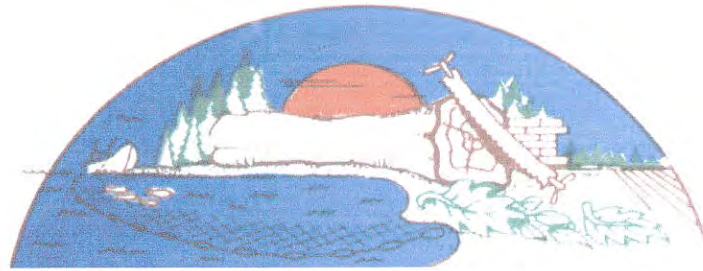


CLATSKANIE, OREGON

ANNUAL BUDGET
Fiscal Year 2013 - 2014



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2013 - 2014

City of Clatskanie

2013 – 2014 Fiscal Budget

Budget Committee

City Council

Diane Pohl, Mayor
Ron Puzey
Toby Harris
Travis Zea
Steve Constans
Kathy Engel
Jim Morgan

Citizen Members

Neil Christensen
Jim Hogan
Rich Larsen
Bonnie Davis
Randy Larson
Richard Frazier
Bertie Barr

City Staff

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

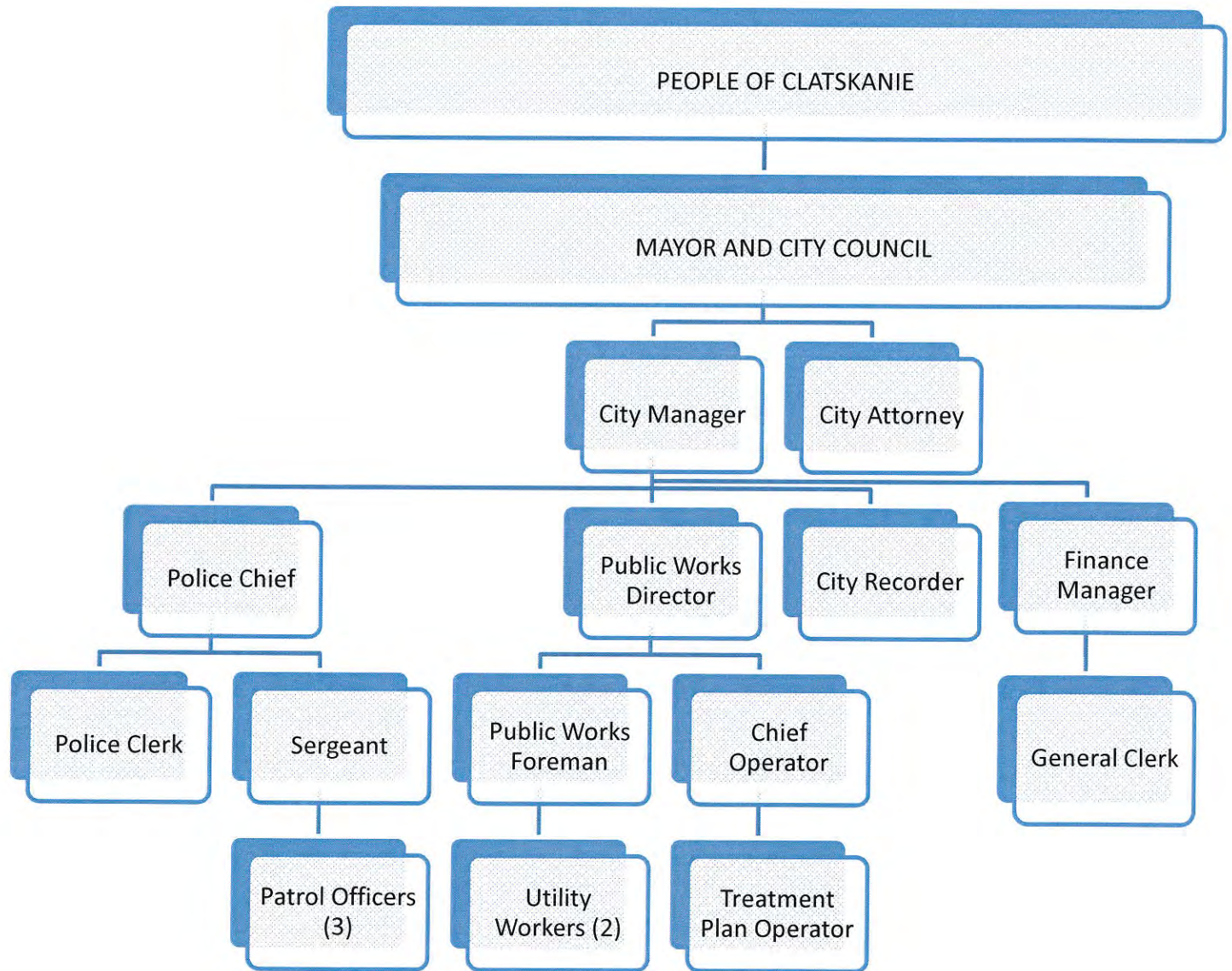


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INTRODUCTION

City of Clatskanie
2013 - 2014 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 2013-14.

