		DEPARTMENT EXPENSES	5.85	748,078.00	748,078.00	748,078.00	748,078.00
(719,955.36)	(757,414.76)	(813,486.00)	(727,829.00)		Police Totals:	(5.85)	(748,078.00)	(748,078.00)	(748,078.00)	(748,078.00)
1,233,741.41	1,298,303.81	1,350,035.00	1,171,404.00		FUND REVENUES	0.00	1,240,374.00	1,240,374.00	1,240,374.00	1,240,374.00
943,130.94	1,053,478.72	1,344,035.00	1,164,404.00		FUND EXPENSES	7.10	1,229,774.00	1,229,774.00	1,229,774.00	1,229,774.00
290,610.47	244,825.09	6,000.00	7,000.00		General Fund Totals:	(7.10)	10,600.00	10,600.00	10,600.00	10,600.00

***SPECIAL REVENUE FUNDS***

# ***STREET FUND***

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				02	Street Fund					
				R1	Revenue					
78,479.00	79,129.00	50,468.00	67,439.00	3015	Beginning Working Capital	0.00	46,609.00	46,609.00	46,609.00	46,609.00
0.00	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
95,159.60	99,585.47	92,000.00	95,000.00	4700	Gas Tax Revenue	0.00	95,000.00	95,000.00	95,000.00	95,000.00
25,417.50	0.00	0.00	0.00	4900	Grants	0.00	50,000.00	50,000.00	50,000.00	50,000.00
358.66	306.04	290.00	215.00	5000	Interest	0.00	300.00	300.00	300.00	300.00
58,131.95	58,981.06	58,500.00	58,500.00	6500	Street/Storm Utility Charge	0.00	58,500.00	58,500.00	58,500.00	58,500.00
0.00	201.60	0.00	925.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
131,303.91	8,559.91	67,109.00	67,109.00	9500	Transfers In	0.00	71,000.00	71,000.00	71,000.00	71,000.00
12,486.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
401,336.62	246,763.08	268,367.00	289,188.00		Revenue Totals:	0.00	321,409.00	321,409.00	321,409.00	321,409.00
401,336.62	246,763.08	268,367.00	289,188.00		REVENUES TOTALS:	0.00	321,409.00	321,409.00	321,409.00	321,409.00
				210	Street Expenditures					
				E1	Personnel Services					
71,158.10	76,022.62	84,683.00	83,100.00	1051	Salaries	0.80	83,444.00	83,444.00	83,444.00	83,444.00
902.57	402.14	784.00	784.00	1054	Overtime	0.00	810.00	810.00	810.00	810.00
5,509.40	5,820.33	6,538.00	6,440.00	1150	FICA	0.00	6,443.00	6,443.00	6,443.00	6,443.00
10,475.97	9,423.56	10,803.00	11,050.00	1200	PERS	0.00	11,386.00	11,386.00	11,386.00	11,386.00
72.88	89.68	126.00	100.00	1250	State Workers Comp	0.00	122.00	122.00	122.00	122.00
14,210.12	21,800.98	23,617.00	22,650.00	1251	Health Insurance	0.00	19,686.00	19,686.00	19,686.00	19,686.00
62.31	47.69	50.00	51.00	1252	Life & AD&D Insurance	0.00	51.00	51.00	51.00	51.00
1,946.05	2,884.57	2,801.00	1,794.00	1253	Workerscomp	0.00	2,718.00	2,718.00	2,718.00	2,718.00
596.30	262.36	274.00	270.00	1254	VEBA	0.00	214.00	214.00	214.00	214.00
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	(5,864.88)	0.00	-4,670.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
104,933.70	110,889.05	130,876.00	121,569.00		Personnel Services Totals:	0.80	126,074.00	126,074.00	126,074.00	126,074.00
				E2	Material & Services					
13.32	0.00	300.00	35.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
13,595.89	18,302.50	13,800.00	8,955.00	2100	Operating Materials/Equipment	0.00	13,800.00	13,800.00	13,800.00	13,800.00
12,918.70	5,815.43	10,000.00	14,253.00	2250	Contract Services	0.00	10,410.00	10,410.00	10,410.00	10,410.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,643.66	1,583.40	1,200.00	1,408.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
10,466.08	9,569.61	11,000.00	10,114.00	2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
7,789.95	11,684.71	11,000.00	3,751.00	2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00	11,000.00
0.00	79.71	200.00	0.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
283.59	777.24	350.00	248.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00
172.17	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
835.82	0.00	0.00	110.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
142.70	13.58	400.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
47,861.88	47,826.18	48,250.00	38,874.00		Material & Services Totals:	0.00	48,260.00	48,260.00	48,260.00	48,260.00
				E3	Capital Outlay					
156,303.91	8,559.91	67,109.00	67,109.00	3150	General Improvements	0.00	121,000.00	121,000.00	121,000.00	121,000.00
12,486.00	0.00	3,480.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
3,479.16	2,781.02	0.00	2,997.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0.00	698.14	0.00	483.00	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
172,269.07	12,039.07	71,589.00	71,589.00		Capital Outlay Totals:	0.00	125,480.00	125,480.00	125,480.00	125,480.00
				E4	Contingency					
0.00	0.00	7,105.00	46,609.00	4000	Contingency	0.00	9,885.00	9,885.00	9,885.00	9,885.00
0.00	0.00	7,105.00	46,609.00		Contingency Totals:	0.00	9,885.00	9,885.00	9,885.00	9,885.00
				E5	Transfer					
7,063.86	7,785.00	10,547.00	10,547.00	5000	Transfers Out	0.00	11,710.00	11,710.00	11,710.00	11,710.00
7,063.86	7,785.00	10,547.00	10,547.00		Transfer Totals:	0.00	11,710.00	11,710.00	11,710.00	11,710.00
332,128.51	178,539.30	268,367.00	289,188.00		EXPENDITURES TOTALS:	0.80	321,409.00	321,409.00	321,409.00	321,409.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
332,128.51	178,539.30	268,367.00	289,188.00		DEPARTMENT EXPENSES	0.80	321,409.00	321,409.00	321,409.00	321,409.00
(332,128.51)	(178,539.30)	(268,367.00)	(289,188.00)		Street Expenditures Totals:	(0.80)	(321,409.00)	(321,409.00)	(321,409.00)	(321,409.00)
401,336.62	246,763.08	268,367.00	289,188.00		FUND REVENUES	0.00	321,409.00	321,409.00	321,409.00	321,409.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
332,128.51	178,539.30	268,367.00	289,188.00		FUND EXPENSES	0.80	321,409.00	321,409.00	321,409.00	321,409.00
69,208.11	68,223.78	0.00	0.00		Street Fund Totals:	(0.80)	0.00	0.00	0.00	0.00

*TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND*



2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				06	TIIF					
				R1	Revenue					
2,626,196.00	2,546,636.00	4,127,436.00	5,122,076.00	3010	Beginning Fund Balance	0.00	4,863,839.00	4,863,839.00	4,863,839.00	4,863,839.00
143,097.80	3,765,194.96	130,000.00	81,850.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
14,615.12	17,311.53	10,000.00	24,800.00	5000	Interest	0.00	15,000.00	15,000.00	15,000.00	15,000.00
44,463.63	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<b>2,828,372.55</b>	<b>6,329,142.49</b>	<b>4,267,436.00</b>	<b>5,228,726.00</b>		Revenue Totals:	<b>0.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>
<b>2,828,372.55</b>	<b>6,329,142.49</b>	<b>4,267,436.00</b>	<b>5,228,726.00</b>		REVENUES TOTALS:	<b>0.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>	<b>4,878,839.00</b>
				610	TIIF Expenditures					
				E1	Personnel Services					
41,295.77	46,751.02	53,487.00	54,152.00	1051	Salaries	0.55	56,622.00	56,622.00	56,622.00	56,622.00
3,159.04	3,576.44	4,093.00	4,140.00	1150	FICA	0.00	4,333.00	4,333.00	4,333.00	4,333.00
6,013.68	6,925.18	8,395.00	8,570.00	1200	PERS	0.00	10,129.00	10,129.00	10,129.00	10,129.00
29.69	35.61	48.00	50.00	1250	State Workers Comp	0.00	48.00	48.00	48.00	48.00
9,392.77	11,170.83	12,853.00	12,870.00	1251	Health Insurance	0.00	12,126.00	12,126.00	12,126.00	12,126.00
25.10	30.28	35.00	40.00	1252	Life & AD&D Insurance	0.00	39.00	39.00	39.00	39.00
0.00	74.45	806.00	70.00	1253	Workerscomp	0.00	877.00	877.00	877.00	877.00
202.48	60.00	60.00	61.00	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
<b>60,118.53</b>	<b>68,623.81</b>	<b>80,477.00</b>	<b>79,953.00</b>		Personnel Services Totals:	<b>0.55</b>	<b>84,934.00</b>	<b>84,934.00</b>	<b>84,934.00</b>	<b>84,934.00</b>
				E2	Material & Services					
0.00	873.84	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
1,578.47	0.00	4,000.00	0.00	2100	Operating Materials/Equipment	0.00	5,000.00	5,000.00	5,000.00	5,000.00
37,753.05	980,917.04	187,000.00	110,000.00	2250	Contract Services	0.00	27,000.00	27,000.00	27,000.00	27,000.00
4,374.25	46,572.90	10,000.00	6,500.00	2500	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
3,176.08	16,102.01	3,000.00	6,720.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
<b>46,881.85</b>	<b>1,044,465.79</b>	<b>204,000.00</b>	<b>123,220.00</b>		Material & Services Totals:	<b>0.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>
				E4	Contingency					
0.00	0.00	1,513,560.00	1,500,000.00	4000	Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
<b>0.00</b>	<b>0.00</b>	<b>1,513,560.00</b>	<b>1,500,000.00</b>		Contingency Totals:	<b>0.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>
				E5	Transfer					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
174,736.07	93,976.93	161,714.00	161,714.00	5000	Transfers Out	0.00	130,855.00	130,855.00	130,855.00	130,855.00
174,736.07	93,976.93	161,714.00	161,714.00		Transfer Totals:	0.00	130,855.00	130,855.00	130,855.00	130,855.00
0.00	0.00	2,307,685.00	3,363,839.00	E7 9000	Unappropriated Fund Balance	0.00	3,118,050.00	3,118,050.00	3,118,050.00	3,118,050.00
0.00	0.00	2,307,685.00	3,363,839.00		Unappropriated Fund Balance	0.00	3,118,050.00	3,118,050.00	3,118,050.00	3,118,050.00
0.00	0.00	2,307,685.00	3,363,839.00		Unappropriated Fund Balance Total	0.00	3,118,050.00	3,118,050.00	3,118,050.00	3,118,050.00
281,736.45	1,207,066.53	4,267,436.00	5,228,726.00		EXPENDITURES TOTALS:	0.55	4,878,839.00	4,878,839.00	4,878,839.00	4,878,839.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
281,736.45	1,207,066.53	4,267,436.00	5,228,726.00		DEPARTMENT EXPENSES	0.55	4,878,839.00	4,878,839.00	4,878,839.00	4,878,839.00
(281,736.45)	(1,207,066.53)	(4,267,436.00)	(5,228,726.00)		TIIF Expenditures Totals:	(0.55)	(4,878,839.00)	(4,878,839.00)	(4,878,839.00)	(4,878,839.00)
2,828,372.55	6,329,142.49	4,267,436.00	5,228,726.00		FUND REVENUES	0.00	4,878,839.00	4,878,839.00	4,878,839.00	4,878,839.00
281,736.45	1,207,066.53	4,267,436.00	5,228,726.00		FUND EXPENSES	0.55	4,878,839.00	4,878,839.00	4,878,839.00	4,878,839.00
2,546,636.10	5,122,075.96	0.00	0.00		TIIF Totals:	(0.55)	0.00	0.00	0.00	0.00

