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# CLATSKANIE, OREGON

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ANNUAL BUDGET  
Fiscal Year 2009 - 2010



# City of Clatskanie

## **FISCAL BUDGET**

Fiscal Year 2009 - 2010

# City of Clatskanie

## 2009 - 2010 Fiscal Budget

### Budget Committee

#### **City Council**

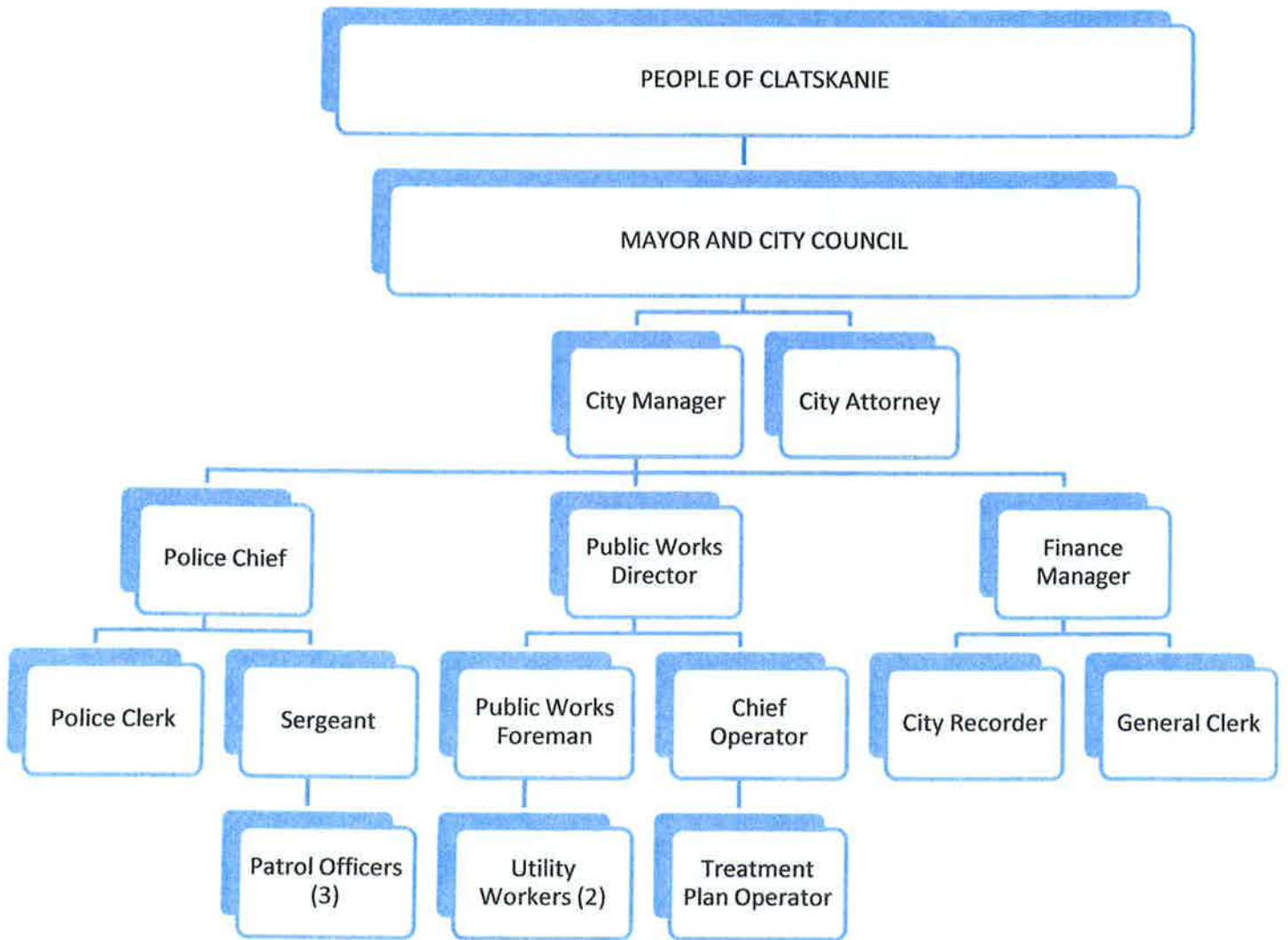
Diane Pohl, Mayor  
Ron Puzey  
Toby Harris  
Larry Garlock  
Steve Constans  
Kathy Engel  
Bertie Barr

#### **Citizen Members**

Eric Sellix  
Ed Serra  
Rich Larsen  
Bonnie Davis  
Randy Larson  
Fred Howard, Jr.  
Jim Morgan

#### **City Staff**

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



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# ***INTRODUCTION***



City of Clatskanie  
2009-2010 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 2009-10.

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

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

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

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

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

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

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

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

## Governmental Funds

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

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

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

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

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

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

**Timber Infrastructure and Improvement** was established to reserve funds for 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.

## Proprietary Funds

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

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

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

**Cemetery Fund** is funded from the sale of cemetery plots, opening and closing of graves, and the sale of cemetery grave liners.

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

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

## ***Administration***

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

### ***Functions:***

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendation to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures and programs;
- Ensure compliance with all laws, ordinances and policies;
- Inform the citizens of Clatskanie of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival and destruction;
- Maintenance of the official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;
- Municipal Court operations;
- Budget monitoring & preparation;
- Annual financial report preparation;
- Business license issuance;
- Utility Billing (water, sewer and street/storm);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Central reception and telephone services;
- Process mail;
- Insurance administration;
- Compile and produce annual financial reports;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries; and
- Maintain intergovernmental relations;

## ***Municipal Court***

The Municipal Court is a court of limited jurisdiction, presiding over *infractions, misdemeanors and code violations*.

### ***Functions:***

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

## ***Police Department***

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

### ***Functions:***

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

## ***Public Works Department***

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

### ***Functions:***

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

# ***Volunteers***

***Contact:***

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

## ***City Council***

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

***Diane Pohl, Mayor***  
***Ron Puzey, Council President***  
***Steve Constans, Councilor***  
***Kathy Engel, Councilor***  
***Larry Garlock, Councilor***  
***Bertie Barr, Councilor***  
***Toby Harris, Councilor***

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

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

The Council is responsible for establishing goals and objectives, setting priorities, identifying problems and

community needs, setting policies by adopting ordinances and resolutions and approving the annual city budget.

## ***Planning Commission***

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

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

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

## ***Budget Committee***

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

<i>Diane Pohl</i>	<i>Fred Howard, Jr.</i>
<i>Ron Puzey</i>	<i>Rich Larsen</i>
<i>Bertie Barr</i>	<i>Bonnie Davis</i>
<i>Larry Garlock</i>	<i>Randy Larson</i>
<i>Kathy Engel</i>	<i>Jim Morgan</i>
<i>Toby Harris</i>	<i>Ed Serra</i>
<i>Steve Constans</i>	<i>Eric Sellix</i>

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

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

## ***Recreation Advisory Committee***

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

*Richard Long, Chair*  
*Liz Dykes*  
*Roy Tuomi*  
*Lynda Kuehl*  
*Michelle Keyser*

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

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

*Meets the second Thursday of the month at 12:00 p.m., at Humps Restaurant.*

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

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

***BUDGET MESSAGE***





# CITY OF CLATSKANIE

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Honorable Mayor, Councilors and Budget Committee:

This document represents the approximate budget submission for FY 2010. This request reflects the city's strong commitment to manage costs effectively while meeting the public safety and service needs of our community.

With this submission, our total budget for the coming fiscal year is approximately \$8,292,639 which is a 6.7% decrease from the previous fiscal year. I say "approximately" because as of this submission, the city is in current labor negotiations and has not finalized the Personnel Services portion of the budget. We anticipate labor negotiations to be concluded in June.

The decrease in the budget is accomplished by eliminating numerous "placeholders" that have permeated previous budgets, training reduction and possible personnel savings. We have adopted a more realistic approach to both revenue forecasting and expenditure allotments. Should the city received unexpected revenue (a grant) or experience an unexpected expenditure; we will handle those occurrences with supplemental budget resolutions as they occur.

The Revenue forecast shows a slight increase in property tax revenue but a significant decrease in interest payment revenue. In FY 2009, the budget assumed a 4.2% interest rate. With the collapse of the economy starting in the fall of 2009, the interest rate for government funds has fallen to 1.4%. We are using that figure for the FY 2010 budget.

The expenditure request for this year sees a 2.2% decrease in personnel services. As mentioned above, we do not have final Personnel Service figures due to the ongoing labor negotiations. The personnel services, as presented, represent the FY 2008 – 2009 wages adjusted to accommodate the coming fiscal year's scheduled merit increases and pay range adjustments. We see a decrease in wages due to employee turnover where we have lower-step employees performing the duties of departed higher-step employees and they also do not qualify for longevity pay. In this budget, we have adjusted positions within the wage scales to give us a true representation of an individual's monthly wage. In previous years, several employees had been given additional incentive pay which was awarded on top of their monthly wage. This incentive pay was "hidden" in the budget and was not reflected in the monthly pay matrix and thus, did not give an accurate representation of the personnel services

budget. I have eliminated these incentive pays and adjusted the pay classification of those who received them accordingly.

We have made a significant change in expenditure categorization by moving several items to the Non-Department program. Instead of amortizing costs over the various funds, we consolidated all those costs' into Non-department -- essentially moving some overhead to a single program. Examples of those costs are the property and liability insurance, Information Technology costs and the audit.

The Capital Improvement Budget this year is \$1,144,500 which is a 2.8% increase from last year. Items highlighted for CIP are the carry-over of the Water Reservoir project and the sanitary sewer replacement on SE Bellflower.

The remainder of the budget is not remarkable and represents operations and training as usual.

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 horizontal line extending to the right.

Greg Hinkelman

City Manager

# ***BUDGET PROCESS***

**City of Clatskanie  
2009 - 2010 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, 2008. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

**BUDGET CALENDAR (REVISED COPY DISTRIBUTED AT MEETING)  
2009-2010 ANNUAL BUDGET**

February	City Manager & staff begin developing recommended Budget
Tuesday, April 7	Publish First Notice of Budget Committee Meeting and Hearing on the Proposed Use of State Shared Revenues
Tuesday, April 14	Publish Second Notice of Budget Committee Meeting
Friday, April 24	Preliminary Budget mailed to Budget Committee
Thursday, April 30	<i>Budget Committee Meeting #1</i> Hearing on Proposed Use of State Shared Revenues Optional: Approval of Annual Budget Adoption of Tax Rate
Thursday, May 7	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 26	Notice of Hearing on State Shared Revenues Publication of Notice of City Budget Hearing (Summary budget to be published at this time)
Wednesday, June 3 7:00 p.m.	<i>Before Council</i> Hearing on Use of State Shared Revenues Hearing on approved Budget
Wednesday, June 17 7:00 p.m.	<i>Before Council</i> 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
July 31	Deadline for filing SRS Resolution

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

***FINANCIAL SCHEDULES  
AND SUMMARIES***

## TOTAL BUDGET COMPARISON

Revised: 04/13/09

FUND	2007-08 BUDGET	2008-09 BUDGET	2009-10 PROPOSED
GENERAL FUND	2,046,653	1,643,231	1,124,018
STREET FUND	240,284	241,759	247,957
SEWER FUND	683,741	511,170	514,172
WATER FUND	537,572	1,415,636	1,502,318
CEMETERY FUND	202,381	207,681	204,913
TIMBER INFRASTRUCTURE IMPROVEMENT	6,594,734	3,387,409	3,122,649
SCOUT LAKE FUND	967,814	992,313	963,937
ENTERPRISE ZONE		500,310	505,286
SEWER SDC	74,565	58,162	17,166
WATER SDC	62,972	39,967	37,337
<b>TOTAL ALL FUNDS</b>	<b>11,410,716</b>	<b>8,997,636</b>	<b>8,239,753</b>



CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2009 - 2010

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$98,149,315	=	\$609,389
Less: Estimated Loss Due to Measure 5				<u>5,000</u>
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$604,389
Times: Estimated Uncollectable & Discount				<u>0.10</u>
Equals: Estimated Loss due to Discount & uncollectables				<u>\$60,439</u>
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				<u><u>\$543,951</u></u>

2008-09 Actual Value \$93,128,609 - Actual Tax \$573,909  
modified: 4/8/2009

CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2009 - 2010

FUND	OPERATING FUNDS					RESTRICTED FUNDS					TOTAL ALL FUNDS		
	GENERAL	STREET	SEWER	WATER	TOTAL OPERATING	CEMETERY	TIF	SCOUT LAKE	ENTERPRIS E ZONE	SEWER SDC		WATER SDC	TOTAL RESTRICTED
Beginning Fund Balance	93,600	22,339	47,553	53,030	216,522	153,097	3,079,437	950,628	498,310	13,970	34,356	4,729,798	4,946,320
Estimated Revenues	1,030,418	225,618	466,619	1,449,288	3,171,943	51,816	43,212	13,309	6,976	3,196	2,981	121,490	3,293,433
Total Revenues	1,124,018	247,957	514,172	1,502,318	3,388,465	204,913	3,122,649	963,937	505,286	17,166	37,337	4,851,288	8,239,753
Budgeted Expenditures	1,063,374	234,370	479,225	1,457,705	3,234,674	45,533	576,281	51,000	505,286	10,000	25,000	1,213,100	4,447,774
Admin	193,479												
Non-Dept	160,885												
Court	18,450												
Police	690,560												
Contingency	60,644	13,587	34,947	44,613	153,791	0	1,500,000	0	0	0	0	1,500,000	1,653,791
Unappropriated Fund Balance	0	0	0	0	0	159,380	1,046,368	912,937	0	7,166	12,337	2,138,188	2,138,188
Total Expenditures	1,124,018	247,957	514,172	1,502,318	3,388,465	204,913	3,122,649	963,937	505,286	17,166	37,337	4,851,288	8,239,753