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, Infrastructure Maintenance and Improvement Fund, 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.

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 major capital improvements for the city's water, sewer, and street (including storm drainage and sidewalk) systems. \$125,000 or ninety percent of fund interest earnings on June 30 of the prior fiscal year, whichever is greater, may be expended for capital projects.

Scout Lake was established to reserve funds for projects oriented to recreation with the primary focus on the youth. Eighty percent the interest is used to cover the operations and to disburse funding for recreation projects.

Enterprise Zone was established to manage the utilization of the Zone Exemption payment received from Georgia-Pacific in accordance with the Lower Columbia Maritime Enterprise Zone restrictions.

Infrastructure Maintenance and Improvement Fund was established to manage capital improvements and major maintenance and improvement projects to the water and sewer infrastructure. Funding is from a utility surcharge. Major expenses are capital improvements and major maintenance and improvement projects expenses.

911 Fund was established to manage 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

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

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

Administration

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

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendation to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures and programs;
- Ensure compliance with all laws, ordinances and policies;
- Inform the citizens of Clatskanie of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival and destruction;
- Maintenance of the official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;
- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;

- Municipal Court operations;
- Budget monitoring & preparation;
- Annual financial report preparation;
- Business license issuance;
- Utility Billing (water, sewer and street/storm);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Central reception and telephone services;
- Process mail;
- Insurance administration;
- Compile and produce annual financial reports;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries; and
- Maintain intergovernmental relations;

Municipal Court

The Municipal Court is administered by the Columbia County Justice Court. The court is of limited jurisdiction, presiding over *infractions, misdemeanors and code violations*.

Functions:

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

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
Neil Christensen
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>Jim Hogan</i>
<i>Steve Constans</i>	<i>Neil Christensen</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 third Thursday of the month at 12:00 p.m., at Fultano's Restaurant.

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

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

BUDGET MESSAGE



CITY OF CLATSKANIE

Honorable Mayor, Councilors and Budget Committee:

I am pleased to present this budget submission for FY 2013-14. As in preceding years, this budget details the City's desire to provide community services of water, sewer and street maintenance plus our continued strong commitment to public safety all within a framework of prudent and diligent fiscal management.

The budget of \$10,215,079 represents a 16% increase from last year. The reason for the increase comes from a proposed clear-cut harvest of 130 acres of timber land that has been harvest-ready for several years. As of this budget submission, timber prices have rebounded to the point where the city can get a good yield from a harvest. The last major harvest took place in 2002.

Despite the increase, the regular day-to-day operational budget is virtually identical to FY 2012-13. The items that have changed are due to personnel retirements and equipment and software needs. With the earlier than expected retirement of our Water Plant Operator, we are having to contract with a water firm to monitor our system and conduct training for the replacement plant operator. We are also anticipating a retirement of a police officer requiring us to budget for the possibility of a non-certified person to go to the Police Academy and monies dedicated to that officer's post-academy training. The Police Department is also seeing a new line item and increase in their personnel budget to cover and monitor the cost of stand-by pay. Stand-by pay became an issue during the labor negotiations last year that concluded after the adoption of the FY 2012-13 budget. Subsequently, to make sure we were paying standby pay correctly, and meeting budget constraints, we altered duty shifts and are now ensuring we have enough budgeted for coverage. The Police Department is also budgeting for an overlap of a new Police Chief at the end of the fiscal year and we are replacing the current K-9 SUV which has completed its police-service-life with a sedan K-9 vehicle (\$40,000).

The Public Works budget has little change from FY 2012-13. The differences are the transfers-in to cover CIP projects that include phase 1 of the Tichenor sewer line replacement (using \$80,000 of the funds from the Infrastructure Maintenance and Improvement Fund established last year and \$15,000 from TIIF) for \$95,000 total; drainage, sidewalk and a water-line valve work for North Nehalem at \$70,000; and some professional analysis to look at the condition of Bellflower St. at \$15,000. Traditionally, we budget \$125,000 for CIP projects from the TIIF. This year, we are only asking for \$100,000. The other difference to the budget is the Public Works

department has seen a turnover in full time personnel primarily due to retirements and thus, has lowered our personnel costs. We will continue our summer work crew with a budget for two people.

The Admin budget also sees little change with the exception of the upgrade to the billing & payroll software known as Springbrook which includes the upgrade and associated training. We have also allocated funds to begin the process of moving into the IOOF hall which is expected to happen sometime in 2014.

The remainder of the budget is made up of our usual operations.

The city staff looks forward to working with the Budget Committee to finalize the development of this document.

