



City of Clatskanie

**FISCAL BUDGET**

Fiscal Year 2018 - 2019

# City of Clatskanie

2018 – 2019  
Fiscal Budget

## Budget Committee

### **City Council**

Bob Brajcich, Mayor  
Neil Christensen  
Willard Evenson  
Toby Harris  
Jim Helmen  
Bruce Jolma  
Gary Jones

### **Citizen Members**

Rob Cameron  
Bonnie Davis  
Richard Frazier  
Rich Larson  
Diane Pohl  
Ron Puzey  
Karen Sampair

### **City Staff**

Greg Hinkelman, City Manager  
Marcy Moore, Finance Manager  
Dave True, Public Works Director

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# *INTRODUCTION*

City of Clatskanie  
2018 - 2019 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 2018-19.

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 Law Enforcement.

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 System Development Charges (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 property taxes, license and permit fees, franchise fees, intergovernmental revenue, and investment income.

**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 partially 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 our contract with the Columbia County Sherriff's Office.

**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

## ***Law Enforcement***

The City contracts its law enforcement services through the Columbia County Sheriff's Office. The Sheriff's Office is responsible for maintaining order and providing law enforcement services to the community.

### ***Functions:***

- Provide administration of patrol/traffic investigations;
- Promote community involvement through public, private and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Prepare monthly reports showing activity of the department;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;
- Enforce traffic and criminal laws;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;

## ***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 Utility 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 75 S. Nehalem St., Suite D.**

## ***City Council***

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

***Bob Brajcich, Mayor***  
***Neil Christensen, Council President***  
***Bruce Jolma, Councilor***  
***Gary Jones, Councilor***  
***Willard Evenson, Councilor***  
***Jim Helmen, 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***  
***Bill Eaton***  
***Chris Ouellette***  
***Travis Zea***  
***Kim Rogers***

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.*

<b><i>Bob Brajcich</i></b>	<b><i>Mort Frazier</i></b>
<b><i>Neil Christensen</i></b>	<b><i>Rich Larsen</i></b>
<b><i>Bruce Jolma</i></b>	<b><i>Bonnie Davis</i></b>
<b><i>Gary Jones</i></b>	<b><i>Randy Larson</i></b>
<b><i>Jim Helmen</i></b>	<b><i>Diane Pohl</i></b>
<b><i>Toby Harris</i></b>	<b><i>Ron Puzey</i></b>
<b><i>Willard Evenson</i></b>	<b><i>Rob Cameron</i></b>

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***  
***Chris Ouellette***  
***Jim Hogan***

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.

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***BUDGET MESSAGE***





# CITY OF CLATSKANIE

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## Honorable Mayor, Councilors and Budget Committee:

Before you is the budget submission for FY 2018-19. Our priority and number one commitment is to serve our community with safe and effective water and sewer services along with regular street maintenance and a commitment to public safety. We have had a prosperous fiscal year with a small housing boom going on within the City. As we present this budget, the General Fund is in great shape due to cost savings from the Sheriff's Office contract and substantially reduced legal costs. The City is seeing a building boom which has produced an increase in permit fee revenue and the recovered economy has seen property values increase and thus, assessment monies have increased. Although not on the tax rolls yet, we had a major commercial business construction take place this past year with the soon to arrive Dollar General store. Our Enterprise Funds continue to be stable, however, we are seeking a rate increase.

The overall budget of \$8,338,744 is virtually equal to last year's budget with a decrease of approximately \$26,000.

The budget for the General fund is \$1,144,440 which is \$289,661 more than last year. We have seen savings in the General Fund, primarily due to the lower cost of the Sheriff's Office contract (we don't have the one-time transition costs anymore and our actual personnel costs are lower); decrease in court costs due to the prosecution of back-logged cases now being complete and lower legal costs overall. As a result of those savings, we are implementing several personnel changes and are able to bring the General Fund in with a much higher beginning fund balance. First, we are going to hire a part-time Code Compliance officer. This will be a 5-hr per week position who will be responsible for making contact with citizens who have a code-compliance issue and work with them to resolve the situation. Code compliance issues have been primarily property related in the past. This budget also reflects bringing our current half-time general clerk to full time status and we will be hiring another General Clerk on a half-time basis in January. This person will be trained by our current Senior General Clerk until her retirement in June of 2019. The half-time position will then become full time in the FY 2019-2020 budget giving us two General Clerk positions in the office. The final personnel change will be the addition of a half-time deputy to augment the existing two full-time deputies per our contract. The hope here is to continue to increase our service levels for policing within the city. The savings we have seen has also translated to changes on the expense side. We have moved approximately \$105,000 in personnel costs away from the enterprise and special funds and moved them to the General Fund to help relieve the burden on those funds. We have seen an increase in property tax

revenue and we are finally seeing a move in the positive direction of interest rates. For years we have only received .5% interest, today we are back up but only to an at-best, slightly modest 1.9%. On the other good news front, our contingency in general fund has increased from \$53,045 to \$97,569. Five years ago, it was less than \$5000.

The Enterprise funds remain in good. However, every year we evaluate the need for a rate increase and this year we have put in the budget a 5% increase. This is the first increase since 2011. The need for the rate increase is to keep ahead of the costs of labor and material which we have determined is needed at this time.

Our Capital Improvement Program (CIP) budget will follow the same format of the past few years which is \$269,000 budget allotment from the TIFF (\$125,000) and IMIF (\$80,000) plus \$64,000 from an ODOT Small Cities Grant. We are proposing 7 infrastructure projects. The first project, phase V of the Tichenor Street sewer line replacement has been a multi-year project and is getting close to completion. The CIP request also includes an overlay of Bel Air Dr. and with the ODOT grant, new ADA ramps and overlay of Lillich and Conyers streets. We will continue the replacement of the raw-water feed line to the water plant (phase IV). At the Sewer Plant we will have projects to finish building the Sludge Drying Beds and also do capital repair & maintenance to the sludge press machine. We will also replace a pump in the UV chamber at the plant.

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,

A handwritten signature in blue ink, appearing to read "G. Hinkelman", written over a horizontal line.

Greg Hinkelman

City Manager



***BUDGET PROCESS***

**City of Clatskanie**  
**2018 - 2019 Annual Budget**

## **Budget Process Overview**

### **Budget Preparation**

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

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

### **Budget Adoption**

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

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



## **Budget Changes After Adoption**

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

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

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

## **Annual Audit**

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Clatskanie was performed by the firm of Merina & Company for the fiscal year ending June 30, 2017. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

## BUDGET CALENDAR 2018 – 2019 ANNUAL BUDGET

January 2018	City Manager & staff begin developing recommended Budget
Tuesday, April 10	Send to Chief: First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 27	Preliminary Budget mailed to Budget Committee
Thursday, May 3	<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 10	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 15	Send to Chief: Notice of Hearing on State Shared Revenues
Tuesday, May 22	Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 6	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 21	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

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*FINANCIAL SCHEDULES  
AND SUMMARIES*

**TOTAL BUDGET COMPARISON**

FUND	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2017-18 BUDGET	2018-19 BUDGET
GENERAL FUND	1,309,785	1,279,063	1,204,004	854,779	1,144,440
STREET FUND	268,367	333,055	281,497	279,647	315,730
SEWER FUND	516,090	515,798	525,335	557,426	588,344
WATER FUND	1,091,903	615,783	610,460	595,964	572,945
TIMBER INFRASTRUCTURE IMPROVEMENT	4,267,436	4,883,485	4,913,600	4,733,462	4,356,553
SCOUT LAKE FUND	1,004,971	970,971	1,024,575	1,031,538	999,073
ENTERPRISE ZONE	235,263	239,168	244,095	68,315	62,116
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	164,277	165,677	168,675	163,568	196,614
SEWER SDC	5,635	5,660	7,215	25,270	33,799
WATER SDC	39,820	40,020	44,880	54,734	69,130
<b>TOTAL ALL FUNDS</b>	<b>8,903,547</b>	<b>9,048,680</b>	<b>9,024,336</b>	<b>8,364,703</b>	<b>8,338,744</b>

CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2018 - 2019

Rate Limit Per Thousand 6.2088		Estimated Assessed Value	=	Estimated Tax Levy Amount
0.0062088	x	\$130,695,029	=	\$811,459
Less: Estimated Loss Due to Measure 5				109,701
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$701,758
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$61,895
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$639,863

2017 - 18 Actual Value \$127,620,962 - Actual Tax \$726,749



CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2018 - 2019

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	281,427	28,755	72,444	33,595	4,316,553	991,073	59,716	115,114	30,449	66,230	5,995,356
Estimated Revenues	863,013	286,975	515,900	539,350	40,000	8,000	2,400	81,500	3,350	2,900	2,343,388
Total Revenues	1,144,440	315,730	588,344	572,945	4,356,553	999,073	62,116	196,614	33,799	69,130	8,338,744
Budgeted Expenditures	1,046,871	298,932	554,687	539,863	226,772	129,500	0	80,000	0	0	2,876,625
Admin	386,236										
Non-Dept	232,635										
Court	36,000										
Police	392,000										
Contingency	97,569	16,798	33,657	33,082	1,500,000	7,000	62,116	116,614	33,799	69,130	1,969,765
Unappropriated Fund Balance	0	0	0	0	2,629,781	862,573	0	0	0	0	3,492,354
Total Expenditures	1,144,440	315,730	588,344	572,945	4,356,553	999,073	62,116	196,614	33,799	69,130	8,338,744

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20178 - 2019 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES		106,907	323,402	403,189	56,772					
Administration	254,936									
Non-Departmental	0									
Court	0									
Police- McLeod insurance	1,200									
Police- Stone unemployment										
<b>TOTAL</b>	<b>256,136</b>	<b>106,907</b>	<b>323,402</b>	<b>403,189</b>	<b>56,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MATERIAL AND SERVICES		56,025	130,785	89,175	45,000	129,500				
Administration	95,100									
Non-Departmental	232,635									
Court	36,000									
Police	392,000									
<b>TOTAL</b>	<b>755,735</b>	<b>56,025</b>	<b>130,785</b>	<b>89,175</b>	<b>45,000</b>	<b>129,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAY		136,000	100,500	47,500						
Administration	35,000									
Non-Departmental										
Court	0									
Police	0									
<b>TOTAL</b>	<b>35,000</b>	<b>136,000</b>	<b>100,500</b>	<b>47,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY		16,798	33,657	33,082	1,500,000	7,000	62,116	116,614	33,799	69,130
Administration										
Non-Departmental	97,569									
Court	0									
Police	0									
<b>TOTAL</b>	<b>97,569</b>	<b>16,798</b>	<b>33,657</b>	<b>33,082</b>	<b>1,500,000</b>	<b>7,000</b>	<b>62,116</b>	<b>116,614</b>	<b>33,799</b>	<b>69,130</b>
INTERFUND TRANSFERS	0	0	0	0	125,000	0		80,000	0	0
UNAPPROPRIATED FUND BALANCE					2,629,781	862,573	0	0	0	0
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>1,144,440</b>	<b>315,730</b>	<b>588,344</b>	<b>572,946</b>	<b>4,356,553</b>	<b>999,073</b>	<b>62,116</b>	<b>196,614</b>	<b>33,799</b>	<b>69,130</b>



