



# City of Clatskanie

## **FISCAL BUDGET**

Fiscal Year 2019 - 2020

# City of Clatskanie

2019 – 2020  
Fiscal Budget

## Budget Committee

### **City Council**

Bob Brajcich, Mayor  
Willard Evenson  
Toby Harris  
Jim Helmen  
Bruce Jolma  
Gary Jones  
Jean Sampson

### **Citizen Members**

Bonnie Davis  
Mort Frazier  
Rich Larson  
Diane Pohl  
Karen Sampair  
Sandy Niemela  
Diane McKinney

### **City Staff**

Greg Hinkelman, City Manager  
Marci Moore, City Recorder / Finance Manager  
Dave True, Public Works Director

# ***INTRODUCTION***

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# City of Clatskanie 2019 - 2020 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 2019-20.

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 2 General Clerks. 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***  
***Toby Harris, Council President***  
***Bruce Jolma, Councilor***  
***Gary Jones, Councilor***  
***Willard Evenson, Councilor***  
***Jim Helmen, Councilor***  
***Jean Sampson, 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***  
***Shawn Lenderman***  
***Jeff Horness***  
***Jan Acquistapace***  
***Vacant***

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>Diane Pohl</i></b>
<b><i>Toby Harris</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>Mort Frazier</i></b>
<b><i>Jim Helmen</i></b>	<b><i>Karen Sampair</i></b>
<b><i>Willard Evenson</i></b>	<b><i>Diane McKinney</i></b>
<b><i>Jean Sampson</i></b>	<b><i>Sandy Niemela</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 proposed budget for FY 2019-20. As we do every year, our number one priority is to serve the citizens of Clatskanie with safe and effective water and sewer services along with regular street maintenance and a commitment to public safety. We continue to benefit from the prosperous economy by seeing more housing starts, increased revenue from property taxes and further rebounding of interest rates. As we present this budget, the General Fund continues to be in good shape. The Enterprise funds have stabilized and are in good shape following last year's rate increase. As a result, we are not seeking a rate increase this year.

The overall budget of \$8,741,455 which is a \$402,412 increase from last year. The primary reason for the increase comes on the revenue side. We have greater beginning fund balances for this year and we are benefiting from the increase in interest rates and property tax revenue.

The budget for the General fund is \$1,312,559 which is \$168,119 more than last year. We are maintaining a stable cost for law enforcement with our Sheriff's Office contract and we are seeing reduced court costs on prosecutions. As a result of the savings and stability of the General fund, we have shifted more personnel costs over to General Fund to continue the reduction on the salary coding to the TIF. We are also seeing a reduction in Staff expenses with the retirement of our Senior General Clerk and the less-costly General Clerks we have now. We are however going to have a one-time increase in personnel costs across the General and Enterprise zone funds as we recruit and hire a new Public Works Director. We have budgeted a six month overlap to allow the new Director to benefit from the retiring Director. One program we will continue to fund is the part-time Code Compliance Officer. We started this program last summer and it has been a tremendous success. We are continuing to fund the Sheriff's office contract with 2.5 FTE deputies and we have been looking for opportunities to partner with other entities to fund the other .5 FTE to make three FTE's. On the revenue side, the rebounding interest rates have had a very positive effect on our budget. Just two years ago, our interest rate on the State Pool funds was 1.5%, or one and one half percent. Today, the interest on the fund is 2.75%. When we have over \$6 million in the bank, we make some good money with the current interest rate. As mentioned earlier, we have seen increased property tax revenue due to increased assessments and additional housing that has been built. On another good news front, our contingency in General Fund has increased from \$54,612 to \$177,396. Five years ago, it was less than \$5000.

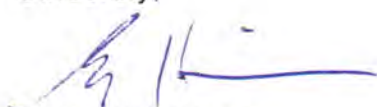
The Enterprise funds are in good fiscal health. We are in very good shape due to the rate increase we did last year. We did some shifting of personnel costs to shore up the Sewer fund. We are going to have a flat expense side of these budgets which will improve their already pretty good fiscal health. We see the results in the improved contingency line items which combined, are \$35,759 better than last year.

Our Capital Improvement Program (CIP) budget will follow the same format of the past few years which is \$205,000 budget allotment from the TIIF (\$125,000) and IMIF (\$80,000). We are proposing 6 infrastructure projects. The first project, phase 6 of the Tichenor Street sewer line replacement is the final phase of the actual line replacement. This has been a multi-year project. Once this phase is complete, we will then do a repair and overlay of Tichenor next year. The CIP request includes radar signs for the area on Nehalem St. near the Clatskanie Elementary school. We are going to do a repair and pavement overlay on Howard Dr. and a sidewalk replacement on 5<sup>th</sup> St. For our water system, we are going to work on an adjustment to the pressure zone around 5<sup>th</sup> St. and Beaver Falls Rd. plus some capital purchases for the Water Treatment Plant and Wastewater treatment 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', with a long horizontal stroke extending to the right.

Greg Hinkelman

City Manager

# ***BUDGET PROCESS***

**City of Clatskanie  
2019 - 2020 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, 2018. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

## BUDGET CALENDAR 2019 – 2020 ANNUAL BUDGET

January 2019	City Manager & staff begin developing recommended Budget
Tuesday, April 9	Send to Chief: First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 26	Preliminary Budget mailed to Budget Committee
Thursday, May 2	<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 9	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 14	Send to Chief: Notice of Hearing on State Shared Revenues
Tuesday, May 21	Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 5	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 20	Resolutions: Adopting Budget, Making appropriations, imposing/categorizing taxes Authorizing funds to be used in the financial management of city Declaring city's election to receive state shared revenue Authorizing loan from TIIF to GF Extending worker's comp to volunteers & boards
June 30	Deadline for Adopting Budget
July 15	Deadline for filing Adopted Budget with County Deadline for filing Adopted Budget with County Assessor
July 31	Deadline for filing SRS Resolution

All [Budget Committee](#) meetings on Thursday at 7 p.m. unless otherwise notified

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***FINANCIAL SCHEDULES  
AND SUMMARIES***



**TOTAL BUDGET COMPARISON**

<b>FUND</b>	<b>2015-16 BUDGET</b>	<b>2016-17 BUDGET</b>	<b>2017-18 BUDGET</b>	<b>2018-19 BUDGET</b>	<b>2019-20 BUDGET</b>
GENERAL FUND	1,279,063	1,204,004	854,779	1,144,440	1,312,559
STREET FUND	333,055	281,497	279,647	315,730	330,758
SEWER FUND	515,798	525,335	557,426	588,344	529,434
WATER FUND	615,783	610,460	595,964	572,945	608,146
TIMBER INFRASTRUCTURE IMPROVEMENT	4,883,485	4,913,600	4,733,462	4,356,553	4,420,497
SCOUT LAKE FUND	970,971	1,024,575	1,031,538	999,073	1,151,326
ENTERPRISE ZONE	239,168	244,095	68,315	62,116	65,250
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	165,677	168,675	163,568	196,614	208,033
SEWER SDC	5,660	7,215	25,270	33,799	40,767
WATER SDC	40,020	44,880	54,734	69,130	74,685
<b>TOTAL ALL FUNDS</b>	<b>9,048,680</b>	<b>9,024,336</b>	<b>8,364,703</b>	<b>8,338,744</b>	<b>8,741,455</b>

CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2019 - 2020

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$133,218,453	=	\$827,127
Less: Estimated Loss Due to Measure 5				68,624
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$758,503
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$66,900
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$691,603

2018- 19 Actual Value \$130,634,319 - Actual Tax \$742,548

CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2019 - 2020

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	388,103	61,230	34,417	89,469	4,340,497	1,128,429	62,407	123,318	34,267	70,185			6,332,322
Estimated Revenues	924,456	269,528	495,017	518,677	80,000	22,897	2,843	84,715	6,500	4,500			2,409,133
Total Revenues	1,312,559	330,758	529,434	608,146	4,420,497	1,151,326	65,250	208,033	40,767	74,685			8,741,455
Budgeted Expenditures	1,135,163	301,398	499,108	548,536	68,637	34,500	0	0	0	25,000			2,612,342
Admin	457,353												
Non-Dept	252,310												
Court	25,000												
Police	400,500												
Contingency	177,396	29,360	30,326	59,610	1,500,000	20,000	65,250	128,033	40,767	49,685			2,100,427
Unappropriated Fund Balance	0	0	0	0	2,726,860	1,096,826	0	0	0	0			3,823,686
Total Expenditures	1,312,559	330,758	529,434	608,146	4,295,497	1,151,326	65,250	128,033	40,767	74,685			8,536,455

2019 - 2020 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TILF	07 Sct Lk	08 Enterprise	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	6,332,322	388,103	61,230	34,417	89,469	4,340,497	1,128,429	62,407	123,318	34,267	70,185
3100	Property Taxes	691,603	691,603									
3110	Delinquent Taxes	10,000	10,000									
3200	Franchise Fees	105,000	105,000									
3500	Licenses	21,000	21,000									
4000	Building Permits	30,000	30,000									
4050	Permit Surcharges (12%)	2,500	2,500									
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	125,000	0	125,000								
4710	Oregon State 911	0										
4900	Grants	0										
5000	Interest (2.5%)	130,000	5,003	1,028	1,017	877	80,000	22,897	1,343	2,715	500	500
5100	Use of Property	0										
	Gas & Oil Lease	1,650	1,650									
6000	Charges for Current Services	5,000	0			5,000						
6001	Penalty Fee	2,800	0			2,800						
6500	Utility Billing	1,024,500	0	58,500	409,000	475,000				82,000		
7000	Miscellaneous Revenue	11,500	0						1,500		6,000	4,000
9500	Transfers In											
	From General Fund											
	From Street	0	0									
	From Sewer	0	0									
	From Water	0	0									
	From TILF	40,000	0	0	25,000	15,000						
	From Enterprise Zone	0	0									
	From IMIF	165,000	0	85,000	60,000	20,000						
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	8,741,455	1,312,559	330,758	529,434	608,146	4,420,497	1,151,326	65,250	208,033	40,767	74,685

2019 - 2020 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES										
Administration	372,678	150,024	288,036	408,293	23,637					
Non-Departmental	0									
Court	0									
Police- McLeod insurance										
<b>TOTAL</b>	<b>372,678</b>	<b>150,024</b>	<b>288,036</b>	<b>408,293</b>	<b>23,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MATERIAL AND SERVICES										
Administration	84,675	51,405	126,065	90,215	45,000	34,500	0			25,000
Non-Departmental	252,310									
Court	25,000									
Police	400,500									
<b>TOTAL</b>	<b>762,485</b>	<b>51,405</b>	<b>126,065</b>	<b>90,215</b>	<b>45,000</b>	<b>34,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
CAPITAL OUTLAY										
Administration	0	100,000	85,000	50,000						
Non-Departmental	0									
Court	0									
Police	0									
<b>TOTAL</b>	<b>0</b>	<b>100,000</b>	<b>85,000</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY										
Administration	65,493	29,360	30,326	59,610	1,500,000	20,000	65,250	128,033	40,767	49,685
Non-Departmental	50,000									
Court	31,000									
Police	30,903									
<b>TOTAL</b>	<b>177,396</b>	<b>29,360</b>	<b>30,326</b>	<b>59,610</b>	<b>1,500,000</b>	<b>20,000</b>	<b>65,250</b>	<b>128,033</b>	<b>40,767</b>	<b>49,685</b>
INTERFUND TRANSFERS	0	0	0	0	125,000	0		80,000	0	0
UNAPPROPRIATED FUND BALANCE					2,781,908	1,096,826	0	0	0	0
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>1,312,559</b>	<b>330,789</b>	<b>529,427</b>	<b>608,118</b>	<b>4,475,545</b>	<b>1,151,326</b>	<b>65,250</b>	<b>208,033</b>	<b>40,767</b>	<b>74,685</b>