Sincerely,

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

Greg Hinkelman

City Manager

BUDGET PROCESS

City of Clatskanie
2013 - 2014 Annual Budget

Budget Process Overview

Budget Preparation

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

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

Budget Adoption

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

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

Budget Changes After Adoption

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

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

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

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Clatskanie was performed by the firm of Merina & Company for the fiscal year ending June 30, 2012. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR 2013 - 2014 ANNUAL BUDGET

February	City Manager & staff begin developing recommended Budget
Tuesday, May 1	Publish First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, May 3	Preliminary Budget mailed to Budget Committee
Thursday, May 9	<i>Budget Committee Meeting #1</i> Hearing on Proposed Use of State Shared Revenues Optional: Approval of Annual Budget Adoption of Tax Rate
Thursday,	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 21	Notice of Hearing on State Shared Revenues
Tuesday, May 28	Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 5	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 19	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	2011-12 ACTUAL	2012-13 BUDGET
GENERAL FUND	902,536	1,163,272
STREET FUND	148,308	384,872
SEWER FUND	460,627	1,264,544
WATER FUND	482,340	1,017,838
CEMETERY FUND		
TIMBER INFRASTRUCTURE IMPROVEMENT	194,949	2,970,745
SCOUT LAKE FUND	9,438	1,271,318
ENTERPRISE ZONE	0	469,387
911 FUND	8,494	9,000
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	0	121,248
SEWER SDC	0	5,560
WATER SDC	0	36,572
TOTAL ALL FUNDS	2,206,691	8,714,356

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2013-2014

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$110,731,751	=	\$687,511
Less: Estimated Loss Due to Measure 5				26,087
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$661,424
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$58,338
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$603,087

2012-13 Actual Value \$110,954,001 - Actual Tax \$662,804

2013 - 2014 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	09 911	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	4,537,669	245,356	56,573	24,325	62,120	2,541,731	1,010,655	472,523	0	80,887	5,579	37,920
3100	Property Taxes	603,000	603,000										
3110	Delinquent Taxes	25,000	25,000										
3115	Downtown Development	0	0										
3200	Franchise Fees	92,000	92,000										
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	200	200										
4400	Collection Services	0	0										
4550	Sale of Property	2,270,000	0				2,270,000						
4500	Court Fines & Forfeitures	30,000	30,000										
4600	County Revenue/Gas Royalties	7,000	7,000										
4700	State Revenues	35,000	35,000										
	Gas Tax Revenue	87,000	0	87,000									
4710	Oregon State 911	9,000								9,000			
4900	Grants	0											
	CBDG	725,000		0	725,000								
	Seabelt/DUJII Grant	8,000	8,000										
5000	Interest (0.5%)	17,820	850	200	100		10,000	4,500	2,000			20	150
5100	Use of Property	0											
	PUD Lease	0											
	Gas & Oil Lease	3,000	3,000										
6000	Charges for Current Services	5,000	0	0	5,000								
6001	Penalty Fee	2,800			2,800								
6050	Police Dept Revenue	11,500	11,500										
6240	Meter Hook-up Charge	0											
6500	Utility Billing	1,009,500		58,500	400,000	470,000					81,000		
6520	SDC Fees	0											
7000	Miscellaneous Revenue	1,905	0	0	0				1,905				
9500	Transfers In	0											
	From Street	8,242	8,242										
	From Sewer	27,080	27,080										
	From Water	31,790	31,790										
	From Cemetery	0	0										
	From TIIF	103,532	3,532	70,000	15,000	15,000							
	From Enterprise Zone	450,000			450,000								
	From IMIF	80,000		80,000	0	0							
	From SSDC	0											
	From WSDC	0											
9600	Loan Proceeds	50,875	50,875										
	Total Revenues	10,269,633	1,220,145	272,273	1,244,425	1,004,920	4,821,731	1,015,155	476,428	9,000	161,887	5,599	38,070

2013 - 2014 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIIF	SCOUT LAKE	ENTERPRISE ZONE	911 FUND	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES											
Administration	95,114										
Non-Departmental	0										
Court	0										
Police	682,349										
TOTAL	787,463	126,539	270,032	391,317	70,591	0	0	0	0	0	0
MATERIAL AND SERVICES											
Administration	89,191										
Non-Departmental	117,990										
Court	18,375										
Police	93,850										
TOTAL	319,406	48,750	112,945	99,600	985,000	38,500	0	9,000	0		
CAPITAL OUTLAY											
Administration	0										
Non-Departmental	12,880										
Court	0										
Police	54,937										
TOTAL	67,817	74,330	823,480	468,480	0	0	0	0	0		
CONTINGENCY											
Administration	0										
Non-Departmental	45,459										
Court	0										
Police	0										
TOTAL	45,459	14,412	10,888	13,733	1,500,000	0	26,428	0	81,887	5,599	38,070
INTERFUND TRANSFERS											
		8,242	27,080	31,790	103,532	0	450,000	0	80,000	0	0
UNAPPROPRIATED FUND BALANCE											
					2,162,608	976,655	0	0	0	0	0
TOTAL BUDGETED EXPENDITURES	1,220,145	272,273	1,244,425	1,004,920	4,821,731	1,015,155	476,428	9,000	161,887	5,599	38,070