***SCOUT LAKE FUND***

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				07	Scout Lake Fund					
				R1	Revenue					
946,451.00	1,014,166.00	1,000,471.00	1,018,438.00	3010	Beginning Fund Balance	0.00	966,471.00	966,471.00	966,471.00	966,471.00
265,765.53	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
5,464.82	5,382.57	4,500.00	5,100.00	5000	Interest	0.00	4,500.00	4,500.00	4,500.00	4,500.00
20.00	80.00	0.00	20.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
1,217,701.35	1,019,628.57	1,004,971.00	1,023,558.00		Revenue Totals:	0.00	970,971.00	970,971.00	970,971.00	970,971.00
1,217,701.35	1,019,628.57	1,004,971.00	1,023,558.00		REVENUES TOTALS:	0.00	970,971.00	970,971.00	970,971.00	970,971.00
				710	Scout Lake Expenditures					
				E2	Material & Services					
287.10	0.00	5,000.00	0.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
193,887.34	0.00	10,000.00	0.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
5,067.17	0.00	10,000.00	10,000.00	2500	Repairs & Maint. Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
3,294.33	719.74	2,500.00	720.00	2650	Intergovernmental	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,000.00	471.25	11,000.00	5,300.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
203,535.94	1,190.99	38,500.00	16,020.00		Material & Services Totals:	0.00	38,500.00	38,500.00	38,500.00	38,500.00
0.00	0.00	966,471.00	1,007,538.00	E7	Unappropriated Fund Balance					
				9000	Unappropriated Fund Balance	0.00	932,471.00	932,471.00	932,471.00	932,471.00
0.00	0.00	966,471.00	1,007,538.00		Unappropriated Fund Balance Total	0.00	932,471.00	932,471.00	932,471.00	932,471.00
203,535.94	1,190.99	1,004,971.00	1,023,558.00		EXPENDITURES TOTALS:	0.00	970,971.00	970,971.00	970,971.00	970,971.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
203,535.94	1,190.99	1,004,971.00	1,023,558.00		DEPARTMENT EXPENSES	0.00	970,971.00	970,971.00	970,971.00	970,971.00
(203,535.94)	(1,190.99)	(1,004,971.00)	(1,023,558.00)		Scout Lake Expenditures Totals:	0.00	(970,971.00)	(970,971.00)	(970,971.00)	(970,971.00)
1,217,701.35	1,019,628.57	1,004,971.00	1,023,558.00		FUND REVENUES	0.00	970,971.00	970,971.00	970,971.00	970,971.00
203,535.94	1,190.99	1,004,971.00	1,023,558.00		FUND EXPENSES	0.00	970,971.00	970,971.00	970,971.00	970,971.00
1,014,165.41	1,018,437.58	0.00	0.00		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00

***ENTERPRISE ZONE***

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
467,885.00	472,453.00	231,358.00	234,754.00	08 R1 3010	Enterprise Zone Fund Revenue Beginning Fund Balance	0.00	235,263.00	235,263.00	235,263.00	235,263.00
2,663.11	2,056.40	2,000.00	1,160.00	5000	Interest	0.00	2,000.00	2,000.00	2,000.00	2,000.00
1,905.12	5,245.41	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
472,453.23	479,754.81	235,263.00	237,819.00		Revenue Totals:	0.00	239,168.00	239,168.00	239,168.00	239,168.00
472,453.23	479,754.81	235,263.00	237,819.00		REVENUES TOTALS:	0.00	239,168.00	239,168.00	239,168.00	239,168.00
0.00	0.00	60,263.00	237,819.00	810 E4 4000	Enterprise Zone Fund Contingency Contingency	0.00	71,668.00	71,668.00	71,668.00	71,668.00
0.00	0.00	60,263.00	237,819.00		Contingency Totals:	0.00	71,668.00	71,668.00	71,668.00	71,668.00
0.00	245,000.00	175,000.00	0.00	E5 5000	Transfer Transfers Out	0.00	167,500.00	167,500.00	167,500.00	167,500.00
0.00	245,000.00	175,000.00	0.00		Transfer Totals:	0.00	167,500.00	167,500.00	167,500.00	167,500.00
0.00	245,000.00	235,263.00	237,819.00		EXPENDITURES TOTALS:	0.00	239,168.00	239,168.00	239,168.00	239,168.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	245,000.00	235,263.00	237,819.00		DEPARTMENT EXPENSES	0.00	239,168.00	239,168.00	239,168.00	239,168.00
0.00	(245,000.00)	(235,263.00)	(237,819.00)		Enterprise Zone Fund Totals:	0.00	(239,168.00)	(239,168.00)	(239,168.00)	(239,168.00)
472,453.23	479,754.81	235,263.00	237,819.00		FUND REVENUES	0.00	239,168.00	239,168.00	239,168.00	239,168.00
0.00	245,000.00	235,263.00	237,819.00		FUND EXPENSES	0.00	239,168.00	239,168.00	239,168.00	239,168.00
472,453.23	234,754.81	0.00	0.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