2018 - 2019 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	5,995,356	281,427	28,755	72,444	33,595	4,316,553	991,073	59,716	115,114	30,449	66,230
3100	Property Taxes	639,863	639,863									
3110	Delinquent Taxes	10,000	10,000									
3200	Franchise Fees	105,000	105,000									
3500	Licenses	22,000	22,000									
4000	Building Permits	25,000	25,000									
4050	Permit Surcharges (12%)	2,700	2,700									
4100	Land Use Fees	200	200									
4400	Collection Services	0	0									
4550	Sale of Property	0	0				0					
4500	Court Fines & Forfeitures	12,000	12,000									
4600	County Revenue/Gas Royalties	3,500	3,500									
4700	State Revenues	42,000	42,000									
	Gas Tax Revenue	97,000	0	97,000								
4710	Oregon State 911	0										
4900	Grants			64,000								
5000	Interest (0.5%)	54,075	250	475	900	800	40,000	8,000	900	1,500	350	900
5100	Use of Property	0										
	Gas & Oil Lease	500	500									
6000	Charges for Current Services	5,000	0			5,000						
6001	Penalty Fee	2,800				2,800						
6500	Utility Billing	1,036,250	0	58,500	409,500	488,250				80,000		
7000	Miscellaneous Revenue	16,500	0		10,000				1,500		3,000	2,000
9500	Transfers In											
	From General Fund											
	From Street	0	0									
	From Sewer	0	0									
	From Water	0	0									
	From TIIF	109,500	0	67,000		42,500						
	From Enterprise Zone	0	0									
	From IMIF	95,500	0		95,500							
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	8,338,744	1,144,440	315,730	588,344	572,945	4,356,553	999,073	62,116	196,614	33,799	69,130

update:

4/18/2017 8,338,744

GF Transfers In 0  
Total transfers 205,000

CITY OF CLATSKANIE

2018 - 2019 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Capital Improvement Program	\$29,000	IMIF	Sewer
Capital Improvement Program	\$49,000	IMIF	Sewer
Capital Improvement Program	\$42,500	TIIF	Water
Capital Improvement Program	\$6,500	TIIF	Sewer
Capital Improvement Program	\$2,000	IMIF	Sewer
Capital Improvement Program	\$9,000	TIIF	Sewer
Capital Improvement Program	\$57,000	TIIF	Street
Capital Improvement Program	\$10,000	TIIF	Street
Total Transfers	<u>\$205,000</u>		

2018 - 2019 Fiscal Budget  
Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110	02-210	03-310	04-410	Source of Funds			
			GF	Street	Sew	Wat	Enterprise	IMIF	TIIF	SCA
	Capital Improvement									
2019 91	Sludge Drying Beds	29,000			29,000			29,000		
2019 92	Tichenor St Sanitary Sewer, Phase 5	49,000			49,000			49,000		
2019 93	Raw Water Line Replacement, Phase 4	42,500				42,500			42,500	
2019 94	UV Chamber Pump Replacement	6,500			6,500				6,500	
2019 95	Sludge Press Rebuild	11,000			11,000			2,000	9,000	
2019 96	SW BelAir Dr. Pavement Overlay	57,000		57,000					57,000	
2019 98	Lillich & Conyers St Paving/ Ramps	74,000		74,000					10,000	64,000
		0								
	Totals	269,000	0	131,000	95,500	42,500	0	80,000	125,000	64,000



**City of Clatskanie**  
**Timber and Infrastructure Improvement Fund**  
**10 Year History - 20 Year Projection**  
**April 27, 2018**

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
2015	5,122,076		25,599	81,846	197,051	151,788	4,880,682
2016	4,880,682	0.75%	44,359	0	35,046	134,749	4,755,246
2017	4,755,246	1.11%	50,582	66,185	293,062	128,857	4,450,094
<b>PROJECTED</b>							
2018	4,450,094	1.11%	49,254	224,000	282,591	125,000	4,315,757
2019	4,315,757	1.11%	47,767	0	291,069	125,000	3,947,455
2020	3,947,455	1.11%	43,690	0	309,801	125,000	3,556,345
2021	3,556,345	1.11%	39,362	0	308,795	125,000	3,161,911
2022	3,161,911	1.11%	34,996	0	318,059	125,000	2,753,849
2023	2,753,849	1.11%	30,480	0	327,600	125,000	2,331,728
2024	2,331,728	1.11%	25,808	710,500	520,708	125,000	2,422,328
2025	2,422,328	1.11%	26,810	0	140,932	125,000	2,183,206
2026	2,183,206	1.11%	24,164	0	145,160	125,000	1,937,210
2027	1,937,210	1.11%	21,441	0	149,515	125,000	1,684,136
2028	1,684,136	1.11%	18,640	0	154,000	125,000	1,423,776
2029	1,423,776	1.11%	15,758	0	158,620	125,000	1,155,914
2030	1,155,914	1.11%	12,794	0	163,379	125,000	880,329
2031	880,329	1.11%	9,743	0	168,280	125,000	596,792
2031	596,792	1.11%	6,605	0	173,329	125,000	305,069
2032	305,069	1.11%	3,377	1,217,040	716,968	125,000	683,517
2033	683,517	1.11%	7,565	0	183,884	125,000	382,198
2034	382,198	1.11%	4,230	0	183,884	125,000	77,544
2035	77,544	1.11%	858	0	189,401	125,000	-235,998
2036	-235,998	1.11%	-2,612	0	189,401	125,000	-553,011

**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*



2018 - 2019 FISCAL BUDGET  
PERSONNEL SERVICES w/ COLA-new spread

ACCT NO.	ITEM	AMOUNT	01-110 Adm	02-210 Str	03-310 Sew	04-410 Water	06-610 TIIF
1051	Salaries	693,960	165,354	64,630	193,618	233,959	36,400
1054	Overtime	42,440	0	4,015	19,522	18,903	0
1150	Fica	56,515	12,658	5,262	16,375	19,435	2,785
1200	PERS	123,386	34,685	11,207	24,478	44,393	8,624
1250	State Workers Comp	730	60	30	235	350	55
1251	Health Insurance	192,999	39,630	17,614	57,925	70,670	7,160
1252	Life Insurance	945	79	85	455	247	79
1253	Workers Comp	20,051	198	2,660	6,982	9,240	971
1254	VEBA	1,681	72	204	612	793	0
1260	Unemployment	900	200	200	200	200	100
1300	Benefit Accruals	11,600	2,000	1,000	3,000	5,000	600
1400	Other	0	0	0	0	0	0
	Totals	1,145,207	254,936	106,907	323,402	403,189	56,773

165,354	68,644	213,140	252,862	36,400
89,582	38,263	110,262	150,326	20,373

CITY OF CLATSKANIE  
 STEPS BY CLASSIFICATION  
 Fiscal Year 2018 - 2019

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
<b>MANAGEMENT</b>							
	City Manager						8294.59
18	Public Works Director						7900.00
18	Finance Director	5657.79	5940.68	6237.71	6549.60	6877.08	7220.93
<b>UNION - GENERAL UNIT</b>							
14	Public Works Foreman II	4612.60	4843.23	5085.39	5339.66	5606.64	5886.97
13	Public Works Foreman I	4392.95	4612.60	4843.23	5085.39	5339.66	5606.64
13	Chief Operator	4392.95	4612.60	4843.23	5085.39	5339.66	5606.64
12	Treatment Plant Operator II	4184.89	4394.13	4613.84	4844.53	5086.76	5341.10
11	Utility Worker II	3984.04	4183.24	4392.40	4612.02	4842.63	5084.76
8	Treatment Plant Operator I	3442.26	3614.37	3795.09	3984.85	4184.09	4393.29
8	Utility Worker I	3442.26	3614.37	3795.09	3984.85	4184.09	4393.29
7	Senior Clerk	3340.97	3508.02	3683.42	3867.59	4060.97	4264.02
5	General Clerk	2972.58	3121.21	3277.27	3441.13	3613.19	3793.85



***BUDGET BY FUND TYPE***

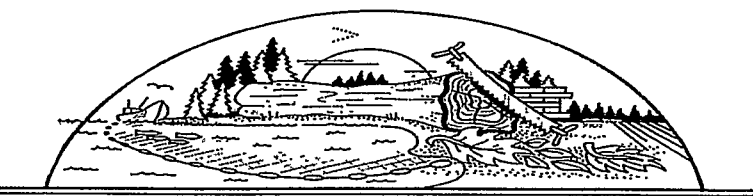


***GENERAL FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:13PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016	2017	2018	2018				2019	2019	2019	2019
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01	General Fund					
				R1	Revenue					
209,685.00	0.00	6,281.00	112,429.00	3010	Beginning Fund Balance	0.00	281,427.00	281,427.00	281,427.00	281,427.00
567,588.19	610,271.89	621,398.00	660,000.00	3100	Property Taxes	0.00	639,863.00	639,863.00	639,863.00	639,863.00
28,794.11	25,310.27	10,000.00	10,000.00	3110	Delinquent Taxes	0.00	10,000.00	10,000.00	10,000.00	10,000.00
105,102.19	107,964.69	105,000.00	105,000.00	3200	Franchise Fees	0.00	105,000.00	105,000.00	105,000.00	105,000.00
21,822.62	21,280.48	25,000.00	22,000.00	3500	Licenses	0.00	22,000.00	22,000.00	22,000.00	22,000.00
22,223.55	32,604.40	25,000.00	30,000.00	4000	Building Permits	0.00	25,000.00	25,000.00	25,000.00	25,000.00
1,971.00	2,872.68	2,500.00	2,871.00	4050	Permit Surcharges	0.00	2,700.00	2,700.00	2,700.00	2,700.00
975.00	550.00	200.00	575.00	4100	Land Use Fees	0.00	200.00	200.00	200.00	200.00
0.00	0.00	0.00	0.00	4400	Collection Service	0.00	0.00	0.00	0.00	0.00
25,374.41	18,576.99	12,000.00	15,300.00	4500	Court Fines and Forfeitures	0.00	12,000.00	12,000.00	12,000.00	12,000.00
1,837.55	4,508.29	3,500.00	5,077.00	4600	County Revenue	0.00	3,500.00	3,500.00	3,500.00	3,500.00
48,944.51	42,095.09	42,000.00	42,000.00	4700	State Revenues	0.00	42,000.00	42,000.00	42,000.00	42,000.00
11,803.00	26,773.72	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
652.34	3,486.63	250.00	250.00	5000	Interest	0.00	250.00	250.00	250.00	250.00
2,932.25	420.00	1,650.00	1,650.00	5100	Use of Property	0.00	500.00	500.00	500.00	500.00
1,343.00	330.00	0.00	0.00	6050	Police Department Revenue	0.00	0.00	0.00	0.00	0.00
5,758.10	20,904.06	0.00	3,105.00	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
145,157.00	261,652.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>1,201,963.82</b>	<b>1,179,601.19</b>	<b>854,779.00</b>	<b>1,010,257.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>
<b>1,201,963.82</b>	<b>1,179,601.19</b>	<b>854,779.00</b>	<b>1,010,257.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>
				110	Administration					