2013 - 2014 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	09 911	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	4,537,669	245,356	56,573	24,325	62,120	2,541,731	1,010,655	472,523	0	80,887	5,579	37,920
3100	Property Taxes	603,000	603,000										
3110	Delinquent Taxes	25,000	25,000										
3115	Downtown Development	0	0										
3200	Franchise Fees	92,000	92,000										
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	200	200										
4400	Collection Services	0	0										
4550	Sale of Property	2,270,000	0				2,270,000						
4500	Court Fines & Forfeitures	30,000	30,000										
4600	County Revenue/Gas Royalties	7,000	7,000										
4700	State Revenues	35,000	35,000										
	Gas Tax Revenue	87,000	0	87,000									
4710	Oregon State 911	9,000								9,000			
4900	Grants	0											
	CBDG	725,000		0	725,000								
	Seabell/DUII Grant	8,000	8,000										
5000	Interest (0.5%)	17,820	850	200	100		10,000	4,500	2,000			20	150
5100	Use of Property	0											
	PUD Lease	0											
	Gas & Oil Lease	3,000	3,000										
6000	Charges for Current Services	5,000	0		0	5,000							
6001	Penalty Fee	2,800				2,800							
6050	Police Dept Revenue	11,500	11,500										
6240	Meter Hook-up Charge	0											
6500	Utility Billing	1,009,500		58,500	400,000	470,000					81,000		
6520	SDC Fees	0											
7000	Miscellaneous Revenue	1,905	0		0				1,905				
9500	Transfers In	0											
	From Street	8,242	8,242										
	From Sewer	27,080	27,080										
	From Water	31,790	31,790										
	From Cemetery	0	0										
	From TIIF	103,532	3,532	70,000	15,000	15,000							
	From Enterprise Zone	450,000			450,000								
	From IMIF	80,000			80,000	0							
	From SSDC	0											
	From WSDC	0											
9600	Loan Proceeds	50,875	50,875										
	Total Revenues	10,269,633	1,220,145	272,273	1,244,425	1,004,920	4,821,731	1,015,155	476,428	9,000	161,887	5,599	38,070

CITY OF CLATSKANIE

2013 - 2014 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Charge Back Non-Departmental	\$8,242	Street	General
Charge Back Non-Departmental	\$27,080	Sewer	General
Charge Back Non-Departmental	\$31,790	Water	General
Charge Back Non-Departmental	\$3,532	TIIF	General
Capital Improvement Program	\$70,000	TIIF	Street
Capital Improvement Program	\$15,000	TIIF	Water
Capital Improvement Program	\$15,000	TIIF	Sewer
Capital Improvement Program	\$450,000	Enterprise	Water
Capital Improvement Program	\$80,000	IMIF	Sewer
Capital Improvement Program	\$0	IMIF	Water
Total Transfers	<u>\$700,644</u>		

2013 - 2014 Fiscal Budget
Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat	Source of Funds			
							IMIF	TIIF	TIIF	
	Capital Improvement									
2008 05	Replace sewer line on SW Tichenor 7th St to PUD substation	95,000			95,000			80,000		15,000
2009 15	Water Reservoir	450,000				450,000				
2011 32	Headworks Project	725,000			725,000					
2011 35	Hall Rd water line phase 2 (\$60,000)	0				0				0
2013 43	Storm Drainage refurbishment - NE Lillich, N Nehalem	30,000		30,000						30,000
2014 46	Sidewalk, wheelchair ramp upgrades N Nehalem	25,000		25,000						25,000
2014 47	N. Nehalem water line & valves	15,000				15,000				15,000
2014 48	GEO Tech Investigation Bellflower	15,000		15,000						15,000
2015 49	Boat Club Rd replace water line (\$20,000 water/TIIF)	0				0				
2015 50	N. Nehalem St. pavement overlay (\$90,000 streets/TIIF)	0		0						
		0								
		0								
		0								
		0								
	Totals	1,355,000	0	70,000	820,000	465,000		80,000		100,000