*INFRASTRUCTURE,  
MAINTENANCE, AND  
IMPROVEMENT FUND*

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				10	IMIF					
				R1	Revenue					
0.00	81,397.00	82,877.00	83,398.00	3010	Beginning Fund Balance	0.00	84,277.00	84,277.00	84,277.00	84,277.00
0.00	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
181.64	439.56	400.00	410.00	5000	Interest	0.00	400.00	400.00	400.00	400.00
81,214.89	81,560.60	81,000.00	81,300.00	6500	Capital Improvement Fees	0.00	81,000.00	81,000.00	81,000.00	81,000.00
81,396.53	163,397.16	164,277.00	165,108.00		Revenue Totals:	0.00	165,677.00	165,677.00	165,677.00	165,677.00
81,396.53	163,397.16	164,277.00	165,108.00		REVENUES TOTALS: (No Description)	0.00	165,677.00	165,677.00	165,677.00	165,677.00
				100						
				E4	Contingency					
0.00	0.00	84,277.00	85,108.00	4000	Contingency	0.00	85,677.00	85,677.00	85,677.00	85,677.00
0.00	0.00	84,277.00	85,108.00		Contingency Totals:	0.00	85,677.00	85,677.00	85,677.00	85,677.00
				E5	Transfer					
0.00	80,000.00	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	80,000.00	80,000.00	80,000.00		Transfer Totals:	0.00	80,000.00	80,000.00	80,000.00	80,000.00
0.00	80,000.00	164,277.00	165,108.00		EXPENDITURES TOTALS:	0.00	165,677.00	165,677.00	165,677.00	165,677.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	80,000.00	164,277.00	165,108.00		DEPARTMENT EXPENSES	0.00	165,677.00	165,677.00	165,677.00	165,677.00
0.00	(80,000.00)	(164,277.00)	(165,108.00)		(No Description) Totals:	0.00	(165,677.00)	(165,677.00)	(165,677.00)	(165,677.00)
81,396.53	163,397.16	164,277.00	165,108.00		FUND REVENUES	0.00	165,677.00	165,677.00	165,677.00	165,677.00
0.00	80,000.00	164,277.00	165,108.00		FUND EXPENSES	0.00	165,677.00	165,677.00	165,677.00	165,677.00
81,396.53	83,397.16	0.00	0.00		IMIF Totals:	0.00	0.00	0.00	0.00	0.00



