

CLATSKANIE, OREGON

ANNUAL BUDGET
Fiscal Year 2011 - 2012



City of Clatskanie

INTERNAL FISCAL BUDGET

Fiscal Year 2011 - 2012

City of Clatskanie

2011 - 2012 Fiscal Budget

Budget Committee

City Council

Diane Pohl, Mayor
Ron Puzey
Toby Harris
Travis Zea
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

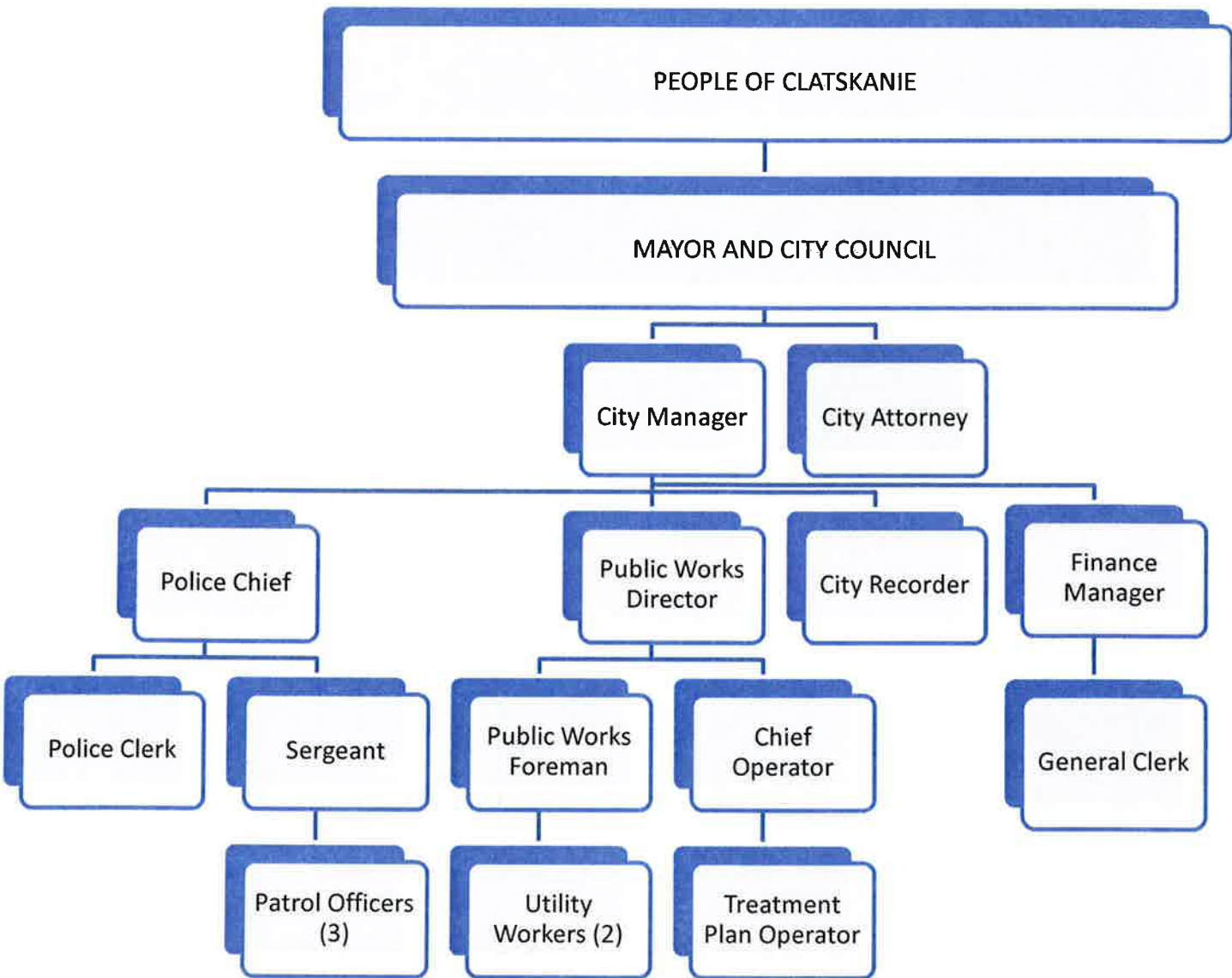


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INTRODUCTION

City of Clatskanie
2011 - 2012 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, Scout Lake and 911 Fund.

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.

911 Fund was established to manager the funds received and pass through to the 9-1-1 Center.

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
Travis Zea, 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>Travis Zea</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.

Steve Sharek, Chair
Liz Dykes
Roy Tuomi
Lynda Kuehl
Michelle Keyser

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

Economic Development Task Force

Meets the 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.



CITY OF CLATSKANIE

Honorable Mayor, Councilors and Budget Committee:

This document represents the City's budget submission for Fiscal Year 2011 - 2012. Our continued commitment to public safety and serving the community while being fiscally prudent is reflected within this budget. The city is facing significant challenges this coming year and they are outlined below.

With this submission, our total budget will be \$7,374,363 which is a 13.69% decrease from the last fiscal year. This reduction reflects a desire by the City Council to bring expenditures to the same level as revenue. In the past few years, essentially since the economy went into recession in 2009, our ending fund balances have slowly been dwindling. This puts pressure on the budget to reduce expenditures to meet current economic conditions with our revenue.

The revenue forecast for the coming year reflects the continuing condition of the economy and therefore, reduced revenue from what we saw a couple of years ago. A majority of the revenue categories are stagnant and remain at low levels compared to past budgets. The most significant revenue decline, which has now stabilized, is the projected interest income. Interest rates for the state pool have bottomed out and remain at .05%. This budget does include a 5% raise in both sewer and water rates effective July 1st which we anticipate will bring in an additional \$42,980 combined for both funds. The biggest change to revenue is the addition of an estimated \$41,000 from Roto-Rooter. Roto-Rooter approached the city to see if they could dump their septic tank pump-trucks into our sewer plant which we determined we had the capacity to accommodate their request. This new contract with Roto-Rooter will also eliminate the \$13,500 expense contract we have with them to pump our sludge. The net gain in revenue will be \$27,500.

The expenditure request this year for Personnel Services is a 3.2% increase. In order for us to meet our revenue constraints, we asked the Union and Management employees not to take a COLA for this fiscal year. This request was necessary to cover the 7.3% increase in health insurance premiums and the 13.9% increase in PERS costs. Another change in personnel services is the retirement of our long-time plant operator and having him come back as a part time retiree-employee. We are also proposing that we bring our half-time employee to full-time status when our plant operator retires. We will still have the scheduled merit raises and longevity pay for those eligible employees.

For materials and services, we budgeted \$635,151 which is an 8.9% decrease. The roughly \$65,000 savings in Materials and Services is being used to offset a majority of the Personnel Services increase.

The Capital Improvement program for the coming fiscal year will essentially consist of one project. Two years ago, the city council adopted a resolution to expend \$375,000 in capital monies over the course of the three years. This resolution allowed us to exceed the traditional \$125,000 cap in a single year because of possible expenditures related to the ODOT Hwy 30 project. As it turned out, we ended up spending quite a bit on the ODOT project because they needed all of the work associated with their project completed within Fiscal Year 2010-2011. We also had the unanticipated replacement of the Haven Acres water line. All of these projects have been completed and we are faced with only \$113,000 remaining for Fiscal Year 2011-12 and 2012-13. The Headworks project is included again this year in hopes we receive a federal grant which has been applied for.

The remainder of the budget represents the usual expenditures that are needed to pay capital leases on equipment and routine supplies to maintain city systems. The training budget has been reduced substantially in order to save the city money while revenues are down. Any training that remains are those trainings required by law for staff to maintain certifications.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'G. Hinkelman', with a stylized flourish at the end.

Greg Hinkelman
City Manager

BUDGET PROCESS

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

**BUDGET CALENDAR
2011-2012 ANNUAL BUDGET**

February	City Manager & staff begin developing recommended Budget
Tuesday, April 26	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting
Tuesday, May 3	Publish Second Notice of Budget Committee Meeting
Friday, May 6	Preliminary Budget mailed to Budget Committee
Thursday, May 12	<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 19	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 31	Notice of Hearing on State Shared Revenues
Tuesday, June 7	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 1	<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	2009-10 ACTUAL	2010-11 BUDGET	2011-2012 PROPOSED
GENERAL FUND	1,036,269	1,181,168	975,889
STREET FUND	167,017	250,781	157,337
SEWER FUND	424,135	1,317,097	1,216,761
WATER FUND	555,341	1,416,572	1,171,834
CEMETERY FUND	39,726	228,777	235,351
TIMBER INFRASTRUCTURE IMPROVEMENT	266,481	2,696,658	2,250,842
SCOUT LAKE FUND	1,184	923,182	886,582
ENTERPRISE ZONE	0	505,155	465,972
911 FUND	0	0	9,000
SEWER SDC	9,999	10,101	7,041
WATER SDC	0	14,782	12,382
TOTAL ALL FUNDS	2,500,153	8,544,273	7,388,991

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2011-12

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$109,109,421	=	\$677,439
Less: Estimated Loss Due to Measure 5				5,000
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$672,439
Times: Estimated Uncollectable & Discount				0.08
Equals: Estimated Loss due to Discount & uncollectables				\$59,465
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$612,973

2010-11 Actual Value \$106,061,355 - Actual Tax \$648,158

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2011-2012

FUND	OPERATING FUNDS				RESTRICTED FUNDS				TOTAL ALL FUNDS			
	GENERAL	STREET	SEWER	WATER	CEMETERY	TIIF	SCOUT LAKE	ENTERPRIS E ZONE		911 FUND	SEWER SDC	WATER SDC
Beginning Fund Balance	46,068	37,137	4,961	23,384	165,551	2,201,842	881,882	463,067	0	7,021	12,232	3,843,145
Estimated Revenues	929,821	120,200	1,211,800	1,148,450	69,800	49,000	4,700	2,905	9,000	20	150	3,545,846
Total Revenues	975,889	157,337	1,216,761	1,171,834	235,351	2,250,842	886,582	465,972	9,000	7,041	12,382	7,388,991
Budgeted Expenditures	961,098	152,549	1,197,568	1,160,757	58,680	331,906	51,000	465,972	9,000	0	0	4,388,530
Admin	116,072											
Non-Dept	112,910											
Court	18,300											
Police	713,816											
Contingency	14,791	4,788	19,193	11,077	7,560	1,500,000	0	0	0	7,041	12,382	1,576,832
Unappropriated Fund Balance	0	0	0	0	169,111	418,936	835,582	0	0	0	0	1,423,629
Total Expenditures	975,889	157,337	1,216,761	1,171,834	235,351	2,250,842	886,582	465,972	9,000	7,041	12,382	7,388,991

2011 - 2012 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	CEMETERY	TIF	SCOUT LAKE	ENTERPRISE ZONE	911 FUND	SEWER SDC	WATER SDC
PERSONNEL SERVICES											
Administration	62,391										
Non-Departmental	0										
Court	0										
Police	642,880										
TOTAL	705,271	104,545	293,684	389,194	0	66,491	0	0	0		
MATERIAL AND SERVICES											
Administration	53,681										
Non-Departmental	112,910										
Court	18,300										
Police	64,340										
TOTAL	249,231	39,450	94,420	77,600	23,680	33,000	51,000	0	9,000		
CAPITAL OUTLAY											
Administration	0										
Non-Departmental	0										
Court	0										
Police	6,596										
TOTAL	6,596	650	783,495	663,495	0	0	0	0	0		
CONTINGENCY											
Administration	0										
Non-Departmental	14,791										
Court	0										
Police	0										
TOTAL	14,791	4,788	19,193	11,077	7,560	1,500,000			7,041	12,382	
INTERFUND TRANSFERS											
		7,904	25,969	30,468	35,000	232,415	0	465,972	0	0	0
UNAPPROPRIATED FUND BALANCE											
					169,111	418,936	835,582	0	0	0	0
TOTAL BUDGETED EXPENDITURES	975,889	157,337	1,216,761	1,171,834	235,351	2,250,842	886,582	465,972	9,000	7,041	12,382

