

CLATSKANIE, OREGON

ANNUAL BUDGET
Fiscal Year 2010 - 2011



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2010 - 2011

City of Clatskanie

2010 - 2011 Fiscal Budget

Budget Committee

City Council

Diane Pohl, Mayor
Ron Puzey
Toby Harris
Larry Garlock
Steve Constans
Kathy Engel
Jim Morgan

Citizen Members

Eric Sellix
Ed Serra
Rich Larsen
Bonnie Davis
Randy Larson
Richard Frazier
Bertie Barr

City Staff

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

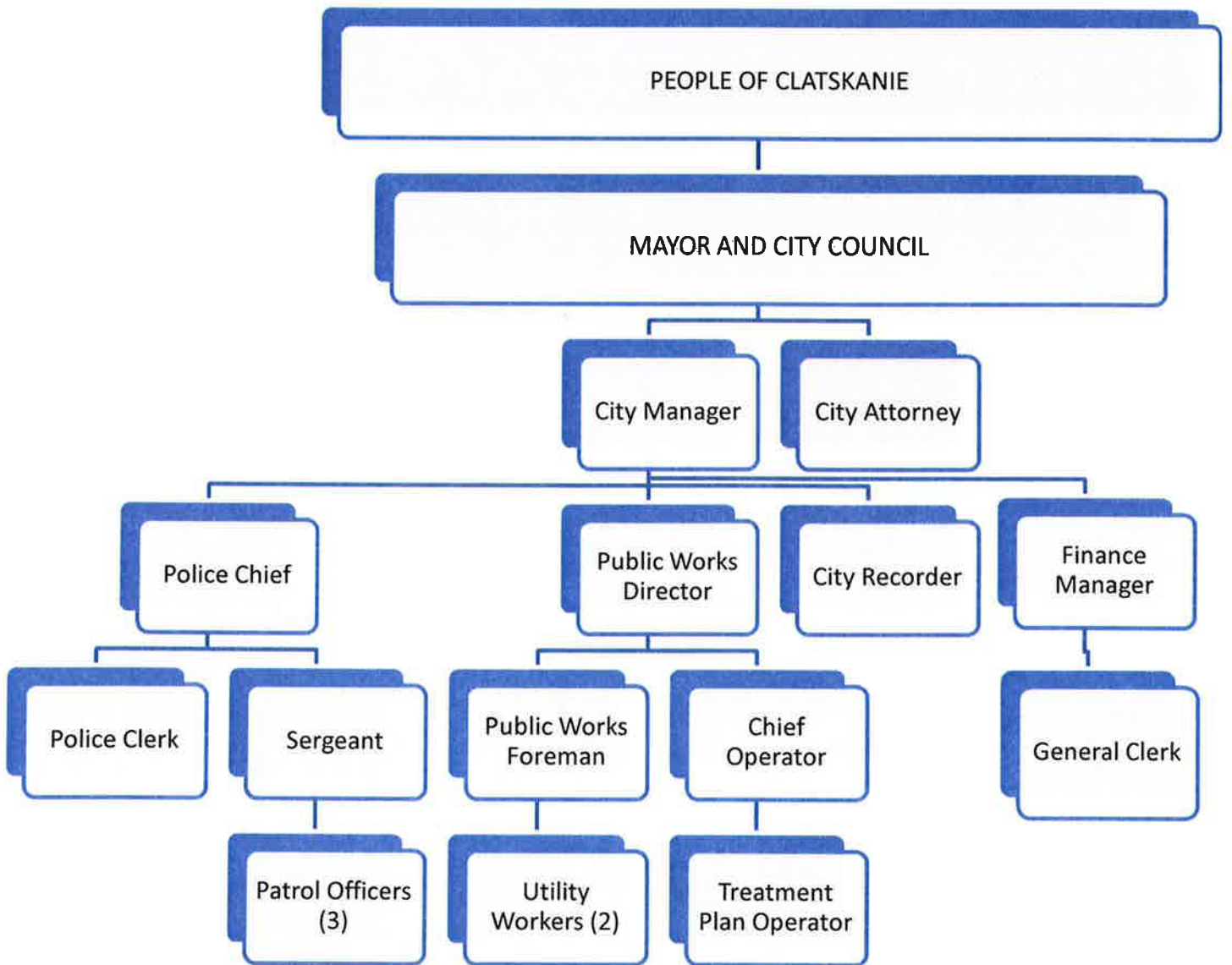


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INTRODUCTION

City of Clatskanie
2010 - 2011 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 2010-11.

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 an Administrative Secretary.

Functions:

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

Public Works Department

The Public Works Department is responsible for providing infrastructure maintenance and planning. Staff includes a Director, Foreman, 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
Jim Morgan, Councilor
Toby Harris, Councilor*

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

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

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

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

Planning Commission

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

*Richard Larsen, Chair
Ray Pohl
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>Richard Frazier</i>
<i>Ron Puzey</i>	<i>Rich Larsen</i>
<i>Jim Morgan</i>	<i>Bonnie Davis</i>
<i>Larry Garlock</i>	<i>Randy Larson</i>
<i>Kathy Engel</i>	<i>Bertie Barr</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

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,



Greg Hinkelman

City Manager

BUDGET PROCESS

**City of Clatskanie
2010 - 2011 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, 2009. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR
2010-2011 ANNUAL BUDGET

February	City Manager & staff begin developing recommended Budget
Tuesday, April 6	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting
Tuesday, April 13	Publish Second Notice of Budget Committee Meeting
Friday, April 16	Preliminary Budget mailed to Budget Committee
Thursday, April 22	<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 6	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 18	Notice of Hearing on State Shared Revenues
Tuesday, May 25	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 2	<i>Before Council</i> Hearing on Use of State Shared Revenues Hearing on approved Budget Resolutions: Adopting Budget, Making appropriations, imposing/categorizing taxes Authorizing funds to be used in the financial management of city Declaring city's election to receive state shared revenue Authorizing loan from TIIF to GF Extending worker's comp to volunteers & boards
June 30	Deadline for Adopting Budget
July 15	Deadline for filing Adopted Budget with County Deadline for filing Adopted Budget with County Assessor
July 31	Deadline for filing SRS Resolution

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

***FINANCIAL SCHEDULES
AND SUMMARIES***

TOTAL BUDGET COMPARISON

FUND	2008-09 BUDGET	2009-10 BUDGET
GENERAL FUND	1,643,231	1,186,372
STREET FUND	241,759	247,957
SEWER FUND	511,170	506,172
WATER FUND	1,415,636	1,510,318
CEMETERY FUND	207,681	207,566
TIMBER INFRASTRUCTURE IMPROVEMENT	3,387,409	3,122,649
SCOUT LAKE FUND	992,313	963,937
ENTERPRISE ZONE	500,310	505,286
SEWER SDC	58,162	17,166
WATER SDC	39,967	37,337
TOTAL ALL FUNDS	8,997,636	8,304,760

Revised

3/17/2010

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2010 - 2011

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$105,788,593	=	\$656,820
Less: Estimated Loss Due to Measure 5				<u>5,000</u>
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$651,820
Times: Estimated Uncollectable & Discount				<u>0.08</u>
Equals: Estimated Loss due to Discount & uncollectables				<u>\$52,146</u>
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				<u><u>\$599,675</u></u>

2009-10 Actual Value \$102,333,933 - Actual Tax \$629,408
modified: 3/17/2010

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2010 - 2011

FUND	OPERATING FUNDS						RESTRICTED FUNDS						TOTAL ALL FUNDS
	GENERAL	STREET	SEWER	WATER	TOTAL OPERATING	CEMETERY	TIIF	SCOUT LAKE	ENTERPRIS E ZONE	SEWER SDC	WATER SDC	TOTAL RESTRICTED	
Beginning Fund Balance	131,090	37,615	36,294	45,707	250,706	178,477	2,563,410	917,182	502,155	7,001	12,082	4,180,307	4,431,013
Estimated Revenues	957,442	189,166	1,345,303	1,280,365	3,772,276	50,300	98,248	6,000	3,000	3,100	2,700	163,348	3,935,624
Total Revenues	1,088,532	226,781	1,381,597	1,326,072	4,022,982	228,777	2,661,658	923,182	505,155	10,101	14,782	4,343,655	8,366,637
Budgeted Expenditures	1,053,985	208,157	1,359,961	1,290,435	3,912,539	46,518	619,541	51,000	505,155	0	0	1,222,214	5,134,752
Admin	211,712												
Non-Dept	126,905												
Court	13,300												
Police	702,068												
Contingency	34,547	18,624	21,636	35,637	110,444	82	1,500,000	0	0	10,101	14,782	1,524,965	1,635,409
Unappropriated Fund Balance	0	0	0	0	0	182,177	542,117	872,182	0	0	0	1,596,476	1,596,476
Total Expenditures	1,088,532	226,781	1,381,597	1,326,072	4,022,983	228,777	2,661,658	923,182	505,155	10,101	14,782	4,343,655	8,366,637

2010 - 2011 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	144,181												
Non-Departmental	0												
Court	0												
Police	620,870												
TOTAL	765,051	84,975	240,911	347,458	1,438,395	21,409	55,269	0		76,678			1,515,073
MATERIAL AND SERVICES													
Administration	67,531												
Non-Departmental	126,805												
Court	13,300												
Police	60,500												
TOTAL	268,236	42,850	106,520	95,200	512,806	22,480	48,865	51,000		122,345			635,151
CAPITAL OUTLAY													
Administration	0												
Non-Departmental	0												
Court	0												
Police	20,698												
TOTAL	20,698	70,725	986,743	813,495	1,891,661			0		0			1,891,661
CONTINGENCY													
Administration	0												
Non-Departmental	34,547												
Court	0												
Police	0												
TOTAL	34,547	18,624	21,636	35,637	110,444	82	1,500,000			1,500,082	10,101	14,782	1,635,409
INTERFUND TRANSFERS													
		9,607	25,787	34,282	69,676	2,629	515,407		505,155	1,023,191	0	0	1,092,867
UNAPPROPRIATED FUND BALANCE													
					0	182,177	542,117	872,182		1,596,476	0	0	1,596,476
TOTAL BUDGETED EXPENDITURES	1,088,532	226,781	1,381,597	1,326,072	4,022,983	228,777	2,661,658	923,182	505,155	4,318,772	10,101	14,782	8,366,637

2010 - 20101 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 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	4,431,013	131,090	37,615	36,294	45,707	178,477	2,563,410	917,182	502,155	7,001	12,082
3100	Property Taxes	599,675	599,675	0	0	0	0	0	0	0	0	0
3110	Delinquent Taxes	20,000	20,000	0	0	0	0	0	0	0	0	0
3200	Franchise Fees	93,000	93,000	0	0	0	0	0	0	0	0	0
3500	Licenses	17,000	17,000	0	0	0	0	0	0	0	0	0
4000	Building Permits	15,000	15,000	0	0	0	0	0	0	0	0	0
4050	Permit Surcharges (12%)	1,500	1,500	0	0	0	0	0	0	0	0	0
4100	Land Use Fees	1,000	1,000	0	0	0	0	0	0	0	0	0
4400	Collection Services	2,000	2,000	0	0	0	0	0	0	0	0	0
4550	Sale of Property	3,500	0	0	0	0	3,500	0	0	0	0	0
4551	Sale of Property-Irreduc	3,500	0	0	0	0	3,500	0	0	0	0	0
4552	Sale of Property- Colum	4,000	0	0	0	0	4,000	0	0	0	0	0
4500	Court Fines & Forfeitures	35,000	35,000	0	0	0	0	0	0	0	0	0
4600	County Revenue/Gas Royalties	0	0	0	0	0	0	0	0	0	0	0
4700	State Revenues	35,000	35,000	0	0	0	0	0	0	0	0	0
	Gas Tax Revenue	71,200	0	71,200	0	0	0	0	0	0	0	0
4710	Oregon State 911	9,000	9,000	0	0	0	0	0	0	0	0	0
4900	Grants	31,600	31,600	0	0	0	0	0	0	0	0	0
	SCA -	50,000	0	50,000	0	0	0	0	0	0	0	0
5000	Interest	31,800	1,000	230	205	65	1,000	20,000	6,000	3,000	100	200
5100	Use of Property	0	0	0	0	0	0	0	0	0	0	0
	PUD Lease	3,600	3,600	0	0	0	0	0	0	0	0	0
6000	Charges for Current Services	42,500	200	0	0	4,000	38,300	0	0	0	0	0
6001	Penalty Fee	3,450	0	0	0	3,450	0	0	0	0	0	0
6050	Police Dept Revenue	14,000	14,000	0	0	0	0	0	0	0	0	0
6240	Meter Hook-up Charge	1,000	0	0	0	1,000	0	0	0	0	0	0
6500	Utility Billing	969,334	0	47,736	450,098	471,500	0	0	0	0	0	0
6520	SDC Fees	5,500	0	0	0	0	0	0	0	0	0	0
7000	Miscellaneous Revenue	1,350	1,000	0	0	350	0	0	0	0	0	0
9000	Reimbursement	78,248	0	0	0	0	0	78,248	0	0	0	0
9500	Transfers In	0	0	0	0	0	0	0	0	0	0	0
	From Street	9,607	9,607	0	0	0	0	0	0	0	0	0
	From Sewer	25,787	25,787	0	0	0	0	0	0	0	0	0
	From Water	34,282	34,282	0	0	0	0	0	0	0	0	0
	From Cemetery	2,629	2,629	0	0	0	0	0	0	0	0	0
	From TIIF	515,407	5,562	20,000	195,000	294,845	0	0	0	0	0	0
	From Enterprise Zone	505,155	0	0	0	505,155	0	0	0	0	0	0
	From SSDC	0	0	0	0	0	0	0	0	0	0	0
	From WSDC	0	0	0	0	0	0	0	0	0	0	0
9600	Loan Proceeds	700,000	0	0	700,000	0	0	0	0	0	0	0
	Total Revenues	8,366,637	1,088,532	226,781	1,381,597	1,326,072	228,777	2,661,658	923,182	505,155	10,101	14,782