2009 - 2010 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TOTAL OPERATING FUNDS	CEMETERY	TIF	SCOUT LAKE	ENTERPRISE ZONE	TOTAL OTHER FUNDS	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
PERSONNEL SERVICES													
Administration	94,644												
Non-Departmental	0												
Court	0												
Police	603,802												
<b>TOTAL</b>	<b>698,246</b>	<b>66,444</b>	<b>223,491</b>	<b>361,351</b>	<b>1,349,532</b>	<b>19,733</b>	<b>52,792</b>	<b>0</b>		<b>72,525</b>			<b>770,771</b>
MATERIAL AND SERVICES													
Administration	98,835												
Non-Departmental	160,885												
Court	18,450												
Police	67,260												
<b>TOTAL</b>	<b>345,430</b>	<b>43,520</b>	<b>88,280</b>	<b>97,795</b>	<b>575,035</b>	<b>22,780</b>	<b>48,865</b>	<b>51,000</b>		<b>122,645</b>			<b>468,075</b>
CAPITAL OUTLAY													
Administration	0												
Non-Departmental	0												
Court	0												
Police	19,698												
<b>TOTAL</b>	<b>19,698</b>	<b>105,724</b>	<b>101,555</b>	<b>900,055</b>	<b>1,127,032</b>			<b>0</b>		<b>0</b>			<b>19,698</b>
CONTINGENCY													
Administration	0												
Non-Departmental	60,644												
Court	0												
Police	0												
<b>TOTAL</b>	<b>60,644</b>	<b>13,587</b>	<b>34,947</b>	<b>44,613</b>	<b>153,791</b>		<b>1,500,000</b>			<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>1,560,644</b>
INTERFUND TRANSFERS													
		18,682	65,889	98,504	183,075	3,020	474,624		505,286	982,930	10,000	25,000	1,017,930
UNAPPROPRIATED FUND BALANCE													
					0	159,380	1,046,368	912,937		2,118,685	7,166	12,337	2,138,188
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>1,124,018</b>	<b>247,957</b>	<b>514,172</b>	<b>1,502,318</b>	<b>3,388,465</b>	<b>204,913</b>	<b>3,122,649</b>	<b>963,937</b>	<b>505,286</b>	<b>4,796,785</b>	<b>17,166</b>	<b>37,337</b>	<b>8,239,753</b>



2009 - 2010 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	05 Cemetery	06 TIIF	07 Sct Lk	08 Enterprise	13 SDC	14 WSDC
3010	Beginning Fund Balance estimate	4,946,320	93,600	22,339	47,553	53,030	153,097	3,079,437	950,628	498,310	13,970	34,356
3100	Property Taxes	543,950	543,950									
3110	Delinquent Taxes	20,000	20,000									
3115	Downtown Development	0	0									
3200	Franchise Fees	96,400	96,400									
3500	Licenses	17,000	17,000									
4000	Building Permits	18,500	18,500									
4050	Permit Surcharges (12%)	1,000	1,000									
4100	Land Use Fees	4,000	4,000									
4400	Collection Services	1,250	1,000	100								
4550	Sale of Property	3,250	0			0	3,250	0				
4551	Sale of Property-Ireduc	3,250					3,250					
4552	Sale of Property- Colum	800					800					
4500	Court Fines & Forfeitures	39,200	39,200									
4600	County Revenue/Gas Royalties	1,200	1,200									
4700	State Revenues	36,345	36,345									
	Gas Tax Revenue	72,419		72,419								
4710	Oregon State 911	9,050	9,050									
4900	Grants	0										
	SCA -	50,000		50,000								
	Seatbelt/DUII Grant	8,000	8,000									
	Weed & Seed	16,000	16,000									
	ODOT Traffic Safety	10,561	10,561									
5000	Interest (1.4%)	69,249	1,310	313	666	743	2,143	43,112	13,309	6,976	196	481
5100	Use of Property	0										
	PUD Lease	3,600	3,600									
	Gas & Oil Lease	3,470	3,470									
6000	Charges for Current Services	23,500	1,500			4,000	18,000					
6001	Penalty Fee	4,350	350			4,000						
6050	Police Dept Revenue	21,000	21,000									
6240	Meter Hook-up Charge	1,000				1,000						
6500	Utility Billing	1,002,434		47,736	402,753	551,945						
6520	SDC Fees	5,500										
7000	Miscellaneous Revenue	1,650	250	100	100	1,000	100	100			3,000	2,500
	PEG Fees	4,500	4,500									
8000	Refunds	0	0									
9000	Reimbursement	0	0									
9500	Transfers In	0	0									
	From Street	18,682	15,142				3,540					
	From Sewer	55,889	56,782				9,107					
	From Water	98,504	86,878				11,626					
	From Cemetery	3,020	3,020									
	From TIIF	474,624	10,410	55,000	53,000	356,214						
	From Enterprise Zone	505,286				505,286						
	From SDC	10,000			10,000							
	From WSDC	25,000				25,000						
	Total Revenues	8,239,753	1,124,018	247,957	514,172	1,502,318	204,913	3,122,649	963,937	505,286	17,166	37,337

**CITY OF CLATSKANIE**

**2009 - 2010 Budget**

**INTERFUND TRANSFER DETAIL**

PURPOSE	AMOUNT	Revised:	
		FROM	TO
Charge Back Non-Departmental	\$15,142	Street	General
Charge Back Non-Departmental	\$56,782	Sewer	General
Charge Back Non-Departmental	\$86,878	Water	General
Charge Back Non-Departmental	\$3,020	Cemetery	General
Charge Back Non-Departmental	\$10,410	TIIF	General
Cemetery Salary Redistribution	\$3,540	Street	Cemetery
Cemetery Salary Redistribution	\$9,107	Sewer	Cemetery
Cemetery Salary Redistribution	\$11,626	Water	Cemetery
Capital Improvement Program	\$55,000	TIIF	Street
Capital Improvement Program	\$356,214	TIIF	Water
Capital Improvement Program	\$53,000	TIIF	Sewer
Capital Improvement Program	\$505,286	Enterprise	Water
Capital Improvement Program	\$10,000	SSDC	Sewer
Capital Improvement Program	<u>\$25,000</u>	WSDC	Water
Total Transfers	<u><u>\$1,201,005</u></u>		

2009- 2010 Fiscal Budget  
Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	02-210 Street	03-310 Sew	04-410 Wat	07-710 Scout Lake	13-310 SSSC	14-410 WSSC	TIIF	SSDC	WSSC	Reimbursement Improvement
	<b>Capital Improvement</b>											
2008 11	Paving/patching - Wood Lane, City Park Pool, SE 4th, Bellflower	40,000	40,000						40,000			
2009 13	SE Bellflower Street Paving Overlay	30,000	30,000						5,000			25,000
2009 15	Water Reservoir	800,000			800,000				294,714			505,286
2010 17	Membrane Filter Design addition at Water Treatment Plant	25,000			25,000						25,000	
2010 18	Head Works Modificatin Design WWTP	30,000		30,000					20,000	10,000		
2010 19	2" Meter Replacement various commercial locations	15,000			15,000				15,000			
2010 20	Overflow Tube Repair	28,000			28,000				28,000			
2010 21	Sanitary Sewer Replacement SE Bellflower St. - SE 3rd	0		0					0			
2010 22	Treatment Plan Equipment/Shop Upgrades	12,000		6,000	6,000				12,000			
2010 23	New Roof for City Shop	25,000		12,500	12,500				25,000			
2010 24	Rebuild 1A Sewer Pump Lift	8,000		8,000					8,000			
2010 25	Recoat Asphalt Concrete Surface WWTP	6,500		6,500					6,500			
2010 26	Storm Drain Vacuum Cleaning	10,000	10,000						10,000			
2010 27	Paving/Patching - SE 7th Street	25,000	25,000									25,000
2010 28	Resurface Pool	0				0						
2010 29		0										
2010 30		0										
	<b>Totals</b>	<b>1,054,500</b>	<b>105,000</b>	<b>63,000</b>	<b>886,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,214</b>	<b>10,000</b>	<b>25,000</b>	<b>555,286</b>
												<b>1,054,500</b>



**City of Clatskanie**  
**Timber and Infrastructure Improvement Fund**  
**10 Year History - 20 Year Projection**  
**April 8, 2009**

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses : Personnel	Projects: CIP	Ending Fund Balance
2000	83,417		68,545	3,371,656	610,914	24,225	2,888,479
2001	2,888,479		161,056	174	32,169	121,996	2,895,544
2002	2,895,544		91,333	2,556,927	492,165	165,162	4,886,477
2003	4,886,477		77,858	4,788	131,739	908,789	3,928,595
2004	3,928,595		49,638	3,288	57,573	84,960	3,838,988
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		61,180	0	111,627	161,176	3,079,437
2010	3,079,437	1.0%	30,794		104,101	542,956	2,463,174
2011	2,463,174	1.0%	24,632		107,224	125,000	2,255,582
2012	2,255,582	1.0%	22,556	2,245,000	917,826	125,000	3,480,312
2013	3,480,312	1.0%	34,803	673,500	149,402	125,000	3,914,213
2014	3,914,213	1.0%	39,142	0	117,067	125,000	3,711,288
2015	3,711,288	1.0%	37,113	0	120,579	125,000	3,502,821
2016	3,502,821	1.0%	35,028	0	124,197	125,000	3,288,653
2017	3,288,653	1.0%	32,887	0	127,922	125,000	3,068,617
2018	3,068,617	1.0%	30,686	0	131,760	125,000	2,842,543
2019	2,842,543	1.0%	28,425	655,831	145,713	125,000	3,256,087
2020	3,256,087	1.0%	32,561	0	139,784	125,000	3,023,864
2021	3,023,864	1.0%	30,239	0	143,978	125,000	2,785,124
2022	2,785,124	1.0%	27,851	0	148,297	125,000	2,539,678
2023	2,539,678	1.0%	25,397	0	152,746	125,000	2,287,329
2024	2,287,329	1.0%	22,873	0	157,328	125,000	2,027,874
2025	2,027,874	1.0%	20,279	0	162,048	125,000	1,761,104
2026	1,761,104	1.0%	17,611	0	166,910	125,000	1,486,806
2027	1,486,806	1.0%	14,868	0	171,917	125,000	1,204,757
2028	1,204,757	1.0%	12,048	0	177,075	125,000	914,729
2029	914,729	1.0%	9,147	0	182,387	125,000	616,490
2030	616,490	1.0%	6,165	0	187,858	125,000	309,796

**Assumptions:**

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

# ***PERSONNEL***



**2009 - 2010 FISCAL BUDGET  
PERSONNEL SERVICES**

Based on 08/09 Salary Scale

ACCT NO.	ITEM	AMOUNT	01-110 Adm	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	05-510 Cem	06-610 Tlif
1051	Salaries	879,811	62,584	362,157	41,934	137,526	226,777	12,896	35,937
1052	ODOT	8,291	0	8,291	0	0	0	0	0
1053	DUII/Seatbelt	7,797	0	7,797	0	0	0	0	0
1054	Overtime	50,033	37	14,368	3,266	9,151	22,547	664	0
1056	Weed & Seed Grant	14,228	0	14,228	0	0	0	0	0
1150	Fica	73,452	4,790	31,123	3,458	11,221	19,075	1,037	2,748
1200	PERS	143,352	9,324	61,929	6,729	21,826	36,176	2,018	5,350
1250	State Workers Comp	1,040	68	409	50	172	293	15	33
1251	Health Insurance	193,943	15,407	80,848	7,967	35,724	44,117	2,619	7,261
1252	Life Insurance	923	87	311	44	174	266	17	24
1253	Workers Comp	32,487	147	14,941	1,796	4,997	9,400	467	739
1260	Unemployment	3,100	200	2,200	200	200	200	0	100
1300	Benefit Accruals	13,600	2,000	5,000	1,000	2,500	2,500	0	600
1400	Other	0	0	0	0	0	0	0	0
	Totals	1,422,057	94,644	603,602	66,444	223,491	361,351	19,733	52,792

**CITY OF CLATSKANIE**  
**STEPS BY CLASSIFICATION**  
 Fiscal Year 2009 - 2010

Monthly Rate of Pay for a 40 Hour Work Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
<b>MANAGEMENT</b>							
	City Manager	6125					
18	Public Works Director	4657	4890	5135	5392	5661	5944
18	Police Chief	4657	4890	5135	5392	5661	5944
12	Finance Manager	3475	3649	3832	4023	4224	4436
15	Sergeant	4023	4224	4436	4657	4890	5135
9	City Recorder	3002	3152	3310	3475	3649	3832
<b>UNION - POLICE UNIT</b>							
10	Police Officer	3274	3438	3610	3790	3980	4179
<b>UNION - GENERAL UNIT</b>							
13	Public Works Foreman	3649	3832	4023	4224	4436	4657
13	Chief Operator	3649	3832	4023	4224	4436	4657
11	Utility Worker II	3310	3475	3649	3832	4023	4224
8	Treatment Plant Operator	2859	3002	3152	3310	3475	3649
8	Utility Worker I	2859	3002	3152	3310	3475	3649
7	Court Clerk/Police Administrative Secretary	2723	2859	3002	3152	3310	3475
5	General Clerk	2470	2593	2723	2859	3002	3152

City of Clatskanie  
**PERSONNEL SERVICES WAGE DISTRIBUTION**  
 2009 - 2010 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	CEMETERY	TIIF	TOTALS
City Manager	0.20	0.25	0.05	0.15	0.20	0.00	0.15	1.00
Finance Manager	0.30	0.15	0.05	0.10	0.20	0.00	0.20	1.00
City Recorder	0.60	0.05	0.00	0.10	0.20	0.05	0.00	1.00
General Clerk	0.15	0.10	0.05	0.30	0.35	0.05	0.00	1.00
Court/Police Clerk	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Sergeant	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Public Works Director	0.00	0.00	0.05	0.20	0.51	0.04	0.20	1.00
Public Works Foreman	0.00	0.00	0.20	0.15	0.61	0.04	0.00	1.00
Utility Worker	0.00	0.00	0.20	0.15	0.61	0.04	0.00	1.00
Utility Worker	0.00	0.00	0.20	0.15	0.61	0.04	0.00	1.00
Chief Operator	0.00	0.00	0.00	0.35	0.65	0.00	0.00	1.00
Treatment Plant operator	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
PT	0.00	0.00	0.00	0.35	0.65	0.00	0.00	1.00
PT Summer Help	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
PT Summer Help	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
PT Summer Help	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
TOTALS	1.25	6.55	0.80	3.00	7.59	0.26	0.55	20.00