# *ENTERPRISE FUNDS*

*SEWER ENTERPRISE  
FUND*

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Sewer Fund					
				R1	Revenue					
42,771.00	31,879.00	20,659.00	33,623.00	3015	Beginning Working Capital	0.00	39,698.00	39,698.00	39,698.00	39,698.00
0.00	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
94.61	57.38	100.00	120.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
395,666.38	398,969.32	400,000.00	388,500.00	6500	Sewer Billing	0.00	390,000.00	390,000.00	390,000.00	390,000.00
0.00	5,749.90	0.00	1,550.00	7000	Miscellaneous	0.00	25,000.00	25,000.00	25,000.00	25,000.00
12,841.79	382,081.02	95,331.00	95,325.00	9500	Transfers In	0.00	61,000.00	61,000.00	61,000.00	61,000.00
12,486.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
463,859.78	818,736.62	516,090.00	519,118.00		Revenue Totals:	0.00	515,798.00	515,798.00	515,798.00	515,798.00
463,859.78	818,736.62	516,090.00	519,118.00		REVENUES TOTALS:	0.00	515,798.00	515,798.00	515,798.00	515,798.00
				310	Sewer Expenditures					
				E1	Personnel Services					
168,548.17	156,606.65	152,266.00	155,000.00	1051	Salaries	2.65	176,268.00	176,268.00	176,268.00	176,268.00
11,924.40	6,761.73	15,588.00	8,350.00	1054	Overtime	0.00	16,113.00	16,113.00	16,113.00	16,113.00
14,343.39	12,411.96	12,842.00	12,600.00	1150	FICA	0.00	14,719.00	14,719.00	14,719.00	14,719.00
30,045.86	25,879.10	27,401.00	26,520.00	1200	PERS	0.00	35,743.00	35,743.00	35,743.00	35,743.00
183.39	160.58	198.00	190.00	1250	State Workers Comp	0.00	218.00	218.00	218.00	218.00
45,165.91	44,730.43	49,481.00	48,450.00	1251	Health Insurance	0.00	56,152.00	56,152.00	56,152.00	56,152.00
224.80	164.51	172.00	175.00	1252	Life & AD&D Insurance	0.00	180.00	180.00	180.00	180.00
4,489.93	2,128.86	5,413.00	3,905.00	1253	Workerscomp	0.00	6,457.00	6,457.00	6,457.00	6,457.00
1,540.61	522.02	576.00	590.00	1254	VEBA	0.00	648.00	648.00	648.00	648.00
0.00	13,988.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	3,800.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
276,466.46	263,353.84	269,137.00	259,580.00		Personnel Services Totals:	2.65	311,698.00	311,698.00	311,698.00	311,698.00
				E2	Material & Services					
35.91	724.00	720.00	535.00	2050	Office Materials	0.00	720.00	720.00	720.00	720.00
12,662.95	27,710.85	17,725.00	47,334.00	2100	Operating Materials/Equipment	0.00	22,725.00	22,725.00	22,725.00	22,725.00
6,358.26	5,356.84	10,000.00	3,097.00	2250	Contract Services	0.00	10,210.00	10,210.00	10,210.00	10,210.00
6,657.38	8,387.34	9,000.00	6,752.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	3,008.94	500.00	1,394.00	2350	Information Technology	0.00	500.00	500.00	500.00	500.00
31,263.14	40,951.32	35,000.00	29,771.00	2450	Utility Services	0.00	30,000.00	30,000.00	30,000.00	30,000.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
34,724.72	20,940.37	28,000.00	9,686.00	2500	Repairs & Maintenance Service	0.00	24,000.00	24,000.00	24,000.00	24,000.00
2,074.15	0.00	1,500.00	0.00	2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00
4,207.24	981.72	3,000.00	53.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00
159.75	0.00	400.00	0.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00
2,411.67	2,325.00	3,000.00	0.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
1,858.44	20.00	200.00	0.00	2700	Miscellaneous	0.00	200.00	200.00	200.00	200.00
1,084.86	113.42	1,300.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
103,498.47	110,519.80	110,345.00	98,622.00		Material & Services Totals:	0.00	105,255.00	105,255.00	105,255.00	105,255.00
				E3	Capital Outlay					
12,841.79	382,081.02	95,331.00	95,325.00	3150	General Improvements	0.00	61,000.00	61,000.00	61,000.00	61,000.00
0.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
12,486.00	0.00	3,480.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
3,479.17	2,781.02	0.00	2,997.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0.00	698.15	0.00	483.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
28,806.96	385,560.19	98,811.00	98,805.00		Capital Outlay Totals:	0.00	64,480.00	64,480.00	64,480.00	64,480.00
				E4	Contingency					
0.00	0.00	15,384.00	39,698.00	4000	Contingency	0.00	9,480.00	9,480.00	9,480.00	9,480.00
0.00	0.00	15,384.00	39,698.00		Contingency Totals:	0.00	9,480.00	9,480.00	9,480.00	9,480.00
				E5	Transfer					
23,209.83	25,579.00	22,413.00	22,413.00	5000	Transfers Out	0.00	24,885.00	24,885.00	24,885.00	24,885.00
23,209.83	25,579.00	22,413.00	22,413.00		Transfer Totals:	0.00	24,885.00	24,885.00	24,885.00	24,885.00
				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
431,981.72	785,012.83	516,090.00	519,118.00		EXPENDITURES TOTALS:	2.65	515,798.00	515,798.00	515,798.00	515,798.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
431,981.72	785,012.83	516,090.00	519,118.00		DEPARTMENT EXPENSES	2.65	515,798.00	515,798.00	515,798.00	515,798.00
(431,981.72)	(785,012.83)	(516,090.00)	(519,118.00)		Sewer Expenditures Totals:	(2.65)	(515,798.00)	(515,798.00)	(515,798.00)	(515,798.00)
463,859.78	818,736.62	516,090.00	519,118.00		FUND REVENUES	0.00	515,798.00	515,798.00	515,798.00	515,798.00
431,981.72	785,012.83	516,090.00	519,118.00		FUND EXPENSES	2.65	515,798.00	515,798.00	515,798.00	515,798.00
31,878.06	33,723.79	0.00	0.00		Sewer Fund Totals:	(2.65)	0.00	0.00	0.00	0.00