CITY OF CLATSKANIE

2019 - 2020 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Capital Improvement Program	\$60,000	IMIF	Sewer
Capital Improvement Program	\$20,000	TIIF	Sewer
Capital Improvement Program	\$60,000	TIIF	Street
Capital Improvement Program	\$20,000	IMIF	Water
Capital Improvement Program	\$15,000	TIIF	Water
Capital Improvement Program	\$25,000	TIIF	Sewer
Capital Improvement Program	<u>\$5,000</u>	TIIF	Street
Total Transfers	<u><u>\$205,000</u></u>		

2019- 2020 Fiscal Budget  
 Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat	Source of Funds				
							Enterprise	IMIF	TIIIF	SCA	
	Capital Improvement										
2020 99	SW Tichenor St Sewer Phase 6	60,000			60,000			60,000			
2020 100	Clats Elem. School Zone Radar Signs	20,000		20,000					20,000		
2020 101	SW Howard Dr. Pavement Overlay	60,000		60,000					60,000		
2020 102	Pressure Zone Adjust 5th St/ Beaver Falls	35,000				35,000		20,000	15,000		
2020 103	Misc. Wastewater/Water Equipment	25,000			25,000				25,000		
2020 104	NW 5th Sidewalk Replacement	5,000		5,000					5,000		
		0									
		0									
		0									
Totals		205,000	0	85,000	85,000	35,000	0	80,000	125,000	0	0

**City of Clatskanie**  
**Timber and Infrastructure Improvement Fund**  
**10 Year History - 20 Year Projection**

April 28, 2019

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	122,051	151,788	4,955,682
2016	4,955,682	0.75%	30,416	0	110,046	195,806	4,680,246
2017	4,680,246	0.75%	50,582	66,185	218,062	128,857	4,450,094
2018	4,450,094	0.75%	75,769	0	137,773	117,898	4,270,193
<b>PROJECTED</b>							

2019	4,270,193	2.50%	106,755	0	141,906	125,000	4,110,041
2020	4,110,041	2.50%	102,751	0	156,164	125,000	3,931,629
2021	3,931,629	2.50%	98,291	0	150,548	125,000	3,754,371
2022	3,754,371	2.50%	93,859	0	155,065	125,000	3,568,165
2023	3,568,165	2.50%	89,204	0	159,717	125,000	3,372,653
2024	3,372,653	2.50%	84,316	710,500	520,708	125,000	3,521,761
2025	3,521,761	2.50%	88,044	0	140,932	125,000	3,343,873
2026	3,343,873	2.50%	83,597	0	145,160	125,000	3,157,310
2027	3,157,310	2.50%	78,933	0	149,515	125,000	2,961,728
2028	2,961,728	2.50%	74,043	0	154,000	125,000	2,756,771
2029	2,756,771	2.50%	68,919	0	158,620	125,000	2,542,070
2030	2,542,070	2.50%	63,552	0	163,379	125,000	2,317,243
2031	2,317,243	2.50%	57,931	0	168,280	125,000	2,081,894
2031	2,081,894	2.50%	52,047	0	173,329	125,000	1,835,612
2032	1,835,612	2.50%	45,890	1,217,040	716,968	125,000	2,256,574
2033	2,256,574	2.50%	56,414	0	183,884	125,000	2,004,105
2034	2,004,105	2.50%	50,103	0	183,884	125,000	1,745,323
2035	1,745,323	2.50%	43,633	0	189,401	125,000	1,474,556
2036	1,474,556	2.50%	36,864	0	189,401	125,000	1,197,019

Assumptions:

- Current fund uses and Ordinance limitations are applied throughout the projection.
- \$360,000 of FY2010 Projects are based on projects budgeted in FY2009 that were not completed
- Harvest Revenue from logging in the near term based on the April 2006 plan prepared by ELS and
- Expenses are at the FY 2010 rate plus 3% compounded annually with the exception of harvest years
- Project costs by Ordinance are either \$125,000 or 90% of interest earnings of the prior fiscal year,
- Harvest revenue also includes reimbursements from FEMA for weather related emergencies.
- Harvest revenue in FY 2013 includes a transfer in of \$44,464 from the cemetery fund.



# ***PERSONNEL***

2019 - 2020 FISCAL BUDGET  
PERSONNEL SERVICES

ACCT NO.	ITEM	AMOUNT	01-110 Adm	02-210 Str	03-310 Sew	04-410 Water	06-610 TIIF
1051	Salaries	723,209	233,689	86,185	163,597	225,925	13,812
1054	Overtime	43,283	0	4,137	19,594	19,552	0
1150	Fica	58,488	17,809	6,959	13,941	18,736	1,042
1200	PERS	165,944	61,014	20,470	25,052	55,346	4,062
1250	State Workers Comp	524	53	117	278	14	62
1251	Health Insurance	209,066	54,674	26,328	52,913	72,212	2,939
1252	Life Insurance	921	295	74	372	156	24
1253	Workers Comp	22,653	1,801	3,373	7,477	9,407	595
1254	VEBA	1,680	144	180	612	744	0
1260	Unemployment	900	200	200	200	200	100
1300	Benefit Accruals	16,000	3,000	2,000	4,000	6,000	1,000
1400	Other	0	0	0	0	0	0
	Totals	1,242,668	372,678	150,024	288,036	408,293	23,637

CITY OF CLATSKANIE  
 STEPS BY CLASSIFICATION  
 Fiscal Year 2019-2020

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
	<b>MANAGEMENT</b>						
	City Manager						8543
18	Public Works Director						8137
18	Finance Director	5828	6119	6425	6746	7083	7438
	<b>UNION - GENERAL UNIT</b>						
14	Public Works Foreman II	4751	4989	5238	5500	5775	6064
13	Public Works Foreman I	4525	4751	4989	5238	5500	5775
13	Chief Operator	4525	4751	4989	5238	5500	5775
12	Treatment Plant Operator II	4310	4526	4752	4990	5239	5501
11	Utility Worker II	4104	4309	4524	4750	4988	5237
8	Treatment Plant Operator I	3546	3723	3909	4104	4310	4525
8	Utility Worker I	3546	3723	3909	4104	4310	4525
7	Senior Clerk	3546	3723	3909	4104	4310	4525
5	General Clerk	3062	3215	3376	3544	3722	3908

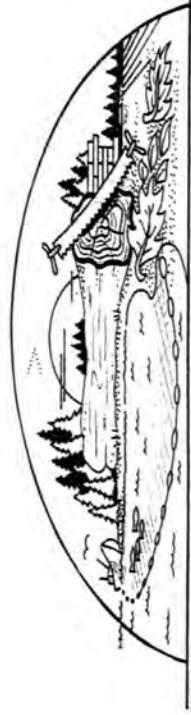
## ***BUDGET BY FUND TYPE***

# ***GENERAL FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 9:53AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

	2017	2018	2019	2019	2019	FTE	2020	2020	2020	2020	2020
	Actual	Actual	Adopted	Estimated	Account	Description	Requested	Proposed	Approved	Adopted	
General Fund					01						
Revenue					R1						
Beginning Fund Balance	0.00	0.00	281,427.00	374,377.00	3010		0.00	388,103.00	388,103.00	388,103.00	388,103.00
Property Taxes	610,271.89	669,923.13	639,863.00	667,750.00	3100		0.00	691,603.00	691,603.00	691,603.00	691,603.00
Delinquent Taxes	25,310.27	31,619.79	10,000.00	28,000.00	3110		0.00	10,000.00	10,000.00	10,000.00	10,000.00
Franchise Fees	107,964.69	110,774.08	105,000.00	105,000.00	3200		0.00	105,000.00	105,000.00	105,000.00	105,000.00
Licenses	21,280.48	23,056.18	22,000.00	23,000.00	3500		0.00	21,000.00	21,000.00	21,000.00	21,000.00
Building Permits	32,604.40	41,139.08	25,000.00	22,000.00	4000		0.00	30,000.00	30,000.00	30,000.00	30,000.00
Permit Surcharges	2,872.68	3,545.73	2,700.00	2,200.00	4050		0.00	2,500.00	2,500.00	2,500.00	2,500.00
Land Use Fees	550.00	1,025.00	200.00	2,550.00	4100		0.00	200.00	200.00	200.00	200.00
Collection Service	0.00	0.00	0.00	0.00	4400		0.00	0.00	0.00	0.00	0.00
Court Fines and Forfeitures	18,576.99	15,835.56	12,000.00	1,000.00	4500		0.00	12,000.00	12,000.00	12,000.00	12,000.00
County Revenue	4,508.29	2,319.99	3,500.00	5,000.00	4600		0.00	3,500.00	3,500.00	3,500.00	3,500.00
State Revenues	42,095.09	49,283.85	42,000.00	40,000.00	4700		0.00	42,000.00	42,000.00	42,000.00	42,000.00
Grants	26,773.72	0.00	0.00	0.00	4900		0.00	0.00	0.00	0.00	0.00
Interest	3,486.63	3,886.14	250.00	500.00	5000		0.00	5,003.00	5,003.00	5,003.00	5,003.00
Use of Property	420.00	0.00	500.00	0.00	5100		0.00	1,650.00	1,650.00	1,650.00	1,650.00
Police Department Revenue	330.00	0.00	0.00	0.00	6050		0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue	20,904.06	19,132.49	0.00	13,000.00	7000		0.00	0.00	0.00	0.00	0.00
Reimbursement	0.00	0.00	0.00	0.00	9000		0.00	0.00	0.00	0.00	0.00
Transfers In	261,652.00	0.00	0.00	0.00	9500		0.00	0.00	0.00	0.00	0.00
Loan Proceeds	0.00	0.00	0.00	0.00	9600		0.00	0.00	0.00	0.00	0.00
Revenue Totals:	1,179,601.19	971,541.02	1,144,440.00	1,284,377.00			0.00	1,312,559.00	1,312,559.00	1,312,559.00	1,312,559.00
REVENUES TOTALS:	1,179,601.19	971,541.02	1,144,440.00	1,284,377.00	110	Administration	0.00	1,312,559.00	1,312,559.00	1,312,559.00	1,312,559.00