2011 - 2012 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	05 Cemetery	06 TIF	07 Sct Lk	08 Enterprise	09 911	13 SSSC	14 WSDC
3010	Beginning Fund Balance estimate	3,843,145	46,068	37,137	4,961	23,384	165,551	2,201,842	881,882	463,067	0	7,021	12,232
3100	Property Taxes	612,973	612,973										
3110	Delinquent Taxes	20,000	20,000										
3115	Downtown Development	0	0										
3200	Franchise Fees	82,000	82,000										
3500	Licenses	17,000	17,000										
4000	Building Permits	18,500	18,500										
4050	Permit Surcharges (12%)	2,220	2,220										
4100	Land Use Fees	1,000	1,000										
4400	Collection Services	2,000	2,000										
4550	Sale of Property	53,500	0				53,500						
4551	Sale of Property-Irreduc	3,500	0				3,500						
4552	Sale of Property- Colum	0	0										
4500	Court Fines & Forfeitures	25,000	25,000										
4600	County Revenue/Gas Royalties	6,700	6,700										
4700	State Revenues	28,000	28,000										
	Gas Tax Revenue	65,000	0	65,000									
4710	Oregon State 911	9,000									9,000		
4900	Grants	728,000			728,000								
	SCA -	0		0									
	Seabell/DUII Grant	8,000	8,000										
	Weed & Seed	15,000	15,000										
	ODOT Traffic Safety	8,000	8,000										
5000	Interest (0.5%)	21,570	600	200	100		800	14,000	4,700	1,000		20	150
5100	Use of Property	0											
	PUD Lease	0											
	Gas & Oil Lease	3,000	3,000										
6000	Charges for Current Services	16,100	100		0	4,000	12,000						
6001	Penalty Fee	3,000				3,000							
6050	Police Dept Revenue	11,500	11,500										
6240	Meter Hook-up Charge	0											
6500	Utility Billing	957,650		55,000	411,200	491,450							
6520	SDC Fees	0								1,905			
7000	Miscellaneous Revenue	29,905	500		27,500								
	PEG Fees	0											
8000	Refunds	0											
9000	Reimbursement	0											
9500	Transfers In	0											
	From Street	7,904	7,904										
	From Sewer	25,969	25,969										
	From Water	30,468	30,468										
	From Cemetery	35,000	0					35,000					
	From TIF	247,112	3,387		45,000	198,725							
	From Enterprise Zone	451,275				451,275							
	From SSSC	0											
	From WSDC	0											
	Total Revenues	7,388,991	975,889	157,337	1,216,761	1,171,834	235,351	2,250,842	886,582	465,972	9,000	7,041	12,382

CITY OF CLATSKANIE

2011 - 2012 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$7,904	Street	General
Charge Back Non-Departmental	\$25,969	Sewer	General
Charge Back Non-Departmental	\$30,468	Water	General
Charge Back Non-Departmental	\$0	Cemetery	General
Charge Back Non-Departmental	\$3,387	TIIF	General
Cemetery Salary Redistribution	\$35,000	Street	Cemetery
Capital Improvement Program	\$0	TIIF	Street
Capital Improvement Program	\$184,028	TIIF	Water
Capital Improvement Program	\$45,000	TIIF	Sewer
Capital Improvement Program	\$465,972	Enterprise	Water
Capital Improvement Program	\$0	SSDC	Sewer
Capital Improvement Program	\$0	WSDC	Water
Total Transfers	<u>\$797,728</u>		

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
May 6, 2011

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
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		19,972	0	72,136	194,346	2,856,528
2011	2,856,528	0.5%	14,283	0	104,134	271,434	2,495,243
2012	2,495,243	0.5%	12,476	0	61,136	45,000	2,401,583
2013	2,401,583	0.5%	12,008	0	149,402	113,000	2,151,189
2014	2,151,189	0.5%	10,756	0	113,694	125,000	1,923,251
2015	1,923,251	0.5%	9,616	2,245,000	973,794	125,000	3,079,073
2016	3,079,073	0.5%	15,395	673,500	120,617	125,000	3,522,351
2017	3,522,351	0.5%	17,612	0	124,236	125,000	3,290,727
2018	3,290,727	0.5%	16,454	0	127,963	125,000	3,054,218
2019	3,054,218	0.5%	15,271	0	141,802	125,000	2,802,687
2020	2,802,687	0.5%	14,013	0	135,756	125,000	2,555,944
2021	2,555,944	0.5%	12,780	0	139,829	125,000	2,303,895
2022	2,303,895	0.5%	11,519	0	144,024	125,000	2,046,391
2023	2,046,391	0.5%	10,232	655,831	148,344	125,000	2,439,110
2024	2,439,110	0.5%	12,196	0	152,795	125,000	2,173,511
2025	2,173,511	0.5%	10,868	0	157,378	125,000	1,902,000
2026	1,902,000	0.5%	9,510	0	162,100	125,000	1,624,410
2027	1,624,410	0.5%	8,122	0	166,963	125,000	1,340,570
2028	1,340,570	0.5%	6,703	0	171,972	125,000	1,050,301
2029	1,050,301	0.5%	5,252	0	177,131	125,000	753,422
2030	753,422	0.5%	3,767	0	182,445	125,000	449,744
2031	449,744	0.5%	2,249	0	187,918	125,000	139,075

Assumptions:

1. Current fund uses and Ordinance limitations are applied throughout the projection.
2. \$360,000 of FY2010 Projects are based on projects budgeted in FY2009 that were not completed
3. Harvest Revenue from logging in the near term based on the April 2006 plan prepared by ELS and
4. Expenses are at the FY 2010 rate plus 3% compounded annually with the exception of harvest years
5. Project costs by Ordinance are either \$125,000 or 90% of interest earnings of the prior fiscal year, whichever is greater.
6. The only special project included on this list is the proposed Water Master Plan improvements, which include water storage facilities. This project is under consideration for FY 2010 in the amount of \$800,000 (est.), \$400,000 from TIIF and \$400,000 loan or Grant from OEDD.
7. Harvest revenue also includes reimbursements from FEMA for weather related emergencies.

PERSONNEL

**2011 - 2012 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	925,248	39,468	371,660	67,432	169,855	232,933	0	43,900
1052	ODOT	8,677	0	8,677	0	0	0	0	0
1053	DUI/Seatbelt	8,154	0	8,154	0	0	0	0	0
1054	Overtime	52,791	14	15,596	782	15,605	20,794	0	0
1056	Weed & Seed Grant	14,898	0	14,898	0	0	0	0	0
1150	Fica	77,249	3,020	32,053	5,218	14,187	19,412	0	3,359
1200	PERS	175,982	6,882	73,989	11,347	32,457	43,909	0	7,398
1250	State Workers Comp	981	41	401	70	189	241	0	39
1251	Health Insurance	238,409	10,614	94,352	16,057	49,817	57,303	0	10,266
1252	Life Insurance	968	62	265	78	241	285	0	37
1253	Workers Comp	34,128	90	15,635	2,361	6,133	9,117	0	792
1260	Unemployment	3,100	200	2,200	200	200	200	0	100
1300	Benefit Accruals	18,600	2,000	5,000	1,000	5,000	5,000	0	600
1400	Other	0	0	0	0	0	0	0	0
	Totals	1,559,185	62,391	642,880	104,545	293,684	389,194	0	66,491

CITY OF CLATSKANIE
 STEPS BY CLASSIFICATION
 Fiscal Year 2011 - 2012

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	3464	3637	3819	4010	4211	4421
	UNION - GENERAL UNIT						
13	Public Works Foreman	3861	4054	4257	4470	4693	4928
13	Chief Operator	3861	4054	4257	4470	4693	4928
11	Treatment Plant Operator II	3502	3677	3861	4054	4257	4470
11	Utility Worker II	3502	3677	3861	4054	4257	4470
8	Treatment Plant Operator I	3025	3176	3335	3502	3677	3861
8	Utility Worker I	3025	3176	3335	3502	3677	3861
7	Police Administrative Secretary	2881	3025	3176	3335	3502	3677
5	General Clerk	2613	2744	2881	3025	3176	3335

REVISED 06/29/11

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
 2011 - 2012 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	CEMETERY	TIIF	TOTALS
City Manager	0.10	0.15	0.05	0.23	0.27	0.00	0.20	1.00
Finance Manager	0.10	0.13	0.12	0.17	0.23	0.00	0.25	1.00
City Recorder	0.50	0.05	0.07	0.16	0.22	0.00	0.00	1.00
General Clerk	0.05	0.10	0.15	0.32	0.38	0.00	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	0.00	0.00	0.00	0.00	0.00	1.00
Public Works Foreman	0.00	0.00	0.09	0.20	0.51	0.00	0.20	1.00
Utility Worker	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Utility Worker	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Chief Operator	0.00	0.00	0.24	0.21	0.55	0.00	0.00	1.00
Treatment Plant operator	0.00	0.00	0.00	0.35	0.65	0.00	0.00	1.00
Asst. Treatment Plant Op.	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00
Public Works OT	0.00	0.00	0.00	0.50	0.50	0.00	0.00	1.00
	0.00	0.00	0.02	0.42	0.56	0.00	0.00	1.00