***BUDGET BY FUND TYPE***

***GENERAL FUND***

# General Ledger Budget Analysis Report

User: Sharry  
Printed: 06/09/09 - 02:15PM  
Fiscal Year: 2010



City of Clatskanie

	2007		2008		2009		2009		Estimated Account	Description	FTE	2010			Adopted
	Actual	Actual	Actual	Actual	Adopted	Estimated	Requested	Proposed				Approved			
									01	General Fund					
									R1	Revenue					
300,656.00	346,351.00		690,294.00		723,572.00				3010	Beginning Fund Balance	0.00	93,600.00	93,600.00	93,600.00	93,600.00
461,371.85	469,446.21		489,403.00		488,234.00				3100	Property Taxes	0.00	543,950.00	543,950.00	543,950.00	543,950.00
26,236.74	27,289.43		28,000.00		21,238.00				3110	Delinquent Taxes	0.00	20,000.00	20,000.00	20,000.00	20,000.00
0.00	0.00		0.00		0.00				3115	Downtown Development Tax	0.00	0.00	0.00	0.00	0.00
108,594.79	110,945.52		109,964.00		86,701.00				3200	Franchise Fees	0.00	96,400.00	96,400.00	96,400.00	96,400.00
17,021.42	19,002.50		15,500.00		17,073.00				3500	Licenses	0.00	17,000.00	17,000.00	17,000.00	17,000.00
39,584.83	30,733.56		18,400.00		17,020.00				4000	Building Permits	0.00	18,500.00	18,500.00	18,500.00	18,500.00
2,200.29	2,139.70		2,208.00		1,252.00				4050	Permit Surcharges	0.00	1,000.00	1,000.00	1,000.00	1,000.00
6,604.05	756.75		5,000.00		4,375.00				4100	Land Use Fees	0.00	4,000.00	4,000.00	4,000.00	4,000.00
12,813.82	7,828.11		12,000.00		4,356.00				4400	Collection Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
85,601.36	83,817.32		105,541.00		67,395.00				4500	Court Fines and Forfeitures	0.00	34,000.00	34,000.00	34,000.00	39,200.00
0.00	480.50		0.00		0.00				4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
10,775.33	2,679.81		1,200.00		0.00				4600	County Revenue	0.00	1,200.00	1,200.00	1,200.00	1,200.00
32,655.26	34,284.90		35,603.00		30,905.00				4700	State Revenues	0.00	36,345.00	36,345.00	36,345.00	36,345.00
8,873.22	10,817.46		9,097.00		4,592.00				4710	Oregon State 911 Tax	0.00	9,050.00	9,050.00	9,050.00	9,050.00
47,056.50	15,048.11		25,000.00		11,280.00				4900	Grants	0.00	24,000.00	24,000.00	24,000.00	34,561.00
19,158.97	20,923.00		12,992.00		9,938.00				5000	Interest	0.00	1,310.00	1,310.00	1,310.00	1,310.00
3,600.00	3,600.00		3,600.00		1,680.00				5100	Use of Property	0.00	7,070.00	7,070.00	7,070.00	7,070.00
2,990.00	2,600.00		2,000.00		1,510.00				6000	Charges for Current Services	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	0.00		0.00		0.00				6001	Penalty Fee	0.00	350.00	350.00	350.00	350.00
30,428.98	25,703.40		23,000.00		19,880.00				6050	Police Department Revenue	0.00	21,000.00	21,000.00	21,000.00	21,000.00
0.00	(97.25)		0.00		(345.00)				6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
3,902.11	486,386.57		6,500.00		625.00				7000	Miscellaneous Revenue	0.00	4,750.00	4,750.00	4,750.00	4,750.00
0.00	0.00		100.00		0.00				8000	Refunds	0.00	0.00	0.00	0.00	0.00
1,709.80	2,129.67		500.00		0.00				9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
44,040.00	6,066.00		47,328.00		47,328.00				9500	Transfers In	0.00	172,232.00	172,232.00	172,232.00	172,232.00
54,025.00	0.00		0.00		0.00				9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
1,319,900.32	1,708,932.27		1,643,230.00		1,558,609.00					Revenue Totals:	0.00	1,108,257.00	1,108,257.00	1,108,257.00	1,124,018.00

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,319,900.32	1,708,932.27	1,643,230.00	1,643,230.00	1,558,609.00		REVENUES TOTALS:	0.00	1,108,257.00	1,108,257.00	1,108,257.00	1,124,018.00
63,353.83	62,562.94	68,167.00	68,167.00	60,851.00	110	Administration					
74.14	87.19	0.00	0.00	0.00	E1	Personnel Services					
0.00	0.00	2,000.00	2,000.00	0.00	1051	Salaries	1.25	62,584.00	62,584.00	62,584.00	62,584.00
0.00	0.00	200.00	200.00	0.00	1054	Overtime	0.00	37.00	37.00	37.00	37.00
4,780.86	4,717.51	5,215.00	5,215.00	4,602.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
12,548.41	11,299.58	12,049.00	12,049.00	10,333.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
56.85	50.49	100.00	100.00	92.00	1150	FICA	0.00	4,790.00	4,790.00	4,790.00	4,790.00
13,436.94	13,514.43	17,155.00	17,155.00	14,740.00	1200	PERS	0.00	9,324.00	9,324.00	9,324.00	9,324.00
60.41	77.15	73.00	73.00	82.00	1250	State Workers Comp	0.00	68.00	68.00	68.00	68.00
361.95	277.95	446.00	446.00	439.00	1251	Health Insurance	0.00	15,407.00	15,407.00	15,407.00	15,407.00
0.00	0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	87.00	87.00	87.00	87.00
0.00	0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	147.00	147.00	147.00	147.00
0.00	0.00	0.00	0.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	139.13	5,000.00	5,000.00	0.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
94,673.39	92,726.37	110,405.00	110,405.00	91,139.00		Personnel Services Totals:	1.25	94,644.00	94,644.00	94,644.00	94,644.00
1,097.04	740.78	1,400.00	1,400.00	1,430.00	E2	Material & Services					
2,268.26	6,022.23	5,502.00	5,502.00	1,616.00	2050	Office Materials	0.00	1,000.00	1,000.00	1,000.00	1,000.00
13,161.33	39,839.07	42,140.00	42,140.00	15,225.00	2100	Operating Materials/Equipment	0.00	1,600.00	1,600.00	1,600.00	1,600.00
17,587.39	31,690.94	50,000.00	50,000.00	21,037.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
4,225.61	5,542.87	5,456.00	5,456.00	4,545.00	2250	Contract Services	0.00	32,875.00	32,875.00	32,875.00	32,875.00
0.00	0.00	0.00	0.00	0.00	2300	Communications	0.00	3,500.00	3,500.00	3,500.00	3,500.00
1,553.00	1,790.00	500.00	500.00	301.00	2350	New Account	0.00	800.00	800.00	800.00	800.00
1,621.76	1,669.83	2,008.00	2,008.00	1,614.00	2400	Liability & Property Insurance	0.00	500.00	500.00	500.00	500.00
2,920.28	4,565.40	4,983.00	4,983.00	4,154.00	2450	Utility Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11,813.29	2,592.17	12,075.00	12,075.00	8,350.00	2500	Repair & Maintenance Services	0.00	2,360.00	2,360.00	2,360.00	2,360.00
0.00	0.00	0.00	0.00	0.00	2600	Professional Dev - Admin	0.00	12,750.00	12,750.00	12,750.00	12,750.00
0.00	25.00	0.00	0.00	0.00	2605	Dues & Memberships	0.00	1,450.00	1,450.00	1,450.00	1,450.00
42,281.68	39,213.01	20,744.00	20,744.00	18,530.00	2625	Books & Publications	0.00	0.00	0.00	0.00	0.00
8,873.22	10,817.46	9,097.00	9,097.00	4,592.00	2650	Intergovernmental	0.00	21,450.00	21,450.00	21,450.00	21,450.00
3,742.68	3,544.72	8,200.00	8,200.00	2,785.00	2660	Columbia County 911	0.00	9,050.00	9,050.00	9,050.00	9,050.00
0.00	0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	7,700.00	7,700.00	7,700.00	7,700.00
0.00	0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
111,145.54	148,053.48	162,105.00	162,105.00	84,179.00		Material & Services Totals:	0.00	97,035.00	97,035.00	97,035.00	98,835.00
0.00	4,995.00	45,000.00	45,000.00	29,311.00	E3	Capital Outlay					
					3150	General Improvements	0.00	0.00	0.00	0.00	0.00

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	3300	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	4,995.00	45,000.00	29,311.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
205,818.93	245,774.85	317,510.00	204,629.00		EXPENDITURES TOTALS:	1.25	191,679.00	191,679.00	191,679.00	193,479.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
205,818.93	245,774.85	317,510.00	204,629.00		DEPT EXPENSES	1.25	191,679.00	191,679.00	191,679.00	193,479.00
(205,818.93)	(245,774.85)	(317,510.00)	(204,629.00)		Administration Totals:	(1.25)	(191,679.00)	(191,679.00)	(191,679.00)	(193,479.00)
633.28	596.35	1,000.00	850.00	120	Non-Departmental					
3,297.54	1,486.74	3,653.00	3,854.00	E2	Material & Services					
16,887.00	11,899.73	21,740.00	18,836.00	2050	Office Materials	0.00	2,950.00	2,950.00	2,950.00	2,950.00
3,535.00	4,458.24	5,540.00	6,254.00	2100	Operating Materials/Equipment	0.00	700.00	700.00	700.00	700.00
1,204.63	1,136.36	1,040.00	344.00	2200	Professional Services	0.00	54,860.00	54,860.00	54,860.00	54,860.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	6,350.00	6,350.00	6,350.00	6,350.00
17,329.76	20,448.81	20,758.00	18,747.00	2300	Communications	0.00	3,155.00	3,155.00	3,155.00	3,155.00
198.56	0.00	232.00	0.00	2350	Information Technology	0.00	19,515.00	19,515.00	19,515.00	19,515.00
16,194.94	3,634.47	16,447.00	10,190.00	2400	Liability & Property Insurance	0.00	51,560.00	51,560.00	51,560.00	51,560.00
3,586.38	4,231.97	4,265.00	3,507.00	2450	Utility Services	0.00	0.00	0.00	0.00	0.00
1,047.66	551.50	7,000.00	3,681.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2550	Rental/Lease	0.00	4,195.00	4,195.00	4,195.00	4,195.00
916.67	559.28	1,171.00	250.00	2600	Professional Development	0.00	6,700.00	6,700.00	6,700.00	6,700.00
1,755.68	2,096.53	3,985.00	3,484.00	2605	Dues & Memberships	0.00	2,825.00	2,825.00	2,825.00	2,825.00
0.00	0.00	0.00	0.00	2625	Books & Publications	0.00	1,025.00	1,025.00	1,025.00	1,025.00
1,934.79	7,226.36	5,500.00	6,186.00	2650	Intergovernmental	0.00	950.00	950.00	950.00	950.00
0.00	0.00	0.00	0.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00
68,521.89	58,326.34	92,331.00	76,183.00	2700	Miscellaneous	0.00	4,500.00	4,500.00	4,500.00	4,500.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	1,600.00	1,600.00	1,600.00	1,600.00
					Material & Services Totals:	0.00	160,885.00	160,885.00	160,885.00	160,885.00
0.00	0.00	0.00	0.00	E3	Capital Outlay					
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	21,527.64	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3300	Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	21,527.64	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,566.00	0.00	E4	Contingency					
				4000	Contingency	0.00	62,794.00	62,794.00	62,794.00	60,644.00



2007	2008	2009	2009	2009	2010			2010	2010	2010
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	4,566.00	0.00		Contingency Totals:	0.00	62,794.00	62,794.00	62,794.00	60,644.00
0.00	0.00	490,500.00	489,110.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	490,500.00	489,110.00		Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E7 9000	Transfer Totals:	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
68,521.89	79,853.98	587,397.00	565,293.00		Unappropriated Fund Balance Tot	0.00	223,679.00	223,679.00	223,679.00	221,529.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	223,679.00	223,679.00	223,679.00	221,529.00
68,521.89	79,853.98	587,397.00	565,293.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(68,521.89)	(79,853.98)	(587,397.00)	(565,293.00)		DEPT EXPENSES	0.00	223,679.00	223,679.00	223,679.00	221,529.00
					Non-Departmental Totals:	0.00	(223,679.00)	(223,679.00)	(223,679.00)	(221,529.00)
					Court					
31,811.59	28,596.73	33,783.00	32,611.00	130 E1	Personnel Services	0.70	0.00	0.00	0.00	0.00
15.49	29.06	0.00	0.00	1051	Municipal Court Salaries	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
2,388.90	2,142.64	2,584.00	2,454.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
6,288.71	4,954.42	5,972.00	5,720.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
35.92	32.23	50.00	37.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
7,030.97	6,316.04	8,270.00	8,185.00	1250	State Per Day	0.00	0.00	0.00	0.00	0.00
40.01	38.35	47.00	36.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
196.28	243.21	268.00	264.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1260	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
47,807.87	42,352.68	51,674.00	49,307.00		Personnel Services Totals:	0.70	0.00	0.00	0.00	0.00
392.33	599.63	385.00	367.00	E2 2050	Material & Services	0.00	0.00	0.00	0.00	0.00
478.64	1,242.86	300.00	396.00	2100	Office Materials	0.00	0.00	0.00	0.00	0.00
27,800.44	34,509.55	31,900.00	30,659.00	2200	Operating Materials/Equipment	0.00	13,000.00	13,000.00	13,000.00	15,400.00
1,200.00	676.25	250.00	1,605.00	2250	Professional Services	0.00	250.00	250.00	250.00	250.00
1,857.25	1,811.04	2,508.00	2,281.00	2300	Contract Services	0.00	0.00	0.00	0.00	0.00
					Communication	0.00	0.00	0.00	0.00	0.00