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2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
51,388.99	44,092.09	54,149.00	52,500.00	E1 1051	Personnel Services Salaries	1.25	165,354.00	165,354.00	165,354.00	165,354.00
0.00	0.00	0.00	0.00	1052		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
3,901.69	3,808.90	4,146.00	4,146.00	1150	FICA	0.00	12,658.00	12,658.00	12,658.00	12,658.00
10,389.82	9,242.95	11,512.00	11,000.00	1200	PERS	0.00	34,685.00	34,685.00	34,685.00	34,685.00
42.79	15.49	53.00	50.00	1250	State Workers Comp	0.00	60.00	60.00	60.00	60.00
9,105.85	10,552.38	13,046.00	13,046.00	1251	Health Insurance	0.00	39,630.00	39,630.00	39,630.00	39,630.00
54.61	170.34	78.00	80.00	1252	Life & AD&D Insurance	0.00	79.00	79.00	79.00	79.00
122.93	694.81	53.00	53.00	1253	Workerscomp	0.00	198.00	198.00	198.00	198.00
156.02	81.00	96.00	96.00	1254	VEBA	0.00	72.00	72.00	72.00	72.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,002.00	2,002.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00
75,162.70	68,657.96	85,335.00	82,973.00		Personnel Services Totals:	1.25	254,936.00	254,936.00	254,936.00	254,936.00
11,239.96	67.84	0.00	0.00	E2 2050	Material & Services Office Materials	0.00	0.00	0.00	0.00	0.00
(21.44)	313.79	300.00	300.00	2100	Operating Materials/Equipment	0.00	300.00	300.00	300.00	300.00
513.62	2,805.01	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
25,890.26	26,219.71	28,000.00	30,000.00	2250	Contract Services	0.00	38,000.00	38,000.00	38,000.00	38,000.00
2,528.55	1,235.14	3,500.00	1,260.00	2300	Communications	0.00	4,550.00	4,550.00	4,550.00	4,550.00
0.00	2,673.97	2,500.00	2,500.00	2350	Information Technology	0.00	3,200.00	3,200.00	3,200.00	3,200.00
4,560.00	4,686.00	4,292.00	4,235.00	2400	Liability & Property Insurance	0.00	4,300.00	4,300.00	4,300.00	4,300.00
4,617.16	2,948.93	2,700.00	2,110.00	2450	Utility Services	0.00	2,400.00	2,400.00	2,400.00	2,400.00
0.00	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2540	2015 Flood Damage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2545	2015 Wind Storm Damage	0.00	0.00	0.00	0.00	0.00
2,205.05	1,078.78	8,900.00	4,000.00	2600	Professional Dev - Admin	0.00	10,900.00	10,900.00	10,900.00	10,900.00
930.99	762.19	1,220.00	1,220.00	2605	Dues & Memberships	0.00	1,250.00	1,250.00	1,250.00	1,250.00
0.00	0.00	450.00	450.00	2625	Books & Publications	0.00	1,150.00	1,150.00	1,150.00	1,150.00
10,454.56	11,443.07	14,780.00	14,780.00	2650	Intergovernmental	0.00	20,500.00	20,500.00	20,500.00	20,500.00
0.00	0.00	0.00	0.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00
23,158.02	11,396.24	3,550.00	3,550.00	2700	Miscellaneous	0.00	8,550.00	8,550.00	8,550.00	8,550.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00

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2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
86,076.73	65,630.67	70,192.00	64,405.00		Material & Services Totals:	0.00	95,100.00	95,100.00	95,100.00	95,100.00
0.00	204,050.00	0.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	35,000.00	35,000.00	35,000.00	35,000.00
0.00	204,050.00	0.00	0.00		Capital Outlay Totals:	0.00	35,000.00	35,000.00	35,000.00	35,000.00
0.00	0.00	16,280.00	0.00	E4 4000	Contingency Contingency	0.00	54,569.00	54,569.00	54,569.00	54,569.00
0.00	0.00	16,280.00	0.00		Contingency Totals:	0.00	54,569.00	54,569.00	54,569.00	54,569.00
161,239.43	338,338.63	171,807.00	147,378.00		EXPENDITURES TOTALS:	1.25	439,605.00	439,605.00	439,605.00	439,605.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
161,239.43	338,338.63	171,807.00	147,378.00		DEPARTMENT EXPENSES	1.25	439,605.00	439,605.00	439,605.00	439,605.00
(161,239.43)	(338,338.63)	(171,807.00)	(147,378.00)		Administration Totals:	(1.25)	(439,605.00)	(439,605.00)	(439,605.00)	(439,605.00)
				120	Non-Departmental					
				E2	Material & Services					
3,485.11	1,699.74	3,000.00	3,000.00	2050	Office Materials	0.00	3,000.00	3,000.00	3,000.00	3,000.00
1,382.14	1,791.10	2,500.00	1,500.00	2100	Operating Materials/Equipment	0.00	2,900.00	2,900.00	2,900.00	2,900.00
19,481.00	42,934.26	42,000.00	52,000.00	2200	Professional Services	0.00	108,000.00	108,000.00	108,000.00	108,000.00
8,905.95	6,207.05	11,050.00	11,051.00	2250	Contract Services	0.00	7,600.00	7,600.00	7,600.00	7,600.00
1,352.95	2,103.62	1,900.00	1,900.00	2300	Communications	0.00	1,900.00	1,900.00	1,900.00	1,900.00
22,123.77	19,643.52	25,000.00	25,000.00	2350	Information Technology	0.00	23,000.00	23,000.00	23,000.00	23,000.00
53,620.86	51,888.08	56,210.00	51,652.00	2400	Liability & Property Insurance	0.00	56,500.00	56,500.00	56,500.00	56,500.00
133.98	815.24	1,000.00	650.00	2500	Repair & Maintenance Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00
3,557.25	2,314.09	3,300.00	1,750.00	2550	Rental/Lease	0.00	3,300.00	3,300.00	3,300.00	3,300.00
1,166.70	669.00	1,300.00	1,200.00	2600	Professional Development	0.00	1,300.00	1,300.00	1,300.00	1,300.00
2,397.06	2,534.25	2,725.00	2,765.00	2605	Dues & Memberships	0.00	2,740.00	2,740.00	2,740.00	2,740.00
730.00	30.00	50.00	50.00	2625	Books & Publications	0.00	100.00	100.00	100.00	100.00
1,961.10	596.10	7,215.00	2,500.00	2650	Intergovernmental	0.00	12,215.00	12,215.00	12,215.00	12,215.00
856.38	3,080.05	22,378.00	2,500.00	2700	Miscellaneous	0.00	5,200.00	5,200.00	5,200.00	5,200.00
6,402.19	2,232.97	2,400.00	2,885.00	2710	Bank Fees	0.00	2,880.00	2,880.00	2,880.00	2,880.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
127,556.44	138,539.07	182,028.00	160,403.00		Material & Services Totals:	0.00	232,635.00	232,635.00	232,635.00	232,635.00
0.00	0.00	30,764.00	0.00	E4 4000	Contingency	0.00	23,000.00	23,000.00	23,000.00	23,000.00
0.00	0.00	30,764.00	0.00		Contingency Totals:	0.00	23,000.00	23,000.00	23,000.00	23,000.00
0.00	75,000.00	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0.00	75,000.00	0.00	0.00		Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	75,000.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
127,556.44	213,539.07	212,792.00	160,403.00		EXPENDITURES TOTALS:	0.00	255,635.00	255,635.00	255,635.00	255,635.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
127,556.44	213,539.07	212,792.00	160,403.00		DEPARTMENT EXPENSES	0.00	255,635.00	255,635.00	255,635.00	255,635.00
(127,556.44)	(213,539.07)	(212,792.00)	(160,403.00)		Non-Departmental Totals:	0.00	(255,635.00)	(255,635.00)	(255,635.00)	(255,635.00)
7,350.00	58,684.44	84,000.00	20,000.00	130 E2 2200	Court Material & Services Professional Services	0.00	36,000.00	36,000.00	36,000.00	36,000.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	330.00	330.00	330.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
7,350.00	59,014.44	84,330.00	20,330.00		Material & Services Totals:	0.00	36,000.00	36,000.00	36,000.00	36,000.00
0.00	0.00	1,000.00	0.00	E4 4000	Contingency	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	1,000.00	0.00		Contingency Totals:	0.00	5,000.00	5,000.00	5,000.00	5,000.00
7,350.00	59,014.44	85,330.00	20,330.00		EXPENDITURES TOTALS:	0.00	41,000.00	41,000.00	41,000.00	41,000.00

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
7,350.00	59,014.44	85,330.00	20,330.00		DEPARTMENT EXPENSES	0.00	41,000.00	41,000.00	41,000.00	41,000.00
(7,350.00)	(59,014.44)	(85,330.00)	(20,330.00)		Court Totals:	0.00	(41,000.00)	(41,000.00)	(41,000.00)	(41,000.00)
				140	Police					
				E1	Personnel Services					
391,307.24	125,450.97	0.00	0.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00
6,562.36	3,294.98	0.00	0.00	1052	Standby Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1053	Seatbelt/DUII	0.00	0.00	0.00	0.00	0.00
18,902.28	12,181.65	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
31,799.15	10,937.23	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
98,473.97	20,948.73	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
361.61	115.72	0.00	0.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
102,825.03	26,854.86	3,600.00	3,600.00	1251	Health Insurance	0.00	1,200.00	1,200.00	1,200.00	1,200.00
229.00	65.89	0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
12,166.64	13,496.36	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
1,259.96	363.99	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00
5,670.00	9,460.00	11,500.00	0.00	1260	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
669,557.24	223,170.38	15,100.00	3,600.00		Personnel Services Totals:	0.00	1,200.00	1,200.00	1,200.00	1,200.00
				E2	Material & Services					
628.46	9.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
18,860.79	4,211.12	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
76,507.41	34,512.65	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
516.43	263,376.02	363,250.00	370,000.00	2250	Contract Services	0.00	390,500.00	390,500.00	390,500.00	390,500.00
5,189.82	1,406.03	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
7,212.39	1,254.94	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
2,910.16	2,031.83	1,500.00	1,500.00	2450	Utility Services	0.00	1,500.00	1,500.00	1,500.00	1,500.00
5,005.36	1,099.63	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
1,726.40	896.32	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,771.63	0.00	0.00	0.00	2575	K-9 Unit	0.00	0.00	0.00	0.00	0.00
3,095.56	268.50	0.00	0.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
809.45	0.00	0.00	0.00	2625	Books & Publication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
159.81	52.65	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
<b>125,393.67</b>	<b>309,118.69</b>	<b>364,750.00</b>	<b>371,500.00</b>		<b>Material &amp; Services Totals:</b>	<b>0.00</b>	<b>392,000.00</b>	<b>392,000.00</b>	<b>392,000.00</b>	<b>392,000.00</b>
0.00	8,605.23	0.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
12,112.21	10,324.28	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
2,515.54	1,303.45	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
<b>14,627.75</b>	<b>20,232.96</b>	<b>0.00</b>	<b>0.00</b>		<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0.00	0.00	5,000.00	0.00	E4 4000	Contingency Contingency	0.00	15,000.00	15,000.00	15,000.00	15,000.00
<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>		<b>Contingency Totals:</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>809,578.66</b>	<b>552,522.03</b>	<b>384,850.00</b>	<b>375,100.00</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>408,200.00</b>	<b>408,200.00</b>	<b>408,200.00</b>	<b>408,200.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>DEPARTMENT REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>809,578.66</b>	<b>552,522.03</b>	<b>384,850.00</b>	<b>375,100.00</b>		<b>DEPARTMENT EXPENSES</b>	<b>0.00</b>	<b>408,200.00</b>	<b>408,200.00</b>	<b>408,200.00</b>	<b>408,200.00</b>
<b>(809,578.66)</b>	<b>(552,522.03)</b>	<b>(384,850.00)</b>	<b>(375,100.00)</b>		<b>Police Totals:</b>	<b>0.00</b>	<b>(408,200.00)</b>	<b>(408,200.00)</b>	<b>(408,200.00)</b>	<b>(408,200.00)</b>
<b>1,201,963.82</b>	<b>1,179,601.19</b>	<b>854,779.00</b>	<b>1,010,257.00</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>
<b>1,105,724.53</b>	<b>1,163,414.17</b>	<b>854,779.00</b>	<b>703,211.00</b>		<b>FUND EXPENSES</b>	<b>1.25</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>	<b>1,144,440.00</b>
<b>96,239.29</b>	<b>16,187.02</b>	<b>0.00</b>	<b>307,046.00</b>		<b>General Fund Totals:</b>	<b>(1.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
1,201,963.82	1,179,601.19	854,779.00	1,010,257.00		REPORT REVENUES	0.00	1,144,440.00	1,144,440.00	1,144,440.00	1,144,440.00
1,105,724.53	1,163,414.17	854,779.00	703,211.00		REPORT EXPENSES	1.25	1,144,440.00	1,144,440.00	1,144,440.00	1,144,440.00
96,239.29	16,187.02	0.00	307,046.00		REPORT TOTALS:	(1.25)	0.00	0.00	0.00	0.00