BUDGET BY FUND TYPE

GENERAL FUND

General Ledger

Budget Analysis Report

User: Sharry

Printed: 07/01/11 - 08:38AM

Fiscal Year: 2012



City of Clatskanie

	2009		2010		2011		Description	FTE	2012			Adopted
	Actual	Actual	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	
						01	General Fund					
						RI	Revenue					
	723,572.00	181,909.00	131,090.00	168,292.00	3010		Beginning Fund Balance	0.00	46,068.00	46,068.00	46,068.00	46,068.00
	524,852.42	546,076.18	599,675.00	570,000.00	3100		Property Taxes	0.00	612,973.00	612,973.00	612,973.00	612,973.00
	26,983.83	24,469.65	20,000.00	20,000.00	3110		Delinquent Taxes	0.00	20,000.00	20,000.00	20,000.00	20,000.00
	101,316.06	104,162.19	93,000.00	82,000.00	3200		Franchise Fees	0.00	82,000.00	82,000.00	82,000.00	82,000.00
	18,658.50	18,308.00	17,000.00	19,000.00	3500		Licenses	0.00	17,000.00	17,000.00	17,000.00	17,000.00
	20,210.75	18,449.31	74,000.00	74,000.00	4000		Building Permits	0.00	18,500.00	18,500.00	18,500.00	18,500.00
	1,544.75	1,526.24	1,500.00	5,000.00	4050		Permit Surcharges	0.00	2,220.00	2,220.00	2,220.00	2,220.00
	4,425.00	575.00	1,000.00	750.00	4100		Land Use Fees	0.00	1,000.00	1,000.00	1,000.00	1,000.00
	6,021.90	2,860.00	2,000.00	200.00	4400		Collection Services	0.00	2,000.00	2,000.00	2,000.00	2,000.00
	71,439.10	102,649.20	44,600.00	35,000.00	4500		Court Fines and Forfeitures	0.00	25,000.00	25,000.00	25,000.00	25,000.00
	7,272.70	10,820.74	0.00	6,700.00	4600		County Revenue	0.00	6,700.00	6,700.00	6,700.00	6,700.00
	37,588.37	32,214.89	35,000.00	28,000.00	4700		State Revenues	0.00	28,000.00	28,000.00	28,000.00	28,000.00
	9,119.66	6,753.38	9,000.00	9,000.00	4710		Oregon State 911 Tax	0.00	0.00	0.00	0.00	0.00
	42,530.56	61,757.03	55,636.00	55,346.00	4900		Grants	0.00	31,000.00	31,000.00	31,000.00	31,000.00
	8,345.29	1,107.84	1,000.00	600.00	5000		Interest	0.00	600.00	600.00	600.00	600.00
	1,680.00	6,682.25	3,600.00	6,600.00	5100		Use of Property	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	1,540.00	225.00	200.00	100.00	6000		Charges for Current Services	0.00	100.00	100.00	100.00	100.00
	18,096.25	13,846.24	14,000.00	11,500.00	6050		Police Department Revenue	0.00	11,500.00	11,500.00	11,500.00	11,500.00
	(346.46)	(85.12)	0.00	0.00	6501		Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
	9,786.65	1,302.48	1,000.00	500.00	7000		Miscellaneous Revenue	0.00	500.00	500.00	500.00	500.00
	0.00	25.00	0.00	0.00	9000		Reimbursement	0.00	0.00	0.00	0.00	0.00
	38,939.96	68,925.18	77,867.00	76,062.00	9500		Transfers In	0.00	67,797.00	67,797.00	67,797.00	67,728.00
	29,596.05	0.00	0.00	0.00	9600		Loan Proceeds	0.00	0.00	0.00	0.00	0.00
	1,703,173.34	1,204,559.68	1,181,168.00	1,168,650.00			Revenue Totals:	0.00	975,958.00	975,958.00	975,958.00	975,889.00
	1,703,173.34	1,204,559.68	1,181,168.00	1,168,650.00			REVENUES TOTALS:	0.00	975,958.00	975,958.00	975,958.00	975,889.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
60,855.61	63,740.89	94,817.00	94,817.00	110	Administration					
0.00	0.00	113.00	113.00	E1	Personnel Services					
4,602.40	4,848.22	7,262.00	7,262.00	1051	Salaries		45,976.00	45,976.00	45,976.00	39,468.00
10,241.54	9,506.71	14,138.00	14,138.00	1054	Overtime		14.00	14.00	14.00	14.00
74.79	65.04	102.00	102.00	1150	FICA		3,518.00	3,518.00	3,518.00	3,020.00
14,740.07	15,350.51	25,215.00	25,215.00	1200	PERS		7,947.00	7,947.00	7,947.00	6,882.00
81.93	80.05	109.00	109.00	1250	State Workers Comp		47.00	47.00	47.00	41.00
439.26	124.81	225.00	225.00	1251	Health Insurance		12,291.00	12,291.00	12,291.00	10,614.00
0.00	0.00	200.00	200.00	1252	Life & AD&D Insurance		66.00	66.00	66.00	62.00
0.00	0.00	2,000.00	2,000.00	1253	Workerscomp		107.00	107.00	107.00	90.00
0.00	0.00	2,000.00	2,000.00	1260	Unemployment		200.00	200.00	200.00	200.00
				1300	Benefit Accruals		2,000.00	2,000.00	2,000.00	2,000.00
91,035.60	93,716.23	144,181.00	144,181.00		Personnel Services Totals:	1.25	72,166.00	72,166.00	72,166.00	62,391.00
1,095.00	819.00	100.00	100.00	E2	Material & Services					
7,992.07	323.38	0.00	0.00	2050	Office Materials	0.00	100.00	100.00	100.00	100.00
9,495.84	331.59	0.00	0.00	2100	Operating Materials/Equipment	0.00	200.00	200.00	200.00	200.00
18,720.85	22,830.76	67,350.00	67,350.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
5,265.08	5,106.05	3,500.00	3,500.00	2250	Contract Services	0.00	22,250.00	22,250.00	22,250.00	22,250.00
0.00	659.64	700.00	700.00	2300	Communications	0.00	3,500.00	3,500.00	3,500.00	3,500.00
1,906.00	2,172.00	2,460.00	2,300.00	2350	Information Technology	0.00	700.00	700.00	700.00	700.00
1,863.15	2,563.30	2,700.00	2,300.00	2400	Liability & Property Insurance	0.00	2,300.00	2,300.00	2,300.00	2,300.00
4,122.26	1,865.11	1,900.00	2,700.00	2450	Utility Services	0.00	2,700.00	2,700.00	2,700.00	2,700.00
6,812.28	2,066.96	500.00	1,900.00	2500	Repair & Maintenance Services	0.00	1,300.00	1,300.00	1,300.00	1,300.00
0.00	769.19	780.00	500.00	2600	Professional Dev - Admin	0.00	2,400.00	2,400.00	2,400.00	2,400.00
0.00	0.00	250.00	780.00	2605	Dues & Memberships	0.00	1,300.00	1,300.00	1,300.00	1,300.00
14,785.14	11,651.19	19,000.00	250.00	2625	Books & Publications	0.00	250.00	250.00	250.00	250.00
9,119.66	6,753.38	9,000.00	19,000.00	2650	Intergovernmental	0.00	11,700.00	11,700.00	11,700.00	11,700.00
3,279.97	6,354.16	6,671.00	9,000.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00
0.00	155.86	250.00	6,831.00	2700	Miscellaneous	0.00	4,731.00	4,731.00	4,731.00	4,731.00
			250.00	2710	Bank Fees	0.00	250.00	250.00	250.00	250.00
84,457.30	64,421.57	115,161.00	115,161.00		Material & Services Totals:	0.00	53,681.00	53,681.00	53,681.00	53,681.00
29,310.60	0.00	0.00	0.00	E3	Capital Outlay	0.00	0.00	0.00	0.00	0.00
29,310.60	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
204,803.50	158,137.80	259,342.00	259,342.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
					EXPENDITURES TOTALS:	1.25	125,847.00	125,847.00	125,847.00	116,072.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	2012
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
204,803.50	158,137.80	259,342.00	259,342.00		DEPT EXPENSES	1.25	125,847.00	125,847.00	125,847.00	116,072.00
	(158,137.80)	(259,342.00)	(259,342.00)		Administration Totals:	(1.25)	(125,847.00)	(125,847.00)	(125,847.00)	(116,072.00)
				120	Non-Departmental					
				E2	Material & Services					
723.06	3,305.68	3,000.00	3,000.00	2050	Office Materials	0.00	3,000.00	3,000.00	3,000.00	3,000.00
5,820.67	1,359.09	1,500.00	1,500.00	2100	Operating Materials/Equipment	0.00	2,000.00	2,000.00	2,000.00	2,000.00
15,804.00	50,551.70	40,000.00	40,000.00	2200	Professional Services	0.00	33,800.00	33,800.00	33,800.00	33,800.00
6,557.53	3,637.11	5,380.00	5,380.00	2250	Contract Services	0.00	5,600.00	5,600.00	5,600.00	5,600.00
817.05	1,745.43	1,500.00	1,500.00	2300	Communications	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	12,567.99	12,615.00	12,615.00	2350	Information Technology	0.00	12,615.00	12,615.00	12,615.00	12,615.00
18,441.14	48,746.27	36,300.00	36,300.00	2400	Liability & Property Insurance	0.00	36,910.00	36,910.00	36,910.00	36,910.00
10,971.13	1,081.27	1,000.00	1,000.00	2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00	1,000.00
3,414.61	4,684.30	4,900.00	4,900.00	2550	Rental/Lease	0.00	4,900.00	4,900.00	4,900.00	4,900.00
2,923.39	1,004.42	1,500.00	1,500.00	2600	Professional Development	0.00	1,700.00	1,700.00	1,700.00	1,700.00
0.00	2,407.60	2,660.00	2,660.00	2605	Dues & Memberships	0.00	2,660.00	2,660.00	2,660.00	2,660.00
401.55	566.23	25.00	25.00	2625	Books & Publications	0.00	250.00	250.00	250.00	250.00
2,424.40	2,064.74	3,075.00	2,085.00	2650	Intergovernmental	0.00	2,175.00	2,175.00	2,175.00	2,175.00
7,667.05	1,642.27	2,000.00	2,000.00	2700	Miscellaneous	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	2,112.95	2,300.00	2,300.00	2710	Bank Fees	0.00	2,300.00	2,300.00	2,300.00	2,300.00
75,965.58	137,477.05	117,755.00	116,765.00		Material & Services Totals:	0.00	112,910.00	112,910.00	112,910.00	112,910.00
				E3	Capital Outlay					
				3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	380.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	380.00	0.00	0.00		Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	39,377.00	0.00	4000	Contingency	0.00	8,240.00	8,240.00	8,240.00	14,791.00
0.00	0.00	39,377.00	0.00		Contingency Totals:	0.00	8,240.00	8,240.00	8,240.00	14,791.00
489,110.15	0.00	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00
489,110.15	0.00	0.00	0.00		Transfer Out	0.00	0.00	0.00	0.00	0.00
565,075.73	137,857.05	157,132.00	116,765.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
					EXPENDITURES TOTALS:	0.00	121,150.00	121,150.00	121,150.00	127,701.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	2012
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
565,075.73	137,857.05	157,132.00	116,765.00		DEPT EXPENSES	0.00	121,150.00	121,150.00	121,150.00	127,701.00
(565,075.73)	(137,857.05)	(157,132.00)	(116,765.00)		Non-Departmental Totals:	0.00	(121,150.00)	(121,150.00)	(121,150.00)	(127,701.00)
				130	Court					
				E1	Personnel Services					
32,613.61	0.00	0.00	0.00	1051	Municipal Court Salaries	0.70	0.00	0.00	0.00	0.00
2,454.83	0.00	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
5,667.68	0.00	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
35.04	0.00	0.00	0.00	1250	State Per Day	0.00	0.00	0.00	0.00	0.00
8,185.48	0.00	0.00	0.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
36.06	0.00	0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
264.05	0.00	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
49,256.75	0.00	0.00	0.00		Personnel Services Totals:	0.70	0.00	0.00	0.00	0.00
				E2	Material & Services					
259.94	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
382.98	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
28,530.25	28,184.79	16,000.00	11,000.00	2200	Professional Services	0.00	12,300.00	12,300.00	12,300.00	12,300.00
2,229.83	25.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	100.00
2,115.50	41.27	0.00	0.00	2300	Communication	0.00	0.00	0.00	0.00	0.00
0.00	895.00	900.00	900.00	2350	Information Technology	0.00	1,000.00	1,000.00	1,000.00	900.00
117.04	0.00	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00
2,828.96	0.00	0.00	0.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00
0.00	50.00	0.00	0.00	2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
17,888.50	19,494.50	6,000.00	6,000.00	2650	Intergovernmental	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	50.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
985.28	332.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
55,338.28	49,072.56	22,900.00	17,900.00		Material & Services Totals:	0.00	18,300.00	18,300.00	18,300.00	18,300.00
104,595.03	49,072.56	22,900.00	17,900.00		EXPENDITURES TOTALS:	0.70	18,300.00	18,300.00	18,300.00	18,300.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
104,595.03	49,072.56	22,900.00	17,900.00		DEPT EXPENSES	0.70	18,300.00	18,300.00	18,300.00	18,300.00
(104,595.03)	(49,072.56)	(22,900.00)	(17,900.00)		Court Totals:	(0.70)	(18,300.00)	(18,300.00)	(18,300.00)	(18,300.00)
				140	Police					
				E1	Personnel Services					
321,702.03	353,802.72	368,505.00	368,505.00	1051	Salaries	5.85	369,565.00	369,565.00	369,565.00	371,660.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	2012	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	8,469.00	0.00	1052	ODOT Grant	0.00	8,607.00	8,607.00	8,607.00	8,677.00
5,845.10	14,888.90	7,957.00	7,957.00	1053	Seabelt/DUII		0.00	8,088.00	8,088.00	8,088.00	8,154.00
31,176.14	18,704.07	30,000.00	30,000.00	1054	Overtime		0.00	15,350.00	15,350.00	15,350.00	15,596.00
0.00	38,292.85	26,661.00	26,661.00	1056	Weed & Seed Grant		0.00	14,776.00	14,776.00	14,776.00	14,898.00
1,006.50	0.00	0.00	0.00	1070	Unemployment		0.00	0.00	0.00	0.00	0.00
27,325.02	32,889.54	32,032.00	32,032.00	1150	FICA		0.00	31,854.00	31,854.00	31,854.00	32,053.00
60,660.27	61,901.12	65,768.00	65,768.00	1200	PERS		0.00	73,500.00	73,500.00	73,500.00	73,989.00
327.84	400.48	412.00	412.00	1250	State Workers Comp		0.00	402.00	402.00	402.00	401.00
68,860.58	77,252.99	85,436.00	85,436.00	1251	Health Insurance		0.00	94,611.00	94,611.00	94,611.00	94,352.00
219.39	215.73	232.00	232.00	1252	Life & AD&D Insurance		0.00	266.00	266.00	266.00	265.00
12,649.11	12,686.04	12,804.00	12,804.00	1253	Workerscomp		0.00	15,506.00	15,506.00	15,506.00	15,635.00
0.00	0.00	9,500.00	9,500.00	1260	Unemployment		0.00	2,200.00	2,200.00	2,200.00	2,200.00
0.00	0.00	5,000.00	5,000.00	1300	Benefit Accruals		0.00	5,000.00	5,000.00	5,000.00	5,000.00
529,771.98	611,034.44	652,776.00	652,776.00	642,377.00		Personnel Services Totals:	5.85	639,725.00	639,725.00	639,725.00	642,880.00
609.87	196.27	2,180.00	2,180.00	E2		Material & Services	0.00	1,500.00	1,500.00	1,500.00	1,500.00
27,585.05	28,161.55	29,680.00	29,680.00	2050	Office Materials		0.00	30,300.00	30,300.00	30,300.00	30,300.00
626.44	0.00	2,400.00	2,400.00	2200	Operating Materials/Equipment		0.00	0.00	0.00	0.00	0.00
2,903.46	602.08	6,820.00	6,820.00	2250	Professional Services		0.00	400.00	400.00	400.00	400.00
5,139.84	6,338.09	7,000.00	7,000.00	2300	Contract Services		0.00	6,000.00	6,000.00	6,000.00	6,000.00
0.00	5,430.84	4,810.00	4,810.00	2350	Communications		0.00	4,810.00	4,810.00	4,810.00	4,810.00
2,570.53	2,687.70	3,300.00	3,300.00	2450	Information Technology		0.00	3,300.00	3,300.00	3,300.00	3,300.00
10,743.62	3,726.46	4,320.00	4,320.00	2500	Utility Services		0.00	6,770.00	6,770.00	6,770.00	6,770.00
1,428.29	1,754.40	1,890.00	1,890.00	2550	Repair & Maintenance Services		0.00	1,890.00	1,890.00	1,890.00	1,890.00
220.50	6,412.93	2,600.00	2,600.00	2575	Rental/Lease		0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,128.71	4,036.28	2,150.00	2,150.00	2600	K-9 Unit		0.00	3,150.00	3,150.00	3,150.00	3,150.00
0.00	165.00	220.00	220.00	2605	Professional Development		0.00	220.00	220.00	220.00	220.00
1,022.00	1,256.12	450.00	450.00	2625	Dues & Memberships		0.00	500.00	500.00	500.00	500.00
63.50	0.00	0.00	0.00	2650	Books & Publication		0.00	0.00	0.00	0.00	0.00
555.95	725.32	500.00	500.00	2700	Intergovernmental		0.00	500.00	500.00	500.00	500.00
56,597.76	61,493.04	68,320.00	68,320.00	65,500.00		Material & Services Totals:	0.00	64,340.00	64,340.00	64,340.00	64,340.00
12,150.00	0.00	0.00	0.00	E3		Capital Outlay	0.00	0.00	0.00	0.00	0.00
48,270.00	0.00	18,698.00	18,698.00	3200	Machinery & Equipment		0.00	6,596.00	6,596.00	6,596.00	6,596.00
0.00	16,166.18	0.00	0.00	3201	Capital Lease		0.00	0.00	0.00	0.00	0.00
0.00	2,507.77	0.00	0.00	3202	Debt Service Capital		0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	2,000.00	3203	Debt Service Interest		0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	2,000.00	3250	Reserve fund		0.00	0.00	0.00	0.00	0.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
60,420.00	18,673.95	20,698.00	20,698.00		Capital Outlay Totals:	0.00	6,596.00	6,596.00	6,596.00	6,596.00
646,789.74	691,201.43	741,794.00	728,575.00		EXPENDITURES TOTALS:	5.85	710,661.00	710,661.00	710,661.00	713,816.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
646,789.74	691,201.43	741,794.00	728,575.00		DEPT EXPENSES	5.85	710,661.00	710,661.00	710,661.00	713,816.00
(646,789.74)	(691,201.43)	(741,794.00)	(728,575.00)		Police Totals:	(5.85)	(710,661.00)	(710,661.00)	(710,661.00)	(713,816.00)
1,703,173.34	1,204,559.68	1,181,168.00	1,168,650.00		FUND REVENUES	0.00	975,958.00	975,958.00	975,958.00	975,889.00
1,521,264.00	1,036,268.84	1,181,168.00	1,122,582.00		FUND EXPENSES	7.80	975,958.00	975,958.00	975,958.00	975,889.00
181,909.34	168,290.84	0.00	46,068.00		Police Totals:	(7.80)	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