2007	2008	2009	2009	2009	2010		2010	2010	2010	2010	Adopted
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,111.25	895.00	958.00	958.00	958.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
161.27	86.08	157.00	157.00	117.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00
1,575.62	1,420.70	3,255.00	3,255.00	1,533.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00
43.00	0.00	0.00	0.00	0.00	2625	Books and Publications	0.00	0.00	0.00	0.00	0.00
19,564.00	16,396.50	19,854.00	19,854.00	17,400.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
19.85	0.00	300.00	300.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	2,800.00
2,570.00	3,706.53	6,000.00	6,000.00	413.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2750	Reimbursable	0.00	0.00	0.00	0.00	0.00
57,773.65	61,344.14	65,867.00	65,867.00	55,729.00		Material & Services Totals:	0.00	13,250.00	13,250.00	13,250.00	18,450.00
105,581.52	103,696.82	117,541.00	117,541.00	105,036.00		EXPENDITURES TOTALS:	0.70	13,250.00	13,250.00	13,250.00	18,450.00
0.00	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
105,581.52	103,696.82	117,541.00	117,541.00	105,036.00		DEPT EXPENSES	0.70	13,250.00	13,250.00	13,250.00	18,450.00
(105,581.52)	(103,696.82)	(117,541.00)	(117,541.00)	(105,036.00)		Court Totals:	(0.70)	(13,250.00)	(13,250.00)	(13,250.00)	(18,450.00)
288,958.87	292,951.07	324,220.00	324,220.00	335,327.00	140	Police					
0.00	7,632.57	0.00	0.00	0.00	E1	Personnel Services					
10,355.22	6,451.03	5,000.00	5,000.00	4,042.00	1051	Salaries	5.85	362,157.00	362,157.00	362,157.00	362,157.00
12,594.48	15,855.25	24,000.00	24,000.00	17,746.00	1052	ODOT Grant	0.00	8,291.00	8,291.00	8,291.00	8,291.00
0.00	0.00	4,500.00	4,500.00	0.00	1053	Seatbelt/DUII	0.00	7,797.00	7,797.00	7,797.00	7,797.00
0.00	0.00	0.00	0.00	0.00	1054	Overtime	0.00	14,368.00	14,368.00	14,368.00	14,368.00
0.00	0.00	0.00	0.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
410.06	9,639.60	2,000.00	2,000.00	0.00	1056	Weed & Seed Grant	0.00	14,228.00	14,228.00	14,228.00	14,228.00
23,526.61	24,443.85	26,256.00	26,256.00	27,110.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
56,596.61	45,856.96	65,680.00	65,680.00	58,543.00	1150	FICA	0.00	31,123.00	31,123.00	31,123.00	31,123.00
1,261.97	316.69	400.00	400.00	348.00	1200	PERS	0.00	61,929.00	61,929.00	61,929.00	61,929.00
59,152.91	60,244.73	68,884.00	68,884.00	70,637.00	1250	State Workers Comp	0.00	409.00	409.00	409.00	409.00
172.28	197.01	214.00	214.00	236.00	1251	Health Insurance	0.00	80,848.00	80,848.00	80,848.00	80,848.00
9,834.83	12,823.74	12,838.00	12,838.00	12,650.00	1252	Life & AD&D Insurance	0.00	311.00	311.00	311.00	311.00
0.00	0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	14,941.00	14,941.00	14,941.00	14,941.00
0.00	0.00	0.00	0.00	0.00	1260	Unemployment	0.00	2,200.00	2,200.00	2,200.00	2,200.00
0.00	0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
462,863.84	476,412.50	533,992.00	533,992.00	527,646.00		Personnel Services Totals:	5.85	603,602.00	603,602.00	603,602.00	603,602.00
831.61	696.93	1,200.00	1,200.00	1,015.00	E2	Material & Services					
29,801.20	29,543.15	30,395.00	30,395.00	22,947.00	2050	Office Materials	0.00	2,180.00	2,180.00	2,180.00	2,180.00
3,157.10	6,751.99	2,500.00	2,500.00	0.00	2100	Operating Materials/Equipment	0.00	27,970.00	27,970.00	27,970.00	27,970.00
					2200	Professional Services	0.00	0.00	0.00	0.00	0.00

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
354.53	2,569.05	1,600.00	2,905.00	2,250		Contract Services	0.00	2,400.00	2,400.00	2,400.00	2,400.00
5,616.75	5,806.86	5,845.00	5,030.00	2300		Communications	0.00	7,100.00	7,100.00	7,100.00	7,100.00
0.00	0.00	0.00	0.00	2350		Information Technology	0.00	3,810.00	3,810.00	3,810.00	3,810.00
3,273.95	3,071.09	3,340.00	2,651.00	2450		Utility Services	0.00	3,300.00	3,300.00	3,300.00	3,300.00
16,391.31	10,042.45	9,620.00	7,728.00	2500		Repair & Maintenance Services	0.00	6,320.00	6,320.00	6,320.00	6,320.00
1,783.57	1,281.85	1,531.00	1,393.00	2550		Rental/Lease	0.00	1,640.00	1,640.00	1,640.00	1,640.00
0.00	0.00	500.00	0.00	2575		K-9 Unit	0.00	1,000.00	1,000.00	1,000.00	1,000.00
1,704.07	5,416.43	6,000.00	3,477.00	2600		Professional Development	0.00	8,250.00	8,250.00	8,250.00	8,250.00
0.00	0.00	0.00	0.00	2605		Dues & Memberships	0.00	275.00	275.00	275.00	275.00
349.65	1,681.01	1,744.00	22.00	2625		Books & Publication	0.00	1,665.00	1,665.00	1,665.00	1,665.00
70.24	55.00	0.00	0.00	2650		Intergovernmental	0.00	0.00	0.00	0.00	0.00
1,030.14	358.14	817.00	226.00	2700		Miscellaneous	0.00	500.00	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
295.75	270.34	3,000.00	0.00	2725		Reserve Program	0.00	500.00	500.00	500.00	500.00
64,659.87	67,544.29	68,092.00	47,394.00			Material & Services Totals:	0.00	66,910.00	66,910.00	66,910.00	67,260.00
0.00	0.00	0.00	0.00	E3		Capital Outlay					
0.00	0.00	0.00	0.00	3150		General Improvements	0.00	0.00	0.00	0.00	0.00
66,102.95	12,077.95	18,698.00	12,078.00	3200		Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201		Capital Lease	0.00	18,698.00	18,698.00	18,698.00	18,698.00
0.00	0.00	0.00	0.00	3250		Reserve fund	0.00	1,000.00	1,000.00	1,000.00	1,000.00
66,102.95	12,077.95	18,698.00	12,078.00			Capital Outlay Totals:	0.00	19,698.00	19,698.00	19,698.00	19,698.00
593,626.66	556,034.74	620,782.00	587,118.00			EXPENDITURES TOTALS:	5.85	690,210.00	690,210.00	690,210.00	690,560.00
0.00	0.00	0.00	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
593,626.66	556,034.74	620,782.00	587,118.00			DEPT EXPENSES	5.85	690,210.00	690,210.00	690,210.00	690,560.00
(593,626.66)	(556,034.74)	(620,782.00)	(587,118.00)			Police Totals:	(5.85)	(690,210.00)	(690,210.00)	(690,210.00)	(690,560.00)
0.00	0.00	0.00	0.00	150		CDBG Grant					
0.00	0.00	0.00	0.00	E2		Material & Services	0.00	0.00	0.00	0.00	0.00
0.00	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			Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E3		Capital Outlay					
0.00	0.00	0.00	0.00	3150		General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

2007 Actual	2008		2009		2009 Estimated	Account	Description	FTE	2010			
	Actual	Adopted	Adopted	Estimated					Requested	Proposed	Approved	Adopted
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	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			CDBG Grant Totals:	0.00	0.00	0.00	0.00	0.00
					160		Downtown Development					
					E3		Capital Outlay					
0.00	0.00	0.00	0.00	0.00	3150		General Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	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	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00			Downtown Development Totals:	0.00	0.00	0.00	0.00	0.00
1,319,900.32	1,708,932.27	1,643,230.00	1,558,609.00				FUND REVENUES	0.00	1,108,257.00	1,108,257.00	1,108,257.00	1,124,018.00
973,549.00	985,360.39	1,643,230.00	1,462,076.00				FUND EXPENSES	7.80	1,118,818.00	1,118,818.00	1,118,818.00	1,124,018.00
346,351.32	723,571.88	0.00	96,533.00				Downtown Development Totals:	(7.80)	(10,561.00)	(10,561.00)	(10,561.00)	0.00

# ***SPECIAL REVENUE FUNDS***

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***STREET FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
20,209.00	6,237.00	10,000.00	11,181.00	02	Street Fund					
0.00	0.00	50.00	0.00	R1	Revenue					
77,501.16	73,537.65	74,813.00	60,332.00	3015	Beginning Working Capital	0.00	22,339.00	22,339.00	22,339.00	22,339.00
25,000.00	0.00	25,000.00	0.00	4400	Collection Services	0.00	50.00	50.00	50.00	50.00
441.85	32.67	500.00	116.00	4700	Gas Tax Revenue	0.00	72,419.00	72,419.00	72,419.00	72,419.00
28,192.77	28,408.54	46,146.00	58,543.00	4900	Grants	0.00	50,000.00	50,000.00	50,000.00	50,000.00
0.00	(4.79)	0.00	(11.00)	5000	Interest	0.00	313.00	313.00	313.00	313.00
0.00	254.62	200.00	0.00	6501	Street/Storm Utility Charge	0.00	47,736.00	47,736.00	47,736.00	47,736.00
0.00	0.00	50.00	0.00	7000	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
67,000.00	52,169.37	85,000.00	40,000.00	9000	Miscellaneous	0.00	100.00	100.00	100.00	100.00
				9500	Reimbursable	0.00	0.00	0.00	0.00	0.00
					Transfers In	0.00	55,000.00	55,000.00	55,000.00	55,000.00
218,344.78	160,635.06	241,759.00	170,161.00		Revenue Totals:	0.00	247,957.00	247,957.00	247,957.00	247,957.00
218,344.78	160,635.06	241,759.00	170,161.00		REVENUES TOTALS:	0.00	247,957.00	247,957.00	247,957.00	247,957.00
47,711.01	41,432.18	46,428.00	41,114.00	210	Street Expenditures					
838.56	319.13	1,000.00	1,084.00	E1	Personnel Services					
0.00	0.00	1,000.00	0.00	1051	Salaries	0.80	41,934.00	41,934.00	41,934.00	41,934.00
0.00	0.00	200.00	0.00	1054	Overtime	0.00	3,266.00	3,266.00	3,266.00	3,266.00
3,568.53	2,970.63	3,628.00	3,222.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
8,718.41	6,881.24	8,185.00	7,526.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
61.71	43.30	74.00	42.00	1150	FICA	0.00	3,458.00	3,458.00	3,458.00	3,458.00
8,270.98	6,997.51	8,965.00	6,671.00	1200	PERS	0.00	6,729.00	6,729.00	6,729.00	6,729.00
55.97	50.62	56.00	37.00	1250	State Workers Comp	0.00	50.00	50.00	50.00	50.00
1,463.69	1,529.28	1,685.00	1,660.00	1251	Health Insurance	0.00	7,967.00	7,967.00	7,967.00	7,967.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	44.00	44.00	44.00	44.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	1,796.00	1,796.00	1,796.00	1,796.00
				1260	Unemployment	0.00	200.00	200.00	200.00	200.00
				1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
70,688.86	60,223.89	71,221.00	61,356.00		Personnel Services Totals:	0.80	66,444.00	66,444.00	66,444.00	66,444.00
301.17	319.28	300.00	300.00	E2	Material & Services					
10,649.95	10,842.23	9,827.00	9,827.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
386.12	2,223.96	360.00	360.00	2100	Operating Materials/Equipment	0.00	12,000.00	12,000.00	12,000.00	12,000.00
6,283.64	2,628.00	8,553.00	8,552.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
814.57	757.05	1,014.00	1,014.00	2250	Contract Services	0.00	12,000.00	12,000.00	12,000.00	12,000.00
6,179.81	7,364.52	8,027.00	8,027.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
8,744.93	8,574.69	8,220.00	8,220.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
5,234.67	3,875.50	4,622.00	4,623.00	2450	Utility Service	0.00	10,000.00	10,000.00	10,000.00	10,000.00
				2500	Repair & Maintenance Services	0.00	8,000.00	8,000.00	8,000.00	8,000.00

2007	2008	2009	2009	2009	Description	FTE	2010	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Adopted	Estimated Account			Requested	Proposed	Approved	Adopted		
0.00	0.00	0.00	0.00	0.00	Rental/Lease	0.00	0.00	0.00	0.00	0.00		
398.33	479.27	0.00	0.00	2550	Professional Development	0.00	0.00	0.00	0.00	0.00		
0.00	0.00	0.00	0.00	2600	Intergovernmental	0.00	0.00	0.00	0.00	0.00		
5.25	(2.50)	0.00	0.00	2650	Miscellaneous	0.00	0.00	0.00	0.00	0.00		
0.00	0.00	0.00	0.00	2700	Bank Fees	0.00	0.00	0.00	0.00	0.00		
38,998.44	37,062.00	40,923.00	40,945.00	2710	Material & Services Totals:	0.00	43,520.00	43,520.00	43,520.00	43,520.00		
96,907.82	52,169.38	110,000.00	40,000.00	E3	Capital Outlay							
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	105,000.00	105,000.00	105,000.00	105,000.00		
0.00	0.00	1,194.00	905.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00		
96,907.82	52,169.38	111,194.00	40,905.00	3250	Bike Paths	0.00	724.00	724.00	724.00	724.00		
					Capital Outlay Totals:	0.00	105,724.00	105,724.00	105,724.00	105,724.00		
0.00	0.00	3,805.00	0.00	E4	Contingency							
0.00	0.00	3,805.00	0.00	4000	Contingency	0.00	14,364.00	14,364.00	14,364.00	14,364.00		
					Contingency Totals:	0.00	14,364.00	14,364.00	14,364.00	14,364.00		
5,515.00	0.00	14,616.00	4,616.00	E5	Transfer							
5,515.00	0.00	14,616.00	4,616.00	5000	Transfers Out	0.00	17,905.00	17,905.00	17,905.00	17,905.00		
					Transfer Totals:	0.00	17,905.00	17,905.00	17,905.00	17,905.00		
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance							
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00		
					Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00		
212,110.12	149,455.27	241,759.00	147,822.00		EXPENDITURES TOTALS:	0.80	247,957.00	247,957.00	247,957.00	247,957.00		
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00		
212,110.12	149,455.27	241,759.00	147,822.00		DEPT EXPENSES	0.80	247,957.00	247,957.00	247,957.00	247,957.00		
(212,110.12)	(149,455.27)	(241,759.00)	(147,822.00)		Street Expenditures Totals:	(0.80)	(247,957.00)	(247,957.00)	(247,957.00)	(247,957.00)		
218,344.78	160,635.06	241,759.00	170,161.00		FUND REVENUES	0.00	247,957.00	247,957.00	247,957.00	247,957.00		
212,110.12	149,455.27	241,759.00	147,822.00		FUND EXPENSES	0.80	247,957.00	247,957.00	247,957.00	247,957.00		
6,234.66	11,179.79	0.00	22,339.00		Street Expenditures Totals:	(0.80)	0.00	0.00	0.00	0.00		



***TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,656,828.00	3,545,918.00	3,223,374.00	3,291,060.00	06	TIIF					
0.00	37,866.25	0.00	0.00	R1	Revenue					
179,433.19	149,686.39	128,935.00	61,180.00	3010	Beginning Fund Balance	0.00	3,079,437.00	3,079,437.00	3,079,437.00	3,079,437.00
0.00	0.00	100.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
0.00	112,432.68	0.00	0.00	5000	Interest	0.00	43,112.00	43,112.00	43,112.00	43,112.00
0.00	0.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	100.00	100.00	100.00	100.00
0.00	0.00	35,000.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
				9500	Transfers In	0.00	0.00	0.00	0.00	0.00
3,836,261.19	3,845,903.32	3,387,409.00	3,352,240.00		Revenue Totals:	0.00	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00
3,836,261.19	3,845,903.32	3,387,409.00	3,352,240.00		REVENUES TOTALS:	0.00	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00
35,551.27	30,791.94	36,549.00	35,057.00	610	TIIF Expenditures					
36.88	50.00	0.00	50.00	E1	Personnel Services					
0.00	0.00	600.00	0.00	1051	Salaries	0.55	35,937.00	35,937.00	35,937.00	35,937.00
0.00	0.00	100.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
2,710.51	2,350.35	2,796.00	2,686.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
7,031.80	4,867.50	6,453.00	6,098.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
25.64	22.91	40.00	30.00	1150	FICA	0.00	2,748.00	2,748.00	2,748.00	2,748.00
6,694.57	5,000.63	8,578.00	7,144.00	1200	PERS	0.00	5,350.00	5,350.00	5,350.00	5,350.00
35.83	28.31	38.00	21.00	1250	State Workers Comp	0.00	33.00	33.00	33.00	33.00
179.62	243.21	268.00	264.00	1251	Health Insurance	0.00	7,261.00	7,261.00	7,261.00	7,261.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	24.00	24.00	24.00	24.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	739.00	739.00	739.00	739.00
0.00	0.00	0.00	0.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
52,266.12	43,354.85	55,422.00	51,350.00	1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
					Personnel Services Totals:	0.55	52,792.00	52,792.00	52,792.00	52,792.00
258.01	208.10	500.00	342.00	E2	Material & Services					
209.25	640.89	9,014.00	4,294.00	2050	Office Materials	0.00	500.00	500.00	500.00	500.00
6,151.33	11,871.88	7,200.00	7,200.00	2100	Operating Materials/Equipment	0.00	9,015.00	9,015.00	9,015.00	9,015.00
36,115.85	158,941.68	59,000.00	2,971.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
291.60	217.22	715.00	140.00	2250	Contract Services	0.00	29,000.00	29,000.00	29,000.00	29,000.00
3,089.90	3,436.75	3,746.00	3,430.00	2300	Communications	0.00	350.00	350.00	350.00	350.00
0.00	0.00	6,000.00	6,000.00	2400	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
0.00	141,753.29	0.00	35,000.00	2500	Repairs & Maintenance Services	0.00	0.00	0.00	0.00	0.00
793.22	924.14	900.00	900.00	2550	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
46,909.16	317,993.95	97,075.00	60,277.00	2700	Miscellaneous	0.00	10,000.00	10,000.00	10,000.00	10,000.00
					Material & Services Totals:	0.00	48,865.00	48,865.00	48,865.00	48,865.00

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,500,000.00	0.00	E4 4000	Contingency Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
0.00	0.00	1,500,000.00	0.00		Contingency Totals:	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
191,167.64	193,492.92	606,176.00	161,176.00	E5 5000	Transfer Transfers Out	0.00	545,624.00	545,624.00	545,624.00	474,624.00
191,167.64	193,492.92	606,176.00	161,176.00		Transfer Totals:	0.00	545,624.00	545,624.00	545,624.00	474,624.00
0.00	0.00	1,128,736.00	0.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	975,368.00	975,368.00	975,368.00	1,046,368.00
0.00	0.00	1,128,736.00	0.00		Unappropriated Fund Balance Tot	0.00	975,368.00	975,368.00	975,368.00	1,046,368.00
290,342.92	554,841.72	3,387,409.00	272,803.00		EXPENDITURES TOTALS:	0.55	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
290,342.92	554,841.72	3,387,409.00	272,803.00		DEPT EXPENSES	0.55	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00
(290,342.92)	(554,841.72)	(3,387,409.00)	(272,803.00)		TIIF Expenditures Totals:	(0.55)	(3,122,649.00)	(3,122,649.00)	(3,122,649.00)	(3,122,649.00)
0.00	0.00	0.00	0.00	620 E7 9000	TIIF Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		TIIF Totals:	0.00	0.00	0.00	0.00	0.00
3,836,261.19	3,845,903.32	3,387,409.00	3,352,240.00		FUND REVENUES	0.00	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00
290,342.92	554,841.72	3,387,409.00	272,803.00		FUND EXPENSES	0.55	3,122,649.00	3,122,649.00	3,122,649.00	3,122,649.00

2007	2008	2009	2009	2009	Description	FTE	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted	
3,545,918.27	3,291,061.60	0.00	3,079,437.00			(0.55)	0.00	0.00	0.00	0.00	0.00
THF Totals:											

***SCOUT LAKE FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
889,738.00	925,179.00	954,147.00	943,668.00	07	Scout Lake Fund	Revenue	0.00	950,628.00	950,628.00	950,628.00	950,628.00
0.00	8,899.30	0.00	0.00	R1	Beginning Fund Balance		0.00	0.00	0.00	0.00	0.00
45,572.18	40,954.60	38,166.00	16,935.00	3010	Sale of Property		0.00	0.00	0.00	0.00	0.00
20.00	0.00	0.00	0.00	4550	Interest		0.00	13,309.00	13,309.00	13,309.00	13,309.00
0.00	0.00	0.00	0.00	5000	Miscellaneous Revenue		0.00	0.00	0.00	0.00	0.00
935,330.18	975,032.90	992,313.00	960,603.00	7000	Transfers In		0.00	0.00	0.00	0.00	0.00
				9500	Revenue Totals:		0.00	963,937.00	963,937.00	963,937.00	963,937.00
935,330.18	975,032.90	992,313.00	960,603.00		REVENUES TOTALS:		0.00	963,937.00	963,937.00	963,937.00	963,937.00
169.19	4,507.05	5,000.00	0.00	710	Scout Lake Expenditures	Material & Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	0.00	0.00	E2	Operating Material		0.00	0.00	0.00	0.00	0.00
0.00	11,756.90	50,000.00	1,100.00	2100	Professional Services		0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	5,748.65	26,282.00	0.00	2200	Contract Services		0.00	25,000.00	25,000.00	25,000.00	25,000.00
406.96	432.62	1,000.00	500.00	2250	Repairs & Maint. Services		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2500	Intergovernmental		0.00	0.00	0.00	0.00	0.00
9,575.00	8,920.00	66,033.00	8,375.00	2650	Miscellaneous		0.00	11,000.00	11,000.00	11,000.00	11,000.00
				2700	Other		0.00	0.00	0.00	0.00	0.00
10,151.15	31,365.22	148,315.00	9,975.00	2900	Material & Services Totals:		0.00	51,000.00	51,000.00	51,000.00	51,000.00
0.00	0.00	0.00	0.00	E3	Capital Outlay		0.00	24,000.00	24,000.00	24,000.00	24,000.00
0.00	0.00	0.00	0.00	3050	Land/Improvements		0.00	24,000.00	24,000.00	24,000.00	24,000.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:		0.00	24,000.00	24,000.00	24,000.00	24,000.00
0.00	0.00	0.00	0.00	E4	Contingency		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4000	Contingency		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingency Totals:		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E5	Transfer		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5000	Transfers 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	843,998.00	0.00	E7	Unappropriated Fund Balance		0.00	888,937.00	888,937.00	888,937.00	888,937.00
0.00	0.00	843,998.00	0.00	9000	Unappropriated Fund Balance		0.00	888,937.00	888,937.00	888,937.00	888,937.00
0.00	0.00	843,998.00	0.00		Unappropriated Fund Balance Tot		0.00	888,937.00	888,937.00	888,937.00	888,937.00

2007	2008		2009		Description	FTE	2010			2010
	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	
10,151.15	31,365.22	992,313.00	9,975.00		EXPENDITURES TOTALS:	0.00	963,937.00	963,937.00	963,937.00	963,937.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
10,151.15	31,365.22	992,313.00	9,975.00		DEPT EXPENSES	0.00	963,937.00	963,937.00	963,937.00	963,937.00
(10,151.15)	(31,365.22)	(992,313.00)	(9,975.00)		Scout Lake Expenditures Totals:	0.00	(963,937.00)	(963,937.00)	(963,937.00)	(963,937.00)
				720	Scout Lake Fund					
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
					EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00
935,330.18	975,032.90	992,313.00	960,603.00		FUND REVENUES	0.00	963,937.00	963,937.00	963,937.00	963,937.00
10,151.15	31,365.22	992,313.00	9,975.00		FUND EXPENSES	0.00	963,937.00	963,937.00	963,937.00	963,937.00
925,179.03	943,667.68	0.00	950,628.00		Scout Lake Fund Totals:	0.00	0.00	0.00	0.00	0.00

# ***ENTERPRISE ZONE***



2007	2008	2009	2009	2009	2010			2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
0.00	0.00	0.00	0.00	3010	Beginning Fund Balance	0.00	498,310.00	498,310.00	498,310.00	498,310.00
0.00	0.00	9,810.00	9,200.00	5000	Interest	0.00	6,976.00	6,976.00	6,976.00	6,976.00
0.00	0.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	490,500.00	489,110.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500,310.00	498,310.00		Revenue Totals:	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	500,310.00	498,310.00		REVENUES TOTALS:	0.00	505,286.00	505,286.00	505,286.00	505,286.00
				810	Enterprise Zone Fund					
				E3	Capital Outlay					
0.00	0.00	500,310.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500,310.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfers Out	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	505,286.00	505,286.00	505,286.00	505,286.00
				E7	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500,310.00	0.00		EXPENDITURES TOTALS:	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500,310.00	0.00		DEPT EXPENSES	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	(500,310.00)	0.00		Enterprise Zone Fund Totals:	0.00	(505,286.00)	(505,286.00)	(505,286.00)	(505,286.00)
0.00	0.00	500,310.00	498,310.00		FUND REVENUES	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	500,310.00	0.00		FUND EXPENSES	0.00	505,286.00	505,286.00	505,286.00	505,286.00
0.00	0.00	0.00	498,310.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

# ***ENTERPRISE FUNDS***

***SEWER ENTERPRISE  
FUND***

2007	2008	2009	2009	2009	2010		2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Sewer Fund					
				R1	Revenue					
90,385.00	56,091.00	25,000.00	23,516.00	3015	Beginning Working Capital	0.00	47,553.00	47,553.00	47,553.00	47,553.00
0.00	0.00	100.00	0.00	4400	Collection Services	0.00	100.00	100.00	100.00	100.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
2,697.57	260.63	1,000.00	37.00	5000	Interest	0.00	666.00	666.00	666.00	666.00
308,647.11	308,399.69	364,620.00	357,194.00	6500	Sewer Billing	0.00	402,753.00	402,753.00	402,753.00	402,753.00
0.00	(56.69)	0.00	(297.00)	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
0.00	187.59	300.00	35.00	7000	Miscellaneous	0.00	100.00	100.00	100.00	100.00
0.00	0.00	150.00	(305.00)	8000	Refunds	0.00	0.00	0.00	0.00	0.00
22,490.00	36,517.64	107,000.00	107,000.00	9500	Transfers In	0.00	124,500.00	124,500.00	124,500.00	63,000.00
0.00	38,750.00	20,000.00	20,000.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
424,219.68	440,149.86	518,170.00	507,180.00		Revenue Totals:	0.00	575,672.00	575,672.00	575,672.00	514,172.00
424,219.68	440,149.86	518,170.00	507,180.00		REVENUES TOTALS:	0.00	575,672.00	575,672.00	575,672.00	514,172.00
				310	Sewer Expenditures					
				E1	Personnel Services					
142,989.11	141,068.71	144,939.00	135,721.00	1051	Salaries	2.65	137,526.00	137,526.00	137,526.00	137,526.00
14,033.40	15,536.67	14,000.00	10,306.00	1054	Overtime	0.00	9,151.00	9,151.00	9,151.00	9,151.00
0.00	0.00	2,500.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
11,927.11	11,606.80	12,159.00	11,173.00	1150	FICA	0.00	11,221.00	11,221.00	11,221.00	11,221.00
30,280.73	26,675.84	26,928.00	25,593.00	1200	PERS	0.00	21,826.00	21,826.00	21,826.00	21,826.00
179.58	151.19	185.00	152.00	1250	State Workers Comp	0.00	172.00	172.00	172.00	172.00
34,821.59	34,726.13	36,193.00	34,414.00	1251	Health Insurance	0.00	35,724.00	35,724.00	35,724.00	35,724.00
192.23	193.99	201.00	168.00	1252	Life & AD&D Insurance	0.00	174.00	174.00	174.00	174.00
2,021.13	1,945.70	2,148.00	2,117.00	1253	Workerscomp	0.00	4,997.00	4,997.00	4,997.00	4,997.00
0.00	0.00	0.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
236,444.88	231,905.03	239,453.00	219,644.00		Personnel Services Totals:	2.65	223,491.00	223,491.00	223,491.00	223,491.00
				E2	Material & Services					
573.30	430.86	500.00	500.00	2050	Office Materials	0.00	500.00	500.00	500.00	500.00
8,661.78	9,393.20	15,105.00	15,105.00	2100	Operating Materials/Equipment	0.00	15,105.00	15,105.00	15,105.00	15,105.00
723.99	6,226.88	1,100.00	1,100.00	2200	Professional Services	0.00	780.00	780.00	780.00	780.00
5,230.69	3,327.91	8,066.00	7,000.00	2250	Contract Services	0.00	12,000.00	12,000.00	12,000.00	12,000.00
6,888.72	7,179.79	6,844.00	6,844.00	2300	Communications	0.00	8,000.00	8,000.00	8,000.00	8,000.00
0.00	0.00	0.00	0.00	2350	Information Technology	0.00	255.00	255.00	255.00	255.00
7,945.47	9,091.44	9,910.00	9,910.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
25,926.90	29,045.33	29,247.00	25,000.00	2450	Utility Services	0.00	29,250.00	29,250.00	29,250.00	29,250.00