2017	2018	2019	2019	2019	FTE	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	Requested	Proposed	Approved	Adopted
44,092.09	56,551.51	165,354.00	162,757.00	E1	Personnel Services	0.00	233,689.00	233,689.00	233,689.00
0.00	0.00	0.00	0.00	1051	Salaries	0.00	0.00	0.00	0.00
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	1054	Overtime	0.00	0.00	0.00	0.00
3,808.90	4,321.03	12,658.00	14,000.00	1150	FICA	0.00	17,809.00	17,809.00	17,809.00
9,242.95	11,462.77	34,685.00	35,000.00	1200	PERS	0.00	61,014.00	61,014.00	61,014.00
15.49	42.89	60.00	100.00	1250	State Workers Comp	0.00	53.00	53.00	53.00
10,552.38	14,661.04	39,630.00	39,410.00	1251	Health Insurance	0.00	56,073.00	56,073.00	56,073.00
170.34	91.70	79.00	80.00	1252	Life & AD&D Insurance	0.00	295.00	295.00	295.00
694.81	49.75	198.00	200.00	1253	Workerscomp	0.00	1,801.00	1,801.00	1,801.00
81.00	33.02	72.00	150.00	1254	VEBA	0.00	144.00	144.00	144.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00
0.00	0.00	2,000.00	2,000.00	1300	Benefit Accruals	0.00	3,000.00	3,000.00	3,000.00
68,657.96	87,213.71	254,936.00	253,697.00		Personnel Services Totals:	0.00	374,078.00	374,078.00	374,078.00
67.84	0.00	0.00	0.00	E2	Material & Services	0.00	0.00	0.00	0.00
313.79	182.18	300.00	300.00	2050	Office Materials	0.00	0.00	0.00	0.00
2,805.01	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	300.00	300.00	300.00
26,219.71	38,362.49	38,000.00	20,000.00	2200	Professional Services	0.00	0.00	0.00	0.00
1,235.14	905.44	4,550.00	3,000.00	2250	Contract Services	0.00	28,000.00	28,000.00	28,000.00
2,673.97	4,500.00	3,200.00	3,200.00	2300	Communications	0.00	4,550.00	4,550.00	4,550.00
4,686.00	1,125.00	4,300.00	3,200.00	2350	Information Technology	0.00	1,200.00	1,200.00	1,200.00
2,948.93	2,689.59	2,400.00	4,200.00	2400	Liability & Property Insurance	0.00	5,200.00	5,200.00	5,200.00
0.00	0.00	0.00	2,400.00	2450	Utility Services	0.00	3,000.00	3,000.00	3,000.00
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	2540	2015 Flood Damage	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
1,078.78	3,920.84	10,900.00	5,000.00	2600	Professional Dev - Admin	0.00	5,900.00	5,900.00	5,900.00
762.19	1,002.03	1,250.00	1,250.00	2605	Dues & Memberships	0.00	1,375.00	1,375.00	1,375.00
0.00	199.00	1,150.00	1,150.00	2625	Books & Publications	0.00	1,150.00	1,150.00	1,150.00
11,443.07	10,713.42	20,500.00	20,500.00	2650	Intergovernmental	0.00	21,000.00	21,000.00	21,000.00
0.00	0.00	0.00	0.00	2660	Columbia County 911	0.00	0.00	0.00	0.00
11,396.24	4,413.34	8,550.00	3,000.00	2700	Miscellaneous	0.00	8,000.00	8,000.00	8,000.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00

2017	2018	2019	2019	2019	FTE	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	Requested	Proposed	Approved	Adopted	
65,630.67	68,013.33	95,100.00	64,000.00	E3	Material & Services Totals:	0.00	79,675.00	79,675.00	79,675.00	
					Capital Outlay					
204,050.00	0.00	35,000.00	29,037.00	3150	General Improvements	0.00	0.00	0.00	0.00	
					Capital Outlay Totals:	0.00	0.00	0.00	0.00	
204,050.00	0.00	35,000.00	29,037.00	E4	Contingency					
					Contingency	0.00	65,493.00	65,493.00	65,493.00	
					Contingency Totals:	0.00	0.00	65,493.00	65,493.00	
					EXPENDITURES TOTALS:	1.25	0.00	519,246.00	519,246.00	
338,338.63	155,227.04	439,605.00	346,734.00							
					DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	
					DEPARTMENT EXPENSES	1.25	0.00	519,246.00	519,246.00	
338,338.63	155,227.04	439,605.00	346,734.00							
					Administration Totals:	(1.25)	0.00	(519,246.00)	(519,246.00)	
					Non-Departmental					
				120	Material & Services					
1,699.74	2,720.40	3,000.00	3,000.00	E2	Office Materials	0.00	3,000.00	3,000.00	3,000.00	
1,791.10	2,086.72	2,900.00	1,000.00	2050	Operating Materials/Equipment	0.00	3,100.00	3,100.00	3,100.00	
42,934.26	67,340.88	108,000.00	65,000.00	2100	Professional Services	0.00	115,000.00	115,000.00	115,000.00	
6,207.05	13,145.26	7,600.00	8,000.00	2200	Contract Services	0.00	8,100.00	8,100.00	8,100.00	
2,103.62	1,824.38	1,900.00	1,000.00	2250	Communications	0.00	1,900.00	1,900.00	1,900.00	
19,643.52	25,092.83	23,000.00	20,000.00	2300	Information Technology	0.00	26,520.00	26,520.00	26,520.00	
51,888.08	51,801.53	56,500.00	50,000.00	2350	Liability & Property Insurance	0.00	56,210.00	56,210.00	56,210.00	
815.24	638.61	2,000.00	1,000.00	2400	Repair & Maintenance Services	0.00	2,200.00	2,200.00	2,200.00	
2,314.09	1,771.78	3,300.00	1,000.00	2500	Rental/Lease	0.00	3,300.00	3,300.00	3,300.00	
669.00	1,166.73	1,300.00	100.00	2550	Professional Development	0.00	1,300.00	1,300.00	1,300.00	
2,534.25	2,684.25	2,740.00	2,740.00	2600	Dues & Memberships	0.00	2,815.00	2,815.00	2,815.00	
30.00	0.00	100.00	100.00	2605	Books & Publications	0.00	100.00	100.00	100.00	
596.10	6,174.12	12,215.00	12,000.00	2625	Intergovernmental	0.00	15,215.00	15,215.00	15,215.00	
3,080.05	2,430.05	5,200.00	1,000.00	2650	Miscellaneous	0.00	10,250.00	10,250.00	10,250.00	
2,232.97	2,810.82	2,880.00	3,000.00	2700	Bank Fees	0.00	3,300.00	3,300.00	3,300.00	



2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
138,539.07	181,688.36	232,635.00	168,940.00	E4	Material & Services Totals:	0.00	0.00	252,310.00	252,310.00	252,310.00
				4000	Contingency					
0.00	0.00	23,000.00	0.00		Contingency	0.00	0.00	50,000.00	50,000.00	50,000.00
0.00	0.00	23,000.00	0.00	E5	Contingency Totals:	0.00	0.00	50,000.00	50,000.00	50,000.00
75,000.00	0.00	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00
					Transfer Out					
75,000.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
213,539.07	181,688.36	255,635.00	168,940.00		EXPENDITURES TOTALS:	0.00	0.00	302,310.00	302,310.00	302,310.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
213,539.07	181,688.36	255,635.00	168,940.00		DEPARTMENT EXPENSES	0.00	0.00	302,310.00	302,310.00	302,310.00
(213,539.07)	(181,688.36)	(255,635.00)	(168,940.00)		Non-Departmental Totals:	0.00	0.00	(302,310.00)	(302,310.00)	(302,310.00)
58,684.44	18,783.03	36,000.00	17,000.00	130	Court					
0.00	0.00	0.00	0.00	E2	Material & Services	0.00	0.00	25,000.00	25,000.00	25,000.00
330.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	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
59,014.44	18,783.03	36,000.00	17,000.00		Material & Services Totals:	0.00	0.00	25,000.00	25,000.00	25,000.00
0.00	0.00	5,000.00	0.00	E4	Contingency	0.00	0.00	31,000.00	31,000.00	31,000.00
				4000	Contingency					
0.00	0.00	5,000.00	0.00		Contingency Totals:	0.00	0.00	31,000.00	31,000.00	31,000.00
59,014.44	18,783.03	41,000.00	17,000.00		EXPENDITURES TOTALS:	0.00	0.00	56,000.00	56,000.00	56,000.00

2017	2018	2019	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	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
59,014.44	18,783.03	41,000.00	17,000.00		DEPARTMENT EXPENSES	0.00	0.00	56,000.00	56,000.00	56,000.00	56,000.00	56,000.00
(59,014.44)	(18,783.03)	(41,000.00)	(17,000.00)		Court Totals:	0.00	0.00	(56,000.00)	(56,000.00)	(56,000.00)	(56,000.00)	(56,000.00)
125,450.97	0.00	0.00	0.00	140	Police							
3,294.98	0.00	0.00	0.00	E1	Personnel Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12,181.65	0.00	0.00	0.00	1052	Standby Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10,937.23	0.00	0.00	0.00	1053	Seatbelt/DUII	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20,948.73	0.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115.72	0.00	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26,854.86	0.00	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65.89	0.00	0.00	0.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13,496.36	0.00	0.00	0.00	1251	Health Insurance	0.00	0.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
363.99	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9,460.00	0.00	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1260	Unemployment	0.00	0.00	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	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
223,170.38	3,600.00	1,200.00	3,600.00		Personnel Services Totals:	0.00	0.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
9.00	0.00	0.00	0.00	E2	Material & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,211.12	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34,512.65	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
263,376.02	350,048.52	390,500.00	360,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,406.03	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	400,500.00	400,500.00	400,500.00	400,500.00	400,500.00
1,254.94	0.00	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,031.83	244.90	1,500.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,099.63	0.00	0.00	0.00	2450	Utility Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
896.32	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	2575	K-9 Unit	0.00	0.00	0.00	0.00	0.00
268.50	0.00	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
0.00	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
52.65	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
309,118.69	350,293.42	392,000.00	360,000.00		Material & Services Totals:	0.00	0.00	400,500.00	400,500.00	400,500.00
8,605.23	0.00	0.00	0.00	E3 3150	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	General Improvements	0.00	0.00	0.00	0.00	0.00
10,324.28	0.00	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
1,303.45	0.00	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
					Debt Service Interest	0.00	0.00	0.00	0.00	0.00
20,232.96	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	E4 4000	Contingency	0.00	0.00	30,903.00	30,903.00	30,903.00
					Contingency	0.00	0.00	0.00	0.00	0.00
552,522.03	353,893.42	408,200.00	363,600.00		EXPENDITURES TOTALS:	0.00	0.00	435,003.00	435,003.00	435,003.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
552,522.03	353,893.42	408,200.00	363,600.00		DEPARTMENT EXPENSES	0.00	0.00	435,003.00	435,003.00	435,003.00
(552,522.03)	(353,893.42)	(408,200.00)	(363,600.00)		Police Totals:	0.00	0.00	(435,003.00)	(435,003.00)	(435,003.00)
1,179,601.19	971,541.02	1,144,440.00	1,284,377.00		FUND REVENUES	0.00	0.00	1,312,559.00	1,312,559.00	1,312,559.00
1,163,414.17	709,591.85	1,144,440.00	896,274.00		FUND EXPENSES	1.25	0.00	1,312,559.00	1,312,559.00	1,312,559.00
16,187.02	261,949.17	0.00	388,103.00		General Fund Totals:	(1.25)	0.00	0.00	0.00	0.00