STREET FUND

2009	2010	2011	2012	2012	2012	2012	2012	2012		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
11,181.00	35,846.00	37,615.00	54,121.00	02	Street Fund					
12.00	0.00	0.00	0.00	R1	Revenue					
66,465.04	72,090.23	71,200.00	65,000.00	3015	Beginning Working Capital	0.00	37,137.00	37,137.00	37,137.00	37,137.00
0.00	0.00	0.00	25,000.00	4700	Collection Services	0.00	0.00	0.00	0.00	0.00
188.95	240.83	230.00	200.00	4900	Gas Tax Revenue	0.00	65,000.00	65,000.00	65,000.00	65,000.00
58,699.82	58,693.39	47,736.00	55,000.00	5000	Grants	0.00	0.00	0.00	0.00	0.00
(67.73)	(5.87)	0.00	0.00	5000	Interest	0.00	200.00	200.00	200.00	200.00
1.50	0.00	0.00	0.00	6501	Street/Storm Utility Charge	0.00	55,000.00	55,000.00	55,000.00	55,000.00
63,698.49	54,273.21	44,000.00	44,000.00	7000	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
				9500	Miscellaneous	0.00	0.00	0.00	0.00	0.00
					Transfers In	0.00	0.00	0.00	0.00	0.00
200,179.07	221,137.79	250,781.00	243,321.00		Revenue Totals:	0.00	157,337.00	157,337.00	157,337.00	157,337.00
200,179.07	221,137.79	250,781.00	243,321.00		REVENUES TOTALS:	0.00	157,337.00	157,337.00	157,337.00	157,337.00
36,649.44	43,279.03	52,918.00	52,918.00	210	Street Expenditures					
1,232.30	241.35	4,247.00	4,247.00	E1	Personnel Services					
3,095.46	3,299.31	4,373.00	4,373.00	1051	Salaries	0.80	66,814.00	66,814.00	66,814.00	67,432.00
7,148.33	6,471.13	8,509.00	8,509.00	1054	Overtime	0.00	782.00	782.00	782.00	782.00
38.85	42.75	59.00	59.00	1150	FICA	0.00	5,170.00	5,170.00	5,170.00	5,218.00
6,835.35	8,443.03	11,256.00	11,256.00	1200	PERS	0.00	11,243.00	11,243.00	11,243.00	11,347.00
36.34	33.62	61.00	61.00	1250	State Workers Comp	0.00	70.00	70.00	70.00	70.00
1,660.25	1,524.94	2,352.00	2,352.00	1251	Health Insurance	0.00	16,057.00	16,057.00	16,057.00	16,057.00
0.00	0.00	200.00	200.00	1252	Life & AD&D Insurance	0.00	78.00	78.00	78.00	78.00
0.00	0.00	1,000.00	1,000.00	1253	Workerscomp	0.00	2,335.00	2,335.00	2,335.00	2,361.00
56,696.32	63,335.16	84,975.00	84,975.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
				1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
					Personnel Services Totals:	0.80	103,749.00	103,749.00	103,749.00	104,545.00
146.95	188.91	300.00	300.00	E2	Material & Services					
11,023.04	11,654.51	12,000.00	12,000.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
7,644.66	9,805.00	9,650.00	8,900.00	2100	Operating Materials/Equipment	0.00	9,000.00	9,000.00	9,000.00	9,000.00
952.36	594.01	1,550.00	1,550.00	2250	Contract Services	0.00	9,000.00	9,000.00	9,000.00	9,000.00
7,087.67	0.00	0.00	0.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
8,868.82	8,602.19	10,000.00	10,000.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
4,035.16	7,861.61	8,600.00	8,600.00	2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
0.00	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	8,000.00	8,000.00	8,000.00	8,000.00
21.88	262.30	350.00	350.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
0.00	2,347.60	0.00	0.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00
0.00	89.52	400.00	400.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
				2710	Bank Fees	0.00	400.00	400.00	400.00	400.00

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Description	FTE	2012			2012 Adopted
							Requested	Proposed	Approved	
39,780.54	41,405.65	42,850.00	42,100.00		Material & Services Totals:	0.00	39,450.00	39,450.00	39,450.00	39,450.00
63,698.49	54,273.21	94,000.00	69,000.00	E3	Capital Outlay					
0.00	0.00	725.00	725.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
				3250	Bike Paths	0.00	650.00	650.00	650.00	650.00
63,698.49	54,273.21	94,725.00	69,725.00		Capital Outlay Totals:	0.00	650.00	650.00	650.00	650.00
0.00	0.00	18,624.00	0.00	E4	Contingency					
				4000	Contingency	0.00	5,444.00	5,444.00	5,444.00	4,788.00
0.00	0.00	18,624.00	0.00		Contingency Totals:	0.00	5,444.00	5,444.00	5,444.00	4,788.00
3,798.28	8,003.35	9,607.00	9,384.00	E5	Transfer					
				5000	Transfers Out	0.00	8,044.00	8,044.00	8,044.00	7,904.00
3,798.28	8,003.35	9,607.00	9,384.00		Transfer Totals:	0.00	8,044.00	8,044.00	8,044.00	7,904.00
163,973.63	167,017.37	250,781.00	206,184.00		EXPENDITURES TOTALS:	0.80	157,337.00	157,337.00	157,337.00	157,337.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
163,973.63	167,017.37	250,781.00	206,184.00		DEPT EXPENSES	0.80	157,337.00	157,337.00	157,337.00	157,337.00
(163,973.63)	(167,017.37)	(250,781.00)	(206,184.00)		Street Expenditures Totals:	(0.80)	(157,337.00)	(157,337.00)	(157,337.00)	(157,337.00)
200,179.07	221,137.79	250,781.00	243,321.00		FUND REVENUES	0.00	157,337.00	157,337.00	157,337.00	157,337.00
163,973.63	167,017.37	250,781.00	206,184.00		FUND EXPENSES	0.80	157,337.00	157,337.00	157,337.00	157,337.00
36,205.44	54,120.42	0.00	37,137.00		Street Expenditures Totals:	(0.80)	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,291,060.00	3,103,038.00	2,563,410.00	2,563,410.00	06	TIIF					
25,000.00	0.00	0.00	0.00	R1	Revenue	0.00	2,201,842.00	2,201,842.00	2,201,842.00	2,201,842.00
63,492.22	19,972.04	20,000.00	14,000.00	3010	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
14,097.26	0.00	78,248.00	0.00	4900	Grants	0.00	14,000.00	14,000.00	14,000.00	14,000.00
0.00	0.00	0.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
				9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
				9500	Transfers In	0.00	35,000.00	35,000.00	35,000.00	35,000.00
3,393,649.48	3,123,010.04	2,661,658.00	2,577,410.00		Revenue Totals:	0.00	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
3,393,649.48	3,123,010.04	2,661,658.00	2,577,410.00		REVENUES TOTALS:	0.00	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
35,061.22	36,509.88	37,293.00	37,293.00	610	TIIF Expenditures					
50.00	0.00	0.00	0.00	E1	Personnel Services					
2,686.11	2,786.24	2,853.00	2,853.00	1051	Salaries	0.55	43,900.00	43,900.00	43,900.00	43,900.00
6,036.15	5,435.48	5,553.00	5,553.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
28.60	29.66	33.00	33.00	1150	FICA	0.00	3,359.00	3,359.00	3,359.00	3,359.00
7,144.24	7,175.22	8,032.00	8,032.00	1200	PERS	0.00	7,398.00	7,398.00	7,398.00	7,398.00
21.09	29.55	33.00	33.00	1250	State Workers Comp	0.00	39.00	39.00	39.00	39.00
2,642.29	627.47	772.00	772.00	1251	Health Insurance	0.00	10,266.00	10,266.00	10,266.00	10,266.00
0.00	0.00	100.00	100.00	1252	Life & AD&D Insurance	0.00	37.00	37.00	37.00	37.00
0.00	0.00	600.00	600.00	1253	Workerscomp	0.00	792.00	792.00	792.00	792.00
				1260	Unemployment	0.00	100.00	100.00	100.00	100.00
				1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
51,291.70	52,593.50	55,269.00	55,269.00		Personnel Services Totals:	0.55	66,491.00	66,491.00	66,491.00	66,491.00
241.90	7.86	500.00	500.00	E2	Material & Services					
3,484.01	3,783.92	9,015.00	9,015.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
7,200.00	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	4,000.00	4,000.00	4,000.00	4,000.00
2,355.21	14,685.63	27,000.00	27,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
121.42	56.11	350.00	350.00	2250	Contract Services	0.00	27,000.00	27,000.00	27,000.00	27,000.00
3,307.63	0.00	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
6,000.00	0.00	0.00	0.00	2400	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
34,601.25	0.00	0.00	0.00	2500	Repairs & Maintenance Services	0.00	0.00	0.00	0.00	0.00
889.81	1,008.52	2,000.00	2,000.00	2550	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	10,000.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
				2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
58,201.23	19,542.04	48,865.00	48,865.00		Material & Services Totals:	0.00	33,000.00	33,000.00	33,000.00	33,000.00
0.00	0.00	1,418,000.00	1,500,000.00	E4	Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
				4000	Contingency					