***SPECIAL REVENUE FUNDS***

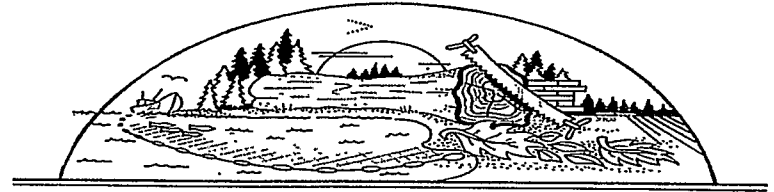


***STREET FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:18PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				02	Street Fund					
				R1	Revenue					
54,461.00	0.00	35,847.00	44,583.00	3015	Beginning Working Capital	0.00	28,755.00	28,755.00	28,755.00	28,755.00
76.82	7.63	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
103,523.43	95,687.34	95,000.00	95,000.00	4700	Gas Tax Revenue	0.00	97,000.00	97,000.00	97,000.00	97,000.00
58,995.48	0.00	0.00	0.00	4900	Grants	0.00	64,000.00	64,000.00	64,000.00	64,000.00
159.31	245.82	300.00	300.00	5000	Interest	0.00	475.00	475.00	475.00	475.00
57,617.75	57,725.37	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
379.08	1,546.95	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
82,646.00	76,878.28	75,000.00	75,000.00	9500	Transfers In	0.00	67,000.00	67,000.00	67,000.00	67,000.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>357,858.87</b>	<b>232,091.39</b>	<b>264,647.00</b>	<b>273,383.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>315,730.00</b>	<b>315,730.00</b>	<b>315,730.00</b>	<b>315,730.00</b>
<b>357,858.87</b>	<b>232,091.39</b>	<b>264,647.00</b>	<b>273,383.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>315,730.00</b>	<b>315,730.00</b>	<b>315,730.00</b>	<b>315,730.00</b>
				210	Street Expenditures					
				E1	Personnel Services					
90,214.58	73,847.47	76,862.00	76,862.00	1051	Salaries	0.80	64,630.00	64,630.00	64,630.00	64,630.00
1,081.11	2,418.50	3,773.00	3,773.00	1054	Overtime	0.00	4,015.00	4,015.00	4,015.00	4,015.00
6,931.36	6,164.09	6,172.00	6,172.00	1150	FICA	0.00	5,262.00	5,262.00	5,262.00	5,262.00
12,639.86	10,147.78	14,632.00	14,632.00	1200	PERS	0.00	11,207.00	11,207.00	11,207.00	11,207.00
112.37	54.55	21.00	21.00	1250	State Workers Comp	0.00	30.00	30.00	30.00	30.00
20,441.72	16,745.77	18,776.00	22,000.00	1251	Health Insurance	0.00	17,614.00	17,614.00	17,614.00	17,614.00
43.04	59.28	70.00	70.00	1252	Life & AD&D Insurance	0.00	85.00	85.00	85.00	85.00
1,841.88	2,445.93	2,244.00	2,244.00	1253	Workerscomp	0.00	2,660.00	2,660.00	2,660.00	2,660.00
252.45	169.47	245.00	245.00	1254	VEBA	0.00	204.00	204.00	204.00	204.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	1,000.00	1,000.00	1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
(9,851.87)	0.00	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
123,706.50	112,052.84	123,995.00	127,019.00		Personnel Services Totals:	0.80	106,907.00	106,907.00	106,907.00	106,907.00
				E2	Material & Services					
0.00	32.58	300.00	300.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
14,996.71	21,684.27	13,800.00	10,000.00	2100	Operating Materials/Equipment	0.00	15,000.00	15,000.00	15,000.00	15,000.00
1,816.15	1,901.37	10,450.00	7,500.00	2250	Contract Services	0.00	7,375.00	7,375.00	7,375.00	7,375.00
885.11	1,223.46	1,200.00	1,200.00	2300	Communications	0.00	1,550.00	1,550.00	1,550.00	1,550.00
10,701.22	11,887.78	11,000.00	11,000.00	2450	Utility Service	0.00	19,000.00	19,000.00	19,000.00	19,000.00
997.63	5,551.77	11,000.00	11,000.00	2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00	11,000.00
265.00	0.00	200.00	0.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
987.55	67.83	350.00	350.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00
0.00	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,250.00	1,250.00	2700	Miscellaneous	0.00	1,250.00	1,250.00	1,250.00	1,250.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
30,649.37	42,349.06	49,550.00	42,600.00		Material & Services Totals:	0.00	56,025.00	56,025.00	56,025.00	56,025.00
				E3	Capital Outlay					
132,646.00	76,177.77	75,000.00	20,000.00	3150	General Improvements	0.00	131,000.00	131,000.00	131,000.00	131,000.00
2,000.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,228.88	0.00	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
250.28	0.00	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3250	Bike Paths	0.00	0.00	0.00	0.00	0.00
138,125.16	76,177.77	75,000.00	20,000.00		Capital Outlay Totals:	0.00	136,000.00	136,000.00	136,000.00	136,000.00
				E4	Contingency					
0.00	0.00	16,102.00	0.00	4000	Contingency	0.00	16,798.00	16,798.00	16,798.00	16,798.00
0.00	0.00	16,102.00	0.00		Contingency Totals:	0.00	16,798.00	16,798.00	16,798.00	16,798.00
				E5	Transfer					
10,205.00	12,022.00	0.00	10,000.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
10,205.00	12,022.00	0.00	10,000.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00



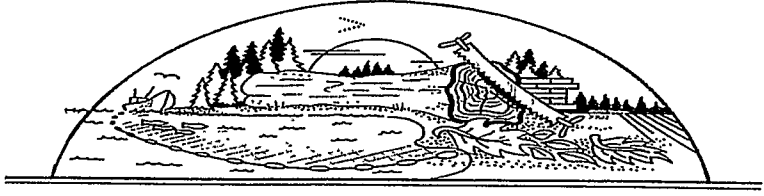
2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
302,686.03	242,601.67	264,647.00	199,619.00		EXPENDITURES TOTALS:	0.80	315,730.00	315,730.00	315,730.00	315,730.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
302,686.03	242,601.67	264,647.00	199,619.00		DEPARTMENT EXPENSES	0.80	315,730.00	315,730.00	315,730.00	315,730.00
(302,686.03)	(242,601.67)	(264,647.00)	(199,619.00)		Street Expenditures Totals:	(0.80)	(315,730.00)	(315,730.00)	(315,730.00)	(315,730.00)
357,858.87	232,091.39	264,647.00	273,383.00		FUND REVENUES	0.00	315,730.00	315,730.00	315,730.00	315,730.00
302,686.03	242,601.67	264,647.00	199,619.00		FUND EXPENSES	0.80	315,730.00	315,730.00	315,730.00	315,730.00
55,172.84	(10,510.28)	0.00	73,764.00		Street Fund Totals:	(0.80)	0.00	0.00	0.00	0.00
357,858.87	232,091.39	264,647.00	273,383.00		REPORT REVENUES	0.00	315,730.00	315,730.00	315,730.00	315,730.00
302,686.03	242,601.67	264,647.00	199,619.00		REPORT EXPENSES	0.80	315,730.00	315,730.00	315,730.00	315,730.00
55,172.84	(10,510.28)	0.00	73,764.00		REPORT TOTALS:	(0.80)	0.00	0.00	0.00	0.00

**TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND**

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:34PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				06	TIIF					
				R1	Revenue					
4,880,682.00	0.00	4,550,962.00	4,450,094.00	3010	Beginning Fund Balance	0.00	4,316,553.00	4,316,553.00	4,316,553.00	4,316,553.00
0.00	66,184.80	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
13,943.48	(3,856.36)	190,413.00	22,913.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
30,415.85	50,582.23	15,000.00	60,000.00	5000	Interest	0.00	40,000.00	40,000.00	40,000.00	40,000.00
0.00	0.00	0.00	3,892.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9250	Interfund Loan Revenue	0.00	0.00	0.00	0.00	0.00
0.00	75,000.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<b>4,925,041.33</b>	<b>187,910.67</b>	<b>4,756,375.00</b>	<b>4,536,899.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>
<b>4,925,041.33</b>	<b>187,910.67</b>	<b>4,756,375.00</b>	<b>4,536,899.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>	<b>4,356,553.00</b>
				610	TIIF Expenditures					
				E1	Personnel Services					
57,054.63	49,828.76	58,766.00	58,766.00	1051	Salaries	0.55	36,400.00	36,400.00	36,400.00	36,400.00
4,364.31	3,519.53	4,495.00	4,495.00	1150	FICA	0.00	2,785.00	2,785.00	2,785.00	2,785.00
10,178.92	7,987.85	13,508.00	13,508.00	1200	PERS	0.00	8,624.00	8,624.00	8,624.00	8,624.00
41.11	13.02	48.00	48.00	1250	State Workers Comp	0.00	55.00	55.00	55.00	55.00
11,875.87	11,217.50	12,869.00	12,869.00	1251	Health Insurance	0.00	7,160.00	7,160.00	7,160.00	7,160.00
31.18	33.49	71.00	71.00	1252	Life & AD&D Insurance	0.00	79.00	79.00	79.00	79.00
610.13	0.00	988.00	988.00	1253	Workerscomp	0.00	969.00	969.00	969.00	969.00
59.99	14.99	108.00	108.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
0.00	0.00	601.00	601.00	1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
<b>84,216.14</b>	<b>72,615.14</b>	<b>91,554.00</b>	<b>91,454.00</b>		<b>Personnel Services Totals:</b>	<b>0.55</b>	<b>56,772.00</b>	<b>56,772.00</b>	<b>56,772.00</b>	<b>56,772.00</b>
				E2	Material & Services					