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
May 1, 2013

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	3,103,039
2010	3,103,038		19,972	0	72,136	194,346	2,856,528
2011	2,856,528		13,760	0	56,202	297,246	2,516,841
2012	2,516,841		12,801	291,502	143,961	50,988	2,626,195
2013	2,626,195	0.5%	13,131	187,562	93,885	174,177	2,558,826
2014	2,558,826	0.5%	12,794	2,280,000	1,055,591	100,000	3,696,029
2015	3,696,029	0.5%	18,480	767,800	437,711	125,000	3,919,598
2016	3,919,598	0.5%	19,598	224,000	282,591	125,000	3,755,605
2017	3,755,605	0.5%	18,778	0	114,591	125,000	3,534,793
2018	3,534,793	0.5%	17,674	0	118,029	125,000	3,309,438
2019	3,309,438	0.5%	16,547	0	131,570	125,000	3,069,415
2020	3,069,415	0.5%	15,347	0	125,217	125,000	2,834,546
2021	2,834,546	0.5%	14,173	0	128,973	125,000	2,594,745
2022	2,594,745	0.5%	12,974	0	132,842	125,000	2,349,877
2023	2,349,877	0.5%	11,749	710,500	520,708	125,000	2,426,418
2024	2,426,418	0.5%	12,132	0	140,932	125,000	2,172,618
2025	2,172,618	0.5%	10,863	0	145,160	125,000	1,913,321
2026	1,913,321	0.5%	9,567	0	149,515	125,000	1,648,373
2027	1,648,373	0.5%	8,242	0	154,000	125,000	1,377,615
2028	1,377,615	0.5%	6,888	0	158,620	125,000	1,100,883
2029	1,100,883	0.5%	5,504	0	163,379	125,000	818,008
2030	818,008	0.5%	4,090	0	168,280	125,000	528,818
2031	528,818	0.5%	2,644	0	173,329	125,000	233,134
2032	233,134	0.5%	1,166	1,217,040	716,968	125,000	609,371
2033	609,371	0.5%	3,047		183,884	125,000	303,534

Assumptions:

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

PERSONNEL

**2013 - 2014 FISCAL BUDGET
PERSONNEL SERVICES**

ACCT NO.	ITEM	AMOUNT	01-110 Adm	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TlIF
1051	Salaries	953,153	59,458	404,134	77,826	150,704	215,468	45,563
1052	Standby	20,548	0	20,548	0	0	0	0
1053	DUII/Seatbelt	8,808	0	8,808	0	0	0	0
1054	Overtime	54,069	15	16,870	783	15,606	20,795	0
1150	Fica	79,298	4,549	34,453	6,013	12,722	18,075	3,486
1200	PERS	186,450	12,106	75,335	13,298	31,889	45,409	8,413
1250	State Workers Comp	1,180	68	467	109	211	280	45
1251	Health Insurance	281,876	16,299	105,689	24,186	47,506	76,696	11,500
1252	Life Insurance	1,151	80	408	83	209	342	29
1253	Workers Comp	34,832	141	16,930	2,822	5,500	8,644	795
1254	VEBA	2,877	198	1,507	219	485	408	60
1260	Unemployment	3,100	200	2,200	200	200	200	100
1300	Benefit Accruals	18,600	2,000	5,000	1,000	5,000	5,000	600
1400	Other	0	0	0	0	0	0	0
	Totals	1,645,942	95,114	692,349	126,539	270,032	391,317	70,591

CITY OF CLATSKANIE
STEPS BY CLASSIFICATION
Fiscal Year 2013 - 2014

Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
MANAGEMENT							
	City Manager						6697
18	Public Works Director	5099	5354	5622	5903	6198	6508
18	Police Chief	5099	5354	5622	5903	6198	6508
12	Finance Manager	3804	3994	4194	4404	4624	4855
15	Sergeant	4404	4624	4855	5099	5354	5622
9	City Recorder	3288	3452	3625	3804	3994	4194
UNION - POLICE UNIT							
10	Police Officer	3551	3729	3916	4109	4315	4530
UNION - GENERAL UNIT							
13	Public Works Foreman	3958	4156	4364	4582	4812	5052
13	Chief Operator	3958	4156	4364	4582	4812	5052
11	Treatment Plant Operator II	3590	3770	3958	4156	4364	4582
11	Utility Worker II	3590	3770	3958	4156	4364	4582
8	Treatment Plant Operator I	3102	3257	3420	3590	3770	3958
8	Utility Worker I	3102	3257	3420	3590	3770	3958
7	Police Administrative Secretary	2954	3102	3257	3420	3590	3770
5	General Clerk	2679	2813	2953	3101	3256	3368

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
 2013 - 2014 FISCAL YEAR

Classification	ADM	POLICE	STREET	SEWER	WATER	TIIF	TOTALS
City Manager	0.20	0.15	0.05	0.20	0.20	0.20	1.00
Finance Manager	0.20	0.13	0.12	0.12	0.18	0.25	1.00
City Recorder	0.58	0.05	0.07	0.15	0.15	0.00	1.00
General Clerk	0.05	0.10	0.15	0.32	0.38	0.00	1.00
Court/Police Clerk	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police Chief	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Sergeant	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	0.00	0.00	0.00	0.00	1.00
Police	0.00	1.00	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	1.00
Utility Worker I	0.00	0.00	0.13	0.20	0.47	0.20	1.00
Utility Worker I	0.00	0.00	0.25	0.15	0.60	0.00	1.00
Foreman	0.00	0.00	0.25	0.25	0.50	0.00	1.00
Chief Operator	0.00	0.00	0.32	0.18	0.50	0.00	1.00
Treatment Plant Operator II	0.00	0.00	0.00	0.35	0.65	0.00	1.00
Treatment Plant Operator II	0.00	0.00	0.00	0.10	0.90	0.00	1.00
Summer Crew	0.00	0.00	0.00	1.00	0.00	0.00	1.00
Public Works OT	0.00	0.00	0.50	0.50	0.00	0.00	1.00
			0.02	0.42	0.56	0.00	1.00