2009 Actual	2010		2011		Description	FTE	2012			2012 Adopted
	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	
0.00	0.00	1,418,000.00	1,500,000.00		Contingency Totals:	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
181,117.66	194,345.93	597,407.00	271,434.00	E5 5000	Transfer Transfers Out	0.00	247,172.00	247,172.00	247,172.00	232,415.00
181,117.66	194,345.93	597,407.00	271,434.00		Transfer Totals:	0.00	247,172.00	247,172.00	247,172.00	232,415.00
0.00	0.00	542,117.00	0.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	404,179.00	404,179.00	404,179.00	418,936.00
0.00	0.00	542,117.00	0.00		Unappropriated Fund Balance Tot	0.00	404,179.00	404,179.00	404,179.00	418,936.00
290,610.59	266,481.47	2,661,658.00	1,875,568.00		EXPENDITURES TOTALS:	0.55	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
290,610.59	266,481.47	2,661,658.00	1,875,568.00		DEPT EXPENSES	0.55	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
(290,610.59)	(266,481.47)	(2,661,658.00)	(1,875,568.00)		TIIF Expenditures Totals:	(0.55)	(2,250,842.00)	(2,250,842.00)	(2,250,842.00)	(2,250,842.00)
3,393,649.48	3,123,010.04	2,661,658.00	2,577,410.00		FUND REVENUES	0.00	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
290,610.59	266,481.47	2,661,658.00	1,875,568.00		FUND EXPENSES	0.55	2,250,842.00	2,250,842.00	2,250,842.00	2,250,842.00
3,103,038.89	2,856,528.57	0.00	701,842.00		TIIF Expenditures Totals:	(0.55)	0.00	0.00	0.00	0.00

SCOUT LAKE FUND

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				07	Scout Lake Fund					
				R1	Revenue					
943,668.00	951,797.00	917,182.00	917,182.00	3010	Beginning Fund Balance	0.00	881,882.00	881,882.00	881,882.00	881,882.00
18,373.40	6,231.54	6,000.00	4,700.00	5000	Interest	0.00	4,700.00	4,700.00	4,700.00	4,700.00
0.00	20.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
962,041.40	958,048.54	923,182.00	921,882.00		Revenue Totals:	0.00	886,582.00	886,582.00	886,582.00	886,582.00
962,041.40	958,048.54	923,182.00	921,882.00		REVENUES TOTALS:	0.00	886,582.00	886,582.00	886,582.00	886,582.00
				710	Scout Lake Expenditures					
				E2	Material & Services					
0.00	0.00	5,000.00	5,000.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
1,154.70	626.12	10,000.00	10,000.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
222.18	0.00	25,000.00	20,000.00	2500	Repairs & Maint. Services	0.00	25,000.00	25,000.00	25,000.00	25,000.00
492.57	558.29	0.00	5,000.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
8,375.00	0.00	11,000.00	0.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
10,244.45	1,184.41	51,000.00	40,000.00		Material & Services Totals:	0.00	51,000.00	51,000.00	51,000.00	51,000.00
				E7	Unappropriated Fund Balance					
0.00	0.00	872,182.00	0.00	9000	Unappropriated Fund Balance	0.00	835,582.00	835,582.00	835,582.00	835,582.00
0.00	0.00	872,182.00	0.00		Unappropriated Fund Balance Tot	0.00	835,582.00	835,582.00	835,582.00	835,582.00
10,244.45	1,184.41	923,182.00	40,000.00		EXPENDITURES TOTALS:	0.00	886,582.00	886,582.00	886,582.00	886,582.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
10,244.45	1,184.41	923,182.00	40,000.00		DEPT EXPENSES	0.00	886,582.00	886,582.00	886,582.00	886,582.00
(10,244.45)	(1,184.41)	(923,182.00)	(40,000.00)		Scout Lake Expenditures Totals:	0.00	(886,582.00)	(886,582.00)	(886,582.00)	(886,582.00)
962,041.40	958,048.54	923,182.00	921,882.00		FUND REVENUES	0.00	886,582.00	886,582.00	886,582.00	886,582.00
10,244.45	1,184.41	923,182.00	40,000.00		FUND EXPENSES	0.00	886,582.00	886,582.00	886,582.00	886,582.00
951,796.95	956,864.13	0.00	881,882.00		Scout Lake Expenditures Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE ZONE

2009	2010	2011	2012	2012	2012	2012	2012	2012		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
0.00	498,705.00	502,155.00	502,155.00	3010	Beginning Fund Balance	0.00	450,275.00	450,275.00	450,275.00	463,067.00
9,595.34	3,321.79	3,000.00	2,500.00	5000	Interest	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0.00	0.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	1,905.00
489,110.15	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
498,705.49	502,026.79	505,155.00	504,655.00		Revenue Totals:	0.00	451,275.00	451,275.00	451,275.00	465,972.00
498,705.49	502,026.79	505,155.00	504,655.00		REVENUES TOTALS:	0.00	451,275.00	451,275.00	451,275.00	465,972.00
				810	Enterprise Zone Fund					
				E5	Transfer					
0.00	0.00	505,155.00	86,000.00	5000	Transfers Out	0.00	451,275.00	451,275.00	451,275.00	465,972.00
0.00	0.00	505,155.00	86,000.00		Transfer Totals:	0.00	451,275.00	451,275.00	451,275.00	465,972.00
0.00	0.00	505,155.00	86,000.00		EXPENDITURES TOTALS:	0.00	451,275.00	451,275.00	451,275.00	465,972.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	505,155.00	86,000.00		DEPT EXPENSES	0.00	451,275.00	451,275.00	451,275.00	465,972.00
0.00	0.00	(505,155.00)	(86,000.00)		Enterprise Zone Fund Totals:	0.00	(451,275.00)	(451,275.00)	(451,275.00)	(465,972.00)
498,705.49	502,026.79	505,155.00	504,655.00		FUND REVENUES	0.00	451,275.00	451,275.00	451,275.00	465,972.00
0.00	0.00	505,155.00	86,000.00		FUND EXPENSES	0.00	451,275.00	451,275.00	451,275.00	465,972.00
498,705.49	502,026.79	0.00	418,655.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

911 FUND

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012		
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	0.00	09 R1 4710	911 Excise Tax Revenue Oregon State 911 Tax	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		Revenue Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00	910 E2 2660	911 Excise Tax Material & Services 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	0.00		Material & Services Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
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	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		911 Excise Tax Totals:	0.00	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
0.00	0.00	0.00	0.00	0.00		FUND REVENUES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00	0.00		911 Excise Tax Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE FUNDS

***SEWER ENTERPRISE
FUND***

2009	2010	2011	2012			2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Sewer Fund					
				R1	Revenue					
23,516.00	63,657.00	36,294.00	56,381.00	3015	Beginning Working Capital	0.00	4,961.00	4,961.00	4,961.00	4,961.00
130.31	0.00	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	3,000.00	4900	Grants	0.00	728,000.00	728,000.00	728,000.00	728,000.00
177.25	209.75	205.00	100.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
360,950.70	366,035.31	450,098.00	355,000.00	6500	Sewer Billing	0.00	411,200.00	411,200.00	411,200.00	411,200.00
(403.74)	(46.96)	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
48.28	0.00	0.00	0.00	7000	Miscellaneous	0.00	27,500.00	27,500.00	27,500.00	27,500.00
105,426.64	54,901.32	127,500.00	103,000.00	9500	Transfers In	0.00	45,000.00	45,000.00	45,000.00	45,000.00
17,916.00	0.00	700,000.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
507,761.44	484,756.42	1,317,097.00	517,481.00		Revenue Totals:	0.00	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
507,761.44	484,756.42	1,317,097.00	517,481.00		REVENUES TOTALS:	0.00	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
				310	Sewer Expenditures					
				E1	Personnel Services					
130,078.72	135,718.20	149,420.00	149,420.00	1051	Salaries	2.65	178,079.00	178,079.00	178,079.00	169,855.00
14,680.67	13,794.19	15,904.00	15,904.00	1054	Overtime	0.00	15,612.00	15,612.00	15,612.00	15,605.00
11,208.26	11,862.38	12,750.00	12,750.00	1150	FICA	0.00	14,816.00	14,816.00	14,816.00	14,187.00
25,372.61	23,228.03	24,690.00	24,690.00	1200	PERS	0.00	31,904.00	31,904.00	31,904.00	32,457.00
147.39	165.46	200.00	200.00	1250	State Workers Comp	0.00	196.00	196.00	196.00	189.00
34,742.58	36,160.73	38,759.00	38,759.00	1251	Health Insurance	0.00	47,800.00	47,800.00	47,800.00	49,817.00
169.73	166.35	206.00	206.00	1252	Life & AD&D Insurance	0.00	229.00	229.00	229.00	241.00
2,116.48	4,242.83	5,282.00	5,282.00	1253	Workerscomp	0.00	6,651.00	6,651.00	6,651.00	6,133.00
0.00	0.00	200.00	200.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,500.00	2,500.00	1300	Benefit Accruals	0.00	2,500.00	2,500.00	2,500.00	5,000.00
218,516.44	225,338.17	249,911.00	249,911.00		Personnel Services Totals:	2.65	297,987.00	297,987.00	297,987.00	293,684.00
				E2	Material & Services					
245.64	717.63	720.00	720.00	2050	Office Materials	0.00	720.00	720.00	720.00	720.00
13,573.29	8,449.15	15,000.00	18,000.00	2100	Operating Materials/Equipment	0.00	14,000.00	14,000.00	14,000.00	14,000.00
720.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
4,082.49	4,595.28	8,000.00	6,000.00	2250	Contract Services	0.00	8,000.00	8,000.00	8,000.00	8,000.00
7,345.17	6,442.62	9,000.00	9,000.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	300.00	300.00	2350	Information Technology	0.00	300.00	300.00	300.00	300.00
8,759.35	0.00	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
25,893.25	23,491.26	31,000.00	31,000.00	2450	Utility Services	0.00	31,000.00	31,000.00	31,000.00	31,000.00
10,935.96	54,743.35	41,100.00	47,000.00	2500	Repairs & Maintenance Service	0.00	22,500.00	22,500.00	22,500.00	22,500.00
1,085.95	2,125.24	1,500.00	1,500.00	2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,486.44	1,470.25	3,000.00	3,000.00	2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00	3,000.00