***WATER ENTERPRISE  
FUND***

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				04	Water Fund					
				R1	Revenue					
46,644.00	66,649.00	90,103.00	97,007.00	3015	Beginning Working Capital	0.00	76,783.00	76,783.00	76,783.00	76,783.00
0.00	0.00	0.00	218.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0.00	5,366.52	450,000.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
198.91	313.41	0.00	300.00	5000	Interest	0.00	200.00	200.00	200.00	200.00
5,700.00	6,725.00	5,000.00	6,700.00	6000	Charges For Current Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,955.00	3,415.00	2,800.00	2,100.00	6001	Penalty Fee	0.00	2,800.00	2,800.00	2,800.00	2,800.00
463,351.70	465,898.16	470,000.00	453,500.00	6500	Sale of Water	0.00	465,000.00	465,000.00	465,000.00	465,000.00
1,972.26	6,679.23	0.00	1,320.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
27,563.00	25,000.00	74,000.00	74,000.00	9500	Transfers In	0.00	73,000.00	73,000.00	73,000.00	73,000.00
12,486.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
560,870.87	580,046.32	1,091,903.00	635,145.00		Revenue Totals:	0.00	622,783.00	622,783.00	622,783.00	622,783.00
560,870.87	580,046.32	1,091,903.00	635,145.00		REVENUES TOTALS:	0.00	622,783.00	622,783.00	622,783.00	622,783.00
				410	Water Expenditures					
				E1	Personnel Services					
213,646.59	215,254.30	233,657.00	237,500.00	1051	Salaries	3.94	237,242.00	237,242.00	237,242.00	237,242.00
8,721.95	11,535.01	20,819.00	10,900.00	1054	Overtime	0.00	21,520.00	21,520.00	21,520.00	21,520.00
18,263.01	17,010.82	19,470.00	19,025.00	1150	FICA	0.00	19,797.00	19,797.00	19,797.00	19,797.00
37,556.42	28,954.54	37,957.00	36,820.00	1200	PERS	0.00	43,744.00	43,744.00	43,744.00	43,744.00
200.85	246.55	296.00	280.00	1250	State Workers Comp	0.00	289.00	289.00	289.00	289.00
50,358.29	65,407.79	76,935.00	74,720.00	1251	Health Insurance	0.00	74,922.00	74,922.00	74,922.00	74,922.00
231.50	133.91	157.00	165.00	1252	Life & AD&D Insurance	0.00	159.00	159.00	159.00	159.00
6,567.80	5,558.92	7,683.00	5,510.00	1253	Workerscomp	0.00	8,060.00	8,060.00	8,060.00	8,060.00
1,830.47	769.28	794.00	820.00	1254	VEBA	0.00	782.00	782.00	782.00	782.00
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	3,100.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	(4,862.69)	0.00	-15,112.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
337,376.88	340,008.43	402,968.00	373,728.00		Personnel Services Totals:	3.94	411,715.00	411,715.00	411,715.00	411,715.00
				E2	Material & Services					
34.70	958.39	500.00	565.00	2050	Office Materials	0.00	1,000.00	1,000.00	1,000.00	1,000.00
29,580.02	27,348.42	34,800.00	24,854.00	2100	Operating Material/Equipment	0.00	30,000.00	30,000.00	30,000.00	30,000.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
22,649.76	15,348.72	10,900.00	5,671.00	2250	Contract Services	0.00	10,910.00	10,910.00	10,910.00	10,910.00
6,023.04	5,998.67	5,500.00	5,877.00	2300	Communications	0.00	6,000.00	6,000.00	6,000.00	6,000.00
3,657.09	1,477.95	2,000.00	1,141.00	2350	Information Technology	0.00	2,000.00	2,000.00	2,000.00	2,000.00
8,436.56	9,477.56	10,000.00	10,946.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
5,079.38	11,669.77	16,000.00	20,303.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
715.36	522.37	800.00	667.00	2550	Rental/Lease	0.00	800.00	800.00	800.00	800.00
2,309.22	2,933.61	4,000.00	1,086.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
618.75	1,013.00	500.00	972.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
0.00	0.00	200.00	139.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
359.66	75.00	2,000.00	100.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
5,098.56	6,684.49	100.00	555.00	2700	Miscellaneous	0.00	100.00	100.00	100.00	100.00
1,508.18	155.47	1,500.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
86,070.28	83,663.42	88,800.00	72,876.00		Material & Services Totals:	0.00	83,510.00	83,510.00	83,510.00	83,510.00
27,563.00	25,000.00	524,000.00	74,000.00	E3 3150	Capital Outlay General Improvements	0.00	73,000.00	73,000.00	73,000.00	73,000.00
12,486.00	0.00	3,480.00	0.00	3201	Capital Lease	0.00	3,480.00	3,480.00	3,480.00	3,480.00
3,479.17	2,781.03	0.00	2,997.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0.00	698.14	0.00	483.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
43,528.17	28,479.17	527,480.00	77,480.00		Capital Outlay Totals:	0.00	76,480.00	76,480.00	76,480.00	76,480.00
0.00	0.00	38,377.00	76,783.00	F4 4000	Contingency Contingency	0.00	13,019.00	13,019.00	13,019.00	13,019.00
0.00	0.00	38,377.00	76,783.00		Contingency Totals:	0.00	13,019.00	13,019.00	13,019.00	13,019.00
27,246.32	30,028.00	34,278.00	34,278.00	E5 5000	Transfer Transfers Out	0.00	38,059.00	38,059.00	38,059.00	38,059.00
27,246.32	30,028.00	34,278.00	34,278.00		Transfer Totals:	0.00	38,059.00	38,059.00	38,059.00	38,059.00
494,221.65	482,179.02	1,091,903.00	635,145.00		EXPENDITURES TOTALS:	3.94	622,783.00	622,783.00	622,783.00	622,783.00



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
494,221.65	482,179.02	1,091,903.00	635,145.00		DEPARTMENT EXPENSES	3.94	622,783.00	622,783.00	622,783.00	622,783.00
(494,221.65)	(482,179.02)	(1,091,903.00)	(635,145.00)		Water Expenditures Totals:	(3.94)	(622,783.00)	(622,783.00)	(622,783.00)	(622,783.00)
560,870.87	580,046.32	1,091,903.00	635,145.00		FUND REVENUES	0.00	622,783.00	622,783.00	622,783.00	622,783.00
494,221.65	482,179.02	1,091,903.00	635,145.00		FUND EXPENSES	3.94	622,783.00	622,783.00	622,783.00	622,783.00
66,649.22	97,867.30	0.00	0.00		Water Fund Totals:	(3.94)	0.00	0.00	0.00	0.00