2016	2017	2018	2018				2019	2019	2019	2019
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
0.00	69.72	5,000.00	5,000.00	2100	Operating Materials/Equipment	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,684.75	28,364.95	27,000.00	27,000.00	2250	Contract Services	0.00	27,000.00	27,000.00	27,000.00	27,000.00
0.00	33,612.28	0.00	0.00	2500	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
19,256.52	76,873.00	200,000.00	0.00	2550	2015 Flood & Wind Repair	0.00	0.00	0.00	0.00	0.00
2,889.32	2,670.86	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
25,830.59	141,590.81	235,000.00	35,000.00		Material & Services Totals:	0.00	45,000.00	45,000.00	45,000.00	45,000.00
0.00	0.00	29,913.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	29,913.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500,000.00	0.00	E4 4000	Contingency Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
0.00	0.00	1,500,000.00	0.00		Contingency Totals:	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
209,748.77	128,857.18	118,000.00	125,000.00	E5 5000	Transfer Transfers Out	0.00	125,000.00	125,000.00	125,000.00	125,000.00
209,748.77	128,857.18	118,000.00	125,000.00		Transfer Totals:	0.00	125,000.00	125,000.00	125,000.00	125,000.00
0.00	0.00	2,781,908.00	0.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	2,629,781.00	2,629,781.00	2,629,781.00	2,629,781.00
0.00	0.00	2,781,908.00	0.00		Unappropriated Fund Balance Total	0.00	2,629,781.00	2,629,781.00	2,629,781.00	2,629,781.00
319,795.50	343,063.13	4,756,375.00	251,454.00		EXPENDITURES TOTALS:	0.55	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
319,795.50	343,063.13	4,756,375.00	251,454.00		DEPARTMENT EXPENSES	0.55	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00
(319,795.50)	(343,063.13)	(4,756,375.00)	(251,454.00)		TIIF Expenditures Totals:	(0.55)	(4,356,553.00)	(4,356,553.00)	(4,356,553.00)	(4,356,553.00)
4,925,041.33	187,910.67	4,756,375.00	4,536,899.00		FUND REVENUES	0.00	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00
319,795.50	343,063.13	4,756,375.00	251,454.00		FUND EXPENSES	0.55	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00



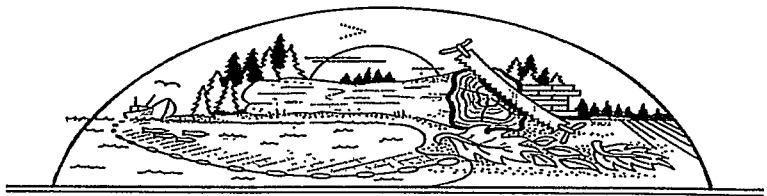
2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
4,605,245.83	(155,152.46)	0.00	4,285,445.00		TIIF Totals:	(0.55)	0.00	0.00	0.00	0.00
4,925,041.33	187,910.67	4,756,375.00	4,536,899.00		REPORT REVENUES	0.00	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00
319,795.50	343,063.13	4,756,375.00	251,454.00		REPORT EXPENSES	0.55	4,356,553.00	4,356,553.00	4,356,553.00	4,356,553.00
4,605,245.83	(155,152.46)	0.00	4,285,445.00		REPORT TOTALS:	(0.55)	0.00	0.00	0.00	0.00

***SCOUT LAKE FUND***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				07	Scout Lake Fund					
				R1	Revenue					
1,015,932.00	0.00	1,027,038.00	1,025,073.00	3010	Beginning Fund Balance	0.00	991,073.00	991,073.00	991,073.00	991,073.00
0.00	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
6,509.18	11,677.53	4,500.00	-4,500.00	5000	Interest	0.00	8,000.00	8,000.00	8,000.00	8,000.00
0.00	60.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
<b>1,022,441.18</b>	<b>11,737.53</b>	<b>1,031,538.00</b>	<b>1,020,573.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>
<b>1,022,441.18</b>	<b>11,737.53</b>	<b>1,031,538.00</b>	<b>1,020,573.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>
				710	Scout Lake Expenditures					
				E2	Material & Services					
0.00	0.00	5,000.00	1,500.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
7,376.74	0.00	10,000.00	0.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
640.90	598.00	10,000.00	0.00	2500	Repairs & Maint. Services	0.00	100,000.00	100,000.00	100,000.00	100,000.00
0.00	490.45	2,500.00	853.70	2650	Intergovernmental	0.00	3,500.00	3,500.00	3,500.00	3,500.00
0.00	0.00	11,000.00	0.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
<b>8,017.64</b>	<b>1,088.45</b>	<b>38,500.00</b>	<b>2,353.70</b>		<b>Material &amp; Services Totals:</b>	<b>0.00</b>	<b>129,500.00</b>	<b>129,500.00</b>	<b>129,500.00</b>	<b>129,500.00</b>
				E4	Contingency					
0.00	0.00	7,000.00	0.00	4000	Contingency	0.00	7,000.00	7,000.00	7,000.00	7,000.00
<b>0.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>0.00</b>		<b>Contingency Totals:</b>	<b>0.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>7,000.00</b>
				E7	Unappropriated Fund Balance					
0.00	0.00	986,038.00	0.00	9000	Unappropriated Fund Balance	0.00	862,573.00	862,573.00	862,573.00	862,573.00
<b>0.00</b>	<b>0.00</b>	<b>986,038.00</b>	<b>0.00</b>		<b>Unappropriated Fund Balance Total</b>	<b>0.00</b>	<b>862,573.00</b>	<b>862,573.00</b>	<b>862,573.00</b>	<b>862,573.00</b>
<b>8,017.64</b>	<b>1,088.45</b>	<b>1,031,538.00</b>	<b>2,353.70</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>	<b>999,073.00</b>



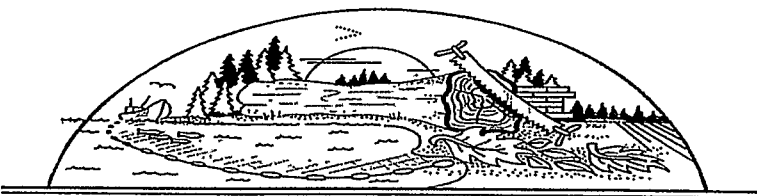
2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
8,017.64	1,088.45	1,031,538.00	2,353.70		DEPARTMENT EXPENSES	0.00	999,073.00	999,073.00	999,073.00	999,073.00
(8,017.64)	(1,088.45)	(1,031,538.00)	(2,353.70)		Scout Lake Expenditures Totals:	0.00	(999,073.00)	(999,073.00)	(999,073.00)	(999,073.00)
1,022,441.18	11,737.53	1,031,538.00	1,020,573.00		FUND REVENUES	0.00	999,073.00	999,073.00	999,073.00	999,073.00
8,017.64	1,088.45	1,031,538.00	2,353.70		FUND EXPENSES	0.00	999,073.00	999,073.00	999,073.00	999,073.00
1,014,423.54	10,649.08	0.00	1,018,219.30		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00
1,022,441.18	11,737.53	1,031,538.00	1,020,573.00		REPORT REVENUES	0.00	999,073.00	999,073.00	999,073.00	999,073.00
8,017.64	1,088.45	1,031,538.00	2,353.70		REPORT EXPENSES	0.00	999,073.00	999,073.00	999,073.00	999,073.00
1,014,423.54	10,649.08	0.00	1,018,219.30		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

***ENTERPRISE FUNDS***

# General Ledger

## Budget Analysis

User: Mmoore  
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 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
237,867.00	0.00	65,315.00	66,716.00	3010	Beginning Fund Balance	0.00	59,716.00	59,716.00	59,716.00	59,716.00
1,532.61	1,310.81	1,500.00	-3,000.00	5000	Interest	0.00	900.00	900.00	900.00	900.00
1,905.12	3,099.47	1,500.00	-1,005.00	7000	Miscellaneous Revenue	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<b>241,304.73</b>	<b>4,410.28</b>	<b>68,315.00</b>	<b>62,711.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>
<b>241,304.73</b>	<b>4,410.28</b>	<b>68,315.00</b>	<b>62,711.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>
				810	Enterprise Zone Fund					
				E4	Contingency					
0.00	0.00	58,315.00	0.00	4000	Contingency	0.00	62,116.00	62,116.00	62,116.00	62,116.00
<b>0.00</b>	<b>0.00</b>	<b>58,315.00</b>	<b>0.00</b>		<b>Contingency Totals:</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>
				E5	Transfer					
0.00	179,000.00	10,000.00	1,000.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>179,000.00</b>	<b>10,000.00</b>	<b>1,000.00</b>		<b>Transfer Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>179,000.00</b>	<b>68,315.00</b>	<b>1,000.00</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>DEPARTMENT REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>179,000.00</b>	<b>68,315.00</b>	<b>1,000.00</b>		<b>DEPARTMENT EXPENSES</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>
<b>0.00</b>	<b>(179,000.00)</b>	<b>(68,315.00)</b>	<b>(1,000.00)</b>		<b>Enterprise Zone Fund Totals:</b>	<b>0.00</b>	<b>(62,116.00)</b>	<b>(62,116.00)</b>	<b>(62,116.00)</b>	<b>(62,116.00)</b>
<b>241,304.73</b>	<b>4,410.28</b>	<b>68,315.00</b>	<b>62,711.00</b>		<b>FUND REVENUES</b>	<b>0.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>	<b>62,116.00</b>



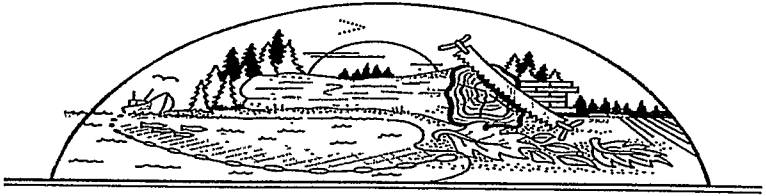
2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	179,000.00	68,315.00	1,000.00		FUND EXPENSES	0.00	62,116.00	62,116.00	62,116.00	62,116.00
241,304.73	(174,589.72)	0.00	61,711.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00
241,304.73	4,410.28	68,315.00	62,711.00		REPORT REVENUES	0.00	62,116.00	62,116.00	62,116.00	62,116.00
0.00	179,000.00	68,315.00	1,000.00		REPORT EXPENSES	0.00	62,116.00	62,116.00	62,116.00	62,116.00
241,304.73	(174,589.72)	0.00	61,711.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:45PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				10 R1	IMIF Revenue					
85,462.00	0.00	82,568.00	114,114.00	3010	Beginning Fund Balance	0.00	115,114.00	115,114.00	115,114.00	115,114.00
111.74	3.36	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
434.11	1,434.50	1,000.00	1,000.00	5000	Interest	0.00	1,500.00	1,500.00	1,500.00	1,500.00
81,687.18	81,842.95	80,000.00	80,000.00	6500	Capital Improvement Fees	0.00	80,000.00	80,000.00	80,000.00	80,000.00
167,695.03	83,280.81	163,568.00	195,114.00		Revenue Totals:	0.00	196,614.00	196,614.00	196,614.00	196,614.00
167,695.03	83,280.81	163,568.00	195,114.00		REVENUES TOTALS:	0.00	196,614.00	196,614.00	196,614.00	196,614.00
				100 E4	(No Description) Contingency					
0.00	0.00	83,568.00	0.00	4000	Contingency	0.00	116,614.00	116,614.00	116,614.00	116,614.00
0.00	0.00	83,568.00	0.00		Contingency Totals:	0.00	116,614.00	116,614.00	116,614.00	116,614.00
				E5	Transfer					
79,999.23	56,860.99	80,000.00	0.00	5000	Transfers Out	0.00	80,000.00	80,000.00	80,000.00	80,000.00
79,999.23	56,860.99	80,000.00	0.00		Transfer Totals:	0.00	80,000.00	80,000.00	80,000.00	80,000.00
79,999.23	56,860.99	163,568.00	0.00		EXPENDITURES TOTALS:	0.00	196,614.00	196,614.00	196,614.00	196,614.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
79,999.23	56,860.99	163,568.00	0.00		DEPARTMENT EXPENSES	0.00	196,614.00	196,614.00	196,614.00	196,614.00
(79,999.23)	(56,860.99)	(163,568.00)	0.00		(No Description) Totals:	0.00	(196,614.00)	(196,614.00)	(196,614.00)	(196,614.00)
167,695.03	83,280.81	163,568.00	195,114.00		FUND REVENUES	0.00	196,614.00	196,614.00	196,614.00	196,614.00