2009	2010	2011	2011	2011	2012			2012	2012	2012
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	247.00	400.00	400.00	2605	Dues & Memberships	0.00	400.00	400.00	400.00	400.00
2,044.00	2,044.00	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	200.00	200.00	2700	Miscellaneous	0.00	200.00	200.00	200.00	200.00
0.00	515.36	800.00	800.00	2710	Bank Fees	0.00	800.00	800.00	800.00	800.00
76,171.54	104,841.14	114,020.00	120,920.00		Material & Services Totals:	0.00	94,420.00	94,420.00	94,420.00	94,420.00
105,426.64	54,901.32	827,500.00	103,000.00	E3	Capital Outlay					
31,410.88	4,038.18	13,495.00	0.00	3150	General Improvements	0.00	770,000.00	770,000.00	770,000.00	770,000.00
0.00	7,348.06	64,248.00	12,050.00	3201	Capital Lease	0.00	13,495.00	13,495.00	13,495.00	13,495.00
0.00	2,108.64	14,000.00	1,450.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
				3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
136,837.52	68,396.20	919,243.00	116,500.00		Capital Outlay Totals:	0.00	783,495.00	783,495.00	783,495.00	783,495.00
0.00	0.00	8,136.00	0.00	E4	Contingency					
				4000	Contingency	0.00	15,579.00	15,579.00	15,579.00	19,193.00
0.00	0.00	8,136.00	0.00		Contingency Totals:	0.00	15,579.00	15,579.00	15,579.00	19,193.00
12,579.90	25,559.54	25,787.00	25,189.00	E5	Transfer					
				5000	Transfers Out	0.00	25,280.00	25,280.00	25,280.00	25,969.00
12,579.90	25,559.54	25,787.00	25,189.00		Transfer Totals:	0.00	25,280.00	25,280.00	25,280.00	25,969.00
0.00	0.00	0.00	0.00	E6	Depreciation Expense					
				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
444,105.40	424,135.05	1,317,097.00	512,520.00		EXPENDITURES TOTALS:	2.65	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
444,105.40	424,135.05	1,317,097.00	512,520.00		DEPT EXPENSES	2.65	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
(444,105.40)	(424,135.05)	(1,317,097.00)	(512,520.00)		Sewer Expenditures Totals:	(2.65)	(1,216,761.00)	(1,216,761.00)	(1,216,761.00)	(1,216,761.00)
507,761.44	484,756.42	1,317,097.00	517,481.00		FUND REVENUES	0.00	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
444,105.40	424,135.05	1,317,097.00	512,520.00		FUND EXPENSES	2.65	1,216,761.00	1,216,761.00	1,216,761.00	1,216,761.00
63,656.04	60,621.37	0.00	4,961.00		Sewer Expenditures Totals:	(2.65)	0.00	0.00	0.00	0.00

***WATER ENTERPRISE
FUND***

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012		
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
93,118.00	88,686.00	45,707.00	35,254.00	04	Water Fund						
76.76	0.00	0.00	0.00	R1	Revenue			23,384.00	23,384.00	23,384.00	23,384.00
760.61	96.23	65.00	0.00	3015	Beginning Working Capital			0.00	0.00	0.00	0.00
4,668.14	4,800.00	4,000.00	4,000.00	4400	Collection Services			0.00	0.00	0.00	0.00
3,620.00	3,225.00	3,450.00	3,000.00	5000	Interest			4,000.00	4,000.00	4,000.00	4,000.00
3,050.00	500.00	1,000.00	0.00	6000	Charges For Current Services			3,000.00	3,000.00	3,000.00	3,000.00
426,611.81	436,187.47	471,500.00	455,000.00	6001	Penalty Fee			0.00	0.00	0.00	0.00
(553.90)	(73.38)	0.00	0.00	6240	Meter Hook-Up Charges			491,450.00	491,450.00	491,450.00	491,450.00
1,280.69	1,253.02	350.00	750.00	6500	Sale of Water			0.00	0.00	0.00	0.00
49,280.68	90,547.37	890,500.00	170,000.00	6501	Credit Card Discounts			0.00	0.00	0.00	0.00
17,916.00	0.00	0.00	0.00	7000	Miscellaneous			650,000.00	650,000.00	650,000.00	650,000.00
				9500	Transfers In			0.00	0.00	0.00	0.00
				9600	Loan Proceeds			0.00	0.00	0.00	0.00
599,828.79	625,221.71	1,416,572.00	668,004.00		Revenue Totals:		0.00	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
599,828.79	625,221.71	1,416,572.00	668,004.00		REVENUES TOTALS:		0.00	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
225,577.52	244,979.89	215,286.00	215,286.00	410	Water Expenditures			237,894.00	237,894.00	237,894.00	232,933.00
15,549.22	10,786.93	16,508.00	16,508.00	E1	Personnel Services			20,783.00	20,783.00	20,783.00	20,794.00
18,330.80	19,083.26	17,629.00	17,629.00	1051	Salaries		3.94	19,791.00	19,791.00	19,791.00	19,412.00
38,758.23	35,746.97	32,575.00	32,575.00	1054	Overtime		0.00	41,413.00	41,413.00	41,413.00	43,909.00
269.71	274.98	225.00	225.00	1150	FICA		0.00	240.00	240.00	240.00	241.00
40,253.64	44,935.75	43,261.00	43,261.00	1200	PERS		0.00	51,325.00	51,325.00	51,325.00	57,303.00
239.90	234.12	259.00	259.00	1250	State Workers Comp		0.00	248.00	248.00	248.00	285.00
8,115.57	7,981.31	10,015.00	10,015.00	1251	Health Insurance		0.00	9,627.00	9,627.00	9,627.00	9,117.00
0.00	0.00	200.00	200.00	1252	Life & AD&D Insurance		0.00	200.00	200.00	200.00	200.00
0.00	0.00	2,500.00	2,500.00	1253	Workerscomp		0.00	2,500.00	2,500.00	2,500.00	5,000.00
347,094.59	364,023.21	338,458.00	338,458.00	1260	Unemployment		0.00	384,021.00	384,021.00	384,021.00	389,194.00
				1300	Benefit Accruals		0.00	2,500.00	2,500.00	2,500.00	5,000.00
					Personnel Services Totals:		3.94	384,021.00	384,021.00	384,021.00	389,194.00
292.42	753.78	800.00	800.00	410	Water Expenditures			800.00	800.00	800.00	800.00
37,966.94	11,382.21	35,000.00	35,000.00	E1	Personnel Services			29,000.00	29,000.00	29,000.00	29,000.00
840.00	0.00	0.00	0.00	1051	Salaries		0.00	0.00	0.00	0.00	0.00
5,596.77	7,144.00	10,925.00	10,000.00	1054	Overtime		0.00	10,000.00	10,000.00	10,000.00	10,000.00
5,520.46	4,116.91	5,500.00	5,500.00	1150	FICA		0.00	5,500.00	5,500.00	5,500.00	5,500.00
56.70	254.99	250.00	250.00	1200	PERS		0.00	250.00	250.00	250.00	250.00
11,121.29	0.00	0.00	0.00	1250	State Workers Comp		0.00	0.00	0.00	0.00	0.00
8,936.46	9,425.71	10,000.00	10,000.00	1251	Health Insurance		0.00	10,000.00	10,000.00	10,000.00	10,000.00
15,829.42	12,866.79	26,600.00	22,000.00	1252	Life & AD&D Insurance		0.00	14,000.00	14,000.00	14,000.00	14,000.00
				1253	Workerscomp		0.00				
				1260	Unemployment		0.00				
				1300	Benefit Accruals		0.00				
					Material & Services						
				2050	Office Materials		0.00	800.00	800.00	800.00	800.00
				2100	Operating Material/Equipment		0.00	29,000.00	29,000.00	29,000.00	29,000.00
				2200	Professional Services		0.00	0.00	0.00	0.00	0.00
				2250	Contract Services		0.00	10,000.00	10,000.00	10,000.00	10,000.00
				2300	Communications		0.00	5,500.00	5,500.00	5,500.00	5,500.00
				2350	Information Technology		0.00	250.00	250.00	250.00	250.00
				2400	Liability Insurance		0.00	0.00	0.00	0.00	0.00
				2450	Utility Services		0.00	10,000.00	10,000.00	10,000.00	10,000.00
				2500	Repair & Maintenance Services		0.00	14,000.00	14,000.00	14,000.00	14,000.00

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
71.60	121.52	250.00	250.00	2550	Rental/Lease	0.00	250.00	250.00	250.00	250.00
3,351.86	2,303.00	4,000.00	3,500.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
0.00	631.00	500.00	500.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
159.50	180.00	200.00	200.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
1,200.00	0.00	75.00	75.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	83.62	100.00	100.00	2700	Miscellaneous	0.00	100.00	100.00	100.00	100.00
0.00	698.28	1,000.00	1,000.00	2710	Bank Fees	0.00	1,000.00	1,000.00	1,000.00	1,000.00
90,943.42	49,961.81	95,200.00	89,175.00		Material & Services Totals:	0.00	77,600.00	77,600.00	77,600.00	77,600.00
49,280.68	90,547.37	890,500.00	170,000.00	E3	Capital Outlay					
31,410.89	0.00	13,495.00	0.00	3150	General Improvements	0.00	650,000.00	650,000.00	650,000.00	650,000.00
0.00	11,386.26	0.00	12,050.00	3201	Capital Lease	0.00	13,495.00	13,495.00	13,495.00	13,495.00
0.00	2,108.63	0.00	1,450.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
				3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
80,691.57	104,042.26	903,995.00	183,500.00		Capital Outlay Totals:	0.00	663,495.00	663,495.00	663,495.00	663,495.00
0.00	0.00	44,637.00	0.00	E4	Contingency	0.00	15,692.00	15,692.00	15,692.00	11,077.00
0.00	0.00	44,637.00	0.00		Contingency Totals:	0.00	15,692.00	15,692.00	15,692.00	11,077.00
18,710.32	37,313.68	34,282.00	33,487.00	E5	Transfer	0.00	31,026.00	31,026.00	31,026.00	30,468.00
18,710.32	37,313.68	34,282.00	33,487.00	5000	Transfers Out	0.00	31,026.00	31,026.00	31,026.00	30,468.00
537,439.90	555,340.96	1,416,572.00	644,620.00		Transfer Totals:	0.00	31,026.00	31,026.00	31,026.00	30,468.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	3.94	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
537,439.90	555,340.96	1,416,572.00	644,620.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
(537,439.90)	(555,340.96)	(1,416,572.00)	(644,620.00)		DEPT EXPENSES	3.94	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
599,828.79	625,221.71	1,416,572.00	668,004.00		Water Expenditures Totals:	(3.94)	(1,171,834.00)	(1,171,834.00)	(1,171,834.00)	(1,171,834.00)
537,439.90	555,340.96	1,416,572.00	644,620.00		FUND REVENUES	0.00	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
62,388.89	69,880.75	0.00	23,384.00		FUND EXPENSES	3.94	1,171,834.00	1,171,834.00	1,171,834.00	1,171,834.00
					Water Expenditures Totals:	(3.94)	0.00	0.00	0.00	0.00