BUDGET BY FUND TYPE

GENERAL FUND

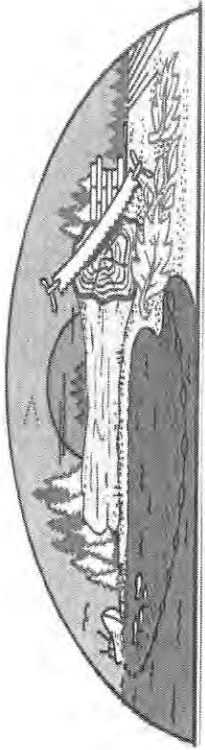
General Ledger

Budget Analysis Report

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Fiscal Year: 2014



City of Clatskanie

	2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	
	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					01	General Fund					
					RI	Revenue					
	168,292.00	154,977.00	197,478.00	240,290.00	3010	Beginning Fund Balance	0.00	245,356.00	245,356.00	245,356.00	245,356.00
	593,228.66	635,336.77	631,600.00	611,930.00	3100	Property Taxes	0.00	603,000.00	603,000.00	603,000.00	603,000.00
	27,967.05	31,883.51	22,000.00	37,900.00	3110	Delinquent Taxes	0.00	25,000.00	25,000.00	25,000.00	25,000.00
	97,145.40	101,008.01	90,000.00	98,487.00	3200	Franchise Fees	0.00	92,000.00	92,000.00	92,000.00	92,000.00
	20,838.50	17,513.48	17,000.00	17,000.00	3500	Licenses	0.00	17,000.00	17,000.00	17,000.00	17,000.00
	71,629.99	9,244.93	18,500.00	10,000.00	4000	Building Permits	0.00	18,500.00	18,500.00	18,500.00	18,500.00
	5,130.44	909.77	2,220.00	2,220.00	4050	Permit Surecharges	0.00	2,220.00	2,220.00	2,220.00	2,220.00
	1,665.00	801.00	1,000.00	150.00	4100	Land Use Fees	0.00	200.00	200.00	200.00	200.00
	185.32	67.00	200.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
	53,253.94	56,135.50	25,000.00	35,100.00	4500	Court Fines and Forfeitures	0.00	30,000.00	30,000.00	30,000.00	30,000.00
	13,228.47	8,122.08	6,700.00	7,000.00	4600	County Revenue	0.00	7,000.00	7,000.00	7,000.00	7,000.00
	29,591.10	39,144.58	28,000.00	41,500.00	4700	State Revenues	0.00	35,000.00	35,000.00	35,000.00	35,000.00
	10,739.22	0.00	0.00	0.00	4710	Oregon State 911 Tax	0.00	0.00	0.00	0.00	0.00
	50,563.59	15,993.30	8,000.00	8,000.00	4900	Grants	0.00	8,000.00	8,000.00	8,000.00	8,000.00
	846.90	1,136.97	550.00	1,200.00	5000	Interest	0.00	850.00	850.00	850.00	850.00
	6,672.25	1,672.25	3,000.00	5,670.00	5100	Use of Property	0.00	3,000.00	3,000.00	3,000.00	3,000.00
	90.00	175.00	100.00	0.00	6000	Charges for Current Services	0.00	0.00	0.00	0.00	0.00
	19,315.39	11,405.00	11,500.00	11,500.00	6050	Police Department Revenue	0.00	11,500.00	11,500.00	11,500.00	11,500.00
	0.00	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
	449.90	36.46	500.00	2,710.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
	55,499.93	57,264.47	69,924.00	56,494.00	9500	Transfers In	0.00	70,644.00	70,644.00	70,644.00	70,644.00
	0.00	0.00	30,000.00	31,204.00	9600	Loan Proceeds	0.00	50,875.00	50,875.00	50,875.00	50,875.00
	1,226,333.05	1,142,827.08	1,163,272.00	1,218,355.00		Revenue Totals:	0.00	1,220,145.00	1,220,145.00	1,220,145.00	1,220,145.00
	1,226,333.05	1,142,827.08	1,163,272.00	1,218,355.00		REVENUES TOTALS:	0.00	1,220,145.00	1,220,145.00	1,220,145.00	1,220,145.00
					110	Administration					
					E1	Personnel Services					