Revised

4/2/2010

CITY OF CLATSKANIE

2010 - 2011 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$9,607	Street	General
Charge Back Non-Departmental	\$25,787	Sewer	General
Charge Back Non-Departmental	\$34,282	Water	General
Charge Back Non-Departmental	\$2,629	Cemetery	General
Charge Back Non-Departmental	\$5,562	TIIF	General
Cemetery Salary Redistribution	\$0	Street	Cemetery
Cemetery Salary Redistribution	\$0	Sewer	Cemetery
Cemetery Salary Redistribution	\$0	Water	Cemetery
Capital Improvement Program	\$20,000	TIIF	Street
Capital Improvement Program	\$195,000	TIIF	Sewer
Capital Improvement Program	\$294,845	TIIF	Water
Capital Improvement Program	\$505,155	Enterprise	Water
Capital Improvement Program	\$0	SSDC	Sewer
Capital Improvement Program	\$0	WSDC	Water
Total Transfers	<u>\$1,092,867</u>		

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
April 13, 2010

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
2001	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		63,492	39,097	109,493	181,118	3,103,038
2010	3,103,038		20,340		91,585	468,383	2,563,410
2011	2,563,410	1.0%	25,634	78,248	94,333	1,209,845	1,363,114
2012	1,363,114	1.0%	13,631	2,323,548	917,826	80,000	2,702,467
2013	2,702,467	1.0%	27,025	751,748	149,402	80,000	3,251,838
2014	3,251,838	1.0%	32,518	78,248	102,993	125,000	3,134,611
2015	3,134,611	1.0%	31,346	78,248	106,083	125,000	3,013,123
2016	3,013,123	1.0%	30,131	78,248	109,265	125,000	2,887,237
2017	2,887,237	1.0%	28,872	78,248	112,543	125,000	2,756,814
2018	2,756,814	1.0%	27,568	78,248	115,919	125,000	2,621,711
2019	2,621,711	1.0%	26,217	734,079	129,397	125,000	3,127,611
2020	3,127,611	1.0%	31,276	78,248	122,979	125,000	2,989,156
2021	2,989,156	1.0%	29,892	0	126,668	125,000	2,767,380
2022	2,767,380	1.0%	27,674	0	130,468	125,000	2,539,585
2023	2,539,585	1.0%	25,396	0	134,382	125,000	2,305,599
2024	2,305,599	1.0%	23,056	0	138,414	125,000	2,065,241
2025	2,065,241	1.0%	20,652	0	142,566	125,000	1,818,327
2026	1,818,327	1.0%	18,183	0	146,843	125,000	1,564,668
2027	1,564,668	1.0%	15,647	0	151,248	125,000	1,304,066
2028	1,304,066	1.0%	13,041	0	155,786	125,000	1,036,321
2029	1,036,321	1.0%	10,363	0	160,459	125,000	761,225
2030	761,225	1.0%	7,612	0	165,273	125,000	478,564
2031	478,564	1.0%	4,786	0	170,231	125,000	188,118

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.
8. Loan of \$700,000.00 to sewer fund in 2011; \$294,845 to reservoir project.
9. Loan repayments of \$78,248 for ten years from sewer fund included as harvest revenue.

PERSONNEL

Revised 4/13/10

2010 - 2011 FISCAL BUDGET
PERSONNEL SERVICES

ACCT NO.	ITEM	AMOUNT	01-110 Adm	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	05-510 Cem	06-610 TIIF
1051	Salaries	932,104	94,817	368,505	52,918	149,420	215,286	13,865	37,293
1052	ODOT	8,469	0	8,469	0	0	0	0	0
1053	DUII/Seatbelt	7,957	0	7,957	0	0	0	0	0
1054	Overtime	52,433	113	14,970	4,247	8,728	23,684	691	0
1056	Weed & Seed Grant	14,535	0	14,535	0	0	0	0	0
1150	Fica	77,685	7,262	31,704	4,373	12,099	18,280	1,114	2,853
1200	PERS	152,255	14,138	64,623	8,509	23,540	33,725	2,167	5,553
1250	State Workers Comp	1,039	102	405	59	177	248	15	33
1251	Health Insurance	216,569	25,215	87,006	11,256	38,759	43,261	3,040	8,032
1252	Life Insurance	921	109	232	61	206	259	21	33
1253	Workers Comp	34,406	225	15,264	2,352	5,282	10,015	496	772
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	1,515,073	144,181	620,870	84,975	240,911	347,458	21,409	55,269

CITY OF CLATSKANIE
 STEPS BY CLASSIFICATION
 Fiscal Year 2010 - 2011

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
MANAGEMENT							
	City Manager	6284					
18	Public Works Director	4849	5091	5346	5613	5894	6189
18	Police Chief	4849	5091	5346	5613	5894	6189
12	Finance Manager	3618	3799	3989	4188	4398	4618
15	Sergeant	4189	4398	4618	4849	5092	5346
9	City Recorder	3126	3282	3446	3619	3800	3990
UNION - POLICE UNIT							
10	Police Officer	3409	3579	3758	3946	4144	4351
UNION - GENERAL UNIT							
13	Public Works Foreman	3799	3989	4188	4398	4618	4849
13	Chief Operator	3799	3989	4188	4398	4618	4849
11	Treatment Plant Operator II	3446	3618	3799	3989	4189	4398
11	Utility Worker II	3446	3618	3799	3989	4189	4398
8	Treatment Plant Operator I	2977	3126	3282	3446	3619	3799
8	Utility Worker I	2977	3126	3282	3446	3619	3799
7	Police Administrative Secretary	2835	2977	3126	3282	3446	3618
5	General Clerk	2572	2701	2836	2977	3126	3283

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
 2010 - 2011 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	CEMETERY	TIIF	TOTALS
City Manager	0.33	0.20	0.05	0.18	0.10	0.00	0.15	1.00
Finance Manager	0.38	0.15	0.05	0.13	0.10	0.00	0.20	1.00
City Recorder	0.70	0.05	0.00	0.10	0.10	0.05	0.00	1.00
General Clerk	0.40	0.10	0.05	0.30	0.10	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	0.25	0.10	0.61	0.04	0.00	1.00
Utility Worker	0.00	0.00	0.25	0.10	0.61	0.04	0.00	1.00
Utility Worker	0.00	0.00	0.25	0.10	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	0.75	0.25	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