*SEWER SDC  
ENTERPRISE FUND*

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				13	Sewer SDC					
				RI	Revenue					
5,549.00	5,581.00	5,610.00	5,611.00	3010	Beginning Fund Balance	0.00	5,635.00	5,635.00	5,635.00	5,635.00
31.54	29.63	25.00	28.00	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
5,580.54	5,610.63	5,635.00	5,639.00		Revenue Totals:	0.00	5,660.00	5,660.00	5,660.00	5,660.00
5,580.54	5,610.63	5,635.00	5,639.00		REVENUES TOTALS:	0.00	5,660.00	5,660.00	5,660.00	5,660.00
				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
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Improvement Fee Totals:	0.00	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
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT 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
				330	Sewer SDC					
				E4	Contingency					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	5,635.00	5,639.00	4000	Contingency	0.00	5,660.00	5,660.00	5,660.00	5,660.00
0.00	0.00	5,635.00	5,639.00		Contingency Totals:	0.00	5,660.00	5,660.00	5,660.00	5,660.00
0.00	0.00	5,635.00	5,639.00		EXPENDITURES TOTALS:	0.00	5,660.00	5,660.00	5,660.00	5,660.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,635.00	5,639.00		DEPARTMENT EXPENSES	0.00	5,660.00	5,660.00	5,660.00	5,660.00
0.00	0.00	(5,635.00)	(5,639.00)		Sewer SDC Totals:	0.00	(5,660.00)	(5,660.00)	(5,660.00)	(5,660.00)
5,580.54	5,610.63	5,635.00	5,639.00		FUND REVENUES	0.00	5,660.00	5,660.00	5,660.00	5,660.00
0.00	0.00	5,635.00	5,639.00		FUND EXPENSES	0.00	5,660.00	5,660.00	5,660.00	5,660.00
5,580.54	5,610.63	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00

*WATER SDC  
ENTERPRISE FUND*

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				14	Water SDC					
				R1	Revenue					
36,460.00	37,920.00	39,620.00	44,127.00	3010	Beginning Fund Balance	0.00	39,820.00	39,820.00	39,820.00	39,820.00
210.24	206.68	200.00	215.00	5000	Interest	0.00	200.00	200.00	200.00	200.00
1,250.00	6,000.00	0.00	0.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
37,920.24	44,126.68	39,820.00	44,342.00		Revenue Totals:	0.00	40,020.00	40,020.00	40,020.00	40,020.00
37,920.24	44,126.68	39,820.00	44,342.00		REVENUES TOTALS:	0.00	40,020.00	40,020.00	40,020.00	40,020.00
				430	Water SDC					
				E4	Contingency					
0.00	0.00	39,820.00	44,342.00	4000	Contingency	0.00	40,020.00	40,020.00	40,020.00	40,020.00
0.00	0.00	39,820.00	44,342.00		Contingency Totals:	0.00	40,020.00	40,020.00	40,020.00	40,020.00
0.00	0.00	39,820.00	44,342.00		EXPENDITURES TOTALS:	0.00	40,020.00	40,020.00	40,020.00	40,020.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	39,820.00	44,342.00		DEPARTMENT EXPENSES	0.00	40,020.00	40,020.00	40,020.00	40,020.00
0.00	0.00	(39,820.00)	(44,342.00)		Water SDC Totals:	0.00	(40,020.00)	(40,020.00)	(40,020.00)	(40,020.00)
37,920.24	44,126.68	39,820.00	44,342.00		FUND REVENUES	0.00	40,020.00	40,020.00	40,020.00	40,020.00
0.00	0.00	39,820.00	44,342.00		FUND EXPENSES	0.00	40,020.00	40,020.00	40,020.00	40,020.00
37,920.24	44,126.68	0.00	0.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

# ***COMMUNITY PROFILE***

**City of Clatskanie**  
**2015 - 2016 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 'Tlatskanai' 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 has served the Lower Columbia region since 1891. 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.



## 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 2015-11

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY  
BEGINNING JULY 1, 2015

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

**Governmental Fund:**

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

**Special Revenue Funds:**

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

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

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

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

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

**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 Plan 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.

Approved by the Council and certified by the Mayor this 3<sup>rd</sup> day of June 2015.

ATTEST: Karyn Purdue  
Karyn Purdue, City Recorder

Diane Pohl  
Diane Pohl, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Diane Pohl	X			
Councilor:	Steve Constans	X			
	Kathy Engel	X			
	Toby Harris	X			
	Jim Morgan			X	
	Dave True			X	
	Neil Christensen	X			

CITY OF CLATSKANIE

RESOLUTION 2015-15

A RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Clatskanie hereby adopts the budget for the fiscal year 2015-2016 in the total amount of \$9,000,699. This budget is now on file at 95 S. Nehalem St., in Clatskanie Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2015, for the following purposes:

<u>General Fund</u>		<u>Timber Infrastructure &amp; Improvement Fund</u>	
Administration	323,335	TIIF	129,934
Police	733,446	Transfers Out	130,855
Municipal Court	14,500	Contingency	1,500,000
<u>Not allocated to Organization Unit or Program:</u>		<b>Total</b>	<b>\$1,760,789</b>
Materials & Services	149,820	<u>Scout Lake Fund</u>	
Debt Service	14,632	Scout Lake	38,500
Contingency	4,641	<b>Total</b>	<b>\$38,500</b>
<b>Total</b>	<b>\$1,240,374</b>	<u>Enterprise Zone Fund</u>	
<u>Street Fund</u>		Transfers Out	167,500
Streets	296,334	Contingency	71,668
Debt Service	3,480	<b>Total</b>	<b>\$239,168</b>
Transfers Out	11,710	<u>Infrastructure Maintenance &amp; Improvement Fund</u>	
Contingency	9,885	Transfers Out	80,000
<b>Total</b>	<b>\$321,409</b>	Contingency	85,677
<u>Sewer Fund</u>		<b>Total</b>	<b>\$165,677</b>
Sewer	477,953	<u>Sewer System Development</u>	
Debt Service	3,480	Contingency	5,660
Transfers Out	24,885	<b>Total</b>	<b>\$5,660</b>
Contingency	9,480	<u>Water System Development</u>	
<b>Total</b>	<b>\$515,798</b>	Contingency	40,020
<u>Water Fund</u>		<b>Total</b>	<b>\$40,020</b>
Water Fund	568,225		
Debt Service	3,480		
Transfers Out	38,059		
Contingency	13,019		
<b>Total</b>	<b>\$622,783</b>		
		<b>Total APPROPRIATIONS, All Funds.....</b>	<b>\$4,950,178</b>
		Total Unappropriated and Reserve Amounts, All Funds.....	4,050,521
		<b>TOTAL ADOPTED BUDGET.....</b>	<b>\$9,000,699</b>

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2015 – 2016:

At the rate of \$6.2088 per \$1,000 of assessed value for permanent rate tax.

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax \$6.2088/\$1,000

The above resolution statements were approved and declared adopted on June 17, 2015.

ATTEST: Karyn Purdue  
Karyn Purdue, City Recorder

Diane Pohl  
Diane Pohl, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Diane Pohl	X			
Councilor:	Steve Constans	X			
	Kathy Engel	X			
	Toby Harris			X	
	Jim Morgan	X			
	Dave True		X		
	Neil Christensen	X			

**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  
2015 - 2016**

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, 2015  
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)

CITY OF CLATSKANIE

RESOLUTION 2015-14

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 2015 - 2016.

Passed by the Council this 3<sup>rd</sup> day of June, 2015.

Approved by the Mayor this 3<sup>rd</sup> day of June 2015.

Attest:



Karyn Purdue, City Recorder



Diane Pohl, Mayor

I certify that a public hearing before the Budget Committee was held on April 30, 2015 and a public hearing before the City Council was held on June 3, 2015, giving citizens an opportunity to comment on the use of State Revenue Sharing.



Karyn Purdue, City Recorder

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Diane Pohl	X			
Councilor:	Steve Constans	X			
	Kathy Engel	X			
	Toby Harris	X			
	Jim Morgan			X	
	Dave True			X	
	Neil Christensen	X			



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Clatskanie will be held on June 17, 2015 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, 2015 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 2013-2014	Adopted Budget This Year 2014-2015	Approved Budget Next Year 2015-2016
Beginning Fund Balance/Net Working Capital	4,622,922	5,888,925	6,494,260
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	5,014,026	1,305,625	1,203,955
Federal, State and All Other Grants, Gifts, Allocations and Donations	149,387	620,880	198,000
Revenue from Bonds and Other Debt	32,008	0	0
Interfund Transfers / Internal Service Reimbursements	482,369	483,952	453,009
All Other Resources Except Property Taxes	77,054	49,015	58,725
Property Taxes Estimated to be Received	607,744	595,400	592,750
<b>Total Resources</b>	<b>10,985,510</b>	<b>8,943,797</b>	<b>9,000,699</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,511,344	1,664,879	1,679,357
Materials and Services	1,571,015	860,631	621,690
Capital Outlay	447,649	861,440	431,000
Debt Service	25,065	25,072	25,072
Interfund Transfers	482,369	480,510	453,009
Contingencies	2,307,555	1,776,109	1,740,050
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	4,640,514	3,275,156	4,050,521
<b>Total Requirements</b>	<b>10,985,510</b>	<b>8,943,797</b>	<b>9,000,699</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	170,633	386,463	323,335
FTE	1	1	1
Police	742,787	798,854	733,446
FTE	6	6	6
Court	18,229	14,500	14,500
FTE	0	0	0
Street	167,275	246,235	296,334
FTE	1	1	1
Sewer	756,053	474,813	477,953
FTE	3	3	3
Water	449,535	1,015,768	568,225
FTE	4	4	4
Timber Infrastructure Improvement Fund (TIIF)	1,113,090	284,477	129,934
FTE	1	1	1
Scout Lake	1,191	38,500	38,500
FTE	0	0	0
Enterprise Zone	0	0	0
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	0	0
FTE	0	0	0
Sewer System Development Fund	0	0	0
FTE	0	0	0
Water System Development Fund	0	0	0
FTE	0	0	0
Not Allocated to organizational unit or program	7,566,717	5,704,187	6,418,472
FTE	0	0	0
<b>Total Requirements</b>	<b>10,985,510</b>	<b>8,943,797</b>	<b>9,000,699</b>
<b>Total FTE</b>	<b>16</b>	<b>16</b>	<b>16</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 Per state guidelines we have revised the budget format. Funds with amounts budgeted as Transfers Out, Contingency, and Unappropriated line items are shown on this form in the not allocated to organization unit or program line. This affects the Timber Infrastructure Improvement Fund, Scout Lake Fund, Enterprise Zone Fund, Infrastructure Maintenance & Improvement Fund, Sewer System Development Fund and Water System Development Fund.

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

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

# ***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.