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
94,355.41	39,647.45	41,047.00	41,047.00	1051	Salaries	1.25	59,458.00	59,458.00	59,458.00	59,458.00	59,458.00	59,458.00
0.00	0.00	15.00	15.00	1054	Overtime	0.00	15.00	15.00	15.00	15.00	15.00	15.00
7,136.67	2,955.19	3,141.00	3,141.00	1150	FICA	0.00	4,549.00	4,549.00	4,549.00	4,549.00	4,549.00	4,549.00
14,082.73	6,942.07	7,160.00	7,160.00	1200	PERS	0.00	12,106.00	12,106.00	12,106.00	12,106.00	12,106.00	12,106.00
86.32	33.13	41.00	41.00	1250	State Workers Comp	0.00	68.00	68.00	68.00	68.00	68.00	68.00
24,841.13	10,397.30	11,050.00	11,050.00	1251	Health Insurance	0.00	16,299.00	16,299.00	16,299.00	16,299.00	16,299.00	16,299.00
112.57	56.45	64.00	64.00	1252	Life & AD&D Insurance	0.00	80.00	80.00	80.00	80.00	80.00	80.00
165.53	61.35	94.00	94.00	1253	Workerscomp	0.00	141.00	141.00	141.00	141.00	141.00	141.00
0.00	0.00	370.00	370.00	1254	VEBA	0.00	198.00	198.00	198.00	198.00	198.00	198.00
0.00	0.00	200.00	200.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00	200.00	200.00
0.00	0.00	2,000.00	2,000.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140,780.36	60,092.94	65,182.00	65,182.00	62,992.00	Personnel Services Totals:	1.25	95,114.00	95,114.00	95,114.00	95,114.00	95,114.00	95,114.00
72.63	100.00	100.00	100.00	E2	Material & Services	0.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
0.00	151.20	200.00	200.00	2050	Office Materials	0.00	200.00	200.00	200.00	200.00	200.00	200.00
135.00	8,928.61	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57,319.51	6,967.47	24,000.00	24,000.00	2250	Professional Services	0.00	39,875.00	39,875.00	39,875.00	39,875.00	39,875.00	39,875.00
5,014.73	3,041.98	4,500.00	4,500.00	2300	Contract Services	0.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
714.16	605.49	11,700.00	11,700.00	2350	Communications	0.00	700.00	700.00	700.00	700.00	700.00	700.00
2,461.00	2,721.00	2,300.00	2,300.00	2400	Information Technology	0.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
2,075.28	2,597.58	2,700.00	2,700.00	2450	Liability & Property Insurance	0.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
1,594.09	9,343.14	1,300.00	1,300.00	2500	Utility Services	0.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
508.01	976.07	2,400.00	2,400.00	2600	Repair & Maintenance Services	0.00	9,840.00	9,840.00	9,840.00	9,840.00	9,840.00	9,840.00
717.36	917.37	1,225.00	1,225.00	2605	Professional Dev - Admin	0.00	1,225.00	1,225.00	1,225.00	1,225.00	1,225.00	1,225.00
246.96	243.00	250.00	250.00	2625	Dues & Memberships	0.00	250.00	250.00	250.00	250.00	250.00	250.00
18,692.98	10,345.12	18,670.00	18,670.00	2650	Books & Publications	0.00	18,670.00	18,670.00	18,670.00	18,670.00	18,670.00	18,670.00
10,739.22	0.00	0.00	0.00	2660	Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5,468.85	3,696.38	4,731.00	4,731.00	2700	Columbia County 911	0.00	4,731.00	4,731.00	4,731.00	4,731.00	4,731.00	4,731.00
273.65	179.56	300.00	300.00	2710	Miscellaneous	0.00	300.00	300.00	300.00	300.00	300.00	300.00
106,033.43	50,813.97	74,376.00	74,376.00	53,350.00	Bank Fees	0.00	89,191.00	89,191.00	89,191.00	89,191.00	89,191.00	89,191.00
0.00	0.00	0.00	0.00	E3	Material & Services Totals:	0.00	89,191.00	89,191.00	89,191.00	89,191.00	89,191.00	89,191.00
0.00	0.00	0.00	0.00	3150	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3201	General Improvements	0.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00
0.00	0.00	0.00	0.00	0.00	Capital Lease	0.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00
0.00	0.00	0.00	0.00	0.00	Capital Outlay Totals:	0.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00	12,880.00