BUDGET BY FUND TYPE

GENERAL FUND

General Ledger Budget Analysis Report

User: Sharry
Printed: 06/29/10 - 09:11AM
Fiscal Year: 2011



2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted					
				01	General Fund										
				RI	Revenue										
346,351.00	723,572.00	93,600.00	181,909.00	3010	Beginning Fund Balance	0.00	131,090.00	131,090.00	131,090.00	131,090.00					131,090.00
469,446.21	524,852.42	543,950.00	535,000.00	3100	Property Taxes	0.00	599,675.00	599,675.00	599,675.00	599,675.00					599,675.00
27,289.43	26,983.83	20,000.00	20,000.00	3110	Delinquent Taxes	0.00	20,000.00	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					0.00
110,945.52	101,316.06	96,400.00	96,400.00	3200	Franchise Fees	0.00	93,000.00	93,000.00	93,000.00	93,000.00					93,000.00
19,002.50	18,658.50	17,000.00	17,000.00	3500	Licenses	0.00	17,000.00	17,000.00	17,000.00	17,000.00					17,000.00
30,733.56	20,210.75	18,500.00	18,500.00	4000	Building Permits	0.00	15,000.00	15,000.00	15,000.00	15,000.00					15,000.00
2,139.70	1,544.75	1,000.00	1,750.00	4050	Permit Surcharges	0.00	1,500.00	1,500.00	1,500.00	1,500.00					1,500.00
756.75	4,425.00	4,000.00	1,000.00	4100	Land Use Fees	0.00	1,000.00	1,000.00	1,000.00	1,000.00					1,000.00
7,828.11	6,021.90	3,000.00	2,000.00	4400	Collection Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00					2,000.00
83,817.32	71,439.10	105,650.00	96,000.00	4500	Court Fines and Forfeitures	0.00	35,000.00	35,000.00	35,000.00	35,000.00					35,000.00
480.50	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00					0.00
2,679.81	7,272.70	1,200.00	0.00	4600	County Revenue	0.00	0.00	0.00	0.00	0.00					0.00
34,284.90	37,588.37	36,345.00	33,000.00	4700	State Revenues	0.00	35,000.00	35,000.00	35,000.00	35,000.00					35,000.00
10,817.46	9,119.66	9,050.00	9,050.00	4710	Oregon State 911 Tax	0.00	9,000.00	9,000.00	9,000.00	9,000.00					9,000.00
15,048.11	42,530.56	34,561.00	55,195.00	4900	Grants	0.00	31,600.00	31,600.00	31,600.00	31,600.00					31,600.00
20,923.00	8,345.29	1,310.00	600.00	5000	Interest	0.00	1,000.00	1,000.00	1,000.00	1,000.00					1,000.00
3,600.00	1,680.00	7,070.00	3,610.00	5100	Use of Property	0.00	3,600.00	3,600.00	3,600.00	3,600.00					3,600.00
2,600.00	1,540.00	1,500.00	200.00	6000	Charges for Current Services	0.00	200.00	200.00	200.00	200.00					200.00
0.00	0.00	350.00	0.00	6001	Penalty Fee	0.00	0.00	0.00	0.00	0.00					0.00
25,703.40	18,096.25	21,000.00	14,000.00	6050	Police Department Revenue	0.00	14,000.00	14,000.00	14,000.00	14,000.00					14,000.00
(97.25)	(346.46)	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00					0.00
486,386.57	9,786.65	4,750.00	1,400.00	7000	Miscellaneous Revenue	0.00	1,000.00	1,000.00	1,000.00	1,000.00					1,000.00
0.00	0.00	0.00	0.00	8000	Refunds	0.00	0.00	0.00	0.00	0.00					0.00
2,129.67	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00					0.00
6,066.00	38,939.96	166,136.00	69,372.00	9500	Transfers In	0.00	77,867.00	77,867.00	77,867.00	77,867.00					77,867.00
0.00	29,596.05	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00					0.00
1,708,932.27	1,703,173.34	1,186,372.00	1,155,986.00		Revenue Totals:	0.00	1,088,532.00	1,088,532.00	1,088,532.00	1,088,532.00					1,088,532.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
1,708,932.27	1,703,173.34	1,186,372.00	1,155,986.00		REVENUES TOTALS:	0.00	1,088,532.00	1,088,532.00	1,088,532.00	1,088,532.00
62,562.94	60,855.61	63,382.00	63,350.00	110	Administration					
87.19	0.00	39.00	0.00	E1	Personnel Services					
				1051	Salaries	1.25	94,817.00	94,817.00	94,817.00	94,817.00
				1054	Overtime	0.00	113.00	113.00	113.00	113.00
				1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
				1070	Unemployment	0.00	0.00	0.00	0.00	0.00
4,717.51	4,602.40	4,852.00	4,930.00	1150	FICA	0.00	7,262.00	7,262.00	7,262.00	7,262.00
11,299.58	10,241.54	9,443.00	9,615.00	1200	PERS	0.00	14,138.00	14,138.00	14,138.00	14,138.00
50.49	74.79	68.00	63.00	1250	State Workers Comp	0.00	102.00	102.00	102.00	102.00
13,514.43	14,740.07	15,367.00	15,350.00	1251	Health Insurance	0.00	25,215.00	25,215.00	25,215.00	25,215.00
77.15	81.93	80.00	85.00	1252	Life & AD&D Insurance	0.00	109.00	109.00	109.00	109.00
277.95	439.26	148.00	125.00	1253	Workerscomp	0.00	225.00	225.00	225.00	225.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,000.00	0.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00
139.13	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
92,726.37	91,035.60	95,579.00	93,518.00		Personnel Services Totals:	1.25	144,181.00	144,181.00	144,181.00	144,181.00
740.78	1,095.00	1,000.00	1,000.00	E2	Material & Services					
6,022.23	7,992.07	1,600.00	1,000.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
39,839.07	9,495.84	0.00	0.00	2100	Operating Materials/Equipment	0.00	200.00	200.00	200.00	200.00
31,690.94	18,720.85	32,875.00	24,300.00	2250	Professional Services	0.00	0.00	0.00	0.00	0.00
5,542.87	5,265.08	3,500.00	3,300.00	2300	Contract Services	0.00	22,250.00	22,250.00	22,250.00	22,250.00
0.00	0.00	800.00	800.00	2350	Communications	0.00	3,500.00	3,500.00	3,500.00	3,500.00
1,790.00	1,906.00	2,300.00	2,125.00	2400	Information Technology	0.00	700.00	700.00	700.00	700.00
1,669.83	1,863.15	2,000.00	2,750.00	2450	Liability & Property Insurance	0.00	2,300.00	2,300.00	2,300.00	2,300.00
4,565.40	4,122.26	2,360.00	2,360.00	2500	Utility Services	0.00	2,700.00	2,700.00	2,700.00	2,700.00
2,592.17	6,812.28	12,750.00	2,065.00	2600	Repair & Maintenance Services	0.00	1,300.00	1,300.00	1,300.00	1,300.00
0.00	0.00	1,450.00	985.00	2605	Professional Dev - Admin	0.00	2,600.00	2,600.00	2,600.00	2,600.00
25.00	0.00	0.00	0.00	2625	Dues & Memberships	0.00	1,300.00	1,300.00	1,300.00	1,300.00
39,213.01	14,785.14	21,450.00	18,910.00	2650	Books & Publications	0.00	0.00	0.00	0.00	0.00
10,817.46	9,119.66	9,050.00	9,050.00	2660	Intergovernmental	0.00	16,950.00	16,950.00	16,950.00	16,950.00
3,544.72	3,279.97	7,700.00	3,545.00	2700	Columbia County 911	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	2710	Miscellaneous	0.00	4,731.00	4,731.00	4,731.00	4,731.00
148,053.48	84,457.30	98,835.00	72,190.00		Bank Fees	0.00	0.00	0.00	0.00	0.00
					Material & Services Totals:	0.00	67,531.00	67,531.00	67,531.00	67,531.00
4,995.00	29,310.60	0.00	0.00	E3	Capital Outlay					
				3150	General Improvements	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	
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
4,995.00	29,310.60	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
245,774.85	204,803.50	194,414.00	165,708.00		EXPENDITURES TOTALS:	1.25	211,712.00	211,712.00	211,712.00	211,712.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
245,774.85	204,803.50	194,414.00	165,708.00		DEPT EXPENSES	1.25	211,712.00	211,712.00	211,712.00	211,712.00
(245,774.85)	(204,803.50)	(194,414.00)	(165,708.00)		Administration Totals:	(1.25)	(211,712.00)	(211,712.00)	(211,712.00)	(211,712.00)
596.35	723.06	2,950.00	3,060.00	120	Non-Departmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
1,486.74	5,820.67	700.00	1,100.00	E2	Material & Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00
11,899.73	15,804.00	54,860.00	40,000.00	2050	Office Materials	0.00	33,500.00	33,500.00	33,500.00	33,500.00
4,458.24	6,557.53	6,350.00	5,890.00	2100	Operating Materials/Equipment	0.00	5,900.00	5,900.00	5,900.00	5,900.00
1,136.36	817.05	3,155.00	2,000.00	2200	Professional Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	19,515.00	12,445.00	2250	Contract Services	0.00	12,615.00	12,615.00	12,615.00	12,615.00
20,448.81	18,441.14	51,560.00	48,910.00	2300	Communications	0.00	48,910.00	48,910.00	48,910.00	48,910.00
0.00	0.00	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
3,634.47	10,971.13	0.00	0.00	2400	Liability & Property Insurance	0.00	200.00	200.00	200.00	200.00
4,231.97	3,414.61	4,195.00	4,420.00	2450	Utility Services	0.00	4,420.00	4,420.00	4,420.00	4,420.00
551.50	2,923.39	6,700.00	1,615.00	2500	Repair & Maintenance Services	0.00	4,700.00	4,700.00	4,700.00	4,700.00
0.00	0.00	2,825.00	2,415.00	2550	Rental/Lease	0.00	2,660.00	2,660.00	2,660.00	2,660.00
559.28	401.55	1,025.00	525.00	2600	Professional Development	0.00	525.00	525.00	525.00	525.00
2,096.53	2,424.40	2,150.00	2,170.00	2605	Dues & Memberships	0.00	2,175.00	2,175.00	2,175.00	2,175.00
0.00	0.00	0.00	0.00	2625	Books & Publications	0.00	0.00	0.00	0.00	0.00
7,226.36	7,667.05	4,500.00	2,000.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	1,600.00	2,300.00	2660	Columbia County 911	0.00	2,300.00	2,300.00	2,300.00	2,300.00
58,326.34	75,965.58	162,085.00	128,850.00	2700	Miscellaneous	0.00	126,905.00	126,905.00	126,905.00	126,905.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
21,527.64	0.00	0.00	0.00		Material & Services Totals:	0.00	126,905.00	126,905.00	126,905.00	126,905.00
0.00	0.00	0.00	0.00	E3	Capital Outlay	0.00	0.00	0.00	0.00	0.00
21,527.64	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	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
21,527.64	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	51,227.00	130,089.00	E4	Contingency	0.00	34,547.00	34,547.00	34,547.00	34,547.00
0.00	0.00	0.00	0.00	4000	Contingency	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	51,227.00	130,089.00		Contingency Totals:	0.00	34,547.00	34,547.00	34,547.00	34,547.00
0.00	489,110.15	0.00	0.00	E5 5000	Transfer Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	489,110.15	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E7 9000	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
79,853.98	565,075.73	213,312.00	258,939.00		EXPENDITURES TOTALS:	0.00	161,452.00	161,452.00	161,452.00	161,452.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
79,853.98	565,075.73	213,312.00	258,939.00		DEPT EXPENSES	0.00	161,452.00	161,452.00	161,452.00	161,452.00
(79,853.98)	(565,075.73)	(213,312.00)	(258,939.00)		Non-Departmental Totals:	0.00	(161,452.00)	(161,452.00)	(161,452.00)	(161,452.00)
28,596.73	32,613.61	0.00	0.00	130 E1	Court Personnel Services	0.70	0.00	0.00	0.00	0.00
29.06	0.00	0.00	0.00	1051	Municipal Court Salaries	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
2,142.64	2,454.83	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
4,954.42	5,667.68	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
32.23	35.04	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
6,316.04	8,185.48	0.00	0.00	1250	State Per Day	0.00	0.00	0.00	0.00	0.00
38.35	36.06	0.00	0.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
243.21	264.05	0.00	0.00	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
42,352.68	49,256.75	0.00	0.00		Personnel Services Totals:	0.70	0.00	0.00	0.00	0.00
599.63	259.94	0.00	0.00	E2 2050	Material & Services	0.00	0.00	0.00	0.00	0.00
1,242.86	382.98	0.00	0.00	2100	Office Materials	0.00	0.00	0.00	0.00	0.00
34,509.55	28,530.25	35,000.00	27,600.00	2200	Operating Materials/Equipment	0.00	12,300.00	12,300.00	12,300.00	12,300.00
676.25	2,229.83	1,500.00	100.00	2250	Professional Services	0.00	100.00	100.00	100.00	100.00
1,811.04	2,115.50	0.00	0.00	2300	Contract Services	0.00	0.00	0.00	0.00	0.00
					Communication	0.00	0.00	0.00	0.00	0.00

2008	2009		2010		2010	Description	FTE	2011		2011	2011	2011
	Actual	Adopted	Actual	Adopted				Requested	Proposed			
0.00	900.00	2350	Information Technology	0.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00
895.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86.08	117.04	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,420.70	2,828.96	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2625	Books and Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16,396.50	17,888.50	2650	Intergovernmental	0.00	18,720.00	0.00	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	0.00
3,706.53	985.28	2725	Court Refunds	0.00	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	0.00	0.00	0.00	0.00
61,344.14	55,338.28	47,320.00	Material & Services Totals:	0.00	47,320.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00
103,696.82	104,595.03	47,320.00	EXPENDITURES TOTALS:	0.70	47,320.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00
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
103,696.82	104,595.03	47,320.00	DEPT EXPENSES	0.70	47,320.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00	13,300.00
(103,696.82)	(104,595.03)	(47,320.00)	Court Totals:	(0.70)	(47,320.00)	(13,300.00)	(13,300.00)	(13,300.00)	(13,300.00)	(13,300.00)	(13,300.00)	(13,300.00)
292,951.07	321,702.03	140	Police									
7,632.57	0.00	EI	Personnel Services									
6,451.03	5,845.10	1051	Salaries	5.85	350,000.00	368,505.00	368,505.00	368,505.00	368,505.00	368,505.00	368,505.00	368,505.00
15,855.25	31,176.14	1052	ODOT Grant	0.00	0.00	8,469.00	8,469.00	8,469.00	8,469.00	8,469.00	8,469.00	8,469.00
0.00	0.00	1053	Seatbelt/DUII	0.00	8,150.00	7,957.00	7,957.00	7,957.00	7,957.00	7,957.00	7,957.00	7,957.00
0.00	0.00	1054	Overtime	0.00	20,000.00	14,970.00	14,970.00	14,970.00	14,970.00	14,970.00	14,970.00	14,970.00
0.00	0.00	1055	Benefit Accruals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1056	Weed & Seed Grant	0.00	35,000.00	14,535.00	14,535.00	14,535.00	14,535.00	14,535.00	14,535.00	14,535.00
9,639.60	1,006.50	1070	Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24,443.85	27,325.02	1150	FICA	0.00	34,150.00	31,704.00	31,704.00	31,704.00	31,704.00	31,704.00	31,704.00	31,704.00
45,856.96	60,660.27	1200	PERS	0.00	61,720.00	64,623.00	64,623.00	64,623.00	64,623.00	64,623.00	64,623.00	64,623.00
316.69	327.84	1250	State Workers Comp	0.00	410.00	405.00	405.00	405.00	405.00	405.00	405.00	405.00
60,244.73	68,860.58	1251	Health Insurance	0.00	77,310.00	87,006.00	87,006.00	87,006.00	87,006.00	87,006.00	87,006.00	87,006.00
197.01	219.39	1252	Life & AD&D Insurance	0.00	238.00	232.00	232.00	232.00	232.00	232.00	232.00	232.00
12,823.74	12,649.11	1253	Workerscomp	0.00	12,690.00	15,264.00	15,264.00	15,264.00	15,264.00	15,264.00	15,264.00	15,264.00
0.00	0.00	1260	Unemployment	0.00	0.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
0.00	0.00	1300	Benefit Accruals	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
476,412.50	529,771.98	599,668.00	Personnel Services Totals:	5.85	599,668.00	620,870.00	620,870.00	620,870.00	620,870.00	620,870.00	620,870.00	620,870.00
696.93	609.87	E2	Material & Services									
		2050	Office Materials	0.00	880.00	2,180.00	2,180.00	2,180.00	2,180.00	2,180.00	2,180.00	2,180.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011	2011
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Approved	Approved	Approved	Adopted		
29,543.15	27,585.05	27,970.00	22,475.00	2100		Operating Materials/Equipment	0.00	28,280.00	28,280.00	28,280.00	28,280.00	28,280.00	28,280.00	28,280.00	28,280.00	28,280.00
6,751.99	626.44	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	0.00
2,569.05	2,903.46	2,400.00	720.00	2250		Contract Services	0.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
5,806.86	5,139.84	7,600.00	6,705.00	2300		Communications	0.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
3,071.09	2,570.53	3,810.00	9,110.00	2350		Information Technology	0.00	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00	4,810.00
10,042.45	10,743.62	3,300.00	3,300.00	2450		Utility Services	0.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
1,281.85	1,428.29	6,320.00	4,163.00	2500		Repair & Maintenance Services	0.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00
0.00	220.50	1,990.00	1,990.00	2550		Rental/Lease	0.00	1,890.00	1,890.00	1,890.00	1,890.00	1,890.00	1,890.00	1,890.00	1,890.00	1,890.00
5,416.43	3,128.71	11,500.00	7,000.00	2575		K-9 Unit	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	10,250.00	5,985.00	2600		Professional Development	0.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00
1,681.01	1,022.00	275.00	275.00	2605		Dues & Memberships	0.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00	220.00
55.00	63.50	0.00	1,300.00	2625		Books & Publication	0.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
358.14	555.95	500.00	0.00	2650		Intergovernmental	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	750.00	2700		Miscellaneous	0.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
270.34	0.00	0.00	0.00	2710		Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2725		Reserve Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67,544.29	56,597.76	80,260.00	64,653.00			Material & Services Totals:	0.00	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00
0.00	0.00	0.00	0.00	E3		Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	12,150.00	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
12,077.95	48,270.00	18,698.00	18,698.00	3201		Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	1,000.00	3250		Capital Lease	0.00	18,698.00	18,698.00	18,698.00	18,698.00	18,698.00	18,698.00	18,698.00	18,698.00	18,698.00
12,077.95	60,420.00	19,698.00	1,000.00			Reserve fund	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
556,034.74	646,789.74	718,746.00	19,698.00			Capital Outlay Totals:	0.00	20,698.00	20,698.00	20,698.00	20,698.00	20,698.00	20,698.00	20,698.00	20,698.00	20,698.00
0.00	0.00	0.00	684,019.00			EXPENDITURES TOTALS:	5.85	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00
556,034.74	646,789.74	718,746.00	684,019.00			DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(556,034.74)	(646,789.74)	(718,746.00)	(684,019.00)			DEPT EXPENSES	5.85	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00	702,068.00
						Police Totals:	(5.85)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)	(702,068.00)
0.00	0.00	0.00	0.00	150		CDBG Grant	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	E2		Material & Services	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	2200		Professional Services	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:	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	E3		Capital Outlay	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	3150		General Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
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		CDBG Grant Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Downtown Development					
				160	Capital Outlay	0.00	0.00	0.00	0.00	0.00
				E3	General Improvement	0.00	0.00	0.00	0.00	0.00
				3150	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		Downtown Development Totals:	0.00	0.00	0.00	0.00	0.00
1,708,932.27	1,703,173.34	1,186,372.00	1,155,986.00		FUND REVENUES	0.00	1,088,532.00	1,088,532.00	1,088,532.00	1,088,532.00
985,360.39	1,521,264.00	1,186,372.00	1,155,986.00		FUND EXPENSES	7.80	1,088,532.00	1,088,532.00	1,088,532.00	1,088,532.00
723,571.88	181,909.34	0.00	0.00		Downtown Development Totals:	(7.80)	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