2017	2018	2019		2019	2020	2020			2020	2020		
		Actual	Adopted			Estimated	Account	Description			FTE	Requested
1,179,601.19	971,541.02	1,144,440.00	1,284,377.00				0.00	1,312,559.00	1,312,559.00	1,312,559.00		
1,163,414.17	709,591.85	1,144,440.00	896,274.00				1.25	1,312,559.00	1,312,559.00	1,312,559.00		
16,187.02	261,949.17	0.00	388,103.00				(1.25)	0.00	0.00	0.00		0.00

# ***SPECIAL REVENUE FUNDS***

# ***STREET FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 9:56AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	28,755.00	55,230.00	02	Street Fund					
7.63	24.50	0.00	0.00	R1	Revenue					
95,687.34	122,251.12	97,000.00	118,975.00	3015	Beginning Working Capital	0.00	0.00	61,230.00	61,230.00	61,230.00
0.00	0.00	64,000.00	50,000.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
245.82	543.02	475.00	500.00	4700	Gas Tax Revenue	0.00	0.00	125,000.00	125,000.00	125,000.00
57,725.37	54,591.75	58,500.00	58,000.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
1,546.95	1,594.53	0.00	0.00	5000	Interest	0.00	0.00	1,028.00	1,028.00	1,028.00
76,878.28	73,338.12	67,000.00	67,000.00	6500	Street/Storm Utility Charge	0.00	0.00	58,500.00	58,500.00	58,500.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
				9500	Transfers In	0.00	0.00	85,000.00	85,000.00	85,000.00
				9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
232,091.39	252,343.04	315,730.00	349,705.00		Revenue Totals:	0.00	0.00	330,758.00	330,758.00	330,758.00
232,091.39	252,343.04	315,730.00	349,705.00		REVENUES TOTALS:	0.00	0.00	330,758.00	330,758.00	330,758.00
73,847.47	79,671.95	64,630.00	70,000.00	210	Street Expenditures					
2,418.50	1,085.66	4,015.00	3,020.00	E1	Personnel Services					
6,164.09	6,165.17	5,262.00	6,200.00	1051	Salaries	0.80	0.00	86,185.00	86,185.00	86,185.00
10,147.78	13,757.31	11,207.00	13,000.00	1054	Overtime	0.00	0.00	4,137.00	4,137.00	4,137.00
54.55	64.53	30.00	75.00	1150	FICA	0.00	0.00	6,959.00	6,959.00	6,959.00
16,745.77	22,718.96	17,614.00	17,500.00	1200	PERS	0.00	0.00	20,470.00	20,470.00	20,470.00
59.28	88.12	85.00	100.00	1250	State Workers Comp	0.00	0.00	117.00	117.00	117.00
2,445.93	2,068.51	2,660.00	2,700.00	1251	Health Insurance	0.00	0.00	26,328.00	26,328.00	26,328.00
169.47	170.06	204.00	205.00	1252	Life & AD&D Insurance	0.00	0.00	74.00	74.00	74.00
0.00	0.00	200.00	200.00	1253	Workerscomp	0.00	0.00	3,373.00	3,373.00	3,373.00
				1254	VEBA	0.00	0.00	180.00	180.00	180.00
				1260	Unemployment	0.00	0.00	200.00	200.00	200.00

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2017	2018	2019	2019	2019	FTE	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	Requested	Proposed	Approved	Adopted	
0.00	0.00	1,000.00	1,000.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	
0.00	0.00	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	
112,052.84	125,790.27	106,907.00	114,000.00		Personnel Services Totals:	0.00	150,023.00	150,023.00	150,023.00	
32.58	102.99	300.00	0.00	E2 2050	Material & Services	0.00	300.00	300.00	300.00	
21,684.27	10,362.16	15,000.00	15,000.00	2100	Office Materials	0.00	15,000.00	15,000.00	15,000.00	
1,901.37	5,135.37	7,375.00	7,375.00	2250	Operating Materials/Equipment	0.00	7,345.00	7,345.00	7,345.00	
1,223.46	1,337.79	1,550.00	1,550.00	2300	Contract Services	0.00	1,680.00	1,680.00	1,680.00	
11,887.78	12,548.93	19,000.00	17,000.00	2450	Communications	0.00	15,000.00	15,000.00	15,000.00	
5,551.77	12,783.21	11,000.00	11,000.00	2500	Utility Service	0.00	11,000.00	11,000.00	11,000.00	
0.00	0.00	200.00	200.00	2550	Repair & Maintenance Services	0.00	200.00	200.00	200.00	
67.83	297.24	350.00	350.00	2600	Rental/Lease	0.00	350.00	350.00	350.00	
0.00	0.00	0.00	0.00	2650	Professional Development	0.00	0.00	0.00	0.00	
0.00	0.00	1,250.00	0.00	2700	Intergovernmental	0.00	500.00	500.00	500.00	
0.00	0.00	0.00	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	
42,349.06	42,567.69	56,025.00	52,475.00		Bank Fees	0.00	0.00	0.00	0.00	
76,177.77	73,338.12	131,000.00	117,000.00	E3 3150	Material & Services Totals:	0.00	51,375.00	51,375.00	51,375.00	
0.00	0.00	0.00	0.00	3200	Capital Outlay	0.00	85,000.00	85,000.00	85,000.00	
0.00	0.00	5,000.00	5,000.00	3201	General Improvements	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	3202	Machinery & Equipment	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	3203	Capital Lease	0.00	15,000.00	15,000.00	15,000.00	
0.00	0.00	0.00	0.00	3250	Debt Service Capital	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00		Debt Service Interest	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00		Bike Paths	0.00	0.00	0.00	0.00	
76,177.77	73,338.12	136,000.00	122,000.00		Capital Outlay Totals:	0.00	100,000.00	100,000.00	100,000.00	
0.00	0.00	16,798.00	16,798.00	E4 4000	Contingency	0.00	29,360.00	29,360.00	29,360.00	
0.00	0.00	16,798.00	16,798.00		Contingency Totals:	0.00	29,360.00	29,360.00	29,360.00	
12,022.00	0.00	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	
12,022.00	0.00	0.00	0.00		Transfers Out	0.00	0.00	0.00	0.00	
					Transfer Totals:	0.00	0.00	0.00	0.00	



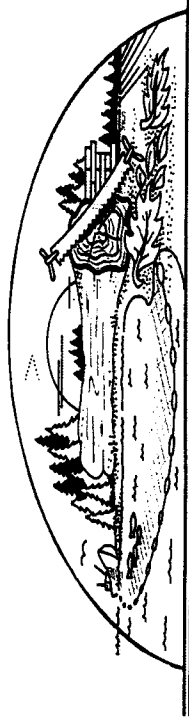
2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
242,601.67	241,696.08	315,730.00	288,475.00		EXPENDITURES TOTALS:	0.80	0.00	330,758.00	330,758.00	330,758.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
242,601.67	241,696.08	315,730.00	288,475.00		DEPARTMENT EXPENSES	0.80	0.00	330,758.00	330,758.00	330,758.00
(242,601.67)	(241,696.08)	(315,730.00)	(288,475.00)		Street Expenditures Totals:	(0.80)	0.00	(330,758.00)	(330,758.00)	(330,758.00)
232,091.39	252,343.04	315,730.00	349,705.00		FUND REVENUES	0.00	0.00	330,758.00	330,758.00	330,758.00
242,601.67	241,696.08	315,730.00	288,475.00		FUND EXPENSES	0.80	0.00	330,758.00	330,758.00	330,758.00
(10,510.28)	10,646.96	0.00	61,230.00		Street Fund Totals:	(0.80)	0.00	0.00	0.00	0.00
232,091.39	252,343.04	315,730.00	349,705.00		REPORT REVENUES	0.00	0.00	330,758.00	330,758.00	330,758.00
242,601.67	241,696.08	315,730.00	288,475.00		REPORT EXPENSES	0.80	0.00	330,758.00	330,758.00	330,758.00
(10,510.28)	10,646.96	0.00	61,230.00		REPORT TOTALS:	(0.80)	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	4,316,553.00	4,270,193.00	06 R1 3010	TIIF Revenue Beginning Fund Balance	0.00	0.00	4,340,497.00	4,340,497.00	4,340,497.00
66,184.80	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
(3,856.36)	190,827.51	0.00	130,000.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
50,582.23	75,769.38	40,000.00	57,000.00	5000	Interest	0.00	0.00	80,000.00	80,000.00	80,000.00
0.00	0.00	0.00	0.00	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
75,000.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
187,910.67	266,596.89	4,356,553.00	4,457,193.00		Revenue Totals:	0.00	0.00	4,420,497.00	4,420,497.00	4,420,497.00
187,910.67	266,596.89	4,356,553.00	4,457,193.00		REVENUES TOTALS:	0.00	0.00	4,420,497.00	4,420,497.00	4,420,497.00
49,828.76	60,422.22	36,400.00	36,400.00	610 E1	TIIF Expenditures Personnel Services	0.55	0.00	13,812.00	13,812.00	13,812.00
3,519.53	4,615.05	2,785.00	2,500.00	1051	Salaries	0.00	0.00	1,042.00	1,042.00	1,042.00
7,987.85	13,275.20	8,624.00	8,500.00	1150	FICA	0.00	0.00	4,062.00	4,062.00	4,062.00
13.02	26.86	55.00	100.00	1200	PERS	0.00	0.00	63.00	63.00	63.00
11,217.50	13,970.35	7,160.00	7,500.00	1250	State Workers Comp	0.00	0.00	2,939.00	2,939.00	2,939.00
33.49	94.36	79.00	73.00	1251	Health Insurance	0.00	0.00	24.00	24.00	24.00
0.00	917.05	969.00	1,000.00	1252	Life & AD&D Insurance	0.00	0.00	595.00	595.00	595.00
14.99	0.00	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	100.00	1254	VEBA	0.00	0.00	100.00	100.00	100.00
0.00	0.00	600.00	600.00	1260	Unemployment	0.00	0.00	1,000.00	1,000.00	1,000.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
72,615.14	93,321.09	56,772.00	56,773.00	E2	Personnel Services Totals: Material & Services	0.55	0.00	23,637.00	23,637.00	23,637.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
69.72	757.60	5,000.00	5,000.00	2,100		Operating Materials/Equipment	0.00	0.00	5,000.00	5,000.00	5,000.00
28,364.95	7,308.20	27,000.00	27,000.00	2250		Contract Services	0.00	0.00	27,000.00	27,000.00	27,000.00
33,612.28	0.00	10,000.00	10,000.00	2500		Repairs & Maintenance Services	0.00	0.00	10,000.00	10,000.00	10,000.00
76,873.00	225,123.71	0.00	0.00	2550		2015 Flood & Wind Repair	0.00	0.00	0.00	0.00	0.00
2,670.86	2,090.09	3,000.00	3,000.00	2650		Intergovernmental	0.00	0.00	3,000.00	3,000.00	3,000.00
141,590.81	235,279.60	45,000.00	45,000.00	E3		Material & Services Totals:	0.00	0.00	45,000.00	45,000.00	45,000.00
0.00	0.00	0.00	0.00	3150		Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500,000.00	1,500,000.00	4000		Contingency	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
0.00	0.00	0.00	0.00			Contingency Totals:	0.00	0.00	0.00	0.00	0.00
128,857.18	117,897.63	125,000.00	125,000.00	5000		Transfer	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
128,857.18	117,897.63	125,000.00	125,000.00			Transfers Out	0.00	0.00	125,000.00	125,000.00	125,000.00
0.00	0.00	2,629,781.00	2,629,781.00	9000		Transfer Totals:	0.00	0.00	125,000.00	125,000.00	125,000.00
0.00	0.00	0.00	0.00			Unappropriated Fund Balance	0.00	0.00	2,726,860.00	2,726,860.00	2,726,860.00
0.00	0.00	0.00	0.00			Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,629,781.00	2,629,781.00			Unappropriated Fund Balance Total	0.00	0.00	2,726,860.00	2,726,860.00	2,726,860.00
343,063.13	446,498.32	4,356,553.00	4,356,553.00			EXPENDITURES TOTALS:	0.55	0.00	4,420,497.00	4,420,497.00	4,420,497.00
0.00	0.00	0.00	0.00			DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
343,063.13	446,498.32	4,356,553.00	4,356,553.00			DEPARTMENT EXPENSES	0.55	0.00	4,420,497.00	4,420,497.00	4,420,497.00
(343,063.13)	(446,498.32)	(4,356,553.00)	(4,356,553.00)			TIIF Expenditures Totals:	(0.55)	0.00	(4,420,497.00)	(4,420,497.00)	(4,420,497.00)
187,910.67	266,596.89	4,356,553.00	4,356,553.00			FUND REVENUES	0.00	0.00	4,420,497.00	4,420,497.00	4,420,497.00
343,063.13	446,498.32	4,356,553.00	4,356,553.00			FUND EXPENSES	0.55	0.00	4,420,497.00	4,420,497.00	4,420,497.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	Adopted
(155,152.46)	(179,901.43)	0.00	70,304.00		TIIF Totals:	(0.55)	0.00	0.00	0.00	0.00	0.00	0.00
187,910.67	266,596.89	4,356,553.00	4,457,193.00		REPORT REVENUES	0.00	0.00	4,420,497.00	4,420,497.00	4,420,497.00	4,420,497.00	4,420,497.00
343,063.13	446,498.32	4,356,553.00	4,386,889.00		REPORT EXPENSES	0.55	0.00	4,420,497.00	4,420,497.00	4,420,497.00	4,420,497.00	4,420,497.00
(155,152.46)	(179,901.43)	0.00	70,304.00		REPORT TOTALS:	(0.55)	0.00	0.00	0.00	0.00	0.00	0.00