***CEMETERY ENTERPRISE
FUND***

2009	2010	2011	2011	2012	2012	2012	2012	2012	2012	2012
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
174,499.00	168,852.00	178,477.00	157,708.00	05	Cemetery Fund					
3,275.00	2,600.00	3,500.00	3,500.00	R1	Revenue					
3,275.00	2,802.52	3,500.00	3,500.00	3015	Beginning Working Capital	0.00	165,551.00	165,551.00	165,551.00	165,551.00
0.00	0.00	4,000.00	0.00	4550	Sale of Property	0.00	53,500.00	53,500.00	53,500.00	53,500.00
3,449.46	1,076.13	1,000.00	800.00	4551	Sale of Property-Irreducible	0.00	3,500.00	3,500.00	3,500.00	3,500.00
24,517.00	13,425.00	38,300.00	12,000.00	4552	Sale of Property-Columbarium	0.00	0.00	0.00	0.00	0.00
(80.67)	(82.18)	0.00	0.00	5000	Interest	0.00	800.00	800.00	800.00	800.00
0.00	8,759.85	35,000.00	35,000.00	6000	Charges for Current Services	0.00	12,000.00	12,000.00	12,000.00	12,000.00
				6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
				9500	Transfers In	0.00	0.00	0.00	0.00	0.00
208,934.79	197,433.32	263,777.00	212,508.00		Revenue Totals:	0.00	235,351.00	235,351.00	235,351.00	235,351.00
208,934.79	197,433.32	263,777.00	212,508.00		REVENUES TOTALS:	0.00	235,351.00	235,351.00	235,351.00	235,351.00
11,754.66	13,507.27	13,865.00	13,865.00	510	Cemetery Expenditures					
817.41	367.85	691.00	691.00	E1	Personnel Services					
1,003.54	1,028.48	1,114.00	1,114.00	1051	Salaries	0.26	0.00	0.00	0.00	0.00
2,261.76	2,021.75	2,167.00	2,167.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
13.75	13.30	15.00	15.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
2,534.70	2,699.76	3,040.00	3,040.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
16.28	15.71	21.00	21.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
132.04	396.52	496.00	396.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
				1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
				1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
18,534.14	20,050.64	21,409.00	21,309.00		Personnel Services Totals:	0.26	0.00	0.00	0.00	0.00
83.21	0.00	0.00	0.00	E2	Material & Services					
4,714.27	1,276.02	4,600.00	4,000.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
240.00	0.00	0.00	0.00	2100	Operating Materials	0.00	4,600.00	4,600.00	4,600.00	4,600.00
12,561.37	14,887.74	16,000.00	16,000.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
6.72	0.00	0.00	0.00	2250	Contract Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
2,190.41	946.76	1,200.00	2,400.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
0.00	70.00	130.00	130.00	2500	Repairs & Maintenance Services	0.00	2,400.00	2,400.00	2,400.00	2,400.00
513.56	234.12	500.00	500.00	2605	Dues & Memberships	0.00	130.00	130.00	130.00	130.00
0.00	74.79	50.00	50.00	2650	Intergovernmental	0.00	500.00	500.00	500.00	500.00
				2710	Bank Fees	0.00	50.00	50.00	50.00	50.00
20,309.54	17,489.43	22,480.00	23,080.00		Material & Services Totals:	0.00	23,680.00	23,680.00	23,680.00	23,680.00
0.00	0.00	35,082.00	0.00	E4	Contingency	0.00	7,560.00	7,560.00	7,560.00	7,560.00
				4000	Contingency					

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	35,082.00	0.00		Contingency Totals:	0.00	7,560.00	7,560.00	7,560.00	7,560.00
1,238.24	2,185.43	2,629.00	2,568.00	E5 5000	Transfer Transfers Out	0.00	35,000.00	35,000.00	35,000.00	35,000.00
1,238.24	2,185.43	2,629.00	2,568.00		Transfer Totals:	0.00	35,000.00	35,000.00	35,000.00	35,000.00
0.00	0.00	0.00	0.00	E6 6000	Depreciation Expense	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
					Depreciation Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	182,177.00	165,551.00	E7 9000	Unappropriated Fund Balance	0.00	169,111.00	169,111.00	169,111.00	169,111.00
0.00	0.00	182,177.00	165,551.00		Unappropriated Fund Balance	0.00	169,111.00	169,111.00	169,111.00	169,111.00
40,081.92	39,725.50	263,777.00	212,508.00		Unappropriated Fund Balance Tot	0.00	169,111.00	169,111.00	169,111.00	169,111.00
					EXPENDITURES TOTALS:	0.26	235,351.00	235,351.00	235,351.00	235,351.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
40,081.92	39,725.50	263,777.00	212,508.00		DEPT EXPENSES	0.26	235,351.00	235,351.00	235,351.00	235,351.00
(40,081.92)	(39,725.50)	(263,777.00)	(212,508.00)		Cemetery Expenditures Totals:	(0.26)	(235,351.00)	(235,351.00)	(235,351.00)	(235,351.00)
0.00	0.00	0.00	0.00	E7 9000	Cemetery Fund Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
					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		Cemetery Fund Totals:	0.00	0.00	0.00	0.00	0.00
208,934.79	197,433.32	263,777.00	212,508.00		FUND REVENUES	0.00	235,351.00	235,351.00	235,351.00	235,351.00
40,081.92	39,725.50	263,777.00	212,508.00		FUND EXPENSES	0.26	235,351.00	235,351.00	235,351.00	235,351.00
168,852.87	157,707.82	0.00	0.00		Cemetery Fund Totals:	(0.26)	0.00	0.00	0.00	0.00

***SEWER SDC
ENTERPRISE FUND***

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				13	Sewer SDC					
				R1	Revenue					
48,748.00	13,901.00	7,001.00	7,001.00	3010	Beginning Fund Balance	0.00	7,021.00	7,021.00	7,021.00	7,021.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
554.17	90.61	100.00	20.00	5000	Interest	0.00	20.00	20.00	20.00	20.00
4,500.00	1,500.00	3,000.00	0.00	6520	System Development Fees	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
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
53,802.17	15,491.61	10,101.00	7,021.00		Revenue Totals:	0.00	7,041.00	7,041.00	7,041.00	7,041.00
53,802.17	15,491.61	10,101.00	7,021.00		REVENUES TOTALS:	0.00	7,041.00	7,041.00	7,041.00	7,041.00
20,000.00	4,999.50	0.00	0.00	311	Improvement Fee					
				E5	Transfer					
				5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
20,000.00	4,999.50	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	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
20,000.00	4,999.50	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
					EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
20,000.00	4,999.50	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(20,000.00)	(4,999.50)	0.00	0.00		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
				312	Reimbursement Fee					
				E5	Transfer					
				5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
19,901.37	4,999.50	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
19,901.37	4,999.50	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
19,901.37	4,999.50	0.00	0.00			0.00	0.00	0.00	0.00	0.00

2009	2010		2011		2011	Estimated	Account	Description	FTE	2012			2012	Adopted
	Actual	Actual	Adopted	Adopted						Requested	Proposed	Approved		
0.00	0.00	0.00	0.00	0.00					0.00	0.00	0.00	0.00	0.00	0.00
19,901.37	4,999.50	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)	(4,999.50)	0.00	0.00	0.00			DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
							Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
							Sewer SDC							
						330	Contingency							
						E4	Contingency	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
						4000	Contingency Totals:	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
						E7	Unappropriated Fund Balance	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
							Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00	0.00	0.00
							EXPENDITURES TOTALS:	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
							DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
							DEPT EXPENSES	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
							Sewer SDC Totals:	0.00	(7,041.00)	(7,041.00)	(7,041.00)	(7,041.00)	(7,041.00)	(7,041.00)
							FUND REVENUES	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
							FUND EXPENSES	0.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00	7,041.00
							Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

***WATER SDC
ENTERPRISE FUND***

2009	2010	2011	2011	2011	2012	2012	2012	2012	2012	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				14	Water SDC					
				R1	Revenue					
32,453.00	34,353.00	12,082.00	12,082.00	3010	Beginning Fund Balance	0.00	12,232.00	12,232.00	12,232.00	12,232.00
649.95	235.18	200.00	150.00	5000	Interest	0.00	150.00	150.00	150.00	150.00
1,250.00	1,500.00	2,500.00	0.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
34,352.95	36,088.18	14,782.00	12,232.00		Revenue Totals:	0.00	12,382.00	12,382.00	12,382.00	12,382.00
34,352.95	36,088.18	14,782.00	12,232.00		REVENUES TOTALS:	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	14,782.00	0.00	430	Water SDC					
				E4	Contingency					
				4000	Contingency	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	14,782.00	0.00		Contingency Totals:	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance					
				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	14,782.00	0.00		EXPENDITURES TOTALS:	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	14,782.00	0.00		DEPT EXPENSES	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	(14,782.00)	0.00		Water SDC Totals:	0.00	(12,382.00)	(12,382.00)	(12,382.00)	(12,382.00)
34,352.95	36,088.18	14,782.00	12,232.00		FUND REVENUES	0.00	12,382.00	12,382.00	12,382.00	12,382.00
0.00	0.00	14,782.00	0.00		FUND EXPENSES	0.00	12,382.00	12,382.00	12,382.00	12,382.00
34,352.95	36,088.18	0.00	12,232.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

COMMUNITY PROFILE

City of Clatskanie 2011 - 2012 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
2011 - 2012 Fiscal Budget**

Community Profile Detail

Location:

Clatskanie is located on HWY 30, 60 miles north-west 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: Frontier provides local telephone services; Cable-TV and cable modem services are provided by Charter Communications

Population:

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

Age Composition:

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

Household Income

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

Climate

Measurement Location Clatskanie
 Elevation 15'

Temperature

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

Precipitation

Average Annual Perception 69.77"

Education

Clatskanie 6-J Public
 Number of Schools 2

 Clatskanie Elementary 431 students
 Student/Teacher Ratio 23

 Clatskanie Middle/High 474 students
 Student/Teacher Ratio 28

 Total Enrollment 905

Fire Protection & Ambulance Service

Clatskanie Fire District

 Number of Employees 7
 Number of Volunteers 32

Police Protection

City of Clatskanie

 Sworn Officers 5

Recreation and Culture

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

Taxes

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

Assessed Property Valuation

(in thousands of dollars)
 2010-2011 \$106,061,355
 2009-2010 \$102,333,933
 2007-2008 \$85,936,334
 2006-2007 \$82,113,530
 2005-2006 \$79,194,350
 2004-2005 \$76,735,186

Housing Units: (2000 Census)

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

Largest Local Firms

Average Employment
 Georgia Pacific Paper 1,100
 Clatskanie School District 108
 Stimson Lumber 70
 Clatskanie PUD 40
 Evenson Logging 23

BUDGET LEGISLATION

City of Clatskanie
Resolution 2011-13

**A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL
MANAGEMENT OF THE CITY BEGINNING JULY 1, 2011**

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

Governmental Fund:

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

Special Revenue Funds:

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

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

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

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

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

The 911 Excise Tax Fund is established to manage the funds received and passed through to the 9-1-1 Center.

Enterprise Funds:

These funds account for operations of specific City services, which are finance with the intent that costs be recovered primarily from user charges.

The Sewer System Development Fund is established to account for Sewer System Development Charges, which are restricted to the expansion and construction of the Wastewater Treatment Plant and collection system.

The Water System Development Fund is established to account of Water System Development Charges, which are restricted to the expansion and construction of the Water Treatment Plan and distribution system.

The Cemetery Fund is established to account for all activities related to operating the Cedar Hill, Maplewood, and Murray Hill cemeteries. Revenue is derived from the sale of plots and cemetery services.

The Sewer Fund is established to account of all activities related to operating the wastewater treatment and collection system of the City. Revenue is derived from sewer utility fees.

The Water Fund is established to account for all activities related to operating the water treatment and distribution system of the City. Revenue is derived from water utility fees.