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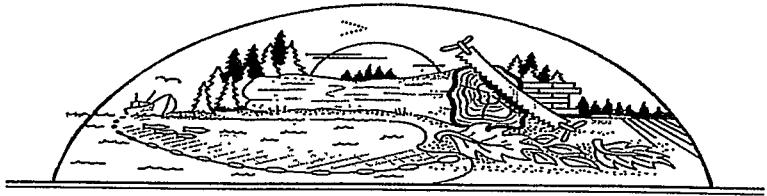
2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
79,999.23	56,860.99	163,568.00	0.00		FUND EXPENSES	0.00	196,614.00	196,614.00	196,614.00	196,614.00
87,695.80	26,419.82	0.00	195,114.00		IMIF Totals:	0.00	0.00	0.00	0.00	0.00
167,695.03	83,280.81	163,568.00	195,114.00		REPORT REVENUES	0.00	196,614.00	196,614.00	196,614.00	196,614.00
79,999.23	56,860.99	163,568.00	0.00		REPORT EXPENSES	0.00	196,614.00	196,614.00	196,614.00	196,614.00
87,695.80	26,419.82	0.00	195,114.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

***SEWER ENTERPRISE  
FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:31PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				03	Sewer Fund					
				R1	Revenue					
33,348.84	0.00	84,826.00	79,403.00	3015	Beginning Working Capital	0.00	72,444.00	72,444.00	72,444.00	72,444.00
521.27	75.93	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
1,219.02	0.00	0.00	0.00	4900	Grant Revenuc	0.00	0.00	0.00	0.00	0.00
142.17	449.62	100.00	0.00	5000	Interest	0.00	900.00	900.00	900.00	900.00
393,706.33	386,342.85	390,000.00	390,000.00	6500	Sewer Billing	0.00	409,500.00	409,500.00	409,500.00	409,500.00
2,710.59	0.00	10,000.00	0.00	7000	Miscellaneous	0.00	10,000.00	10,000.00	10,000.00	10,000.00
61,000.00	75,982.32	89,500.00	142,500.00	9500	Transfers In	0.00	95,500.00	95,500.00	95,500.00	95,500.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>492,648.22</b>	<b>462,850.72</b>	<b>574,426.00</b>	<b>611,903.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>588,344.00</b>	<b>588,344.00</b>	<b>588,344.00</b>	<b>588,344.00</b>
<b>492,648.22</b>	<b>462,850.72</b>	<b>574,426.00</b>	<b>611,903.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>588,344.00</b>	<b>588,344.00</b>	<b>588,344.00</b>	<b>588,344.00</b>
				310	Sewer Expenditures					
				E1	Personnel Services					
159,615.59	171,079.62	174,950.00	174,950.00	1051	Salaries	2.65	193,618.00	193,618.00	193,618.00	193,618.00
11,758.84	5,200.93	18,334.00	18,334.00	1054	Overtime	0.00	19,522.00	19,522.00	19,522.00	19,522.00
13,293.41	11,907.77	14,792.00	14,792.00	1150	FICA	0.00	16,375.00	16,375.00	16,375.00	16,375.00
26,290.77	15,380.71	21,867.00	21,867.00	1200	PERS	0.00	24,478.00	24,478.00	24,478.00	24,478.00
179.89	75.11	209.00	209.00	1250	State Workers Comp	0.00	235.00	235.00	235.00	235.00
44,979.82	42,629.93	48,606.00	48,606.00	1251	Health Insurance	0.00	57,925.00	57,925.00	57,925.00	57,925.00
151.29	194.71	313.00	313.00	1252	Life & AD&D Insurance	0.00	455.00	455.00	455.00	455.00
4,375.60	5,707.16	6,269.00	6,269.00	1253	Workerscomp	0.00	6,982.00	6,982.00	6,982.00	6,982.00
545.24	445.04	624.00	624.00	1254	VEBA	0.00	612.00	612.00	612.00	612.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	3,000.00	3,000.00	1300	Benefit Accruals	0.00	3,000.00	3,000.00	3,000.00	3,000.00

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2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
(10,047.64)	0.00	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
251,142.81	252,620.98	289,164.00	288,964.00		Personnel Services Totals:	2.65	323,402.00	323,402.00	323,402.00	323,402.00
854.21	423.87	720.00	720.00	E2 2050	Material & Services Office Materials	0.00	720.00	720.00	720.00	720.00
51,884.27	21,080.73	29,850.00	26,000.00	2100	Operating Materials/Equipment	0.00	29,850.00	29,850.00	29,850.00	29,850.00
7,266.53	14,555.62	16,050.00	14,000.00	2250	Contract Services	0.00	19,915.00	19,915.00	19,915.00	19,915.00
7,387.96	7,858.45	9,065.00	9,065.00	2300	Communications	0.00	11,500.00	11,500.00	11,500.00	11,500.00
835.50	961.41	760.00	760.00	2350	Information Technology	0.00	1,500.00	1,500.00	1,500.00	1,500.00
32,496.30	36,753.75	30,000.00	30,000.00	2450	Utility Services	0.00	30,000.00	30,000.00	30,000.00	30,000.00
5,781.67	24,205.20	24,000.00	22,000.00	2500	Repairs & Maintenance Service	0.00	24,000.00	24,000.00	24,000.00	24,000.00
0.00	18.00	1,500.00	0.00	2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,461.12	450.00	3,000.00	2,500.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	72.50	400.00	441.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00
2,651.00	160.00	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
664.00	0.00	5,400.00	5,400.00	2700	Miscellaneous	0.00	5,400.00	5,400.00	5,400.00	5,400.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
111,282.56	106,539.53	123,745.00	113,886.00		Material & Services Totals:	0.00	130,785.00	130,785.00	130,785.00	130,785.00
61,497.21	67,349.23	89,500.00	165,500.00	E3 3150	Capital Outlay General Improvements	0.00	95,500.00	95,500.00	95,500.00	95,500.00
2,000.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,228.88	0.00	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
250.29	0.00	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
66,976.38	67,349.23	89,500.00	165,500.00		Capital Outlay Totals:	0.00	100,500.00	100,500.00	100,500.00	100,500.00
0.00	0.00	72,017.00	0.00	E4 4000	Contingency Contingency	0.00	33,657.00	33,657.00	33,657.00	33,657.00
0.00	0.00	72,017.00	0.00		Contingency Totals:	0.00	33,657.00	33,657.00	33,657.00	33,657.00
21,685.00	25,547.00	0.00	0.00	E5 5000	Transfer Transfers Out	0.00	0.00	0.00	0.00	0.00
21,685.00	25,547.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	112,607.00	0.00	0.00	E6 6000	Depreciation Expense Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	112,607.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
451,086.75	564,663.74	574,426.00	568,350.00		EXPENDITURES TOTALS:	2.65	588,344.00	588,344.00	588,344.00	588,344.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
451,086.75	564,663.74	574,426.00	568,350.00		DEPARTMENT EXPENSES	2.65	588,344.00	588,344.00	588,344.00	588,344.00
(451,086.75)	(564,663.74)	(574,426.00)	(568,350.00)		Sewer Expenditures Totals:	(2.65)	(588,344.00)	(588,344.00)	(588,344.00)	(588,344.00)
492,648.22	462,850.72	574,426.00	611,903.00		FUND REVENUES	0.00	588,344.00	588,344.00	588,344.00	588,344.00
451,086.75	564,663.74	574,426.00	568,350.00		FUND EXPENSES	2.65	588,344.00	588,344.00	588,344.00	588,344.00
41,561.47	(101,813.02)	0.00	43,553.00		Sewer Fund Totals:	(2.65)	0.00	0.00	0.00	0.00
492,648.22	462,850.72	574,426.00	611,903.00		REPORT REVENUES	0.00	588,344.00	588,344.00	588,344.00	588,344.00
451,086.75	564,663.74	574,426.00	568,350.00		REPORT EXPENSES	2.65	588,344.00	588,344.00	588,344.00	588,344.00
41,561.47	(101,813.02)	0.00	43,553.00		REPORT TOTALS:	(2.65)	0.00	0.00	0.00	0.00

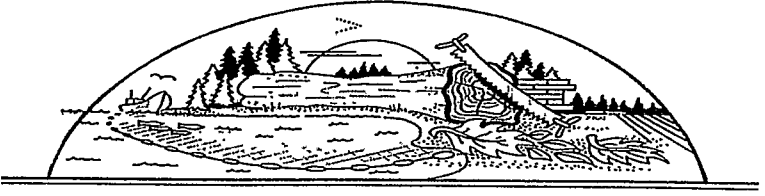
***WATER ENTERPRISE  
FUND***



# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 3:54PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				04	Water Fund					
				R1	Revenue					
94,693.66	0.00	70,464.00	79,403.00	3015	Beginning Working Capital	0.00	33,595.00	33,595.00	33,595.00	33,595.00
450.86	72.94	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
533.58	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
463.52	1,100.93	200.00	200.00	5000	Interest	0.00	800.00	800.00	800.00	800.00
7,695.00	7,555.00	5,000.00	5,000.00	6000	Charges For Current Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,760.00	2,209.10	2,800.00	2,800.00	6001	Penalty Fee	0.00	2,800.00	2,800.00	2,800.00	2,800.00
465,520.05	456,424.17	465,000.00	465,000.00	6500	Sale of Water	0.00	488,250.00	488,250.00	488,250.00	488,250.00
2,406.59	1,561.72	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
66,000.00	26,846.57	43,500.00	52,500.00	9500	Transfers In	0.00	42,500.00	42,500.00	42,500.00	42,500.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>640,523.26</b>	<b>495,770.43</b>	<b>586,964.00</b>	<b>604,903.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>572,945.00</b>	<b>572,945.00</b>	<b>572,945.00</b>	<b>572,945.00</b>
<b>640,523.26</b>	<b>495,770.43</b>	<b>586,964.00</b>	<b>604,903.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>572,945.00</b>	<b>572,945.00</b>	<b>572,945.00</b>	<b>572,945.00</b>
				410	Water Expenditures					
				E1	Personnel Services					
247,942.18	239,376.93	257,908.00	257,908.00	1051	Salaries	3.94	233,959.00	233,959.00	233,959.00	233,959.00
9,954.34	9,948.72	17,975.00	17,975.00	1054	Overtime	0.00	18,902.00	18,902.00	18,902.00	18,902.00
19,611.33	20,009.37	21,346.00	21,346.00	1150	FICA	0.00	19,435.00	19,435.00	19,435.00	19,435.00
40,187.65	37,251.04	51,450.00	51,450.00	1200	PERS	0.00	44,393.00	44,393.00	44,393.00	44,393.00
261.68	124.05	317.00	317.00	1250	State Workers Comp	0.00	350.00	350.00	350.00	350.00
69,695.09	67,392.48	69,349.00	69,349.00	1251	Health Insurance	0.00	70,670.00	70,670.00	70,670.00	70,670.00
132.10	194.74	405.00	405.00	1252	Life & AD&D Insurance	0.00	247.00	247.00	247.00	247.00
5,461.89	8,153.08	9,650.00	9,650.00	1253	Workerscomp	0.00	9,240.00	9,240.00	9,240.00	9,240.00
786.34	605.51	847.00	847.00	1254	VEBA	0.00	792.00	792.00	792.00	792.00