# ***SCOUT LAKE FUND***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020	2020		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	991,073.00	1,040,751.00	07	Scout Lake Fund					
0.00	0.00	0.00	0.00	R1	Revenue					
11,677.53	17,931.01	8,000.00	1,000.00	3010	Beginning Fund Balance	0.00	0.00	1,128,429.00	1,128,429.00	1,128,429.00
60.00	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
				5000	Interest	0.00	0.00	22,897.00	22,897.00	22,897.00
				7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
11,737.53	17,931.01	999,073.00	1,041,751.00		Revenue Totals:	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
11,737.53	17,931.01	999,073.00	1,041,751.00		REVENUES TOTALS:	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
0.00	1,398.25	5,000.00	5,000.00	710	Scout Lake Expenditures					
0.00	0.00	10,000.00	1,000.00	E2	Material & Services					
598.00	0.00	100,000.00	92,000.00	2100	Operating Material	0.00	0.00	5,000.00	5,000.00	5,000.00
490.45	853.70	3,500.00	3,500.00	2250	Contract Services	0.00	0.00	10,000.00	10,000.00	10,000.00
0.00	0.00	11,000.00	0.00	2500	Repairs & Maint. Services	0.00	0.00	10,000.00	10,000.00	10,000.00
				2650	Intergovernmental	0.00	0.00	3,500.00	3,500.00	3,500.00
				2900	Other	0.00	0.00	6,000.00	6,000.00	6,000.00
1,088.45	2,251.95	129,500.00	101,500.00		Material & Services Totals:	0.00	0.00	34,500.00	34,500.00	34,500.00
0.00	0.00	7,000.00	0.00	E4	Contingency	0.00	0.00	20,000.00	20,000.00	20,000.00
0.00	0.00	7,000.00	0.00	4000	Contingency	0.00	0.00	20,000.00	20,000.00	20,000.00
0.00	0.00	7,000.00	0.00		Contingency Totals:	0.00	0.00	20,000.00	20,000.00	20,000.00
0.00	0.00	862,573.00	862,573.00	E7	Unappropriated Fund Balance	0.00	0.00	1,096,826.00	1,096,826.00	1,096,826.00
0.00	0.00	862,573.00	862,573.00	9000	Unappropriated Fund Balance	0.00	0.00	1,096,826.00	1,096,826.00	1,096,826.00
0.00	0.00	862,573.00	862,573.00		Unappropriated Fund Balance Total	0.00	0.00	1,096,826.00	1,096,826.00	1,096,826.00
1,088.45	2,251.95	999,073.00	964,073.00		EXPENDITURES TOTALS:	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
1,088.45	2,251.95	999,073.00	999,073.00	964,073.00		DEPARTMENT EXPENSES	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
(1,088.45)	(2,251.95)	(999,073.00)	(999,073.00)	(964,073.00)		Scout Lake Expenditures Totals:	0.00	0.00	(1,151,326.00)	(1,151,326.00)	(1,151,326.00)
11,737.53	17,931.01	999,073.00	999,073.00	1,041,751.00		FUND REVENUES	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
1,088.45	2,251.95	999,073.00	999,073.00	964,073.00		FUND EXPENSES	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
10,649.08	15,679.06	0.00	0.00	77,678.00		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00
11,737.53	17,931.01	999,073.00	999,073.00	1,041,751.00		REPORT REVENUES	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
1,088.45	2,251.95	999,073.00	999,073.00	964,073.00		REPORT EXPENSES	0.00	0.00	1,151,326.00	1,151,326.00	1,151,326.00
10,649.08	15,679.06	0.00	0.00	77,678.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00



# ***ENTERPRISE ZONE***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	59,716.00	60,000.00	08 R1 3010	Enterprise Zone Fund Revenue Beginning Fund Balance	0.00	0.00	62,407.00	62,407.00	62,407.00
1,310.81	1,095.93	900.00	2,400.00	5000	Interest	0.00	0.00	1,343.00	1,343.00	1,343.00
3,099.47	1,534.68	1,500.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	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
4,410.28	2,630.61	62,116.00	62,400.00		Revenue Totals:	0.00	0.00	65,250.00	65,250.00	65,250.00
4,410.28	2,630.61	62,116.00	62,400.00	810	REVENUES TOTALS:	0.00	0.00	65,250.00	65,250.00	65,250.00
0.00	0.00	62,116.00	0.00	E4 4000	Enterprise Zone Fund Contingency	0.00	0.00	65,250.00	65,250.00	65,250.00
0.00	0.00	62,116.00	0.00	4000	Contingency	0.00	0.00	65,250.00	65,250.00	65,250.00
179,000.00	9,340.00	0.00	0.00	E5 5000	Contingency Totals: Transfer	0.00	0.00	0.00	0.00	0.00
179,000.00	9,340.00	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
179,000.00	9,340.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
179,000.00	9,340.00	62,116.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	65,250.00	65,250.00	65,250.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
179,000.00	9,340.00	62,116.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	65,250.00	65,250.00	65,250.00
(179,000.00)	(9,340.00)	(62,116.00)	0.00		Enterprise Zone Fund Totals:	0.00	0.00	(65,250.00)	(65,250.00)	(65,250.00)
4,410.28	2,630.61	62,116.00	62,400.00		FUND REVENUES	0.00	0.00	65,250.00	65,250.00	65,250.00

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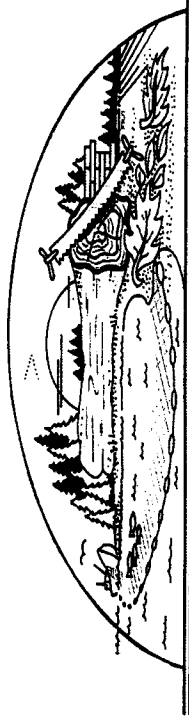
2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
179,000.00	9,340.00	62,116.00	0.00		FUND EXPENSES	0.00	0.00	65,250.00	65,250.00	65,250.00
(174,589.72)	(6,709.39)	0.00	62,400.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00
4,410.28	2,630.61	62,116.00	62,400.00		REPORT REVENUES	0.00	0.00	65,250.00	65,250.00	65,250.00
179,000.00	9,340.00	62,116.00	0.00		REPORT EXPENSES	0.00	0.00	65,250.00	65,250.00	65,250.00
(174,589.72)	(6,709.39)	0.00	62,400.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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

# General Ledger

## Budget Analysis

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 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020		
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	115,114.00	10	IMIF					
3.36	32.00	0.00	R1	Revenue					
1,434.50	2,061.23	121,818.00	3010	Beginning Fund Balance	0.00	0.00	123,318.00	123,318.00	123,318.00
81,842.95	83,476.38	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
		0.00	5000	Interest	0.00	0.00	2,715.00	2,715.00	2,715.00
		81,500.00	6500	Capital Improvement Fees	0.00	0.00	82,000.00	82,000.00	82,000.00
83,280.81	85,569.61	203,318.00		Revenue Totals:	0.00	0.00	208,033.00	208,033.00	208,033.00
83,280.81	85,569.61	203,318.00		REVENUES TOTALS:	0.00	0.00	208,033.00	208,033.00	208,033.00
			100	(No Description)					
			E4	Contingency					
0.00	0.00	0.00	4000	Contingency	0.00	0.00	128,033.00	128,033.00	128,033.00
0.00	0.00	0.00		Contingency Totals:					
56,860.99	77,865.76	80,000.00	E5	Transfer					
		80,000.00	5000	Transfers Out	0.00	0.00	80,000.00	80,000.00	80,000.00
56,860.99	77,865.76	80,000.00		Transfer Totals:	0.00	0.00	80,000.00	80,000.00	80,000.00
56,860.99	77,865.76	196,614.00		EXPENDITURES TOTALS:	0.00	0.00	208,033.00	208,033.00	208,033.00
0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
56,860.99	77,865.76	196,614.00		DEPARTMENT EXPENSES	0.00	0.00	208,033.00	208,033.00	208,033.00
(56,860.99)	(77,865.76)	(80,000.00)		(No Description) Totals:	0.00	0.00	(208,033.00)	(208,033.00)	(208,033.00)
83,280.81	85,569.61	203,318.00		FUND REVENUES	0.00	0.00	208,033.00	208,033.00	208,033.00