STREET FUND

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					02	Street Fund					
					R1	Revenue					
6,237.00	11,181.00	22,339.00	22,339.00	35,846.00	3015	Beginning Working Capital	0.00	37,615.00	37,615.00	37,615.00	37,615.00
0.00	12.00	50.00	50.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
73,537.65	66,465.04	72,419.00	72,419.00	71,200.00	4700	Gas Tax Revenue	0.00	71,200.00	71,200.00	71,200.00	71,200.00
0.00	0.00	50,000.00	50,000.00	0.00	4900	Grants	0.00	50,000.00	50,000.00	50,000.00	50,000.00
32.67	188.95	313.00	313.00	230.00	5000	Interest	0.00	230.00	230.00	230.00	230.00
28,408.54	58,699.82	47,736.00	47,736.00	47,736.00	6500	Street/Storm Utility Charge	0.00	47,736.00	47,736.00	47,736.00	47,736.00
(4.79)	(67.73)	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
254.62	1.50	100.00	100.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	9000	Reimbursable	0.00	0.00	0.00	0.00	0.00
52,169.37	63,698.49	55,000.00	55,000.00	55,000.00	9500	Transfers In	0.00	20,000.00	20,000.00	20,000.00	20,000.00
160,635.06	200,179.07	247,957.00	247,957.00	210,012.00		Revenue Totals:	0.00	226,781.00	226,781.00	226,781.00	226,781.00
160,635.06	200,179.07	247,957.00	247,957.00	210,012.00		REVENUES TOTALS:	0.00	226,781.00	226,781.00	226,781.00	226,781.00
					210	Street Expenditures					
					E1	Personnel Services					
41,432.18	36,649.44	42,565.00	42,565.00	42,565.00	1051	Salaries	0.80	52,918.00	52,918.00	52,918.00	52,918.00
319.13	1,232.30	3,319.00	3,319.00	700.00	1054	Overtime	0.00	4,247.00	4,247.00	4,247.00	4,247.00
0.00	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	0.00	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
2,970.63	3,095.46	3,511.00	3,511.00	3,335.00	1150	FICA	0.00	4,373.00	4,373.00	4,373.00	4,373.00
6,881.24	7,148.33	6,830.00	6,830.00	6,465.00	1200	PERS	0.00	8,509.00	8,509.00	8,509.00	8,509.00
43.30	38.85	50.00	50.00	50.00	1250	State Workers Comp	0.00	59.00	59.00	59.00	59.00
6,997.51	6,835.35	8,722.00	8,722.00	8,455.00	1251	Health Insurance	0.00	11,256.00	11,256.00	11,256.00	11,256.00
50.62	36.34	36.00	36.00	35.00	1252	Life & AD&D Insurance	0.00	61.00	61.00	61.00	61.00
1,529.28	1,660.25	1,824.00	1,824.00	1,525.00	1253	Workerscomp	0.00	2,352.00	2,352.00	2,352.00	2,352.00
0.00	0.00	200.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	1,000.00	1,000.00	0.00	1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
60,223.89	56,696.32	68,057.00	68,057.00	63,130.00		Personnel Services Totals:	0.80	84,975.00	84,975.00	84,975.00	84,975.00
					E2	Material & Services					
319.28	146.95	300.00	300.00	300.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
10,842.23	11,023.04	12,000.00	12,000.00	12,000.00	2100	Operating Materials/Equipment	0.00	12,000.00	12,000.00	12,000.00	12,000.00
2,223.96	360.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
2,628.00	7,644.66	12,000.00	12,000.00	12,000.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
757.05	952.36	1,200.00	1,200.00	1,200.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
7,364.52	7,087.67	0.00	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
8,574.69	8,868.82	10,000.00	10,000.00	10,000.00	2450	Utility Service	0.00	10,000.00	10,000.00	10,000.00	10,000.00
3,875.50	4,035.16	8,000.00	8,000.00	8,000.00	2500	Repair & Maintenance Services	0.00	8,600.00	8,600.00	8,600.00	8,600.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00
479.27	21.88	0.00	350.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00
0.00	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
(2.50)	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20.00	400.00	2710	Bank Fees	0.00	400.00	400.00	400.00	400.00
37,062.00	40,140.54	43,520.00	44,250.00		Material & Services Totals:	0.00	42,850.00	42,850.00	42,850.00	42,850.00
52,169.38	63,698.49	105,000.00	55,000.00	E3	Capital Outlay	0.00	70,000.00	70,000.00	70,000.00	70,000.00
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	724.00	725.00	3200	Machinery & Equipment	0.00	725.00	725.00	725.00	725.00
0.00	0.00	105,724.00	55,725.00	3250	Bike Paths	0.00	0.00	0.00	0.00	0.00
52,169.38	63,698.49	105,724.00	55,725.00		Capital Outlay Totals:	0.00	70,725.00	70,725.00	70,725.00	70,725.00
0.00	0.00	11,220.00	37,615.00	E4	Contingency	0.00	18,624.00	18,624.00	18,624.00	18,624.00
0.00	0.00	11,220.00	37,615.00		Contingency Totals:	0.00	18,624.00	18,624.00	18,624.00	18,624.00
0.00	3,798.28	19,436.00	9,292.00	E5	Transfer	0.00	9,607.00	9,607.00	9,607.00	9,607.00
0.00	3,798.28	19,436.00	9,292.00		Transfers Out	0.00	9,607.00	9,607.00	9,607.00	9,607.00
0.00	3,798.28	19,436.00	9,292.00		Transfer Totals:	0.00	9,607.00	9,607.00	9,607.00	9,607.00
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	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
149,455.27	164,333.63	247,957.00	210,012.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.80	226,781.00	226,781.00	226,781.00	226,781.00
149,455.27	164,333.63	247,957.00	210,012.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(149,455.27)	(164,333.63)	(247,957.00)	(210,012.00)		DEPT EXPENSES	0.80	226,781.00	226,781.00	226,781.00	226,781.00
160,635.06	200,179.07	247,957.00	210,012.00		Street Expenditures Totals:	(0.80)	(226,781.00)	(226,781.00)	(226,781.00)	(226,781.00)
149,455.27	164,333.63	247,957.00	210,012.00		FUND REVENUES	0.00	226,781.00	226,781.00	226,781.00	226,781.00
11,179.79	35,845.44	0.00	0.00		FUND EXPENSES	0.80	226,781.00	226,781.00	226,781.00	226,781.00
					Street Expenditures Totals:	(0.80)	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				06	TIIF					
				R1	Revenue					
3,545,918.00	3,291,060.00	3,079,437.00	3,103,038.00	3010	Beginning Fund Balance	0.00	2,563,410.00	2,563,410.00	2,563,410.00	2,563,410.00
37,866.25	0.00	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
0.00	25,000.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
149,686.39	63,492.22	43,112.00	20,340.00	5000	Interest	0.00	20,000.00	20,000.00	20,000.00	20,000.00
0.00	0.00	100.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
112,432.68	14,097.26	0.00	0.00	9000	Reimbursement	0.00	78,248.00	78,248.00	78,248.00	78,248.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
3,845,903.32	3,393,649.48	3,122,649.00	3,123,378.00		Revenue Totals:	0.00	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00
3,845,903.32	3,393,649.48	3,122,649.00	3,123,378.00		REVENUES TOTALS:	0.00	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00
				610	TIIF Expenditures					
				E1	Personnel Services					
30,791.94	35,061.22	36,304.00	36,535.00	1051	Salaries	0.55	37,293.00	37,293.00	37,293.00	37,293.00
50.00	50.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
2,350.35	2,686.11	2,776.00	2,800.00	1150	FICA	0.00	2,853.00	2,853.00	2,853.00	2,853.00
4,867.50	6,036.15	5,405.00	4,560.00	1200	PERS	0.00	5,553.00	5,553.00	5,553.00	5,553.00
22.91	28.60	33.00	30.00	1250	State Workers Comp	0.00	33.00	33.00	33.00	33.00
5,000.63	7,144.24	7,183.00	7,185.00	1251	Health Insurance	0.00	8,032.00	8,032.00	8,032.00	8,032.00
28.31	21.09	31.00	35.00	1252	Life & AD&D Insurance	0.00	33.00	33.00	33.00	33.00
243.21	264.29	750.00	630.00	1253	Workerscomp	0.00	772.00	772.00	772.00	772.00
0.00	0.00	100.00	0.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
0.00	0.00	600.00	0.00	1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
43,354.85	51,291.70	53,182.00	51,775.00		Personnel Services Totals:	0.55	55,269.00	55,269.00	55,269.00	55,269.00
				E2	Material & Services					
208.10	241.90	500.00	100.00	2050	Office Materials	0.00	500.00	500.00	500.00	500.00
640.89	3,484.01	9,015.00	5,000.00	2100	Operating Materials/Equipment	0.00	9,015.00	9,015.00	9,015.00	9,015.00
11,871.88	7,200.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
158,941.68	2,355.21	29,000.00	22,010.00	2250	Contract Services	0.00	27,000.00	27,000.00	27,000.00	27,000.00
217.22	121.42	350.00	200.00	2300	Communications	0.00	350.00	350.00	350.00	350.00
3,436.75	3,307.63	0.00	0.00	2400	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
0.00	6,000.00	0.00	0.00	2500	Repairs & Maintenance Services	0.00	0.00	0.00	0.00	0.00
141,753.29	34,601.25	0.00	0.00	2550	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
924.14	889.81	0.00	2,500.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	10,000.00	10,000.00	2700	Miscellaneous	0.00	10,000.00	10,000.00	10,000.00	10,000.00