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2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	200.00	200.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	5,000.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
(17,191.55)	0.00	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
<b>376,841.05</b>	<b>383,055.92</b>	<b>434,447.00</b>	<b>434,447.00</b>		<b>Personnel Services Totals:</b>	<b>3.94</b>	<b>403,188.00</b>	<b>403,188.00</b>	<b>403,188.00</b>	<b>403,188.00</b>
				E2	Material & Services					
904.61	210.59	250.00	250.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
32,434.53	30,025.12	30,300.00	30,300.00	2100	Operating Material/Equipment	0.00	30,300.00	30,300.00	30,300.00	30,300.00
1,513.25	5,585.79	9,850.00	9,850.00	2250	Contract Services	0.00	13,715.00	13,715.00	13,715.00	13,715.00
4,356.72	3,396.80	6,000.00	6,000.00	2300	Communications	0.00	5,300.00	5,300.00	5,300.00	5,300.00
1,515.95	610.95	2,360.00	2,360.00	2350	Information Technology	0.00	2,360.00	2,360.00	2,360.00	2,360.00
10,374.56	14,622.57	10,000.00	10,000.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	4,204.88	16,000.00	11,000.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
500.00	500.00	800.00	800.00	2550	Rental/Lease	0.00	800.00	800.00	800.00	800.00
1,584.90	622.33	4,000.00	5,650.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
970.00	0.00	500.00	500.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
0.00	0.00	200.00	0.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
75.00	2,814.50	2,000.00	2,000.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	3,700.00	3,600.00	2700	Miscellaneous	0.00	3,700.00	3,700.00	3,700.00	3,700.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
<b>54,229.52</b>	<b>62,593.53</b>	<b>85,960.00</b>	<b>82,310.00</b>		<b>Material &amp; Services Totals:</b>	<b>0.00</b>	<b>89,175.00</b>	<b>89,175.00</b>	<b>89,175.00</b>	<b>89,175.00</b>
				E3	Capital Outlay					
66,000.00	36,453.35	43,500.00	52,500.00	3150	General Improvements	0.00	42,500.00	42,500.00	42,500.00	42,500.00
2,000.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,228.88	0.00	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
250.29	0.00	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
<b>71,479.17</b>	<b>36,453.35</b>	<b>43,500.00</b>	<b>52,500.00</b>		<b>Capital Outlay Totals:</b>	<b>0.00</b>	<b>47,500.00</b>	<b>47,500.00</b>	<b>47,500.00</b>	<b>47,500.00</b>
				E4	Contingency					
0.00	0.00	23,057.00	0.00	4000	Contingency	0.00	33,082.00	33,082.00	33,082.00	33,082.00
<b>0.00</b>	<b>0.00</b>	<b>23,057.00</b>	<b>0.00</b>		<b>Contingency Totals:</b>	<b>0.00</b>	<b>33,082.00</b>	<b>33,082.00</b>	<b>33,082.00</b>	<b>33,082.00</b>

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
33,165.00	39,072.00	0.00	0.00	E5 5000	Transfer Transfers Out	0.00	0.00	0.00	0.00	0.00
33,165.00	39,072.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	87,828.00	0.00	0.00	E6 6000	Depreciation Expense Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	87,828.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
535,714.74	609,002.80	586,964.00	569,257.00		EXPENDITURES TOTALS:	3.94	572,945.00	572,945.00	572,945.00	572,945.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
535,714.74	609,002.80	586,964.00	569,257.00		DEPARTMENT EXPENSES	3.94	572,945.00	572,945.00	572,945.00	572,945.00
(535,714.74)	(609,002.80)	(586,964.00)	(569,257.00)		Water Expenditures Totals:	(3.94)	(572,945.00)	(572,945.00)	(572,945.00)	(572,945.00)
640,523.26	495,770.43	586,964.00	604,903.00		FUND REVENUES	0.00	572,945.00	572,945.00	572,945.00	572,945.00
535,714.74	609,002.80	586,964.00	569,257.00		FUND EXPENSES	3.94	572,945.00	572,945.00	572,945.00	572,945.00
104,808.52	(113,232.37)	0.00	35,646.00		Water Fund Totals:	(3.94)	0.00	0.00	0.00	0.00
640,523.26	495,770.43	586,964.00	604,903.00		REPORT REVENUES	0.00	572,945.00	572,945.00	572,945.00	572,945.00
535,714.74	609,002.80	586,964.00	569,257.00		REPORT EXPENSES	3.94	572,945.00	572,945.00	572,945.00	572,945.00
104,808.52	(113,232.37)	0.00	35,646.00		REPORT TOTALS:	(3.94)	0.00	0.00	0.00	0.00

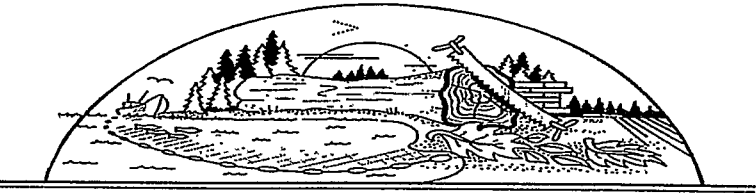


***SEWER SDC  
ENTERPRISE FUND***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016	2017	2018	2018			2019	2019	2019	2019	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				13	Sewer SDC					
				RI	Revenue					
5,640.00	0.00	19,235.00	23,919.00	3010	Beginning Fund Balance	0.00	30,449.00	30,449.00	30,449.00	30,449.00
42.11	236.92	35.00	35.00	5000	Interest	0.00	350.00	350.00	350.00	350.00
1,500.00	16,500.00	6,000.00	6,000.00	6520	System Development Fecs	0.00	3,000.00	3,000.00	3,000.00	3,000.00
<b>7,182.11</b>	<b>16,736.92</b>	<b>25,270.00</b>	<b>29,954.00</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>33,799.00</b>	<b>33,799.00</b>	<b>33,799.00</b>	<b>33,799.00</b>
<b>7,182.11</b>	<b>16,736.92</b>	<b>25,270.00</b>	<b>29,954.00</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>33,799.00</b>	<b>33,799.00</b>	<b>33,799.00</b>	<b>33,799.00</b>
				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
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>Transfer Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>DEPARTMENT REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>DEPARTMENT EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>Improvement Fee Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
				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
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>Transfer Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>EXPENDITURES TOTALS:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
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
0.00	0.00	25,270.00	0.00	330 E4 4000	Sewer SDC Contingency	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	25,270.00	0.00		Contingency Totals:	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	25,270.00	0.00		EXPENDITURES TOTALS:	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	25,270.00	0.00		DEPARTMENT EXPENSES	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	(25,270.00)	0.00		Sewer SDC Totals:	0.00	(33,799.00)	(33,799.00)	(33,799.00)	(33,799.00)
7,182.11	16,736.92	25,270.00	29,954.00		FUND REVENUES	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	25,270.00	0.00		FUND EXPENSES	0.00	33,799.00	33,799.00	33,799.00	33,799.00
7,182.11	16,736.92	0.00	29,954.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00
7,182.11	16,736.92	25,270.00	29,954.00		REPORT REVENUES	0.00	33,799.00	33,799.00	33,799.00	33,799.00
0.00	0.00	25,270.00	0.00		REPORT EXPENSES	0.00	33,799.00	33,799.00	33,799.00	33,799.00
7,182.11	16,736.92	0.00	29,954.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

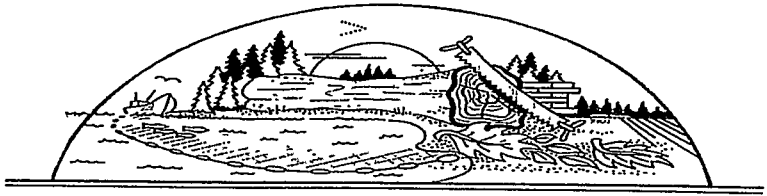


**WATER SDC  
ENTERPRISE FUND**

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/13/2018 - 4:11PM  
 Fiscal Year: 2019



### CITY OF CLATSKANIE

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
44,353.00	0.00	51,474.00	60,905.00	14 R1 3010	Water SDC Revenue Beginning Fund Balance	0.00	66,230.00	66,230.00	66,230.00	66,230.00
286.33	666.26	260.00	260.00	5000	Interest	0.00	900.00	900.00	900.00	900.00
1,500.00	14,100.00	3,000.00	3,000.00	6520	System Development Fees	0.00	2,000.00	2,000.00	2,000.00	2,000.00
46,139.33	14,766.26	54,734.00	64,165.00		Revenue Totals:	0.00	69,130.00	69,130.00	69,130.00	69,130.00
46,139.33	14,766.26	54,734.00	64,165.00		REVENUES TOTALS:	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	54,734.00	0.00	430 E4 4000	Water SDC Contingency	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	54,734.00	0.00		Contingency Totals:	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	54,734.00	0.00		EXPENDITURES TOTALS:	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	54,734.00	0.00		DEPARTMENT EXPENSES	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	(54,734.00)	0.00		Water SDC Totals:	0.00	(69,130.00)	(69,130.00)	(69,130.00)	(69,130.00)
46,139.33	14,766.26	54,734.00	64,165.00		FUND REVENUES	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	54,734.00	0.00		FUND EXPENSES	0.00	69,130.00	69,130.00	69,130.00	69,130.00
46,139.33	14,766.26	0.00	64,165.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
46,139.33	14,766.26	54,734.00	64,165.00		REPORT REVENUES	0.00	69,130.00	69,130.00	69,130.00	69,130.00
0.00	0.00	54,734.00	0.00		REPORT EXPENSES	0.00	69,130.00	69,130.00	69,130.00	69,130.00
46,139.33	14,766.26	0.00	64,165.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00



***COMMUNITY PROFILE***

**City of Clatskanie**  
**2018 - 2019 Fiscal Budget**  
**Community Profile**

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

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

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

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

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

Clatskanie has grocery stores, a pharmacy, banks, public library, post office, laundromat, hardware stores, 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, the local newspaper which has served the Lower Columbia region since 1891. The city provides services such as building, water, street, sewer, municipal court and planning to the community and administers a contract with the Columbia County Sheriff's Office for police services. Fire, ambulance, library, and park and recreation services are provided by special districts.