2017	2018	2019	2019	2019	Description	FTE	2020			2020
							Actual	Adopted	Estimated	
56,860.99	77,865.76	196,614.00	80,000.00		FUND EXPENSES	0.00	0.00	208,033.00	208,033.00	208,033.00
26,419.82	7,703.85	0.00	123,318.00		IMIF Totals:	0.00	0.00	0.00	0.00	0.00
83,280.81	85,569.61	196,614.00	203,318.00		REPORT REVENUES	0.00	0.00	208,033.00	208,033.00	208,033.00
56,860.99	77,865.76	196,614.00	80,000.00		REPORT EXPENSES	0.00	0.00	208,033.00	208,033.00	208,033.00
26,419.82	7,703.85	0.00	123,318.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# ***ENTERPRISE FUNDS***

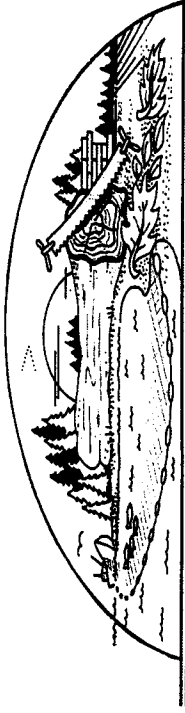
***SEWER ENTERPRISE  
FUND***



# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 9:57AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020	2020	2020
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	72,444.00	03	Sewer Fund					
75.93	169.69	0.00	R1	Revenue					
0.00	0.00	53,082.00	3015	Beginning Working Capital	0.00	0.00	34,417.00	34,417.00	34,417.00
449.62	374.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
386,342.85	383,457.18	0.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
0.00	441.93	500.00	5000	Interest	0.00	0.00	1,017.00	1,017.00	1,017.00
75,982.32	85,805.46	419,000.00	6500	Sewer Billing	0.00	0.00	409,000.00	409,000.00	409,000.00
0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	95,500.00	9500	Transfers In	0.00	0.00	85,000.00	85,000.00	85,000.00
0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
462,850.72	470,248.26	588,344.00		Revenue Totals:	0.00	0.00	529,434.00	529,434.00	529,434.00
462,850.72	470,248.26	568,082.00		REVENUES TOTALS:	0.00	0.00	529,434.00	529,434.00	529,434.00
171,079.62	173,848.51	310		Sewer Expenditures					
5,200.93	7,695.48	E1		Personnel Services					
11,907.77	13,584.70	1051		Salaries	2.65	0.00	163,597.00	163,597.00	163,597.00
15,380.71	20,079.01	1054		Overtime	0.00	0.00	19,594.00	19,594.00	19,594.00
75.11	158.03	1150		FICA	0.00	0.00	13,941.00	13,941.00	13,941.00
42,629.93	53,036.53	1200		PERS	0.00	0.00	25,052.00	25,052.00	25,052.00
194.71	403.95	1250		State Workers Comp	0.00	0.00	278.00	278.00	278.00
5,707.16	5,793.99	1251		Health Insurance	0.00	0.00	52,913.00	52,913.00	52,913.00
445.04	500.76	1252		Life & AD&D Insurance	0.00	0.00	372.00	372.00	372.00
0.00	0.00	1253		Workerscomp	0.00	0.00	7,477.00	7,477.00	7,477.00
0.00	0.00	1254		VEBA	0.00	0.00	612.00	612.00	612.00
0.00	0.00	1260		Unemployment	0.00	0.00	200.00	200.00	200.00
0.00	0.00	1300		Benefit Accruals	0.00	0.00	4,000.00	4,000.00	4,000.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	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
252,620.98	275,100.96	323,402.00	310,000.00		Personnel Services Totals:	2.65	0.00	288,036.00	288,036.00	288,036.00
423.87	335.54	720.00	500.00	E2	Material & Services	0.00	0.00	750.00	750.00	750.00
21,080.73	22,653.68	29,850.00	29,850.00	2100	Office Materials	0.00	0.00	30,000.00	30,000.00	30,000.00
14,555.62	12,606.52	19,915.00	19,915.00	2250	Operating Materials/Equipment	0.00	0.00	19,915.00	19,915.00	19,915.00
7,858.45	10,355.62	11,500.00	9,000.00	2300	Contract Services	0.00	0.00	11,500.00	11,500.00	11,500.00
961.41	1,031.65	1,500.00	1,500.00	2350	Communications	0.00	0.00	1,500.00	1,500.00	1,500.00
36,753.75	36,065.87	30,000.00	30,000.00	2450	Information Technology	0.00	0.00	30,000.00	30,000.00	30,000.00
24,205.20	18,694.36	24,000.00	24,000.00	2500	Utility Services	0.00	0.00	24,000.00	24,000.00	24,000.00
18.00	0.00	1,500.00	2,000.00	2550	Repairs & Maintenance Service	0.00	0.00	1,500.00	1,500.00	1,500.00
450.00	2,413.91	3,000.00	3,000.00	2600	Rental/Lease	0.00	0.00	3,000.00	3,000.00	3,000.00
72.50	441.00	400.00	400.00	2605	Professional Development	0.00	0.00	400.00	400.00	400.00
160.00	2,955.00	3,000.00	3,000.00	2650	Dues & Memberships	0.00	0.00	3,000.00	3,000.00	3,000.00
0.00	0.00	5,400.00	0.00	2700	Intergovernmental	0.00	0.00	500.00	500.00	500.00
0.00	0.00	0.00	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	0.00
106,539.53	107,553.15	130,785.00	123,165.00		Bank Fees	0.00	0.00	0.00	0.00	0.00
67,349.23	86,863.64	95,500.00	95,500.00	E3	Material & Services Totals:	0.00	0.00	126,065.00	126,065.00	126,065.00
0.00	0.00	0.00	0.00	3150	Capital Outlay	0.00	0.00	85,000.00	85,000.00	85,000.00
0.00	0.00	0.00	0.00	3200	General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	5,000.00	3201	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
67,349.23	86,863.64	100,500.00	100,500.00		Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	33,657.00	0.00	E4	Capital Outlay Totals:	0.00	0.00	85,000.00	85,000.00	85,000.00
0.00	0.00	33,657.00	0.00	4000	Contingency	0.00	0.00	30,333.00	30,333.00	30,333.00
0.00	0.00	33,657.00	0.00		Contingency	0.00	0.00	0.00	0.00	0.00
25,547.00	0.00	0.00	0.00	E5	Contingency Totals:	0.00	0.00	30,333.00	30,333.00	30,333.00
25,547.00	0.00	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00
					Transfers Out	0.00	0.00	0.00	0.00	0.00
					Transfer Totals:	0.00	0.00	0.00	0.00	0.00

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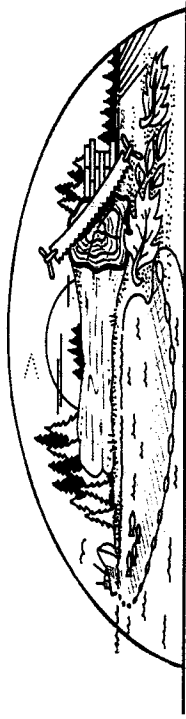
2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
112,607.00	0.00	0.00	0.00	E6 6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
112,607.00	0.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
564,663.74	469,517.75	588,344.00	533,665.00		EXPENDITURES TOTALS:	2.65	0.00	529,434.00	529,434.00	529,434.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
564,663.74	469,517.75	588,344.00	533,665.00		DEPARTMENT EXPENSES	2.65	0.00	529,434.00	529,434.00	529,434.00
(564,663.74)	(469,517.75)	(588,344.00)	(533,665.00)		Sewer Expenditures Totals:	(2.65)	0.00	(529,434.00)	(529,434.00)	(529,434.00)
462,850.72	470,248.26	588,344.00	568,082.00		FUND REVENUES	0.00	0.00	529,434.00	529,434.00	529,434.00
564,663.74	469,517.75	588,344.00	533,665.00		FUND EXPENSES	2.65	0.00	529,434.00	529,434.00	529,434.00
(101,813.02)	730.51	0.00	34,417.00		Sewer Fund Totals:	(2.65)	0.00	0.00	0.00	0.00
462,850.72	470,248.26	588,344.00	568,082.00		REPORT REVENUES	0.00	0.00	529,434.00	529,434.00	529,434.00
564,663.74	469,517.75	588,344.00	533,665.00		REPORT EXPENSES	2.65	0.00	529,434.00	529,434.00	529,434.00
(101,813.02)	730.51	0.00	34,417.00		REPORT TOTALS:	(2.65)	0.00	0.00	0.00	0.00

***WATER ENTERPRISE  
FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 9:58AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

	2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
	Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
	0.00	0.00	33,595.00	04	Water Fund						
	72.94	159.70	0.00	RI	Revenue						
	0.00	22,913.00	0.00	3015	Beginning Working Capital	0.00	0.00	89,469.00	89,469.00	89,469.00	
	1,100.93	854.50	800.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00	
	7,555.00	7,420.00	1,000.00	4900	Grants	0.00	0.00	0.00	0.00	0.00	
	2,209.10	2,525.00	2,800.00	5000	Interest	0.00	0.00	877.00	877.00	877.00	
	456,424.17	462,292.04	6,000.00	6000	Charges For Current Services	0.00	0.00	5,000.00	5,000.00	5,000.00	
	1,561.72	4,566.02	2,500.00	6001	Penalty Fee	0.00	0.00	2,800.00	2,800.00	2,800.00	
	26,846.57	45,959.81	488,620.00	6500	Sale of Water	0.00	0.00	475,000.00	475,000.00	475,000.00	
	0.00	0.00	1,880.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	
			42,500.00	9500	Transfers In	0.00	0.00	35,000.00	35,000.00	35,000.00	
			0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00	
	495,770.43	546,690.07	609,084.00		Revenue Totals:	0.00	0.00	608,146.00	608,146.00	608,146.00	
	495,770.43	546,690.07	609,084.00	410	REVENUES TOTALS:	0.00	0.00	608,146.00	608,146.00	608,146.00	
	239,376.93	250,510.15	233,959.00	EI	Water Expenditures						
	9,948.72	11,476.66	18,902.00	1051	Personnel Services	3.94	0.00	225,925.00	225,925.00	225,925.00	
	20,009.37	20,362.73	19,435.00	1054	Salaries	0.00	0.00	19,552.00	19,552.00	19,552.00	
	37,251.04	45,843.94	44,393.00	1150	Overtime	0.00	0.00	18,736.00	18,736.00	18,736.00	
	124.05	220.81	350.00	1200	FICA	0.00	0.00	55,111.00	55,111.00	55,111.00	
	67,392.48	74,348.53	70,670.00	1250	PERS	0.00	0.00	278.00	278.00	278.00	
	194.74	244.81	247.00	1251	State Workers Comp	0.00	0.00	72,212.00	72,212.00	72,212.00	
	8,153.08	8,920.44	9,240.00	1252	Health Insurance	0.00	0.00	156.00	156.00	156.00	
	605.51	576.16	792.00	1253	Life & AD&D Insurance	0.00	0.00	9,407.00	9,407.00	9,407.00	
			760.00	1254	Workerscomp	0.00	0.00	744.00	744.00	744.00	
					VEBA	0.00	0.00				