Adopted by the Council this 1st day of June, 2011.



Diane Pohl, Mayor


Karyn Purdue, City Recorder

ROLL CALL ON ADOPTION

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

City of Clatskanie
Resolution 2011-12

**A RESOLUTION ADOPTING THE FY 2011-2012 BUDGET,
MAKING APPROPRIATIONS, AND IMPOSING
AND CATEGORIZING TAXES**

This matter came before the Council at its meeting of June 1, 2011 and June 15, 2011; and

Whereas, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on May 12, 2011; 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 May 12, 2011; 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 1, 2011, continued on June 15, 2011, 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 appropriate the amounts set forth in Exhibit "A" for the fiscal year beginning July 1, 2011; and

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby adopt the budget for fiscal year 2011-2012, in the sum of \$7,388,991 now on file at City Hall;

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 the tax year 2011-2012 upon the assessed value of all taxable property within the city:

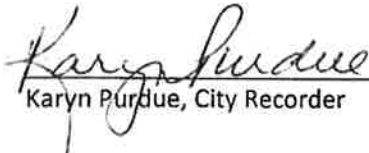
	Subject of the General Government Limitation	Excluded from The Limitation
General Fund	\$6.2088 / \$1,000	

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 in Exhibit "B", attached hereto and by this reference incorporated herein;

Adopted by the Council this 15th day of June, 2011.



Diane Pohl, Mayor



Karyn Purdue, City Recorder

ROLL CALL ON ADOPTION

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

CITY OF CLATSKANIE
SCHEDULE OF APPROPRIATIONS
 2011 - 2012 BUDGET EXHIBIT "A"

FUND TITLE	GENERAL	STREET	SEWER	WATER	CEMETERY	TIF	SCOUT LAKE	ENTERPRISE ZONE	911 Fund	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
PERSONNEL SERVICES												
Administration	62,391											
Non-Department	0											
Court	0											
Police	642,860											
TOTAL	705,271	104,545	302,533	380,348	0	66,491	0	0	0	0	0	1,559,188
MATERIAL AND SERVICES												
Administration	53,681											
Non-Department	112,910											
Court	18,300											
Police	64,340											
TOTAL	249,231	39,450	94,420	77,600	23,680	33,000	51,000	0	9,000	0	0	577,381
CAPITAL OUTLAY												
Administration	0											
Non-Department	0											
Court	0											
Police	6,566											
TOTAL	6,566	650	783,495	663,495	0	0	0	0	0	0	0	1,454,236
CONTINGENCY												
Administration	0											
Non-Department	14,791											
Court	0											
Police	0											
TOTAL	14,791	4,788	10,344	19,923	7,560	1,500,000	0	0	0	7,041	12,382	1,576,829
INTERFUND TRANSFERS												
		7,904	25,969	30,468	35,000	232,415		465,972	0		0	797,728
TOTAL 2011-12 APPROPRIATIONS	975,889	157,337	1,216,761	1,171,834	66,240	1,831,906	51,000	465,972	9,000	7,041	12,382	5,965,362
UNAPPROPRIATED FUND BALANCE					169,111	418,936	835,582					1,423,629
TOTAL 2011-12 BUDGET	975,889	157,337	1,216,761	1,171,834	235,351	2,250,842	886,582	465,972	9,000	7,041	12,382	7,388,991

Administration	116,072
Non-Department	
Materials & Services	112,910
Contingency	14,791
Court	18,300
Police	713,816
TOTAL GENERAL FUND	975,889

**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
2011-2012**

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, 2011**

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		
5. Levy for pension and disability obligations.....5	0.00		Dollar amount of Bond Levy
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.)

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

City of Clatskanie
Resolution 2011-11

**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 2011-2012.

Passed by the Council this 1st day of June, 2011.

Approved by the Mayor this 1st day of June 2011.



Diane Pohl, Mayor



Attest

I certify that a public hearing before the Budget Committee was held on May 12, 2011 and a public hearing before the City Council was held on June 1, 2011, 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
	Toby Harris			X
	Jim Morgan	X		
	Ron Puzey	X		
	Travis Zea	X		

NOTICE OF BUDGET HEARING

A Meeting of the City of Clatskanie will be held on June 1, 2011 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, 2011 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 Jim Morgan	Telephone Number 503-728-2622
---------------------------	---------------------------	--	---

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year 2010-2011	Approved Budget Next Year 2011-2012
Anticipated Requirements	1. Total Personal Services	1,546,979	1,564,139
	2. Total Materials and Supplies	698,551	577,381
	3. Total Capital Outlay	1,812,725	1,420,650
	4. Total Debt Service	125,936	33,586
	5. Total Transfers	1,174,867	797,797
	6. Total Contingencies	1,588,739	1,571,938
	7. Total All Other Expenditures and Requirements	0	0
	8. Total Unappropriated or Ending Fund Balance	1,596,476	1,408,872
	9. Total Requirements-- add lines 1 through 8	8,544,273	7,374,363
Anticipated Resources	10. Total Resources Except Property Taxes	7,944,598	6,761,390
	11. Total Property Taxes Required to Balance Budget	599,675	612,973
	12. Total Resources-- add lines 10 and 11	8,544,273	7,374,363
Estimated Ad Valorem Property Taxes	13. Total Property Taxes Required to Balance Budget (line 11)	599,675	612,973
	14. Plus: Estimated Property Taxes Not to be Received	57,145	64,465
	A. Loss Due to Constitutional Limits	5,000	5,000
	B. Discounts Allowed, Other Uncollected Amounts	52,145	59,465
	15. Total Tax Levy-- add lines 13 and 14	656,820	677,438
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

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

Publish Below only if Completed

Long-Term Debt	Estimated Debt Outstanding at the Beginning of the Budget Year July 1, 2011	Estimated Debt Authorized, Not Incurred at the Beginning of the Budget Year July 1, 2011
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 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	63,335	84,975	103,749
2. Total Materials and Services	41,406	42,850	39,450
3. Total Capital Outlay	54,273	94,725	650
4. Total Debt Service	0	0	
5. Total Transfers	8,003	9,607	8,044
6. Total Contingencies		18,624	5,444
7. Total All Other Expenditures and Requirements		0	
8. Total Unappropriated or Ending Fund Balance		0	
9. Total Requirements	167,017	250,781	157,337
10. Total Resources Except Property Taxes	221,138	250,781	157,337
Name of Fund SEWER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	225,338	249,911	297,987
2. Total Materials and Services	104,841	114,020	94,420
3. Total Capital Outlay	54,901	827,500	770,000
4. Total Debt Service	13,495	91,743	13,495
5. Total Transfers	25,560	25,787	25,280
6. Total Contingencies		8,136	15,579
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	0	
9. Total Requirements	424,135	1,317,097	1,216,761
10. Total Resources Except Property Taxes	484,756	1,317,097	1,216,761
Name of Fund WATER	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	364,023	338,458	384,021
2. Total Materials and Services	49,962	95,200	77,600
3. Total Capital Outlay	90,547	890,500	650,000
4. Total Debt Service	13,495	13,495	13,495
5. Total Transfers	37,314	34,282	31,026
6. Total Contingencies		44,637	15,692
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	0	
9. Total Requirements	555,341	1,416,572	1,171,834
10. Total Resources Except Property Taxes	625,222	1,416,572	1,171,834
Name of Fund CEMETERY	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	20,051	21,409	0
2. Total Materials and Services	17,489	22,480	23,680
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	
5. Total Transfers	2,185	2,629	35,000
6. Total Contingencies		35,082	7,560
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	182,177	169,111
9. Total Requirements	39,726	263,777	235,351
10. Total Resources Except Property Taxes	197,433	263,777	235,351

**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 2009-10	This Year 2010-11	Next Year 2011-12
Fund Timber Infrastructure Improvement			
1. Total Personal Services	52,594	55,269	66,491
2. Total Materials and Services	19,542	48,865	33,000
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	
5. Total Transfers	194,346	597,407	247,172
6. Total Contingencies		1,418,000	1,500,000
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	542,117	404,179
9. Total Requirements	266,481	2,661,658	2,250,842
10. Total Resources Except Property Taxes	3,123,010	2,661,658	2,250,842
Fund SCOUT LAKE			
1. Total Personal Services	0	0	
2. Total Materials and Services	1,184	51,000	51,000
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	
5. Total Transfers	0	0	
6. Total Contingencies		0	
7. Total All Other Expenditures and Requirements	0	0	
8. Total Unappropriated or Ending Fund Balance	0	872,182	835,582
9. Total Requirements	1,184	923,182	886,582
10. Total Resources Except Property Taxes	958,049	923,182	886,582
Fund Enterprise Zone			
1. Total Personal Services		0	
2. Total Materials and Services		0	
3. Total Capital Outlay		0	
4. Total Debt Service		0	
5. Total Transfers		505,155	451,275
6. Total Contingencies		0	
7. Total All Other Expenditures and Requirements		0	
8. Total Unappropriated or Ending Fund Balance		0	
9. Total Requirements	0	505,155	451,275
10. Total Resources Except Property Taxes	502,027	505,155	451,275
Fund 911 Excise Tax			
1. Total Personal Services			
2. Total Materials and Services			9,000
3. Total Capital Outlay			
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			9,000
10. Total Resources Except Property Taxes			9,000

**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 Sewer SDC	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers	9,999		
6. Total Contingencies		10,101	7,041
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	9,999	10,101	7,041
10. Total Resources Except Property Taxes	15,492	10,101	7,041

Name of Fund Water SDC	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies		14,782	12,382
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	0	14,782	12,382
10. Total Resources Except Property Taxes	36,088	14,782	12,382

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

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Republication

Name of Fund GENERAL	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	704,751	796,957	711,891
2. Total Materials and Services	312,464	324,136	249,231
3. Total Capital Outlay	380	0	0
4. Total Debt Service	18,674	20,698	6,596
5. Total Transfers	0	0	0
6. Total Contingencies		39,377	8,240
7. Total All Other Expenditures and Requirements	0	0	0
8. Total Unappropriated or Ending Fund Balance	0	0	0
9. Total Requirements	1,036,269	1,181,168	975,958
10. Total Resources Except Property Taxes	658,484	581,493	362,985
11. Property Taxes Received/Required to Balance	546,076	599,675	612,973
12. Total Resources (add lines 10 & 11)	1,204,560	1,181,168	975,958
13. Property Taxes Required to Balance (from line 11)		599,675	612,973
14. Estimated Property Taxes Not to be Received		57,145	64,465
A. Loss Due to Constitutional Limit		5,000	5,000
B. Discounts, Other Uncollected Amounts		52,145	59,465
15. Total Tax Levy (add lines 13 and 14)		656,820	677,438
		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**

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Name of Unit/Program/Department Administration	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	93,716	144,181	72,166
2. Total Materials and Services	64,422	115,161	53,681
3. Total Capital Outlay	0	0	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	158,138	259,342	125,847
Name of Unit/Program/Department Police	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	611,034	652,776	639,725
2. Total Materials and Services	61,493	68,320	64,340
3. Total Capital Outlay			
4. Total Debt Service	18,674	20,698	6,596
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	691,201	741,794	710,661
Name of Unit/Program/Department Prosecution/Court	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services	0	0	0
2. Total Materials and Services	49,073	22,900	18,300
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	49,073	22,900	18,300
Name of Unit/Program/Department Nondepartmental	Actual Data	Adopted Budget	Approved Budget
	Last Year 2009-10	This Year 2010-11	Next Year 2011-12
1. Total Personal Services			
2. Total Materials and Services	137,477	117,755	112,910
3. Total Capital Outlay	380	0	
4. Total Debt Service		0	
5. Total Transfers		0	
6. Total Contingencies		39,377	8,240
7. Total All Other Expenditures and Requirements			
8. Total Unappropriated or Ending Fund Balance			
9. Total Requirements	137,857	157,132	121,150

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.