2008	2009		2010		2010	Estimated	Account	Description	FTE	2011			2011
	Actual	Actual	Adopted	Adopted						Requested	Proposed	Approved	
317,993.95	58,201.23	48,865.00	39,810.00				Material & Services Totals:	0.00	48,865.00	48,865.00	48,865.00	48,865.00	
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	1,500,000.00		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	1,500,000.00				Contingency Totals:	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	
193,492.92	181,117.66	475,358.00	468,383.00		E5	5000	Transfer						
							Transfers Out	0.00	515,407.00	515,407.00	515,407.00	515,407.00	
193,492.92	181,117.66	475,358.00	468,383.00				Transfer Totals:	0.00	515,407.00	515,407.00	515,407.00	515,407.00	
0.00	0.00	1,045,244.00	1,063,410.00		E7	9000	Unappropriated Fund Balance						
							Unappropriated Fund Balance	0.00	542,117.00	542,117.00	542,117.00	542,117.00	
0.00	0.00	1,045,244.00	1,063,410.00				Unappropriated Fund Balance Tot	0.00	542,117.00	542,117.00	542,117.00	542,117.00	
554,841.72	290,610.59	3,122,649.00	3,123,378.00				EXPENDITURES TOTALS:	0.55	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00	
0.00	0.00	0.00	0.00				DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	
554,841.72	290,610.59	3,122,649.00	3,123,378.00				DEPT EXPENSES	0.55	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00	
(554,841.72)	(290,610.59)	(3,122,649.00)	(3,123,378.00)				TIIF Expenditures Totals:	(0.55)	(2,661,658.00)	(2,661,658.00)	(2,661,658.00)	(2,661,658.00)	
0.00	0.00	0.00	0.00		620		TIIF						
					E7	9000	Unappropriated Fund Balance						
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				TIIF Totals:	0.00	0.00	0.00	0.00	0.00	
3,845,903.32	3,393,649.48	3,122,649.00	3,123,378.00				FUND REVENUES	0.00	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00	
554,841.72	290,610.59	3,122,649.00	3,123,378.00				FUND EXPENSES	0.55	2,661,658.00	2,661,658.00	2,661,658.00	2,661,658.00	

2008	2009	2010	2010	2010		2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,291,061.60	3,103,038.89	0.00	0.00		TIIF Totals:	(0.55)	0.00	0.00	0.00	0.00

SCOUT LAKE FUND

2008	2009	2010	2010	2011	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
925,179.00	943,668.00	950,628.00	950,797.00	07	Scout Lake Fund					
8,899.30	0.00	0.00	0.00	R1	Revenue		917,182.00	917,182.00	917,182.00	917,182.00
40,954.60	18,373.40	13,309.00	6,385.00	3010	Beginning Fund Balance		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4550	Sale of Property		6,000.00	6,000.00	6,000.00	6,000.00
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	7000	Miscellaneous Revenue		0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9500	Transfers In		0.00	0.00	0.00	0.00
975,032.90	962,041.40	963,937.00	957,182.00		Revenue Totals:	0.00	923,182.00	923,182.00	923,182.00	923,182.00
975,032.90	962,041.40	963,937.00	957,182.00		REVENUES TOTALS:	0.00	923,182.00	923,182.00	923,182.00	923,182.00
4,507.05	0.00	5,000.00	5,000.00	710	Scout Lake Expenditures					
0.00	0.00	0.00	0.00	E2	Material & Services		5,000.00	5,000.00	5,000.00	5,000.00
11,756.90	1,154.70	10,000.00	10,000.00	2100	Operating Material		0.00	0.00	0.00	0.00
5,748.65	222.18	25,000.00	24,000.00	2200	Professional Services		10,000.00	10,000.00	10,000.00	10,000.00
432.62	492.57	0.00	1,000.00	2250	Contract Services		25,000.00	25,000.00	25,000.00	25,000.00
0.00	0.00	0.00	0.00	2500	Repairs & Maint. Services		0.00	0.00	0.00	0.00
8,920.00	8,375.00	11,000.00	0.00	2650	Intergovernmental		0.00	0.00	0.00	0.00
				2700	Miscellaneous		0.00	0.00	0.00	0.00
				2900	Other		11,000.00	11,000.00	11,000.00	11,000.00
31,365.22	10,244.45	51,000.00	40,000.00		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	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050	Land/Improvements		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	E4	Contingency		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
					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	5000	Transfers Out		0.00	0.00	0.00	0.00
					Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	912,937.00	917,182.00	E7	Unappropriated Fund Balance		872,182.00	872,182.00	872,182.00	872,182.00
0.00	0.00	912,937.00	917,182.00	9000	Unappropriated Fund Balance	0.00	872,182.00	872,182.00	872,182.00	872,182.00
0.00	0.00	912,937.00	917,182.00		Unappropriated Fund Balance Tot	0.00	872,182.00	872,182.00	872,182.00	872,182.00

2008 Actual	2009 Actual	2010		2011 Requested	2011 Proposed	2011 Approved	2011 Adopted
		Actual	Estimated				
		Account	Description	FTE			
31,365.22	10,244.45	963,937.00	EXPENDITURES TOTALS:	0.00	923,182.00	923,182.00	923,182.00
0.00	0.00	0.00	DEPT REVENUES	0.00	0.00	0.00	0.00
31,365.22	10,244.45	963,937.00	DEPT EXPENSES	0.00	923,182.00	923,182.00	923,182.00
(31,365.22)	(10,244.45)	(963,937.00)	Scout Lake Expenditures Totals:	0.00	(923,182.00)	(923,182.00)	(923,182.00)
Scout Lake Fund							
0.00	0.00	0.00	Unappropriated Fund Balance	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	Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00
EXPENDITURES TOTALS:							
0.00	0.00	0.00	DEPT REVENUES	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	Scout Lake Fund Totals:	0.00	0.00	0.00	0.00
975,032.90	962,041.40	963,937.00	FUND REVENUES	0.00	923,182.00	923,182.00	923,182.00
31,365.22	10,244.45	963,937.00	FUND EXPENSES	0.00	923,182.00	923,182.00	923,182.00
943,667.68	951,796.95	0.00	Scout Lake Fund Totals:	0.00	0.00	0.00	0.00

ENTERPRISE ZONE

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
0.00	0.00	498,310.00	498,705.00	3010	Beginning Fund Balance	0.00	502,155.00	502,155.00	502,155.00	502,155.00
0.00	9,595.34	6,976.00	3,450.00	5000	Interest	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	489,110.15	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	498,705.49	505,286.00	502,155.00		Revenue Totals:	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	498,705.49	505,286.00	502,155.00		REVENUES TOTALS:	0.00	505,155.00	505,155.00	505,155.00	505,155.00
				810	Enterprise Zone Fund					
				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
				E5	Transfer					
0.00	0.00	505,286.00	502,155.00	5000	Transfers Out	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	0.00	505,286.00	502,155.00		Transfer Totals:	0.00	505,155.00	505,155.00	505,155.00	505,155.00
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	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	505,286.00	502,155.00		EXPENDITURES TOTALS:	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	505,286.00	502,155.00		DEPT EXPENSES	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	0.00	(505,286.00)	(502,155.00)		Enterprise Zone Fund Totals:	0.00	(505,155.00)	(505,155.00)	(505,155.00)	(505,155.00)
0.00	498,705.49	505,286.00	502,155.00		FUND REVENUES	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	0.00	505,286.00	502,155.00		FUND EXPENSES	0.00	505,155.00	505,155.00	505,155.00	505,155.00
0.00	498,705.49	0.00	0.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE FUNDS

***SEWER ENTERPRISE
FUND***

2008	2009	2010	2011			2011	2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Sewer Fund					
56,091.00	23,516.00	47,553.00	63,657.00	R1	Revenue					
0.00	130.31	100.00	0.00	3015	Beginning Working Capital	0.00	36,294.00	36,294.00	36,294.00	36,294.00
0.00	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
260.63	177.25	666.00	205.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
308,399.69	360,950.70	402,753.00	364,000.00	5000	Interest	0.00	205.00	205.00	205.00	205.00
(56.69)	(403.74)	0.00	0.00	6500	Sewer Billing	0.00	450,098.00	450,098.00	450,098.00	450,098.00
187.59	48.28	100.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
36,517.64	105,426.64	55,000.00	55,000.00	8000	Refunds	0.00	0.00	0.00	0.00	0.00
38,750.00	17,916.00	0.00	0.00	9500	Transfers In	0.00	195,000.00	195,000.00	195,000.00	195,000.00
				9600	Loan Proceeds	0.00	700,000.00	700,000.00	700,000.00	700,000.00
440,149.86	507,761.44	506,172.00	482,862.00		Revenue Totals:	0.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00
440,149.86	507,761.44	506,172.00	482,862.00		REVENUES TOTALS:	0.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00
				310	Sewer Expenditures					
141,068.71	130,078.72	139,614.00	141,935.00	E1	Personnel Services					
15,536.67	14,680.67	9,322.00	9,654.00	1051	Salaries	2.65	149,420.00	149,420.00	149,420.00	149,420.00
0.00	0.00	0.00	0.00	1054	Overtime	0.00	8,728.00	8,728.00	8,728.00	8,728.00
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	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
11,606.80	11,208.26	11,392.00	12,165.00	1150	FICA	0.00	12,099.00	12,099.00	12,099.00	12,099.00
26,675.84	25,372.61	22,162.00	23,435.00	1200	PERS	0.00	23,540.00	23,540.00	23,540.00	23,540.00
151.19	147.39	172.00	153.00	1250	State Workers Comp	0.00	177.00	177.00	177.00	177.00
34,726.13	34,742.58	35,337.00	36,354.00	1251	Health Insurance	0.00	38,759.00	38,759.00	38,759.00	38,759.00
193.99	169.73	162.00	185.00	1252	Life & AD&D Insurance	0.00	206.00	206.00	206.00	206.00
1,945.70	2,116.48	5,073.00	4,245.00	1253	Workerscomp	0.00	5,282.00	5,282.00	5,282.00	5,282.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,500.00	0.00	1300	Benefit Accruals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
231,905.03	218,516.44	225,934.00	228,126.00		Personnel Services Totals:	2.65	240,911.00	240,911.00	240,911.00	240,911.00
430.86	245.64	500.00	720.00	E2	Material & Services	0.00	720.00	720.00	720.00	720.00
9,393.20	13,573.29	15,105.00	12,605.00	2050	Office Materials	0.00	12,000.00	12,000.00	12,000.00	12,000.00
6,226.88	720.00	780.00	780.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
3,327.91	4,082.49	12,000.00	10,000.00	2200	Professional Services	0.00	8,000.00	8,000.00	8,000.00	8,000.00
7,179.79	7,345.17	8,000.00	8,000.00	2250	Contract Services	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	255.00	255.00	2300	Communications	0.00	300.00	300.00	300.00	300.00
9,091.44	8,759.35	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
29,045.33	25,893.25	29,250.00	29,250.00	2400	Liability Insurance	0.00	31,000.00	31,000.00	31,000.00	31,000.00
				2450	Utility Services	0.00				