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	200.00	200.00	1260	Unemployment	0.00	0.00	200.00	200.00	200.00
0.00	0.00	5,000.00	5,000.00	1300	Benefit Accruals	0.00	0.00	6,000.00	6,000.00	6,000.00
0.00	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
383,055.92	412,504.23	403,188.00	390,000.00		Personnel Services Totals:	3.94	0.00	408,321.00	408,321.00	408,321.00
210.59	273.70	300.00	300.00	E2 2050	Material & Services Office Materials	0.00	0.00	300.00	300.00	300.00
30,025.12	30,667.36	30,300.00	30,300.00	2100	Operating Material/Equipment	0.00	0.00	30,300.00	30,300.00	30,300.00
5,585.79	10,339.16	13,715.00	13,715.00	2250	Contract Services	0.00	0.00	13,715.00	13,715.00	13,715.00
3,396.80	4,301.51	5,300.00	4,500.00	2300	Communications	0.00	0.00	5,300.00	5,300.00	5,300.00
610.95	585.00	2,360.00	1,000.00	2350	Information Technology	0.00	0.00	1,600.00	1,600.00	1,600.00
14,622.57	14,074.29	10,000.00	10,000.00	2450	Utility Services	0.00	0.00	15,000.00	15,000.00	15,000.00
4,204.88	7,117.56	16,000.00	16,000.00	2500	Repair & Maintenance Services	0.00	0.00	16,000.00	16,000.00	16,000.00
500.00	524.00	800.00	800.00	2550	Rental/Lease	0.00	0.00	800.00	800.00	800.00
622.33	5,896.45	4,000.00	3,000.00	2600	Professional Development	0.00	0.00	4,000.00	4,000.00	4,000.00
0.00	472.50	500.00	500.00	2605	Dues & Memberships	0.00	0.00	500.00	500.00	500.00
0.00	0.00	200.00	0.00	2625	Books & Publication	0.00	0.00	200.00	200.00	200.00
2,814.50	3,880.00	2,000.00	2,000.00	2650	Intergovernmental	0.00	0.00	2,000.00	2,000.00	2,000.00
0.00	0.00	3,700.00	0.00	2700	Miscellaneous	0.00	0.00	500.00	500.00	500.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
62,593.53	78,131.53	89,175.00	82,115.00		Material & Services Totals:	0.00	0.00	90,215.00	90,215.00	90,215.00
36,453.35	68,872.81	42,500.00	42,500.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	35,000.00	35,000.00	35,000.00
0.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	5,000.00	3201	Capital Lease	0.00	0.00	15,000.00	15,000.00	15,000.00
0.00	0.00	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
36,453.35	68,872.81	47,500.00	47,500.00		Capital Outlay Totals:	0.00	0.00	50,000.00	50,000.00	50,000.00
0.00	0.00	33,082.00	0.00	E4 4000	Contingency	0.00	0.00	59,610.00	59,610.00	59,610.00
0.00	0.00	33,082.00	0.00		Contingency Totals:	0.00	0.00	59,610.00	59,610.00	59,610.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
39,072.00	0.00	0.00	0.00	E5 5000	Transfer Transfers Out	0.00	0.00	0.00	0.00	0.00
39,072.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
87,828.00	0.00	0.00	0.00	E6 6000	Depreciation Expense Depreciation Expense	0.00	0.00	0.00	0.00	0.00
87,828.00	0.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
609,002.80	559,508.57	572,945.00	519,615.00		EXPENDITURES TOTALS:	3.94	0.00	608,146.00	608,146.00	608,146.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
609,002.80	559,508.57	572,945.00	519,615.00		DEPARTMENT EXPENSES	3.94	0.00	608,146.00	608,146.00	608,146.00
(609,002.80)	(559,508.57)	(572,945.00)	(519,615.00)		Water Expenditures Totals:	(3.94)	0.00	(608,146.00)	(608,146.00)	(608,146.00)
495,770.43	546,690.07	572,945.00	609,084.00		FUND REVENUES	0.00	0.00	608,146.00	608,146.00	608,146.00
609,002.80	559,508.57	572,945.00	519,615.00		FUND EXPENSES	3.94	0.00	608,146.00	608,146.00	608,146.00
(113,232.37)	(12,818.50)	0.00	89,469.00		Water Fund Totals:	(3.94)	0.00	0.00	0.00	0.00
495,770.43	546,690.07	572,945.00	609,084.00		REPORT REVENUES	0.00	0.00	608,146.00	608,146.00	608,146.00
609,002.80	559,508.57	572,945.00	519,615.00		REPORT EXPENSES	3.94	0.00	608,146.00	608,146.00	608,146.00
(113,232.37)	(12,818.50)	0.00	89,469.00		REPORT TOTALS:	(3.94)	0.00	0.00	0.00	0.00

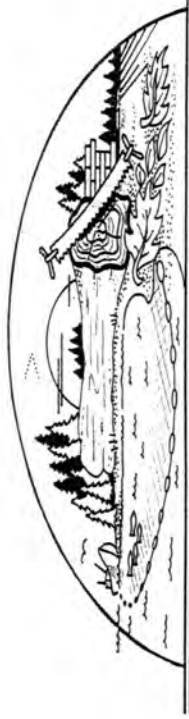
***SEWER SDC  
ENTERPRISE FUND***



# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 10:05AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				13	Sewer SDC					
				R1	Revenue					
0.00	0.00	30,449.00	30,917.00	3010	Beginning Fund Balance	0.00	0.00	34,267.00	34,267.00	34,267.00
236.92	498.25	350.00	0.00	5000	Interest	0.00	0.00	500.00	500.00	500.00
16,500.00	6,500.00	3,000.00	3,350.00	6520	System Development Fees	0.00	0.00	6,000.00	6,000.00	6,000.00
16,736.92	6,998.25	33,799.00	34,267.00		Revenue Totals:	0.00	0.00	40,767.00	40,767.00	40,767.00
16,736.92	6,998.25	33,799.00	34,267.00		REVENUES TOTALS:	0.00	0.00	40,767.00	40,767.00	40,767.00
				311	Improvement Fee					
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
				312	Reimbursement Fee					
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

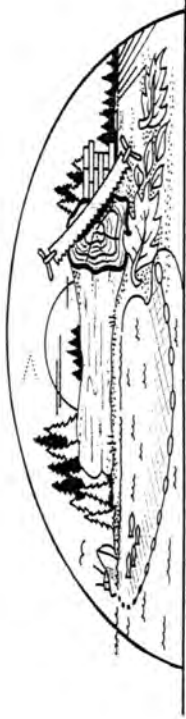
2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	33,799.00	0.00	330	Sewer SDC	0.00	0.00	40,767.00	40,767.00	40,767.00
				E4	Contingency					
				4000	Contingency					
0.00	0.00	33,799.00	0.00		Contingency Totals:	0.00	0.00	40,767.00	40,767.00	40,767.00
0.00	0.00	33,799.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	40,767.00	40,767.00	40,767.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	33,799.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	40,767.00	40,767.00	40,767.00
0.00	0.00	(33,799.00)	0.00		Sewer SDC Totals:	0.00	0.00	(40,767.00)	(40,767.00)	(40,767.00)
16,736.92	6,998.25	33,799.00	34,267.00		FUND REVENUES	0.00	0.00	40,767.00	40,767.00	40,767.00
0.00	0.00	33,799.00	0.00		FUND EXPENSES	0.00	0.00	40,767.00	40,767.00	40,767.00
16,736.92	6,998.25	0.00	34,267.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00
16,736.92	6,998.25	33,799.00	34,267.00		REPORT REVENUES	0.00	0.00	40,767.00	40,767.00	40,767.00
0.00	0.00	33,799.00	0.00		REPORT EXPENSES	0.00	0.00	40,767.00	40,767.00	40,767.00
16,736.92	6,998.25	0.00	34,267.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

***WATER SDC  
ENTERPRISE FUND***

# General Ledger

## Budget Analysis

User: Mmoore  
 Printed: 06/06/2019 - 10:05AM  
 Fiscal Year: 2020



### CITY OF CLATSKANIE

2017	2018	2019	2020	2020	2020	2020	2020			
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	66,230.00	67,285.00	14 R1 3010	Water SDC Revenue	0.00	0.00	70,185.00	70,185.00	70,185.00
666.26	1,130.05	900.00	0.00	5000	Beginning Fund Balance	0.00	0.00	500.00	500.00	500.00
14,100.00	5,250.00	2,000.00	2,900.00	6520	Interest	0.00	0.00	4,000.00	4,000.00	4,000.00
					System Development Fees					
14,766.26	6,380.05	69,130.00	70,185.00		Revenue Totals:	0.00	0.00	74,685.00	74,685.00	74,685.00
14,766.26	6,380.05	69,130.00	70,185.00	430	REVENUES TOTALS:	0.00	0.00	74,685.00	74,685.00	74,685.00
0.00	0.00	0.00	0.00	E2 2250	Water SDC Material & Services	0.00	0.00	25,000.00	25,000.00	25,000.00
					Contract Services					
0.00	0.00	0.00	0.00		Material & Services Totals:	0.00	0.00	25,000.00	25,000.00	25,000.00
0.00	0.00	69,130.00	0.00	E4 4000	Contingency	0.00	0.00	49,685.00	49,685.00	49,685.00
					Contingency					
0.00	0.00	69,130.00	0.00		Contingency Totals:	0.00	0.00	49,685.00	49,685.00	49,685.00
0.00	0.00	69,130.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	74,685.00	74,685.00	74,685.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	69,130.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	74,685.00	74,685.00	74,685.00
0.00	0.00	(69,130.00)	0.00		Water SDC Totals:	0.00	0.00	(74,685.00)	(74,685.00)	(74,685.00)
14,766.26	6,380.05	69,130.00	70,185.00		FUND REVENUES	0.00	0.00	74,685.00	74,685.00	74,685.00

2017	2018	2019	2019	2019	2020	2020	2020	2020	2020	2020
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	69,130.00	0.00		FUND EXPENSES	0.00	0.00	74,685.00	74,685.00	74,685.00
14,766.26	6,380.05	0.00	70,185.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00
14,766.26	6,380.05	69,130.00	70,185.00		REPORT REVENUES	0.00	0.00	74,685.00	74,685.00	74,685.00
0.00	0.00	69,130.00	0.00		REPORT EXPENSES	0.00	0.00	74,685.00	74,685.00	74,685.00
14,766.26	6,380.05	0.00	70,185.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# ***COMMUNITY PROFILE***

**City of Clatskanie  
2019 - 2020 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.

Clatskanie continues to experience 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, cemetery and park and recreation services are provided by special districts.