2007	2008	2009		2009	Estimated	Account	Description	FTE	2010			2010
		Actual	Adopted						Requested	Proposed	Approved	
24,869.30	19,604.58	11,333.00	11,333.00	2500	Repairs & Maintenance Service	0.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
74.48	2,065.83	2,000.00	2,000.00	2550	Rental/Lease	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
1,647.42	607.50	2,500.00	2,500.00	2600	Professional Development	0.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	
0.00	0.00	0.00	0.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00	400.00	
1,639.70	1,902.00	2,400.00	2,400.00	2650	Intergovernmental	0.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	
150.27	14.21	200.00	200.00	2700	Miscellaneous	0.00	200.00	200.00	200.00	200.00	200.00	
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	300.00	300.00	300.00	300.00	300.00	
84,332.02	88,889.53	89,205.00	83,892.00		Material & Services Totals:	0.00	88,290.00	88,290.00	88,290.00	88,290.00	88,290.00	
25,482.54	40,924.91	107,000.00	107,000.00	E3	Capital Outlay	0.00						
7,266.73	7,610.98	0.00	0.00	3150	General Improvements	0.00	124,500.00	124,500.00	124,500.00	124,500.00	63,000.00	
0.00	47,304.87	13,555.00	13,495.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	20,000.00	20,000.00	3201	Capital Lease	0.00	38,555.00	38,555.00	38,555.00	38,555.00	38,555.00	
32,749.27	95,840.76	140,555.00	140,495.00	3202	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	
					Capital Outlay Totals:	0.00	163,055.00	163,055.00	163,055.00	163,055.00	101,555.00	
0.00	0.00	8,667.00	0.00	E4	Contingency	0.00	37,936.00	37,936.00	37,936.00	37,936.00	34,947.00	
0.00	0.00	8,667.00	0.00		Contingency Totals:	0.00	37,936.00	37,936.00	37,936.00	37,936.00	34,947.00	
13,788.00	0.00	40,290.00	15,290.00	E5	Transfer	0.00						
13,788.00	0.00	40,290.00	15,290.00	5000	Transfers Out	0.00	62,900.00	62,900.00	62,900.00	62,900.00	65,889.00	
					Transfer Totals:	0.00	62,900.00	62,900.00	62,900.00	62,900.00	65,889.00	
0.00	0.00	0.00	0.00	E6	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00	
					Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	
					Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00	0.00	
367,314.17	416,635.32	518,170.00	459,321.00		EXPENDITURES TOTALS:	2.65	575,672.00	575,672.00	575,672.00	575,672.00	514,172.00	

2007	2008		2009		Description	FTE	2010			2010
	Actual	Adopted	Adopted	Estimated			Account	Requested	Proposed	
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
367,314.17	416,635.32	518,170.00	459,321.00		DEPT EXPENSES	2.65	575,672.00	575,672.00	575,672.00	514,172.00
(367,314.17)	(416,635.32)	(518,170.00)	(459,321.00)		Sewer Expenditures Totals:	(2.65)	(575,672.00)	(575,672.00)	(575,672.00)	(514,172.00)
424,219.68	440,149.86	518,170.00	507,180.00		FUND REVENUES	0.00	575,672.00	575,672.00	575,672.00	514,172.00
367,314.17	416,635.32	518,170.00	459,321.00		FUND EXPENSES	2.65	575,672.00	575,672.00	575,672.00	514,172.00
56,905.51	23,514.54	0.00	47,859.00		Sewer Expenditures Totals:	(2.65)	0.00	0.00	0.00	0.00

***WATER ENTERPRISE  
FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
19,871.00	53,708.00	92,919.00	93,118.00	04	Water Fund					
0.00	0.00	100.00	0.00	R1	Revenue					
0.00	9,800.00	0.00	0.00	3015	Beginning Working Capital	0.00	53,030.00	53,030.00	53,030.00	53,030.00
0.00	0.00	400,000.00	0.00	4400	Collection Services	0.00	100.00	100.00	100.00	100.00
483.23	922.82	3,717.00	734.00	4550	Sale Of Property	0.00	0.00	0.00	0.00	0.00
3,875.00	4,686.86	4,000.00	4,100.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
1,480.00	3,615.00	3,000.00	3,725.00	5000	Interest	0.00	742.00	742.00	742.00	743.00
5,363.23	4,798.06	5,000.00	950.00	6000	Charges For Current Services	0.00	4,000.00	4,000.00	4,000.00	4,000.00
438,467.87	431,484.10	427,800.00	447,700.00	6001	Penalty Fee	0.00	4,000.00	4,000.00	4,000.00	4,000.00
0.00	(98.18)	0.00	(415.00)	6240	Meter Hook-Up Charges	0.00	1,000.00	1,000.00	1,000.00	1,000.00
75,015.22	2,147.84	1,000.00	1,155.00	6500	Sale of Water	0.00	551,945.00	551,945.00	551,945.00	551,945.00
0.00	0.00	50.00	0.00	7000	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50.00	0.00	8000	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	1,000.00
120,842.64	99,952.91	451,000.00	51,000.00	9000	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	38,750.00	20,000.00	0.00	9500	Reimbursement	0.00	0.00	0.00	0.00	0.00
665,398.19	649,767.41	1,408,636.00	602,067.00	9600	Transfers In	0.00	891,000.00	891,000.00	891,000.00	886,500.00
665,398.19	649,767.41	1,408,636.00	602,067.00		Loan Proceeds	0.00	0.00	0.00	0.00	0.00
					Revenue Totals:	0.00	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00
					REVENUES TOTALS:	0.00	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00
196,442.57	205,476.37	232,150.00	227,047.00	410	Water Expenditures					
13,935.03	16,842.56	15,000.00	11,917.00	E1	Personnel Services					
0.00	0.00	2,500.00	0.00	1051	Salaries	3.94	226,777.00	226,777.00	226,777.00	226,777.00
0.00	0.00	200.00	0.00	1054	Overtime	0.00	22,547.00	22,547.00	22,547.00	22,547.00
16,340.30	16,934.12	18,907.00	18,240.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
40,804.62	36,680.77	42,483.00	39,700.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
250.91	267.11	330.00	270.00	1150	FICA	0.00	19,075.00	19,075.00	19,075.00	19,075.00
40,776.28	39,836.52	48,428.00	39,650.00	1200	PERS	0.00	36,176.00	36,176.00	36,176.00	36,176.00
270.51	274.77	317.00	250.00	1250	State Workers Comp	0.00	293.00	293.00	293.00	293.00
7,074.85	7,473.06	8,235.00	8,120.00	1251	Health Insurance	0.00	44,117.00	44,117.00	44,117.00	44,117.00
0.00	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	266.00	266.00	266.00	266.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	9,400.00	9,400.00	9,400.00	9,400.00
0.00	0.00	0.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
315,895.07	323,785.28	368,550.00	345,194.00		Personnel Services Totals:	3.94	361,351.00	361,351.00	361,351.00	361,351.00
855.53	475.93	550.00	550.00	E2	Material & Services	0.00	550.00	550.00	550.00	550.00
25,266.53	32,273.82	36,152.00	40,000.00	2050	Office Materials	0.00	42,000.00	42,000.00	42,000.00	42,000.00
765.03	8,842.64	840.00	840.00	2100	Operating Material/Equipment	0.00	0.00	0.00	0.00	0.00
				2200	Professional Services	0.00	0.00	0.00	0.00	0.00





2007	2008	2009	2009	2009	Description	FTE	2010			2010	2010
							Actual	Adopted	Estimated		
610,104.28	556,649.63	1,408,636.00	549,037.00		EXPENDITURES TOTALS:	3.94	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00	1,502,318.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
610,104.28	556,649.63	1,408,636.00	549,037.00		DEPT EXPENSES	3.94	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00	1,502,318.00
(610,104.28)	(556,649.63)	(1,408,636.00)	(549,037.00)		Water Expenditures Totals:	(3.94)	(1,506,817.00)	(1,506,817.00)	(1,506,817.00)	(1,502,318.00)	(1,502,318.00)
665,398.19	649,767.41	1,408,636.00	602,067.00		FUND REVENUES	0.00	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00	1,502,318.00
610,104.28	556,649.63	1,408,636.00	549,037.00		FUND EXPENSES	3.94	1,506,817.00	1,506,817.00	1,506,817.00	1,502,318.00	1,502,318.00
55,293.91	93,117.78	0.00	53,030.00		Water Expenditures Totals:	(3.94)	0.00	0.00	0.00	0.00	0.00

***CEMETERY ENTERPRISE  
FUND***

2007	2008	2009	2009	2009	Description	FTE	2010	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted		
155,071.00	168,448.00	169,020.00	174,499.00	05	Cemetery Fund							
5,461.41	4,871.25	4,000.00	1,325.00	RI	Revenue							
5,375.01	5,112.50	4,000.00	1,325.00	3015	Beginning Working Capital	0.00	153,097.00	153,097.00	153,097.00	153,097.00	153,097.00	153,097.00
650.00	2,695.00	800.00	0.00	4550	Sale of Property	0.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00
8,175.82	7,633.19	6,761.00	2,586.00	4551	Sale of Property-Irreducible	0.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00
22,817.00	26,460.00	23,000.00	18,250.00	4552	Sale of Property-Columbarium	0.00	800.00	800.00	800.00	800.00	800.00	800.00
0.00	0.00	0.00	(100.00)	5000	Interest	0.00	2,143.00	2,143.00	2,143.00	2,143.00	2,143.00	2,143.00
0.00	0.00	100.00	0.00	6000	Charges for Current Services	0.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
0.00	0.00	0.00	0.00	6501	Credit Card Disoums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	100.00	100.00	100.00	100.00	100.00	100.00
0.00	0.00	0.00	0.00	8000	Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	24,273.00	24,273.00	24,273.00	24,273.00	24,273.00	24,273.00
197,550.24	215,219.94	207,681.00	197,885.00		Revenue Totals:	0.00	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00
197,550.24	215,219.94	207,681.00	197,885.00		REVENUES TOTALS:	0.00	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00
4,033.00	7,236.64	14,074.00	12,738.00	510	Cemetery Expenditures							
0.00	29.06	1,500.00	546.00	E1	Personnel Services							
0.00	0.00	0.00	0.00	1051	Salaries	0.26	12,896.00	12,896.00	12,896.00	12,896.00	12,896.00	12,896.00
0.00	0.00	0.00	0.00	1054	Overtime	0.00	664.00	664.00	664.00	664.00	664.00	664.00
0.00	0.00	0.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
289.85	547.85	1,191.00	1,010.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
777.14	1,278.97	2,658.00	2,301.00	1150	FICA	0.00	1,037.00	1,037.00	1,037.00	1,037.00	1,037.00	1,037.00
5.00	6.36	14.00	15.00	1200	PERS	0.00	2,018.00	2,018.00	2,018.00	2,018.00	2,018.00	2,018.00
992.00	1,706.17	2,976.00	2,371.00	1250	State Workers Comp	0.00	15.00	15.00	15.00	15.00	15.00	15.00
4.00	9.43	17.00	16.00	1251	Health Insurance	0.00	2,619.00	2,619.00	2,619.00	2,619.00	2,619.00	2,619.00
111.88	121.61	134.00	132.00	1252	Life & AD&D Insurance	0.00	17.00	17.00	17.00	17.00	17.00	17.00
0.00	0.00	0.00	0.00	1253	Workerscomp	0.00	467.00	467.00	467.00	467.00	467.00	467.00
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
6,212.87	10,936.09	22,564.00	19,129.00		Personnel Services Totals:	0.26	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00	19,733.00
10.82	209.56	200.00	200.00	E2	Material & Services							
4,653.60	8,981.49	5,013.00	5,013.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114.97	205.00	240.00	240.00	2100	Operating Materials	0.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
11,357.50	13,190.40	16,000.00	16,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.00	0.00	0.00	7.00	2250	Contract Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
2,687.01	3,393.79	2,200.00	2,200.00	2300	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60.00	60.00	0.00	0.00	2500	Repairs & Maintenance Services	0.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
0.00	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	0.00	0.00	2605	Dues & Memberships	0.00	130.00	130.00	130.00	130.00	130.00	130.00

2007	2008	2009	2009	2009	Description	FTE	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted	
0.00	0.00	0.00	0.00	2625	Books & Publication	0.00	0.00	0.00	0.00	0.00	
510.35	181.42	500.00	500.00	2650	Intergovernmental	0.00	500.00	500.00	500.00	500.00	0.00
29.48	(29.48)	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	50.00	50.00	50.00	50.00	0.00
19,434.73	26,192.18	24,153.00	24,160.00		Material & Services Totals:	0.00	22,780.00	22,780.00	22,780.00	22,780.00	22,780.00
3,420.14	2,380.00	3,000.00	0.00	E3	Capital Outlay						
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00
3,420.14	2,380.00	3,000.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,755.00	0.00	E4	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,755.00	0.00	4000	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
					Contingency Totals:	0.00	0.00	0.00	0.00	0.00	0.00
892.00	1,213.00	1,505.00	1,505.00	E5	Transfer	0.00	3,020.00	3,020.00	3,020.00	3,020.00	3,020.00
892.00	1,213.00	1,505.00	1,505.00	5000	Transfers Out	0.00	3,020.00	3,020.00	3,020.00	3,020.00	3,020.00
					Transfer Totals:	0.00	3,020.00	3,020.00	3,020.00	3,020.00	3,020.00
0.00	0.00	0.00	0.00	E6	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00
					Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	153,704.00	0.00	E7	Unappropriated Fund Balance	0.00	159,380.00	159,380.00	159,380.00	159,380.00	159,380.00
0.00	0.00	153,704.00	0.00	9000	Unappropriated Fund Balance	0.00	159,380.00	159,380.00	159,380.00	159,380.00	159,380.00
29,959.74	40,721.27	207,681.00	44,794.00		Unappropriated Fund Balance Tot	0.26	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00
29,959.74	40,721.27	207,681.00	44,794.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
(29,959.74)	(40,721.27)	(207,681.00)	(44,794.00)		DEPT EXPENSES	0.26	204,913.00	204,913.00	204,913.00	204,913.00	204,913.00
					Cemetery Expenditures Totals:	(0.26)	(204,913.00)	(204,913.00)	(204,913.00)	(204,913.00)	(204,913.00)
				520	Cemetery Fund						
				E7	Unappropriated Fund Balance						

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	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	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Cemetery Fund Totals:	0.00	0.00	0.00	0.00	0.00
197,550.24	215,219.94	207,681.00	207,681.00	197,885.00		FUND REVENUES	0.00	204,913.00	204,913.00	204,913.00	204,913.00
29,959.74	40,721.27	207,681.00	207,681.00	44,794.00		FUND EXPENSES	0.26	204,913.00	204,913.00	204,913.00	204,913.00
167,590.50	174,498.67	0.00	0.00	153,091.00		Cemetery Fund Totals:	(0.26)	0.00	0.00	0.00	0.00