2008	2009		2010		2010		Description	FTE	2011		2011	2011	2011
	Actual	Actual	Adopted	Estimated	Account	Account			Requested	Proposed			
19,604.58	10,935.96	44,000.00	41,000.00	2500			Repairs & Maintenance Service	0.00	36,600.00	36,600.00	36,600.00	36,600.00	36,600.00
2,065.83	1,085.95	2,000.00	500.00	2550			Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
607.50	1,486.44	2,100.00	2,100.00	2600			Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	400.00	400.00	2605			Dues & Memberships	0.00	400.00	400.00	400.00	400.00	400.00
1,902.00	2,044.00	2,400.00	2,400.00	2650			Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
14.21	0.00	200.00	200.00	2700			Miscellaneous	0.00	200.00	200.00	200.00	200.00	200.00
0.00	0.00	300.00	450.00	2710			Bank Fees	0.00	800.00	800.00	800.00	800.00	800.00
88,889.53	76,171.54	117,290.00	108,660.00				Material & Services Totals:	0.00	106,520.00	106,520.00	106,520.00	106,520.00	106,520.00
40,924.91	105,426.64	63,000.00	63,000.00	E3			Capital Outlay	0.00	895,000.00	895,000.00	895,000.00	895,000.00	895,000.00
7,610.98	0.00	0.00	0.00	3150			General Improvements	0.00	0.00	0.00	0.00	0.00	0.00
47,304.87	31,410.88	13,555.00	13,555.00	3200			Machinery & Equipment	0.00	13,495.00	13,495.00	13,495.00	13,495.00	13,495.00
0.00	0.00	0.00	0.00	3201			Capital Lease	0.00	64,248.00	64,248.00	64,248.00	64,248.00	64,248.00
0.00	0.00	0.00	0.00	3202			Debt Service Capital	0.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
0.00	0.00	0.00	0.00	3203			Debt Service Interest	0.00	986,743.00	986,743.00	986,743.00	986,743.00	986,743.00
95,840.76	136,837.52	76,555.00	76,555.00				Capital Outlay Totals:	0.00	21,636.00	21,636.00	21,636.00	21,636.00	21,636.00
0.00	0.00	22,214.00	36,294.00	E4			Contingency	0.00	25,787.00	25,787.00	25,787.00	25,787.00	25,787.00
0.00	0.00	22,214.00	36,294.00	4000			Contingency	0.00	21,636.00	21,636.00	21,636.00	21,636.00	21,636.00
0.00	12,579.90	64,179.00	33,227.00	E5			Transfer	0.00	25,787.00	25,787.00	25,787.00	25,787.00	25,787.00
0.00	12,579.90	64,179.00	33,227.00	5000			Transfers Out	0.00	25,787.00	25,787.00	25,787.00	25,787.00	25,787.00
0.00	0.00	0.00	0.00	E6			Transfer Totals:	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
0.00	0.00	0.00	0.00				Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E7			Depreciation Expense Totals:	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
0.00	0.00	0.00	0.00				Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
416,635.32	444,105.40	506,172.00	482,862.00				Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00	0.00
							EXPENDITURES TOTALS:	2.65	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00

2008	2009		2010		Description	FTE	2011			2011	2011	2011
	Actual	Actual	Adopted	Estimated			Account	Requested	Proposed			
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
416,635.32	444,105.40	506,172.00	482,862.00	482,862.00	DEPT EXPENSES	2.65	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00
(416,635.32)	(444,105.40)	(506,172.00)	(482,862.00)	(482,862.00)	Sewer Expenditures Totals:	(2.65)	(1,381,597.00)	(1,381,597.00)	(1,381,597.00)	(1,381,597.00)	(1,381,597.00)	(1,381,597.00)
440,149.86	507,761.44	506,172.00	482,862.00	482,862.00	FUND REVENUES	0.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00
416,635.32	444,105.40	506,172.00	482,862.00	482,862.00	FUND EXPENSES	2.65	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00	1,381,597.00
23,514.54	63,656.04	0.00	0.00	0.00	Sewer Expenditures Totals:	(2.65)	0.00	0.00	0.00	0.00	0.00	0.00

***WATER ENTERPRISE
FUND***

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				04	Water Fund					
				R1	Revenue					
53,708.00	93,118.00	53,030.00	88,686.00	3015	Beginning Working Capital	0.00	45,707.00	45,707.00	45,707.00	45,707.00
0.00	76.76	100.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
9,800.00	0.00	0.00	0.00	4550	Sale Of Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
922.82	760.61	743.00	65.00	5000	Interest	0.00	65.00	65.00	65.00	65.00
4,686.86	4,668.14	4,000.00	4,000.00	6000	Charges For Current Services	0.00	4,000.00	4,000.00	4,000.00	4,000.00
3,615.00	3,620.00	4,000.00	3,450.00	6001	Penalty Fee	0.00	3,450.00	3,450.00	3,450.00	3,450.00
4,798.06	3,050.00	1,000.00	1,000.00	6240	Meter Hook-Up Charges	0.00	1,000.00	1,000.00	1,000.00	1,000.00
431,484.10	426,611.81	551,945.00	450,000.00	6500	Sale of Water	0.00	464,300.00	464,300.00	464,300.00	471,500.00
(98.18)	(553.90)	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
2,147.84	1,280.69	1,000.00	350.00	7000	Miscellaneous	0.00	350.00	350.00	350.00	350.00
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	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
99,952.91	49,280.68	894,500.00	894,500.00	9500	Transfers In	0.00	800,000.00	800,000.00	800,000.00	800,000.00
38,750.00	17,916.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
649,767.41	599,828.79	1,510,318.00	1,442,051.00		Revenue Totals:	0.00	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
649,767.41	599,828.79	1,510,318.00	1,442,051.00		REVENUES TOTALS:	0.00	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
				410	Water Expenditures					
				E1	Personnel Services					
205,476.37	225,577.52	230,204.00	239,140.00	1051	Salaries	3.94	215,286.00	215,286.00	215,286.00	215,286.00
16,842.56	15,549.22	22,951.00	10,060.00	1054	Overtime	0.00	23,684.00	23,684.00	23,684.00	23,684.00
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	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00
16,934.12	18,330.80	19,368.00	18,805.00	1150	FICA	0.00	18,280.00	18,280.00	18,280.00	18,280.00
36,680.77	38,758.23	36,747.00	35,640.00	1200	PERS	0.00	33,725.00	33,725.00	33,725.00	33,725.00
267.11	269.71	293.00	265.00	1250	State Workers Comp	0.00	248.00	248.00	248.00	248.00
39,836.52	40,253.64	45,770.00	44,985.00	1251	Health Insurance	0.00	43,261.00	43,261.00	43,261.00	43,261.00
274.77	239.90	242.00	250.00	1252	Life & AD&D Insurance	0.00	259.00	259.00	259.00	259.00
7,473.06	8,115.57	9,545.00	7,985.00	1253	Workerscomp	0.00	10,015.00	10,015.00	10,015.00	10,015.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,500.00	0.00	1300	Benefit Accruals	0.00	2,500.00	2,500.00	2,500.00	2,500.00
323,785.28	347,094.59	367,820.00	357,130.00		Personnel Services Totals:	3.94	347,458.00	347,458.00	347,458.00	347,458.00
				E2	Material & Services					
475.93	292.42	550.00	800.00	2050	Office Materials	0.00	800.00	800.00	800.00	800.00
32,273.82	37,966.94	42,000.00	35,000.00	2100	Operating Material/Equipment	0.00	34,000.00	34,000.00	34,000.00	34,000.00
8,842.64	840.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,923.40	5,596.77	18,000.00	12,000.00	2250	Contract Services	0.00	12,000.00	12,000.00	12,000.00	12,000.00
6,554.05	5,520.46	5,100.00	5,100.00	2300	Communications	0.00	5,500.00	5,500.00	5,500.00	5,500.00
0.00	56.70	255.00	215.00	2350	Information Technology	0.00	250.00	250.00	250.00	250.00
11,546.32	11,121.29	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
10,082.91	8,936.46	9,000.00	9,000.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
9,414.17	15,829.42	18,000.00	16,000.00	2500	Repair & Maintenance Services	0.00	26,600.00	26,600.00	26,600.00	26,600.00
54.09	71.60	200.00	200.00	2550	Rental/Lease	0.00	250.00	250.00	250.00	250.00
2,735.10	3,351.86	3,600.00	3,600.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
0.00	0.00	400.00	400.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
0.00	159.50	140.00	140.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
135.00	1,200.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
119.14	0.00	100.00	100.00	2700	Miscellaneous	0.00	100.00	100.00	100.00	100.00
0.00	0.00	450.00	605.00	2710	Bank Fees	0.00	1,000.00	1,000.00	1,000.00	1,000.00
85,156.57	90,943.42	97,795.00	83,160.00		Material & Services Totals:	0.00	95,200.00	95,200.00	95,200.00	95,200.00
100,402.91	49,280.68	894,500.00	894,500.00	E3	Capital Outlay	0.00	800,000.00	800,000.00	800,000.00	800,000.00
0.00	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
47,304.87	31,410.89	13,555.00	13,555.00	3201	Machinery & Equipment	0.00	13,495.00	13,495.00	13,495.00	13,495.00
0.00	0.00	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
147,707.78	80,691.57	908,055.00	908,055.00		Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	43,613.00	45,707.00	E4	Capital Outlay Totals:	0.00	813,495.00	813,495.00	813,495.00	813,495.00
0.00	0.00	43,613.00	45,707.00	4000	Contingency	0.00	28,437.00	28,437.00	28,437.00	28,437.00
0.00	0.00	43,613.00	45,707.00		Contingency Totals:	0.00	28,437.00	28,437.00	28,437.00	28,437.00
0.00	18,710.32	93,035.00	47,999.00	E5	Transfer	0.00	34,282.00	34,282.00	34,282.00	34,282.00
0.00	18,710.32	93,035.00	47,999.00	5000	Transfers Out	0.00	34,282.00	34,282.00	34,282.00	34,282.00
0.00	0.00	0.00	0.00	6000	Transfer Totals:	0.00	34,282.00	34,282.00	34,282.00	34,282.00
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Depreciation Expense Totals:	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	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2008	2009	2010		2010	Description	FTE	2011			2011
		Actual	Adopted				Estimated	Account	Requested	
0.00	0.00	0.00	0.00	0.00	Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
556,649.63	537,439.90	1,510,318.00	1,442,051.00		EXPENDITURES TOTALS:	3.94	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
556,649.63	537,439.90	1,510,318.00	1,442,051.00		DEPT EXPENSES	3.94	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
(556,649.63)	(537,439.90)	(1,510,318.00)	(1,442,051.00)		Water Expenditures Totals:	(3.94)	(1,318,872.00)	(1,318,872.00)	(1,318,872.00)	(1,326,072.00)
649,767.41	599,828.79	1,510,318.00	1,442,051.00		FUND REVENUES	0.00	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
556,649.63	537,439.90	1,510,318.00	1,442,051.00		FUND EXPENSES	3.94	1,318,872.00	1,318,872.00	1,318,872.00	1,326,072.00
93,117.78	62,388.89	0.00	0.00		Water Expenditures Totals:	(3.94)	0.00	0.00	0.00	0.00