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

**City of Clatskanie  
2019 - 2020 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 are administered and maintained by the Rainier Cemetery District.

**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 Student/Teacher Ratio	429 students 22
Clatskanie Middle/High Student/Teacher Ratio	397 students 18.97
Total Enrollment	826

## Fire Protection & Ambulance Service

Clatskanie Fire District	
Number of Employees	15
Number of Volunteers	12

## 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 Rate (per \$1,000 assessed value)	6.2088

## 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	333
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 2019-03

A RESOLUTION AUTHORIZING A LOAN FROM THE TIMBER AND INFRASTRUCTURE IMPROVEMENT FUND TO THE GENERAL FUND FOR FY 2019-2020

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 2020 and it is further resolved that the loan is made effective on July 1, 2019, upon passage of this resolution.

Approved by the Council and certified by the Mayor this 5<sup>th</sup> day of June 2019.

ATTEST:   
Marci Moore, City Recorder

  
Bob Brajcich, Mayor

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

CITY OF CLATSKANIE  
RESOLUTION 2019-04

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**

Applicable  Non-applicable \_\_\_\_\_

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

- Police reserve
- Search and rescue
- Firefighter
- Emergency medical personnel
- Ambulance drivers
- CERT

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

Applicable  Non-applicable \_\_\_\_\_

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

**3. Manual labor by elected officials.**

Applicable \_\_\_\_\_ Non-applicable

An assumed monthly wage of \$800 per month will be used for public officials for the performance of non-administrative duties other than those covered in paragraph 2 above.

#### 4. Non-public safety volunteers

Applicable \_\_\_\_\_ Non-applicable  X

All non-public safety volunteers listed below will track their hours and Oregon minimum wage will serve as assumed wage for both premium and benefits calculations. CIS will assign the appropriate classification code according to the type of volunteer work being performed. (List specific non-public safety volunteers below)

- Parks and recreation
- Senior center
- Public works Library
- Other

#### 5. Public Events

Applicable \_\_\_\_\_ Non-applicable  X

Volunteers at the following public events will be covered under workers' compensation coverage using verified hourly Oregon minimum wage as basis for premium and/or benefit calculation: (List specific events)

- a.
- b.
- c.

#### 6. Community Service Volunteers/Inmates

Applicable \_\_\_\_\_ Non-applicable  X

Pursuant to ORS 656.041, workers' compensation coverage will be provided to community service volunteers commuting their sentences by performing work authorized by \_\_\_\_\_.

Oregon minimum wage tracked hourly will be used for both premium and benefit calculations, verifiable by providing a copy of the roster and/or sentencing agreement from the court.

#### 7. Other Volunteers

Volunteer exposures not addressed here will have workers' compensation coverage if, prior to the onset of the work provided that the City of Clatskanie:

- a. Provides at least two weeks' advance written notice to CIS underwriting requesting the coverage
- b. CIS approves the coverage and date of coverage
- c. CIS provides written confirmation of coverage


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 to provide workers' compensation coverage as indicated above.

Adopted by the the City of Clatskanie this 5<sup>th</sup> day of June, 2019.

      Robert Brajcich      Mayor  
Signature of Authorized Representative      Printed Name      Title

Attest by Macci M Moore this 5<sup>th</sup> day of June, 2019.  
Printed Name

      City Recorder/Finance Manager  
Signature      Title

CITY OF CLATSKANIE

RESOLUTION 2019-05

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY  
BEGINNING JULY 1, 2019

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 5th day of June 2019.

ATTEST:   
Marci Moore, City Recorder

  
Bob Brajcich, Mayor

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

CITY OF CLATSKANIE

RESOLUTION 2019-06

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 2019 - 2020.

Passed by the Council this 5<sup>th</sup> day of June, 2019.

Approved by the Mayor this 5<sup>th</sup> day of June 2019.

Attest:



Marci Moore, City Recorder



Bob Brajcich, Mayor

I certify that a public hearing before the Budget Committee was held on May 2, 2019 and a public hearing before the City Council was held on June 5, 2019, 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:	Toby Harris			X	
	Willard Evenson	X			
	Gary Jones	X			
	Jim Helmen			X	
	Bruce Jolma	X			
	Jean Sampson	X			

CITY OF CLATSKANIE

RESOLUTION 2019-07

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 2019-2020 in the total amount of \$8,741,455. This budget is now on file at 75 S. Nehalem St., in Clatskanie Oregon.

RESOLUTION MAKING APPROPRIATIONS

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

<u>General Fund</u>		<u>Timber Infrastructure &amp; Improvement Fund</u>	
Administration	457,353	TIIF	68,673
Police	400,500	Transfers Out	125,000
Municipal Court	25,000	Contingency	1,500,000
<u>Not allocated to Organization Unit or Program:</u>		<b>Total</b>	<b>\$1,693,637</b>
Materials & Services	252,310		
		<u>Scout Lake Fund</u>	
Combined Contingency	177,396	Scout Lake	34,500
		Contingency	20,000
<b>Total</b>	<b>\$1,312,559</b>	<b>Total</b>	<b>\$54,500</b>
		<u>Enterprise Zone Fund</u>	
<u>Street Fund</u>		Transfers Out	0
Streets	286,398	Contingency	65,250
Debt Service	15,000	<b>Total</b>	<b>\$65,250</b>
Transfers Out	0		
Contingency	29,360	<u>Infrastructure Maintenance &amp; Improvement Fund</u>	
<b>Total</b>	<b>\$330,758</b>	Transfers Out	80,000
		Contingency	128,033
<u>Sewer Fund</u>		<b>Total</b>	<b>\$208,033</b>
Sewer	499,108	<u>Sewer System Development</u>	
Debt Service	0	Contingency	40,767
Transfers Out	0	<b>Total</b>	<b>\$40,767</b>
Contingency	30,326		
<b>Total</b>	<b>\$529,434</b>	<u>Water System Development</u>	
		WSD	\$25,000
<u>Water Fund</u>		Contingency	\$49,685
Water Fund	533,536	<b>Total</b>	<b>\$74,685</b>
Debt Service	15,000		
Transfers Out	0		
Contingency	59,610		
<b>Total</b>	<b>\$608,146</b>		
		<b>Total APPROPRIATIONS, All Funds.....</b>	<b>\$4,927,769</b>
		Total Unappropriated and Reserve Amounts, All Funds.....	3,823,686
		<b>TOTAL ADOPTED BUDGET.....</b>	<b>\$8,741,455</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 2019 – 2020:

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

ATTEST: Marci Moore  
Marci Moore, City Recorder

Bob Brajcich  
Bob Brajcich, Mayor

ROLL CALL ADOPTION

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

**FORM LB-1**

**NOTICE OF BUDGET HEARING**

A public meeting of the Clatskanie City Council will be held on June 5th, 2019 at 7 pm at 75 S Nehalem, Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2019 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 Clatskanie City Hall, between the hours of 8 a.m. and 5 p.m. or online at [www.cityofclatskanie.com](http://www.cityofclatskanie.com). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as than the preceding year.

Contact: Greg Hinkelman

Telephone: 503-728-2822

Email: [ghinkelman@cityofclatskanie.com](mailto:ghinkelman@cityofclatskanie.com)

<b>FINANCIAL SUMMARY - RESOURCES</b>			
<b>TOTAL OF ALL FUNDS</b>	<b>Actual Amount 2017-18</b>	<b>Adopted Budget This Year 2018-19</b>	<b>Approved Budget Next Year 2019-20</b>
Beginning Fund Balance/Net Working Capital	6,029,589	5,995,356	6,332,322
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,510,321	1,418,025	1,512,530
Federal, State and all Other Grants, Gifts, Allocations and Donations	190,828	64,000	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	205,103	205,000	205,000
All Other Resources Except Current Year Property Taxes	19,130	18,500	0
Current Year Property Taxes Estimated to be Received	701,543	639,863	691,603
<b>Total Resources</b>	<b>8,656,514</b>	<b>8,338,744</b>	<b>8,741,455</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION</b>			
Personnel Services	993,930	1,146,405	1,242,672
Materials and Services	1,112,134	1,208,220	1,134,670
Capital Outlay	229,075	304,000	205,000
Debt Service	0	15,000	30,000
Interfund Transfers	205,103	205,000	205,000
Contingencies	0	1,969,765	2,100,427
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	6,116,272	3,492,354	3,823,686
<b>Total Requirements</b>	<b>8,656,514</b>	<b>8,338,744</b>	<b>8,741,455</b>

<b>FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *</b>			
<b>Name of Organizational Unit or Program FTE for that unit or program</b>			
Administration	155,227	439,605	527,846
FTE	1	1	3
Non-Departmental	181,688	255,635	297,310
FTE	0	0	0
Court	18,783	41,000	56,000
FTE	0	0	0
Law Enforcement	353,893	408,200	431,403
FTE	0	0	0
Street	241,696	315,730	330,758
FTE	1	1	2
Sewer	469,518	588,344	529,434
FTE	3	3	3
Water	559,509	572,945	608,146
FTE	4	4	4
Timber Infrastructure and Improvement Fund (TIIF)	446,498	4,356,553	4,420,497
FTE	1	1	0
Scout Lake Fund	2,252	999,073	1,151,326
FTE	0	0	0
Enterprise Zone	0	62,116	65,250
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	196,614	208,033
FTE	0	0	0
Sewer System Development Fund	0	33,799	40,767
FTE	0	0	0
Water System Development Fund	0	69,130	74,685
FTE	0	0	0
Not Allocated to Organizational Unit or Program	6,227,450		
FTE			
<b>Total Requirements</b>	<b>8,656,514</b>	<b>8,338,744</b>	<b>8,741,455</b>
<b>Total FTE</b>	<b>9</b>	<b>9</b>	<b>11</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

This budget reflects a 4 year lease on a large equipment item and a 5 year lease on a utility vehicle.

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed 2017-18	Rate or Amount Imposed This Year 2018-19	Rate or Amount Approved Next Year 2019-20
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. You may delete blank lines.

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

**FORM LB-50  
2019-2020**

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.

PO Box 9 Clatskanie OR 97016  
Mailing Address of District City State ZIP code Date

Marci Moore City Recorder/ Finance Manager 503-728-2622 mmoore@cityofclatskanie.co  
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) . . .	1	6.2088	Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2.	Local option operating tax . . . . .	2	0	
3.	Local option capital project tax . . . . .	3	0	
4.	City of Portland Levy for pension and disability obligations . . . . .	4	0	
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 . . . . .	5a.	0	
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001 . . . . .	5b.	0	
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .	5c.	0	

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6	6.2088
7.	Election date when your new district received voter approval for your permanent rate limit . . . . .	7	
8.	Estimated permanent rate limit for newly merged/consolidated district . . . . .	8	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	ORS Authority**	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 ORS authority for putting these assessments on the roll 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.