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

**City of Clatskanie  
2018 - 2019 Fiscal Budget  
Community Profile Detail**

**Location:**

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

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

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

**City Government:**

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

**Municipal Utilities:**

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

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

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

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

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

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



## Climate

Measurement Location Clatskanie  
Elevation 15'

## Temperature

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

## Precipitation

Average Annual Perception 69.77"

## Education

Clatskanie 6-J Public  
Number of Schools 2  
  
Clatskanie Elementary 429 students  
Student/Teacher Ratio 22  
  
Clatskanie Middle/High 397 students  
Student/Teacher Ratio 18.97  
  
Total Enrollment 826

## Fire Protection & Ambulance Service

Clatskanie Fire District

Number of Employees 7  
Number of Volunteers 32

## 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)

2018-2019	\$130,606,144
2017-2018	\$126,012,416
2016-2017	\$119,247,495
2015-2016	\$117,214,315
2014-2015	\$118,645,215
2013-2014	\$116,471,747
2012-2013	\$110,954,001
2011-2012	\$113,349,070

## 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

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***BUDGET LEGISLATION***



CITY OF CLATSKANIE

RESOLUTION 2018-07

A RESOLUTION AUTHORIZING A LOAN FROM THE TIMBER AND INFRASTRUCTURE IMPROVEMENT FUND TO THE GENERAL FUND FOR FY 2018-2019

Whereas, the City of Clatskanie does not have sufficient money in its General Fund to pay immediate and future operating costs; and

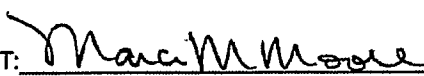
Whereas, property tax revenue will not be received within sufficient time to provide the money necessary to pay current operating expenses; and

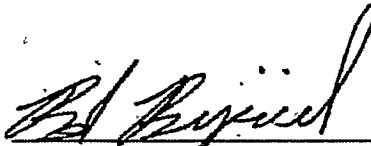
Whereas, ORS 294.468 permits interfund loans;

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby authorize the General Fund of the City of Clatskanie to borrow from the Timber Infrastructure Improvement Fund of said city sufficient funds to operate the City, to be repaid in full to the Timber Infrastructure Improvement Fund on or before February 2018 and it is further resolved that the loan is made effective on July 1, 2018, upon passage of this resolution.

Approved by the Council and certified by the Mayor this 6<sup>th</sup> day of June 2018.

ATTEST:

  
Marci Moore, City Recorder

  
Bob Brajcich, Mayor

ROLL CALL ADOPTION	AYE	NAY	ABSENT	ABSTAIN
Mayor: Bob Brajcich	X			
Councilor: Neil Christensen	X			
Willard Evenson	X			
Toby Harris	X			
Jim Helmen			X	
Bruce Jolma	X		X	
Gary Jones				

CITY OF CLATSKANIE  
RESOLUTION 2018-08

A RESOLUTION EXTENDING WORKERS' COMPENSATION COVERAGE TO VOLUNTEERS OF THE CITY OF CLATSKANIE IN WHICH THE CITY ELECTS THE FOLLOWING:

Pursuant to ORS 656.031, workers' compensation coverage will be provided to the classes of volunteers listed in this resolution, noted on CIS payroll schedule and verified at audit:

1. Public Safety Volunteers

An assumed monthly wage of \$800 per month per volunteer will be used for public safety volunteers in police reserve and Community Emergency Response Team (CERT) volunteer positions.

2. Volunteer boards, commissions and councils for the performance of administrative duties.

An aggregate assumed annual wage of \$2,500 will be used per each volunteer board, commission or council for the performance of administrative duties. The covered bodies are:

- a. City Council
- b. Planning Commission
- c. Budget Committee
- d. Recreation Advisory Committee
- f. Development Review Committee

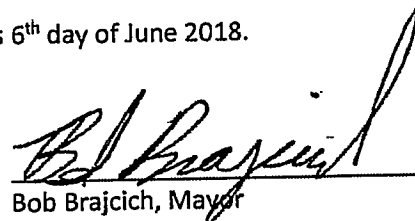
The City of Clatskanie agrees to maintain verifiable rosters for all volunteers including volunteer name, date of service and hours of service and make them available at the time of a claim or audit to verify coverage.

Now, therefore, be it resolved by the City of Clatskanie to provide workers' compensation coverage as indicated above.

Approved by the Council and certified by the Mayor this 6<sup>th</sup> day of June 2018.

ATTEST:

  
Marci Moore, City Recorder

  
Bob Brajich, Mayor

ROLL CALL ADOPTION

		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	X			
Councilor:	Neil Christensen	X			
	Willard Evenson	X			
	Toby Harris	X			
	Jim Helmen			X	
	Bruce Jolma	X			
	Gary Jones			X	



CITY OF CLATSKANIE

RESOLUTION 2018-09

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY  
BEGINNING JULY 1, 2018

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 General Fund:**

General Fund: This is the general purpose operating fund of the City. It accounts for Administration, Planning, Building, Law Enforcement, and the Municipal Court Prosecution functions of the City in addition to funding for other general-purpose needs. Principal revenue sources consist of franchise fees 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 6th day of June 2018.

ATTEST: Marci Moore  
Marci Moore, City Recorder

Bob Brajcich  
Bob Brajcich, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	x			
Councilor:	Neil Christensen	x			
	Willard Evenson	x			
	Toby Harris	x			
	Jim Helmen			x	
	Bruce Jolma	x			
	Gary Jones			x	

CITY OF CLATSKANIE

RESOLUTION 2018-10

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

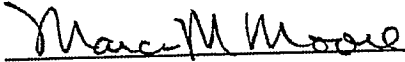
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2018 - 2019.


Passed by the Council this 6<sup>th</sup> day of June, 2018.

Approved by the Mayor this 6<sup>th</sup> day of June 2018.

Attest:


 \_\_\_\_\_

Marci Moore, City Recorder

 \_\_\_\_\_

Bob Brajcich, Mayor

I certify that a public hearing before the Budget Committee was held on May 2, 2018 and a public hearing before the City Council was held on June 6, 2017, giving citizens an opportunity to comment on the use of State Revenue Sharing.

 \_\_\_\_\_

Marci Moore, City Recorder

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	x			
Councilor:	Neil Christensen	x			
	Willard Evenson	x			
	Toby Harris	x			
	Jim Helmen			x	
	Bruce Jolma	x			
	Gary Jones			x	



CITY OF CLATSKANIE

RESOLUTION 2018-11

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 2018-2019 in the total amount of \$8,338,744. This budget is now on file at 75 S. Nehalem St. Suite D, in Clatskanie Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2018, for the following purposes:

<u>General Fund</u>		<u>Timber Infrastructure &amp; Improvement Fund</u>	
Administration	385,036	TIIF	101,772
Law Enforcement	393,200	Transfers Out	125,000
Municipal Court	36,000	Contingency	1,500,000
<u>Non-Departmental</u>		<b>Total</b>	<b>\$1,726,772</b>
Materials & Services	232,635	<u>Scout Lake Fund</u>	
Contingency	114,367	Scout Lake	129,500
<b>Total</b>	<b>\$1,144,440</b>	Contingency	7,000
		<b>Total</b>	<b>\$136,500</b>
<u>Street Fund</u>		<u>Enterprise Zone Fund</u>	
Streets	293,932	Transfers Out	0
Debt Service	5000	Contingency	62,116
Transfers Out	0	<b>Total</b>	<b>\$62,116</b>
Contingency	16,798	<u>Infrastructure Maintenance &amp; Improvement Fund</u>	
<b>Total</b>	<b>\$315,730</b>	Transfers Out	80,000
		Contingency	116,614
<u>Sewer Fund</u>		<b>Total</b>	<b>\$196,614</b>
Sewer	549,687	<u>Sewer System Development</u>	
Debt Service	5000	Contingency	33,799
Contingency	33,657	<b>Total</b>	<b>\$33,799</b>
<b>Total</b>	<b>\$588,344</b>	<u>Water Development System</u>	
<u>Water Fund</u>		Contingency	61,130
Water Fund	534,863	<b>Total</b>	<b>\$61,130</b>
Debt Service	5000		
Transfers Out	0		
Contingency	33,082		
<b>Total</b>	<b>\$572,945</b>		

<b>Total APPROPRIATIONS, All Funds.....</b>	<b>\$4,846,390</b>
<b>Total Unappropriated and Reserve Amounts, All Funds.....</b>	<b>3,492,354</b>
<b>TOTAL ADOPTED BUDGET.....</b>	<b>\$8,338,744</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 2018 - 2019;

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 6, 2018.

ATTEST: Marci Moore  
Marci Moore, City Recorder

Bob Brajcich  
Bob Brajcich, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	X			
Councilor:	Bruce Jolma	X			
	Gary Jones			X	
	Toby Harris	X			
	Willard Evenson	X			
	Jim Helmen			X	
	Neil Christensen	X			

NOTICE OF BUDGET HEARING

A public meeting of the City of Clatskanie will be held on June 6, 2018 at 7:00 pm at 75 S. Nehalem St., Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2018 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 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance/Net Working Capital	6,300,448	5,994,010	5,995,356
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,303,834	1,346,295	1,418,025
Federal, State and All Other Grants, Gifts, Allocations and Donations	73,377	167,500	64,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	532,507	215,000	205,000
All Other Resources Except Property Taxes	147,825	20,500	16,500
Property Taxes Estimated to be Received	635,582	621,398	639,863
<b>Total Resources</b>	<b>8,993,573</b>	<b>8,364,703</b>	<b>8,338,744</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,112,173	1,039,594	1,146,405
Materials and Services	931,191	1,234,055	1,206,220
Capital Outlay	392,635	215,000	304,000
Debt Service	11,625	0	15,000
Interfund Transfers	441,359	215,000	205,000
Contingencies	0	1,893,108	1,969,765
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	6,029,590	3,767,946	3,492,354
<b>Total Requirements</b>	<b>8,918,573</b>	<b>8,364,703</b>	<b>8,338,744</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM \*

Name of Organizational Unit or Program FTE for that unit or program			
Administration	338,339	171,807	439,605
FTE	2	1	1
Non-Departmental	213,539	212,792	255,635
FTE	0	0	0
Court	59,014	85,330	41,000
FTE	0	0	0
Police	552,519	384,850	408,200
FTE	2	0	0
Street	243,472	219,647	315,730
FTE	1	1	1
Sewer	452,057	617,426	588,344
FTE	3	3	3
Water	521,175	595,964	572,945
FTE	4	4	4
Timber Infrastructure Improvement Fund (TIIF)	271,919	4,733,462	4,356,553
FTE	1	1	1
Scout Lake	1,088	1,031,538	999,073
FTE	0	0	0
Enterprise Zone	179,000	68,315	62,116
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	56,861	163,568	196,614
FTE	0	0	0
Sewer System Development Fund	0	25,270	33,799
FTE	0	0	0
Water System Development Fund	0	54,734	69,130
FTE	0	0	0
Not Allocated to Organizational Unit or Program	6,029,590		
FTE	0		
<b>Total Requirements</b>	<b>8,918,573</b>	<b>8,364,703</b>	<b>8,338,744</b>
<b>Total FTE</b>	<b>13</b>	<b>9</b>	<b>9</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

This budget reflects a 5% increase in Sewer and Water rates. Streets, Sewer and Water will share a 5 year lease on a large equipment item.



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

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

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

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

**FORM LB-50  
2018-2019**

To assessor of Columbia County

Check here if this is an amended form.

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

The City of 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.

75 S Nehalem PO BOX 9      Clatskanie      Oregon      97016      06/06/18  
Mailing Address of District      City      State      ZIP code      Date

Marci Moore      City Recorder / Finance Mgr      503-728-2622      mmoore@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 294.456.

**PART I: TAXES TO BE IMPOSED**

		Subject to General Government Limits			
		Rate -or- Dollar Amount			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	6.2088			
2.	Local option operating tax . . . . .	0			
3.	Local option capital project tax . . . . .	0			
4.	City of Portland Levy for pension and disability obligations . . . . .	0			
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .		5a.	0	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
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 . . . . .	6.2088
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	na
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	na

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

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

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

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

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property. The authority for putting these assessments on the roll is ORS \_\_\_\_\_ (Must be completed if you have an entry in Part IV)

***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.