***CEMETERY ENTERPRISE
FUND***

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011		
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					05	Cemetery Fund					
					R1	Revenue					
168,448.00	174,499.00	153,097.00	168,852.00	3015	Beginning Working Capital		0.00	178,477.00	178,477.00	178,477.00	178,477.00
4,871.25	3,275.00	3,250.00	3,250.00	4550	Sale of Property		0.00	3,500.00	3,500.00	3,500.00	3,500.00
5,112.50	3,275.00	3,250.00	3,250.00	4551	Sale of Property- Irreducible		0.00	3,500.00	3,500.00	3,500.00	3,500.00
2,695.00	0.00	800.00	800.00	4552	Sale of Property- Columbarium		0.00	4,000.00	4,000.00	4,000.00	4,000.00
7,633.19	3,449.46	2,143.00	1,120.00	5000	Interest		0.00	1,000.00	1,000.00	1,000.00	1,000.00
26,460.00	24,517.00	18,000.00	18,000.00	6000	Charges for Current Services		0.00	38,300.00	38,300.00	38,300.00	38,300.00
0.00	(80.67)	0.00	0.00	6501	Credit Card Discounts		0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	7000	Miscellaneous		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	8000	Refunds		0.00	0.00	0.00	0.00	0.00
0.00	0.00	26,926.00	26,926.00	9500	Transfers In		0.00	0.00	0.00	0.00	0.00
215,219.94	208,934.79	207,566.00	222,198.00		Revenue Totals:		0.00	228,777.00	228,777.00	228,777.00	228,777.00
215,219.94	208,934.79	207,566.00	222,198.00		REVENUES TOTALS:		0.00	228,777.00	228,777.00	228,777.00	228,777.00
				510	Cemetery Expenditures						
				E1	Personnel Services						
7,236.64	11,754.66	13,120.00	13,360.00	1051	Salaries		0.26	13,865.00	13,865.00	13,865.00	13,865.00
29.06	817.41	674.00	350.00	1054	Overtime		0.00	691.00	691.00	691.00	691.00
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	0.00	0.00	1070	Unemployment		0.00	0.00	0.00	0.00	0.00
547.85	1,003.54	1,055.00	1,040.00	1150	FICA		0.00	1,114.00	1,114.00	1,114.00	1,114.00
1,278.97	2,261.76	2,054.00	2,040.00	1200	PERS		0.00	2,167.00	2,167.00	2,167.00	2,167.00
6.36	13.75	15.00	20.00	1250	State Workers Comp		0.00	15.00	15.00	15.00	15.00
1,706.17	2,534.70	2,729.00	2,735.00	1251	Health Insurance		0.00	3,040.00	3,040.00	3,040.00	3,040.00
9.43	16.28	17.00	25.00	1252	Life & AD&D Insurance		0.00	21.00	21.00	21.00	21.00
121.61	132.04	474.00	400.00	1253	Workerscomp		0.00	496.00	496.00	496.00	496.00
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
10,936.09	18,534.14	20,138.00	19,970.00		Personnel Services Totals:		0.26	21,409.00	21,409.00	21,409.00	21,409.00
				E2	Material & Services						
209.56	83.21	0.00	0.00	2050	Office Materials		0.00	0.00	0.00	0.00	0.00
8,981.49	4,714.27	4,900.00	3,900.00	2100	Operating Materials		0.00	4,600.00	4,600.00	4,600.00	4,600.00
205.00	240.00	0.00	0.00	2200	Professional Services		0.00	0.00	0.00	0.00	0.00
13,190.40	12,561.37	16,000.00	16,000.00	2250	Contract Services		0.00	16,000.00	16,000.00	16,000.00	16,000.00
0.00	6.72	0.00	0.00	2300	Communications		0.00	0.00	0.00	0.00	0.00
3,393.79	2,190.41	1,200.00	1,200.00	2500	Repairs & Maintenance Services		0.00	1,200.00	1,200.00	1,200.00	1,200.00
60.00	0.00	0.00	0.00	2600	Professional Development		0.00	0.00	0.00	0.00	0.00
0.00	0.00	130.00	130.00	2605	Dues & Memberships		0.00	130.00	130.00	130.00	130.00

2008	2009	2010	2010	2010	2011		2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	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
181.42	513.56	500.00	500.00	2650	Intergovernmental	0.00	500.00	500.00	500.00	500.00
(29.48)	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	50.00	50.00	2710	Bank Fees	0.00	50.00	50.00	50.00	50.00
26,192.18	20,309.54	22,780.00	21,780.00		Material & Services Totals:	0.00	22,480.00	22,480.00	22,480.00	22,480.00
2,380.00	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	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
2,380.00	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	E4	Contingency					
0.00	0.00	0.00	0.00	4000	Contingency	0.00	82.00	82.00	82.00	82.00
0.00	0.00	0.00	0.00		Contingency Totals:	0.00	82.00	82.00	82.00	82.00
1,213.00	1,238.24	5,268.00	1,971.00	E5	Transfer					
1,213.00	1,238.24	5,268.00	1,971.00	5000	Transfers Out	0.00	2,629.00	2,629.00	2,629.00	2,629.00
					Transfer Totals:	0.00	2,629.00	2,629.00	2,629.00	2,629.00
0.00	0.00	0.00	0.00	E6	Depreciation Expense					
0.00	0.00	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	159,380.00	178,477.00	E7	Unappropriated Fund Balance					
0.00	0.00	159,380.00	178,477.00	9000	Unappropriated Fund Balance	0.00	182,177.00	182,177.00	182,177.00	182,177.00
40,721.27	40,081.92	207,566.00	222,198.00		Unappropriated Fund Balance Tot	0.00	182,177.00	182,177.00	182,177.00	182,177.00
					EXPENDITURES TOTALS:	0.26	228,777.00	228,777.00	228,777.00	228,777.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
40,721.27	40,081.92	207,566.00	222,198.00		DEPT EXPENSES	0.26	228,777.00	228,777.00	228,777.00	228,777.00
(40,721.27)	(40,081.92)	(207,566.00)	(222,198.00)		Cemetery Expenditures Totals:	(0.26)	(228,777.00)	(228,777.00)	(228,777.00)	(228,777.00)
				520	Cemetery Fund					
				E7	Unappropriated Fund Balance					

2008	2009		2010		Account	Description	FTE	2011			2011
	Actual	Adopted	Adopted	Estimated				Requested	Proposed	Approved	
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
215,219.94	208,934.79	207,566.00	222,198.00	222,198.00		FUND REVENUES	0.00	228,777.00	228,777.00	228,777.00	228,777.00
40,721.27	40,081.92	207,566.00	222,198.00	222,198.00		FUND EXPENSES	0.26	228,777.00	228,777.00	228,777.00	228,777.00
174,498.67	168,852.87	0.00	0.00	0.00		Cemetery Fund Totals:	(0.26)	0.00	0.00	0.00	0.00

***SEWER SDC
ENTERPRISE FUND***

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				13	Sewer SDC					
				R1	Revenue					
39,713.00	48,748.00	13,970.00	13,901.00	3010	Beginning Fund Balance	0.00	7,001.00	7,001.00	7,001.00	7,001.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
1,935.46	554.17	196.00	100.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
7,100.00	4,500.00	3,000.00	3,000.00	6520	System Development Fees	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
48,748.46	53,802.17	17,166.00	17,001.00		Revenue Totals:	0.00	10,101.00	10,101.00	10,101.00	10,101.00
48,748.46	53,802.17	17,166.00	17,001.00		REVENUES TOTALS:	0.00	10,101.00	10,101.00	10,101.00	10,101.00
0.00	0.00	0.00	0.00	310	Sewer Expenditures					
				E2	Material & Services	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					
				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
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
				311	Improvement Fee					
				E2	Material & Services					
				2200	Professional Services	0.00	0.00	0.00	0.00	0.00
				2250	Contract Services	0.00	0.00	0.00	0.00	0.00
				2500	Repair & Maintenance Services	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	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
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
					Transfer					
0.00	20,000.00	5,000.00	5,000.00	E5 5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	20,000.00	5,000.00	5,000.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
					Unappropriated Fund Balance					
0.00	0.00	3,583.00	3,501.00	E7 9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,583.00	3,501.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	20,000.00	8,583.00	8,501.00		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	20,000.00	8,583.00	8,501.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	(20,000.00)	(8,583.00)	(8,501.00)		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
					Reimbursement Fee					
				312	Material & Services					
0.00	0.00	0.00	0.00	E2 2200	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	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	0.00		Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
					Capital Outlay					
0.00	0.00	0.00	0.00	E3 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
					Transfer					
0.00	19,901.37	5,000.00	5,000.00	E5 5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	19,901.37	5,000.00	5,000.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
					Unappropriated Fund Balance					
0.00	0.00	3,583.00	3,500.00	E7 9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,583.00	3,500.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
0.00	19,901.37	8,583.00	8,500.00		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	19,901.37	8,583.00	8,500.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
0.00	(19,901.37)	(8,583.00)	(8,500.00)		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00	0.00
				330	Sewer SDC						
				E4	Contingency						
				4000	Contingency	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
					Contingency Totals:	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
				E7	Unappropriated Fund Balance	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
					EXPENDITURES TOTALS:	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
					DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
					DEPT EXPENSES	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
					Sewer SDC Totals:	0.00	(10,101.00)	(10,101.00)	(10,101.00)	(10,101.00)	(10,101.00)
48,748.46	53,802.17	17,166.00	17,001.00		FUND REVENUES	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
0.00	39,901.37	17,166.00	17,001.00		FUND EXPENSES	0.00	10,101.00	10,101.00	10,101.00	10,101.00	10,101.00
48,748.46	13,900.80	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00	0.00

***WATER SDC
ENTERPRISE FUND***

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
25,240.00	32,453.00	34,356.00	34,353.00	14 R1 3010	Water SDC Revenue	0.00	12,082.00	12,082.00	12,082.00	12,082.00
0.00	0.00	0.00	0.00	4900	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1,263.37	649.95	481.00	229.00	5000	Grants	0.00	200.00	200.00	200.00	200.00
5,950.00	1,250.00	2,500.00	2,500.00	6520	Interest	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0.00	0.00	0.00	0.00	7000	System Development Fees	0.00	0.00	0.00	0.00	0.00
					Miscellaneous	0.00	0.00	0.00	0.00	0.00
32,453.37	34,352.95	37,337.00	37,082.00		Revenue Totals:	0.00	14,782.00	14,782.00	14,782.00	14,782.00
32,453.37	34,352.95	37,337.00	37,082.00		REVENUES TOTALS:	0.00	14,782.00	14,782.00	14,782.00	14,782.00
0.00	0.00	0.00	0.00	410 E2 2200	Water Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material & Services	0.00	0.00	0.00	0.00	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 3150	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	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 Expenditures Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	411 E2 2200	Improvement Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material & Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2250	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2500	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2700	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous	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 3150	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2010	2011	2011	2011	2011	2011	2011	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	12,500.00	12,500.00	12,500.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	12,500.00	12,500.00	12,500.00		Transfer Out	0.00	0.00	0.00	0.00	0.00
						Transfer Totals:					
0.00	0.00	6,168.00	6,041.00	6,041.00	E7 9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,168.00	6,041.00	6,041.00		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	18,668.00	18,541.00	18,541.00		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		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	18,668.00	18,541.00	18,541.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(18,668.00)	(18,541.00)	(18,541.00)		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
						Reimbursement Fee					
					412	Material & Services					
0.00	0.00	0.00	0.00	0.00	E2 2200	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	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	0.00	0.00		Material & Services Totals:	0.00	0.00	0.00	0.00	0.00
						Capital Outlay					
0.00	0.00	0.00	0.00	12,500.00	E3 3150	General Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	12,500.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
						Transfer					
0.00	0.00	12,500.00	6,041.00	6,041.00	E5 5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	12,500.00	6,041.00	6,041.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
						Unappropriated Fund Balance					
0.00	0.00	6,169.00	0.00	0.00	E7 9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,169.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00

2008	2009	2010	2010	2011	2011	2011	2011	2011	2011	2011
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	18,669.00	18,541.00		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	18,669.00	18,541.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	(18,669.00)	(18,541.00)		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	430	Water SDC					
		0.00	0.00	E4	Contingency					
		0.00	0.00	4000	Contingency	0.00	14,782.00	14,782.00	14,782.00	14,782.00
0.00	0.00	0.00	0.00		Contingency Totals:	0.00	14,782.00	14,782.00	14,782.00	14,782.00
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance					
		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	0.00	0.00		EXPENDITURES TOTALS:	0.00	14,782.00	14,782.00	14,782.00	14,782.00
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	14,782.00	14,782.00	14,782.00	14,782.00
0.00	0.00	0.00	0.00		Water SDC Totals:	0.00	(14,782.00)	(14,782.00)	(14,782.00)	(14,782.00)
32,453.37	34,352.95	37,337.00	37,082.00		FUND REVENUES	0.00	14,782.00	14,782.00	14,782.00	14,782.00
0.00	0.00	37,337.00	37,082.00		FUND EXPENSES	0.00	14,782.00	14,782.00	14,782.00	14,782.00
32,453.37	34,352.95	0.00	0.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

COMMUNITY PROFILE

City of Clatskanie 2010 - 2011 Fiscal Budget

Community Profile

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

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

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

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

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

Clatskanie has grocery stores, a pharmacy, banks, public library, post office, laundromat, hardware store, several restaurants, gas stations, dental offices, medical clinic, a senior citizen center, hotels, assisted living facilities, and a variety of other business including the 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
2010-2011 Fiscal Budget**

Community Profile Detail

Location:

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

Date of Incorporation: February 18, 1891

Date Charter Adopted: November 7, 1995

City Government:

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

Municipal Utilities:

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

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

Power: The Clatskanie 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'

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

Temperature

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

Taxes

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

Precipitation

Average Annual Perception 69.77"

Assessed Property Valuation
(in thousands of dollars)

2009-2010 \$102,333,933
 2007-2008 \$85,936,334
 2006-2007 \$82,113,530
 2005-2006 \$79,194,350
 2004-2005 \$76,735,186

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

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

Fire Protection & Ambulance Service

Clatskanie Fire District

 Number of Employees 7
 Number of Volunteers 32

Largest Local Firms

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

Police Protection

City of Clatskanie

 Sworn Officers 5
 Reserve Officers 1

Recreation and Culture

BUDGET LEGISLATION

**A RESOLUTION ADOPTING THE FY 2010-2011 BUDGET,
MAKING APPROPRIATIONS, AND IMPOSING
AND CATEGORIZING TAXES**

This matter came before the Council at its meeting of June 2nd, 2010; and

Whereas, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on April 22, 2010; and

Whereas, the Budget Committee at their meeting of April 22, 2010, approved the proposed budget for the City of Clatskanie for the 2010-2011 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 22, 2010; 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 2, 2010, and at said public hearing heard testimony for those desiring to be heard; and

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

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby adopt the budget for fiscal year 2010-2011, in the sum of \$8,366,637 now on file at City Hall;


Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby appropriate the amounts set forth in Exhibit "A" for the fiscal year beginning July 1, 2010; 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 2010-2011 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 2nd day of June 2010.