***SEWER SDC  
ENTERPRISE FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
39,650.00	39,713.00	48,713.00	48,748.00	13	Sewer SDC					
0.00	0.00	0.00	0.00	R1	Revenue					
2,303.25	1,935.46	1,949.00	586.00	3010	Beginning Fund Balance		13,970.00	13,970.00	13,970.00	13,970.00
20,250.00	7,100.00	7,500.00	4,500.00	4900	Grants		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5000	Interest		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6520	System Development Fees		196.00	196.00	196.00	196.00
0.00	0.00	0.00	0.00	7000	Miscellaneous		3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	9000	Reimbursement		0.00	0.00	0.00	0.00
62,203.25	48,748.46	58,162.00	53,834.00		Revenue Totals:	0.00	17,166.00	17,166.00	17,166.00	17,166.00
62,203.25	48,748.46	58,162.00	53,834.00		REVENUES TOTALS:	0.00	17,166.00	17,166.00	17,166.00	17,166.00
0.00	0.00	0.00	0.00	310	Sewer Expenditures					
0.00	0.00	0.00	0.00	EZ	Material & Services					
0.00	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		Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E3	Capital Outlay					
0.00	0.00	0.00	0.00	3150	General Improvements		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay 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		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sewer Expenditures Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	311	Improvement Fee					
0.00	0.00	0.00	0.00	E2	Material & Services					
0.00	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	2250	Contract Services		0.00	0.00	0.00	0.00
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	2700	Miscellaneous		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,244.00	0.00	E3	Capital Outlay					
0.00	0.00	10,244.00	0.00	3150	General Improvements		0.00	0.00	0.00	0.00



2007	2008	2009	2009	2009	Description	FTE	2010	2010	2010	2010	2010
Actual	Actual	Adopted	Adopted	Estimated	Account		Requested	Proposed	Approved	Adopted	
0.00	0.00	10,244.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Totals:											
22,490.00	0.00	20,000.00	19,950.00	19,950.00	E5 5000	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
22,490.00	0.00	20,000.00	19,950.00	19,950.00		0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Transfer Totals:											
0.00	0.00	0.00	0.00	0.00	E7 9000	0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
0.00	0.00	0.00	0.00	0.00		0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
22,490.00	0.00	30,244.00	19,950.00	19,950.00		0.00	8,583.00	8,583.00	8,583.00	8,583.00	8,583.00
EXPENDITURES TOTALS:											
0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
22,490.00	0.00	30,244.00	19,950.00	19,950.00		0.00	8,583.00	8,583.00	8,583.00	8,583.00	8,583.00
(22,490.00)	0.00	(30,244.00)	(19,950.00)	(19,950.00)		0.00	(8,583.00)	(8,583.00)	(8,583.00)	(8,583.00)	(8,583.00)
Improvement Fee Totals:											
Reimbursement Fee											
Material & Services											
0.00	0.00	0.00	0.00	0.00	312	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	E2 2200	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2250	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2500	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2700	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Material & Services Totals:											
Capital Outlay											
0.00	0.00	7,918.00	0.00	0.00	E3 3150	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	7,918.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay Totals:											
0.00	0.00	20,000.00	19,950.00	19,950.00	E5 5000	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	20,000.00	19,950.00	19,950.00		0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Transfer Totals:											
0.00	0.00	0.00	0.00	0.00	E7 9000	0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
0.00	0.00	0.00	0.00	0.00		0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
0.00	0.00	0.00	0.00	0.00		0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
Unappropriated Fund Balance											
0.00	0.00	0.00	0.00	0.00		0.00	3,583.00	3,583.00	3,583.00	3,583.00	3,583.00
Unappropriated Fund Balance Tot											

2007 Actual	2008		2009		2009 Estimated Account	Description	FTE	2010			Adopted
	Actual	Adopted	Adopted	Estimated				Requested	Proposed	Approved	
0.00	0.00	27,918.00	19,950.00	19,950.00		EXPENDITURES TOTALS:	0.00	8,583.00	8,583.00	8,583.00	8,583.00
0.00	0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	27,918.00	19,950.00	19,950.00		DEPT EXPENSES	0.00	8,583.00	8,583.00	8,583.00	8,583.00
0.00	0.00	(27,918.00)	(19,950.00)	(19,950.00)		Reimbursement Fee Totals:	0.00	(8,583.00)	(8,583.00)	(8,583.00)	(8,583.00)
0.00	0.00	0.00	0.00	0.00	330	Sewer SDC					
0.00	0.00	0.00	0.00	0.00	E4	Contingency					
0.00	0.00	0.00	0.00	0.00	4000	Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Contingency Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	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	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00
62,203.25	48,748.46	58,162.00	53,834.00	53,834.00		FUND REVENUES	0.00	17,166.00	17,166.00	17,166.00	17,166.00
22,490.00	0.00	58,162.00	39,900.00	39,900.00		FUND EXPENSES	0.00	17,166.00	17,166.00	17,166.00	17,166.00
39,713.25	48,748.46	0.00	13,934.00	13,934.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00

***WATER SDC  
ENTERPRISE FUND***

2007	2008	2009	2009	2009	2010	2010	2010	2010	2010		
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
9,597.00	25,240.00	32,420.00	32,453.00	3010	14	Water SDC					
0.00	0.00	0.00	0.00	4900	R1	Revenue					
743.00	1,263.37	1,297.00	620.00	5000		Beginning Fund Balance		34,356.00	34,356.00	34,356.00	34,356.00
15,650.00	5,950.00	6,250.00	1,250.00	6520		Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7000		Interest	0.00	481.00	481.00	481.00	481.00
						System Development Fees	0.00	2,500.00	2,500.00	2,500.00	2,500.00
						Miscellaneous	0.00	0.00	0.00	0.00	0.00
25,990.00	32,453.37	39,967.00	34,323.00			Revenue Totals:	0.00	37,337.00	37,337.00	37,337.00	37,337.00
25,990.00	32,453.37	39,967.00	34,323.00			REVENUES TOTALS:	0.00	37,337.00	37,337.00	37,337.00	37,337.00
0.00	0.00	0.00	0.00	2200	410	Water Expenditures					
					E2	Material & Services	0.00	0.00	0.00	0.00	0.00
						Professional Services	0.00	0.00	0.00	0.00	0.00
						Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		E3	Capital Outlay					
					3150	General Improvements	0.00	0.00	0.00	0.00	0.00
						Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
						EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
						Water Expenditures Totals:	0.00	0.00	0.00	0.00	0.00
						Improvement Fee					
					411	Material & Services					
					E2	Professional Services	0.00	0.00	0.00	0.00	0.00
					2200	Contract Services	0.00	0.00	0.00	0.00	0.00
					2250	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
					2500	Miscellaneous	0.00	0.00	0.00	0.00	0.00
					2700	Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
						Capital Outlay					
					E3	General Improvements	0.00	0.00	0.00	0.00	0.00
750.00	0.00	20,383.00	0.00		3150	Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
750.00	0.00	20,383.00	0.00			Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	2010			2010 Adopted
						FTE	Requested	Proposed	
0.00	0.00	0.00	0.00	E5 5000	Transfer				
0.00	0.00	0.00	0.00		Transfer Out	0.00	12,500.00	12,500.00	12,500.00
					Transfer Totals:	0.00	12,500.00	12,500.00	12,500.00
0.00	0.00	0.00	0.00	E7 9000	Unappropriated Fund Balance				
0.00	0.00	0.00	0.00		Unappropriated Fund Balance	0.00	6,168.00	6,168.00	6,168.00
750.00	0.00	20,383.00	0.00		Unappropriated Fund Balance Tot	0.00	6,168.00	6,168.00	6,168.00
					EXPENDITURES TOTALS:	0.00	18,668.00	18,668.00	18,668.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00
750.00	0.00	20,383.00	0.00		DEPT EXPENSES	0.00	18,668.00	18,668.00	18,668.00
(750.00)	0.00	(20,383.00)	0.00		Improvement Fee Totals:	0.00	(18,668.00)	(18,668.00)	(18,668.00)
				412	Reimbursement Fee				
0.00	0.00	0.00	0.00	E2 2200	Material & Services				
0.00	0.00	0.00	0.00		Professional Services	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	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material & Services Totals:	0.00	0.00	0.00	0.00
0.00	0.00	19,584.00	0.00	E3 3150	Capital Outlay				
					General Improvements	0.00	0.00	0.00	0.00
0.00	0.00	19,584.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E5 5000	Transfer				
0.00	0.00	0.00	0.00		Transfer Out	0.00	12,500.00	12,500.00	12,500.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	12,500.00	12,500.00	12,500.00
0.00	0.00	0.00	0.00	E7 9000	Unappropriated Fund Balance				
0.00	0.00	0.00	0.00		Unappropriated Fund Balance	0.00	6,169.00	6,169.00	6,169.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	6,169.00	6,169.00	6,169.00

2007	2008	2009	2009	2009	2010		2010	2010	2010	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	19,584.00	0.00		EXPENDITURES TOTALS:	0.00	18,669.00	18,669.00	18,669.00	18,669.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	19,584.00	0.00		DEPT EXPENSES	0.00	18,669.00	18,669.00	18,669.00	18,669.00
0.00	0.00	(19,584.00)	0.00		Reimbursement Fee Totals:	0.00	(18,669.00)	(18,669.00)	(18,669.00)	(18,669.00)
0.00	0.00	0.00	0.00	430	Water SDC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E4	Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4000	Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingency Totals:	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00
25,990.00	32,453.37	39,967.00	34,323.00		FUND REVENUES	0.00	37,337.00	37,337.00	37,337.00	37,337.00
750.00	0.00	39,967.00	0.00		FUND EXPENSES	0.00	37,337.00	37,337.00	37,337.00	37,337.00
25,240.00	32,453.37	0.00	34,323.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

# ***COMMUNITY PROFILE***

## City of Clatskanie 2009-2010 Fiscal Budget

### Community Profile

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

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

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

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

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

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

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



**City of Clatskanie  
2009-2010 Fiscal Budget**

**Community Profile Detail**

**Location:**

Clatskanie is located on HWY 30, 61 miles NE of Portland, OR, 35 miles west of Astoria, OR and 13 miles E. of Longview, Washington.

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

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

**City Government:**

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

**Municipal Utilities:**

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

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

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

**Cemeteries:** The City manages three full-services cemeteries.

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

**Population:**

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

**Age Composition:**

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

**Household Income**

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

**Climate**

Measurement Location Clatskanie  
 Elevation 15'

**Temperature**

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

**Precipitation**

Average Annual Perception 69.77"

**Education**

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

**Fire Protection & Ambulance Service**

Clatskanie Fire District  
  
 Number of Employees 7  
 Number of Volunteers 32

**Police Protection**

City of Clatskanie  
  
 Sworn Officers 5  
 Reserve Officers 1

**Recreation and Culture**

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

**Taxes**

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

**Assessed Property Valuation**

(in thousands of dollars)  
 2007-2008 \$85,936,334  
 2006-2007 \$82,113,530  
 2005-2006 \$79,194,350  
 2004-2005 \$76,735,186

**Housing Units: (2000 Census)**

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

**Largest Local Firms**

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

# ***BUDGET LEGISLATION***

City of Clatskanie  
Resolution 2009-13

A RESOLUTION ADOPTING THE FY 2009-2010 BUDGET,  
MAKING APPROPRIATIONS, AND IMPOSING  
AND CATEGORIZING TAXES

This matter came before the Council at it's meeting of June 17th 2009; and

**Whereas**, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on April 30, 2009; and

**Whereas**, the Budget Committee at their meeting of April 30, 2009, approved the proposed budget for the City of Clatskanie for the 2009-2010 fiscal year as provided by law and transmitted this budget to this Council; and

**Whereas**, the Budget Committee approved the tax rate of \$6.2088 per \$1,000 assessed valuation as the City of Clatskanie's official tax rate, at their meeting of April 30, 2009; and

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

**Whereas**, the City Council held a public hearing on June 3, 2009, and at said public hearing heard testimony from those desiring to be heard; and

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

**Now, Therefore, Be It Resolved and Ordered**, that the Council of the City of Clatskanie, OR does hereby adopt the budget for fiscal year 2009-2010, in the sum of \$8,239,753 now on file at City Hall;

**Now, Therefore, Be it Resolved and Ordered**, that the Council of the City of Clatskanie, does hereby appropriate the amounts set forth in Exhibit "A" for the fiscal year beginning July 1, 2009; and

**Now, Therefore, Be it Resolved and Ordered**, that the Council of the City of Clatskanie, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$6.2088 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2009-2010 upon the assessed value of all taxable property within the city:

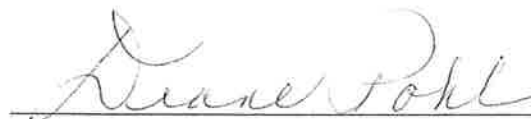
Subject of the General  
Government Limitation

Excluded from  
the Limitation


General Fund                    \$6.2088/\$1,000

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

Adopted by the Council this 17th day of June 2009.