Ron Puzey, Council President



Karyn Purdue, City Recorder

ROLL CALL ON ADOPTION

		AYE	NAY	ABSENT
Mayor:	Diane Pohl			X
Councilors:	Steve Constans	X		
	Kathy Engel	X		
	Larry Garlock	X		
	Toby Harris	X		
	Jim Morgan			X
	Ron Puzey	X		

EXHIBIT A

APPROPRIATIONS

Original Budget

General Fund

Revenue	<u>\$1,088,532</u>
TOTAL REVENUE	<u><u>\$1,088,532</u></u>

Expenses:

Administration	\$211,712
Non-Department	\$161,452
Court	\$13,300
Police	\$702,068
TOTAL EXPENSES	<u><u>\$1,088,532</u></u>

Street Fund

Revenue	<u>\$226,781</u>
TOTAL REVENUE	<u><u>\$226,781</u></u>

Expenses:

Personnel Service	\$84,975
Material & Services	\$42,850
Capital Outlay	\$70,725
Contingency	\$18,624
Interfund Transfers	\$9,607
TOTAL EXPENSES	<u><u>\$226,781</u></u>

Sewer Fund

Revenue	<u>\$1,381,597</u>
TOTAL REVENUE	<u><u>\$1,381,597</u></u>

Expenses:

Personnel Service	\$240,911
Material & Services	\$106,520
Capital Outlay	\$986,743
Contingency	\$21,636
Interfund Transfers	\$25,787
TOTAL EXPENSES	<u><u>\$1,381,597</u></u>

Original Budget

Water Fund

Revenue	<u>\$1,326,072</u>
TOTAL REVENUE	<u><u>\$1,326,072</u></u>

Expenses:	
Personnel Service	\$347,458
Material & Services	\$95,200
Capital Outlay	\$813,495
Contingency	\$35,637
Interfund Transfers	\$34,282
TOTAL EXPENSES	<u>\$1,326,072</u>

Cemetery Fund

Revenue	\$228,777
TOTAL REVENUE	<u>\$228,777</u>

Expenses:	
Personnel Service	\$21,409
Material & Services	\$22,480
Contingency	\$82
Interfund Transfers	\$2,629
Unappropriated Fund Balance	\$182,177
TOTAL EXPENSES	<u>\$228,777</u>

TIF Fund

Revenue	\$2,661,658
TOTAL REVENUE	<u>\$2,661,658</u>

Expenses:	
Personnel Service	\$55,269
Material & Services	\$48,865
Contingency	\$1,500,000
Interfund Transfers	\$515,407
Unappropriated Fund Balance	\$542,117
TOTAL EXPENSES	<u>\$2,661,658</u>

Scout Lake Fund

Revenue:	\$923,182
TOTAL REVENUE	<u>\$923,182</u>

Expenses:	
Material & Services	\$51,000
Unappropriated Fund Balance	\$872,182
TOTAL EXPENSES	<u>\$923,182</u>

Enterprise Zone Fund

Revenue:	\$505,155
TOTAL REVENUE	<u>\$505,155</u>

Expenses:	
Interfund Transfers	\$505,155

TOTAL EXPENSES	<u>\$505,155</u>
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Sewer System Development Charges

Revenue:	<u>\$10,101</u>
TOTAL REVENUE	<u>\$10,101</u>

Expenses:	
Contingency	<u>\$10,101</u>
TOTAL EXPENSES	<u>\$10,101</u>

Water System Development Charges

Revenue:	<u>\$14,782</u>
TOTAL REVENUE	<u>\$14,782</u>

Expenses:	
Contingency	<u>\$14,782</u>
TOTAL EXPENSES	<u>\$14,782</u>

**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
2010-11**

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, 2010**

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		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000).....	1	6.2088		
2. Local option operating tax.....	2	0.00		Excluded from Measure 5 Limits
3. Local option capital project tax.....	3	0.00		
4. Levy for "Gap Bonds".....	4	0.00		Dollar amount of Bond Levy
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. 12-99)

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

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

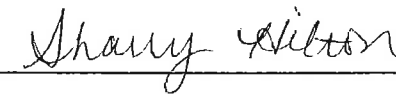
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2010–2011.

Passed by the Council this 2nd day of June 2010.

Approved by the Council President this 2nd day of June 2010.

Council President: 

Attest: 

I certify that a public hearing before the Budget Committee was held on April 22, 2010 and public hearing before the City Council was held on June 2, 2010, giving citizens an opportunity to comment on the use of State Revenue Sharing.


Karyn Purdue, City Recorder

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

NOTICE OF BUDGET HEARING

A Meeting of the City of Clatskanie will be held on June 2, 2010 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, 2010 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 This Year 2009 - 2010	Approved Budget Next Year 2010 - 2011
Anticipated Requirements	1. Total Personal Services	1,449,498	1,515,073
	2. Total Materials and Supplies	782,330	635,151
	3. Total Capital Outlay	1,110,032	1,891,661
	4. Total Debt Service	0	0
	5. Total Transfers	1,197,562	1,092,867
	6. Total Contingencies	1,628,274	1,628,209
	7. Total All Other Expenditures and Requirements	0	0
	8. Total Unappropriated or Ending Fund Balance	2,137,064	1,596,476
	9. Total Requirements-- add lines 1 through 8	8,304,760	8,359,437
Anticipated Resources	10. Total Resources Except Property Taxes	7,760,810	7,759,762
	11. Total Property Taxes Required to Balance Budget	543,950	599,675
	12. Total Resources-- add lines 10 and 11	8,304,760	8,359,437
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Required to Balance Budget (line 11)	543,950	599,675
	14. Plus: Estimated Property Taxes Not to be Received	65,439	57,145
	A. Loss Due to Constitutional Limits	5,000	5,000
	B. Discounts Allowed, Other Uncollected Amounts	60,439	52,145
	15. Total Tax Levy-- add lines 13 and 14	609,389	656,820
Tax Levies By Type		Rate or Amount	Rate or Amount
	16. Permanent Rate Limit Levy (rate limit 6.2088)	6.2088	6.2088
	17. Local Option Levy		
	18. Levy for Bonded Debt or Obligations		

Statement of Indebtedness

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

Publish Below only if Completed

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year
	July 1, 2010	July 1, 2010
Bonds		
Interest Bearing Warrants		
Other		
Total Indebtedness		

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 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	56,696	68,057	84,975
2. Total Materials and Services	40,141	43,520	42,850
3. Total Capital Outlay	63,698	105,724	70,725
4. Total Debt Service			
5. Total Transfers	3,798	19,436	9,607
6. Total Contingencies		11,220	18,624
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	164,333	247,957	226,781
10. Total Resources Except Property Taxes	200,179	247,957	226,781
Name of Fund SEWER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	218,516	225,934	240,911
2. Total Materials and Services	76,172	117,290	106,520
3. Total Capital Outlay	136,838	76,555	986,743
4. Total Debt Service			
5. Total Transfers	12,580	64,179	25,787
6. Total Contingencies		22,214	21,636
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	444,106	506,172	1,381,597
10. Total Resources Except Property Taxes	507,761	506,172	1,381,597
Name of Fund WATER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	347,095	367,820	347,458
2. Total Materials and Services	90,943	97,795	95,200
3. Total Capital Outlay	80,692	908,055	813,495
4. Total Debt Service			
5. Total Transfers	18,710	93,035	34,282
6. Total Contingencies		43,613	28,437
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	537,440	1,510,318	1,318,872
10. Total Resources Except Property Taxes	599,829	1,510,318	1,318,872
Name of Fund CEMETERY	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	18,534	20,138	21,409
2. Total Materials and Services	20,310	22,780	22,480
3. Total Capital Outlay	0	0	0
4. Total Debt Service			
5. Total Transfers	1,238	5,268	2,629
6. Total Contingencies		0	82
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance	0	159,380	182,177
9. Total Requirements	40,082	207,566	228,777
10. Total Resources Except Property Taxes	208,935	207,566	228,777

**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 2008-09	This Year 2009-10	This Year 2009-10	Next Year 2010-11	Next Year 2010-11	Next Year 2010-11
Fund Timber Infrastructure Improvement						
1. Total Personal Services	51,292	53,182			55,269	
2. Total Materials and Services	58,201	48,865			48,865	
3. Total Capital Outlay	0	0			0	
4. Total Debt Service						
5. Total Transfers	181,118	475,358			515,407	
6. Total Contingencies		1,500,000			1,500,000	
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		1,045,244			542,117	
9. Total Requirements	290,611	3,122,649			2,661,658	
10. Total Resources Except Property Taxes	3,393,649	3,122,649			2,661,658	
Fund SCOUT LAKE						
1. Total Personal Services						
2. Total Materials and Services	10,244	51,000			51,000	
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		912,937			872,182	
9. Total Requirements	10,244	963,937			923,182	
10. Total Resources Except Property Taxes	962,041	963,937			923,182	
Fund Enterprise Zone						
1. Total Personal Services						
2. Total Materials and Services		0				
3. Total Capital Outlay	0	0				
4. Total Debt Service						
5. Total Transfers		505,286			505,155	
6. Total Contingencies						
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance						
9. Total Requirements	0	505,286			505,155	
10. Total Resources Except Property Taxes	498,705	505,286			505,155	
Fund Sewer SDC						
1. Total Personal Services						
2. Total Materials and Services						
3. Total Capital Outlay						
4. Total Debt Service						
5. Total Transfers	39,901	10,000			0	
6. Total Contingencies					10,101	
7. Total All Other Expenditures and Requirements						
8. Total Unappropriated or Ending Fund Balance		7,166				
9. Total Requirements	39,901	17,166			10,101	
10. Total Resources Except Property Taxes	53,802	17,166			10,101	

**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 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers		25,000	
6. Total Contingencies			14,782
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance		12,337	
9. Total Requirements	0	37,337	14,782
10. Total Resources Except Property Taxes	34,353	37,337	14,782

**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 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	670,065	714,367	765,051
2. Total Materials and Services	272,359	401,080	268,236
3. Total Capital Outlay	89,731	19,698	20,698
4. Total Debt Service	0	0	0
5. Total Transfers	489,110	0	0
6. Total Contingencies		51,227	34,547
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	1,521,265	1,186,372	1,088,532
10. Total Resources Except Property Taxes	1,178,321	642,422	488,857
11. Property Taxes Received/Required to Balance	524,852	543,950	599,675
12. Total Resources (add lines 10 & 11)	1,703,173	1,186,372	1,088,532
13. Property Taxes Required to Balance (from line 11)		543,950	599,675
14. Estimated Property Taxes Not to be Received		65,439	57,145
A. Loss Due to Constitutional Limit		5,000	5,000
B. Discounts, Other Uncollected Amounts		60,439	52,145
15. Total Tax Levy (add lines 13 and 14)		609,389	656,820
		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 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	91,036	95,579	144,181
2. Total Materials and Services	84,457	98,835	67,531
3. Total Capital Outlay	29,311		
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	204,804	194,414	211,712
Name of Unit/Program/Department Police	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	529,772	618,788	620,870
2. Total Materials and Services	56,598	80,260	60,500
3. Total Capital Outlay	60,420	19,698	20,698
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	646,790	718,746	702,068
Name of Unit/Program/Department Prosecution/Court	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services	49,257		
2. Total Materials and Services	55,338	59,900	13,300
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	104,595	59,900	13,300
Name of Unit/Program/Department Nondepartmental	Actual Data	Adopted Budget	Approved Budget
	Last Year 2008-09	This Year 2009-10	Next Year 2010-11
1. Total Personal Services			
2. Total Materials and Services	75,966	162,085	126,905
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers	489,110		
6. Total Contingencies		51,227	34,547
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	565,076	213,312	161,452

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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