Diane Pohl, Mayor

ATTEST:   
Karyn Purdue  
City Recorder

ROLL CALL ON ADOPTION:	AYE	NAY	ABSENT
Mayor: Diane Pohl	X		
Councilor: Steve Constans	X		
Kathy Engel	X		
Larry Garlock	X		
Bertie Barr	X		
Ron Puzey	X		
Toby Harris	X		

**CITY OF CLATSKANIE**  
**SCHEDULE OF APPROPRIATIONS**  
 2009 - 2010 BUDGET EXHIBIT "A"

FUND TITLE	GENERAL	STREET	SEWER	WATER	CEMETERY	TIF	SCOUT LAKE	ENTERPRISE ZONE	TOTAL OTHER FUNDS	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
<b>PERSONNEL SERVICES</b>												
Administration	34,644											
Non-Department	0											
Court	0											
Police	603,602											
<b>TOTAL</b>	<b>698,246</b>	<b>66,444</b>	<b>223,491</b>	<b>361,351</b>	<b>19,733</b>	<b>52,792</b>	<b>0</b>		<b>723,811</b>			<b>1,422,057</b>
<b>MATERIAL AND SERVICES</b>												
Administration	86,835											
Non-Department	160,885											
Court	18,450											
Police	67,280											
<b>TOTAL</b>	<b>345,430</b>	<b>43,620</b>	<b>88,290</b>	<b>97,795</b>	<b>22,780</b>	<b>48,955</b>	<b>51,000</b>		<b>352,250</b>			<b>697,680</b>
<b>CAPITAL OUTLAY</b>												
Administration	0											
Non-Department	0											
Court	0											
Police	19,696											
<b>TOTAL</b>	<b>19,696</b>	<b>105,724</b>	<b>101,555</b>	<b>800,055</b>					<b>1,107,334</b>			<b>1,127,032</b>
<b>CONTINGENCY</b>												
Administration	0											
Non-Department	60,644											
Court	0											
Police	0											
<b>TOTAL</b>	<b>60,644</b>	<b>13,587</b>	<b>34,947</b>	<b>44,613</b>		<b>1,500,000</b>			<b>1,593,147</b>	<b>7,166</b>	<b>12,337</b>	<b>1,673,294</b>
<b>INTERFUND TRANSFERS</b>												
		<b>18,682</b>	<b>65,889</b>	<b>96,504</b>	<b>3,020</b>	<b>474,624</b>		<b>505,286</b>	<b>1,166,005</b>	<b>10,000</b>	<b>25,000</b>	<b>1,201,005</b>
<b>TOTAL 2009-10 APPROPRIATIONS</b>	<b>1,124,018</b>	<b>247,957</b>	<b>514,172</b>	<b>1,502,318</b>	<b>45,533</b>	<b>2,076,281</b>	<b>51,000</b>	<b>505,286</b>	<b>4,942,547</b>	<b>17,166</b>	<b>37,337</b>	<b>6,121,063</b>
<b>UNAPPROPRIATED FUND BALANCE</b>												
					<b>159,380</b>	<b>1,046,368</b>	<b>912,937</b>		<b>2,118,685</b>			<b>2,118,685</b>
<b>TOTAL 2009-10 BUDGET</b>	<b>1,124,018</b>	<b>247,957</b>	<b>514,172</b>	<b>1,502,318</b>	<b>204,913</b>	<b>3,122,649</b>	<b>963,937</b>	<b>505,286</b>	<b>7,061,232</b>	<b>17,166</b>	<b>37,337</b>	<b>8,239,753</b>

Administration	193,479
Non-Department	
Materials & Services	160,885
Contingency	60,644
Court	18,450
Police	690,560
<b>TOTAL GENERAL FUND</b>	<b>1,124,016</b>

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

FORM LB-50  
2009-2010

Check here if this is  
an amended form

Be sure to read instructions in the 2008-2009 Notice of Property Tax Levy Forms and Instructions 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.

Mailing Address: PO Box 9                      City: Clatskanie                      State: Oregon                      Zip: 97016  
Contact: Sharry Hilton                      Title: Finance Manager                      Phone: (503)728-2622                      Date: June 30, 2009

**Certification - Check one box**

- The tax rate or levy amounts certified in Part 1 are within the tax rate of levy amounts approved by the budget committee.  
 The tax rate or levy amounts certified in Part 1 were changed by the governing body and republished as required in ORS 294.435.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to	
		General Government Limits	Excluded from Measure 5 Limits
		Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000).....	1	6.2088	
2. Local option operating tax.....	2	0.00	
3. Local option capital project tax.....	3	0.00	
4. Levy for "Gap Bonds".....	4	0.00	
5. Levy for pension and disability obligations.....	5	0.00	
6. Levy for bonded indebtedness not subject to Measure 5 or Measure 50.....	6	0.00	

**PART II: RATE LIMIT CERTIFICATION**

7. Permanent rate limit in dollars and cents per \$1,000.....	7	6.2088
8. Date received voter approval for rate limit if new district.....	8	N/A
9. Estimated permanent rate limit for newly merged/consolidated district.....	9	N/A

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

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

**PART IV: SPECIAL ASSESSMENTS, FEES AND CHARGES**

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

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

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

150-504-050 (Rev. 12-59)

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

BEFORE THE COUNCIL  
OF THE CITY OF CLATSKANIE  
RESOLUTION 2009-12

**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 2009-2010.

Passed by the Council this 3rd day of June 2009.

Approved by the Mayor this 3rd day of June 2009.

Mayor: *Diane Pohl*

Attest: *Sharyn Hilborn*

I certify that a public hearing before the Budget Committee was held on April 30, 2009 and a public hearing before the City Council was held on June 3, 2009, giving citizens an opportunity to comment on use of State Revenue Sharing.

*Karen Purdue*  
City Recorder

ROLL CALL ON ADOPTION	AYE	NAY	ABSENT
Mayor: Diane Pohl	X		
Councilors: Bertie Barr	X		
Steve Constans	X		
Kathy Engel	X		
Larry Garlock	X		
Toby Harris	X		
Ron Puzey	X		



**NOTICE OF BUDGET HEARING**

A Meeting of the City of Clatskanie will be held on June 3, 2009 at 7:00 p.m. at **95 S Nehalem**, City Hall. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2009 as approved by the City of Clatskanie Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 95 S Nehalem between the hours of 8 a.m. and 5 p.m.. This budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget, are explained below.  
 This Budget is for:  Annual Period  2-Year Period

County Columbia	City Clatskanie	Chairperson of Governing Body Ron Puzey	Telephone Number 503-728-2622
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**FINANCIAL SUMMARY**

TOTAL OF ALL FUNDS		Adopted Budget	Approved Budget
		This Year 2008 - 2009	Next Year 2009 - 2010
Anticipated Requirements	1. Total Personal Services	1,453,281	1,411,496
	2. Total Materials and Supplies	886,381	690,330
	3. Total Capital Outlay	1,761,441	1,217,032
	4. Total Debt Service	0	0
	5. Total Transfers	1,215,828	1,261,005
	6. Total Contingencies	1,554,268	1,649,941
	7. Total All Other Expenditures and Requirements	0	0
	8. Total Unappropriated or Ending Fund Balance	2,126,438	2,054,188
	9. <b>Total Requirements-- add lines 1 through 8</b>	<b>8,997,637</b>	<b>8,283,992</b>
Anticipated Resources	10. Total Resources Except Property Taxes	8,508,234	7,740,042
	11. Total Property Taxes Required to Balance Budget	489,403	543,950
	12. <b>Total Resources-- add lines 10 and 11</b>	<b>8,997,637</b>	<b>8,283,992</b>
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Required to Balance Budget (line 11)	489,403	543,950
	14. Plus: Estimated Property Taxes Not to be Received	68,468	65,439
	A. Loss Due to Constitutional Limits	14,090	5,000
	B. Discounts Allowed, Other Uncollected Amounts	54,378	60,439
	15. <b>Total Tax Levy-- add lines 13 and 14</b>	<b>557,871</b>	<b>609,389</b>
Tax Levies By Type	16. Permanent Rate Limit Levy (rate limit 6.2088)	Rate or Amount 6.2088	Rate or Amount 6.2088
	17. Local Option Levy		
	18. Levy for Bonded Debt or Obligations		

**Statement of Indebtedness**

None	Debt Outstanding	None	Debt Authorized, Not Incurred
	As Summarized Below		As Summarized Below

**Publish Below only if Completed**

Long-Term Debt	Estimated Debt Outstanding at the	Estimated Debt Authorized, Not Incurred at the
	Beginning of the Budget Year	Beginning of the Budget Year
	July 1, 2009	July 1, 2009
Bonds		
Interest Bearing Warrants		
Other		
<b>Total Indebtedness</b>		

**Short-Term Debt**

This Budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be borrowed	Estimated Interest Rate	Estimated Interest Cost

**FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources

Name of Fund STREET	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	60,224	71,221	66,444
2. Total Materials and Services	37,062	40,923	43,520
3. Total Capital Outlay	52,169	111,194	105,724
4. Total Debt Service	0	0	
5. Total Transfers	0	14,616	18,682
6. Total Contingencies		3,805	13,587
7. Total All Other Expenditures and Requirements		0	
8. Total Unappropriated or Ending Fund Balance		0	
9. Total Requirements	149,455	241,759	247,957
10. Total Resources Except Property Taxes	160,635	241,759	247,957
Name of Fund SEWER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	231,905	239,453	223,491
2. Total Materials and Services	88,890	89,205	88,290
3. Total Capital Outlay	95,841	140,555	163,055
4. Total Debt Service	0	0	
5. Total Transfers	0	40,290	65,889
6. Total Contingencies		8,667	23,447
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	0	
9. Total Requirements	416,635	518,170	564,172
10. Total Resources Except Property Taxes	440,150	518,170	564,172
Name of Fund WATER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	323,785	368,550	361,351
2. Total Materials and Services	85,157	98,315	97,795
3. Total Capital Outlay	147,708	884,555	904,555
4. Total Debt Service	0	0	
5. Total Transfers	0	22,741	98,504
6. Total Contingencies		34,475	50,113
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	0	
9. Total Requirements	470,013	1,408,636	1,512,318
10. Total Resources Except Property Taxes	649,767	1,408,636	1,512,318
Name of Fund CEMETERY	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	10,936	22,564	19,733
2. Total Materials and Services	26,192	24,153	22,780
3. Total Capital Outlay	2,380	3,000	0
4. Total Debt Service	0	0	
5. Total Transfers	1,213	1,505	3,020
6. Total Contingencies		2,755	
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	153,704	159,380
9. Total Requirements	40,721	207,681	204,913
10. Total Resources Except Property Taxes	215,220	207,681	204,913

**FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources

Name of Fund	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
<b>Fund Timber Infrastructure Improvement</b>			
1. Total Personal Services	43,355	55,422	52,792
2. Total Materials and Services	317,994	97,075	48,865
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	
5. Total Transfers	193,493	606,176	534,624
6. Total Contingencies		1,500,000	1,500,000
7. Total All Other Expenditures and Requirements	0		
8. Total Unappropriated or Ending Fund Balance	0	1,128,736	986,368
9. Total Requirements	554,842	3,387,409	3,122,649
10. Total Resources Except Property Taxes	3,845,903	3,387,409	3,122,649
<b>Fund SCOUT LAKE</b>			
1. Total Personal Services	0	0	
2. Total Materials and Services	31,365	148,315	51,000
3. Total Capital Outlay	0	0	24,000
4. Total Debt Service	0	0	
5. Total Transfers	0	0	
6. Total Contingencies		0	
7. Total All Other Expenditures and Requirements	0		
8. Total Unappropriated or Ending Fund Balance	0	843,998	888,937
9. Total Requirements	31,365	992,313	963,937
10. Total Resources Except Property Taxes	899,681	992,313	963,937
<b>Fund Enterprise Zone</b>			
1. Total Personal Services		0	
2. Total Materials and Services		0	
3. Total Capital Outlay		500,310	
4. Total Debt Service		0	
5. Total Transfers		0	505,286
6. Total Contingencies		0	
7. Total All Other Expenditures and Requirements		0	
8. Total Unappropriated or Ending Fund Balance		0	
9. Total Requirements	0	500,310	505,286
10. Total Resources Except Property Taxes		500,310	505,286
<b>Fund Sewer SDC</b>			
1. Total Personal Services		0	
2. Total Materials and Services		0	
3. Total Capital Outlay		18,162	
4. Total Debt Service		0	
5. Total Transfers		40,000	10,000
6. Total Contingencies		0	0
7. Total All Other Expenditures and Requirements		0	0
8. Total Unappropriated or Ending Fund Balance		0	7,166
9. Total Requirements	0	58,162	17,166
10. Total Resources Except Property Taxes	48,748	58,162	17,166

**FUNDS NOT REQUIRING A  
PROPERTY TAX TO BE LEVIED**

Publish **ONLY** completed portion of this page. Total Anticipated Requirements must equal Total Resources

Name of Fund Water SDC	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services		0	
2. Total Materials and Services		0	
3. Total Capital Outlay		39,967	
4. Total Debt Service		0	
5. Total Transfers		0	25,000
6. Total Contingencies		0	0
7. Total All Other Expenditures and Requirements		0	
8. Total Unappropriated or Ending Fund Balance		0	12,337
9. Total Requirements	0	39,967	37,337
10. Total Resources Except Property Taxes	32,453	39,967	37,337

**FUNDS REQUIRING A  
PROPERTY TAX TO BE LEVIED**

Publish ONLY completed portion of this page.

Republication

Name of Fund GENERAL	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	611,492	696,071	687,685
2. Total Materials and Services	335,267	388,395	338,080
3. Total Capital Outlay	38,601	63,698	19,698
4. Total Debt Service	0	0	
5. Total Transfers	0	490,500	0
6. Total Contingencies		4,566	62,794
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance	0	0	
9. Total Requirements	985,360	1,643,230	1,108,257
10. Total Resources Except Property Taxes	1,239,486	1,153,827	564,307
11. Property Taxes Received/Required to Balance	469,446	489,403	543,950
12. Total Resources (add lines 10 & 11)	1,708,932	1,643,230	1,108,257
13. Property Taxes Required to Balance (from line 11)		489,403	543,950
14. Estimated Property Taxes Not to be Received		68,468	65,439
A. Loss Due to Constitutional Limit		14,090	5,000
B. Discounts, Other Uncollected Amounts		54,378	60,439
15. Total Tax Levy (add lines 13 and 14)		557,871	609,389
		Rate or Amount	Rate or Amount
16. Permanent Rate Limit Levy (rate limit _____)		0.062088	0.062088
17. Local Option Levy			
18. Levy for Bonded Debt or Obligations			

**SUMMARY OF ORGANIZATION  
UNIT/PROGRAM BY FUND**

Publish ONLY completed portion of this page.

Name of Unit/Program/Department Administration	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	92,726	110,405	94,644
2. Total Materials and Services	148,053	162,105	97,035
3. Total Capital Outlay	4,995	45,000	
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	245,774	317,510	191,679
Name of Unit/Program/Department Police	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	476,413	533,992	593,041
2. Total Materials and Services	67,544	68,092	66,910
3. Total Capital Outlay	12,078	18,698	19,698
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	556,035	620,782	679,649
Name of Unit/Program/Department Prosecution/Court	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services	42,353	51,674	
2. Total Materials and Services	61,344	65,867	13,250
3. Total Capital Outlay	0		
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	103,697	117,541	13,250
Name of Unit/Program/Department Nondepartmental	Actual Data	Adopted Budget	Approved Budget
	Last Year 2007-08	This Year 2008-09	Next Year 2009-10
1. Total Personal Services			
2. Total Materials and Services	58,326	92,331	160,885
3. Total Capital Outlay	21,528	0	
4. Total Debt Service		0	
5. Total Transfers		490,500	
6. Total Contingencies		4,566	62,794
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	79,854	587,397	223,679

# ***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.

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