2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	Adopted
111,996.38	95,416.82	244,015.00	339,511.00		EXPENDITURES TOTALS:	0.00	163,449.00	163,449.00	163,449.00	163,449.00	163,449.00	163,449.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111,996.38	95,416.82	244,015.00	339,511.00		DEPT EXPENSES	0.00	163,449.00	163,449.00	163,449.00	163,449.00	163,449.00	163,449.00
(111,996.38)	(95,416.82)	(244,015.00)	(339,511.00)		Non-Departmental Totals:	0.00	(163,449.00)	(163,449.00)	(163,449.00)	(163,449.00)	(163,449.00)	(163,449.00)
				130	Court							
				E2	Material & Services							
0.00	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12,681.58	7,439.36	12,300.00	12,300.00	2200	Professional Services	0.00	12,300.00	12,300.00	12,300.00	12,300.00	12,300.00	12,300.00
0.00	0.00	100.00	0.00	2250	Contract Services	0.00	100.00	100.00	100.00	100.00	100.00	100.00
0.00	0.00	0.00	0.00	2300	Communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701.25	955.00	975.00	975.00	2350	Information Technology	0.00	975.00	975.00	975.00	975.00	975.00	975.00
0.00	0.00	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6,034.00	3,163.00	5,000.00	2,500.00	2650	Intergovernmental	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19,416.83	11,557.36	18,375.00	15,775.00		Material & Services Totals:	0.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00
19,416.83	11,557.36	18,375.00	15,775.00		EXPENDITURES TOTALS:	0.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19,416.83	11,557.36	18,375.00	15,775.00		DEPT EXPENSES	0.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00	18,375.00
(19,416.83)	(11,557.36)	(18,375.00)	(15,775.00)		Court Totals:	0.00	(18,375.00)	(18,375.00)	(18,375.00)	(18,375.00)	(18,375.00)	(18,375.00)
				140	Police							
				E1	Personnel Services							
359,947.26	377,578.81	398,964.00	398,965.00	1051	Salaries	5.85	404,134.00	404,134.00	404,134.00	404,134.00	404,134.00	404,134.00
0.00	0.00	0.00	0.00	1052	Standby Pay	0.00	20,548.00	20,548.00	20,548.00	20,548.00	20,548.00	20,548.00
7,722.41	9,022.57	7,431.00	7,431.00	1053	Seabelt/DUII	0.00	8,808.00	8,808.00	8,808.00	8,808.00	8,808.00	8,808.00
25,683.55	17,929.53	18,000.00	18,000.00	1054	Overtime	0.00	16,870.00	16,870.00	16,870.00	16,870.00	16,870.00	16,870.00
24,061.21	5,128.90	0.00	0.00	1056	Weed & Seed Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1070	Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31,537.26	30,841.20	32,147.00	32,147.00	1150	FICA	0.00	34,453.00	34,453.00	34,453.00	34,453.00	34,453.00	34,453.00
61,385.71	71,071.72	59,320.00	59,320.00	1200	PERS	0.00	75,335.00	75,335.00	75,335.00	75,335.00	75,335.00	75,335.00
346.13	368.90	394.00	335.00	1250	State Workers Comp	0.00	467.00	467.00	467.00	467.00	467.00	467.00
84,672.97	90,218.47	95,156.00	98,010.00	1251	Health Insurance	0.00	105,689.00	105,689.00	105,689.00	105,689.00	105,689.00	105,689.00

	2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
	Actual	Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted							
	219.95	260.58	279.00	300.00	1252	Life & AD&D Insurance	0.00	408.00	408.00	408.00	408.00							
	11,112.32	12,079.73	13,559.00	9,327.00	1253	Workerscomp	0.00	16,930.00	16,930.00	16,930.00	16,930.00							
	0.00	0.00	3,600.00	3,580.00	1254	VEBA	0.00	1,507.00	1,507.00	1,507.00	1,507.00							
	8,135.22	1,483.75	2,200.00	2,200.00	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							
	614,823.99	615,984.16	636,050.00	634,615.00		Personnel Services Totals:	5.85	692,349.00	692,349.00	692,349.00	692,349.00							
	1,339.42	420.39	900.00	900.00	E2 2050	Material & Services												
	27,760.48	29,689.44	34,745.00	34,745.00	2100	Office Materials	0.00	1,800.00	1,800.00	1,800.00	1,800.00							
	2,365.00	0.00	0.00	0.00	2200	Operating Materials/Equipment	0.00	34,745.00	34,745.00	34,745.00	34,745.00							
	6,136.17	147.65	230.00	0.00	2250	Professional Services	0.00	0.00	0.00	0.00	0.00							
	4,470.35	3,720.05	7,200.00	4,000.00	2300	Contract Services	0.00	400.00	400.00	400.00	400.00							
	4,602.11	8,254.16	5,410.00	5,000.00	2350	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00							
	2,474.92	2,888.73	3,500.00	3,500.00	2450	Information Technology	0.00	5,410.00	5,410.00	5,410.00	5,410.00							
	3,975.99	6,274.14	7,900.00	8,200.00	2500	Utility Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00							
	1,511.99	2,023.14	2,130.00	1,620.00	2550	Repair & Maintenance Services	0.00	7,900.00	7,900.00	7,900.00	7,900.00							
	2,139.54	6,375.00	10,000.00	5,500.00	2575	Rental/Lease	0.00	2,130.00	2,130.00	2,130.00	2,130.00							
	1,863.21	216.25	7,248.00	2,000.00	2600	K-9 Unit	0.00	5,000.00	5,000.00	5,000.00	5,000.00							
	290.00	310.00	355.00	375.00	2605	Professional Development	0.00	9,850.00	9,850.00	9,850.00	9,850.00							
	233.07	801.27	760.00	300.00	2625	Dues & Memberships	0.00	355.00	355.00	355.00	355.00							
	0.00	0.00	0.00	435.00	2650	Books & Publication	0.00	760.00	760.00	760.00	760.00							
	470.60	954.15	500.00	500.00	2700	Intergovernmental	0.00	0.00	0.00	0.00	0.00							
	59,632.85	62,074.37	80,878.00	67,075.00		Miscellaneous	0.00	13,000.00	13,000.00	13,000.00	13,000.00							
						Material & Services Totals:	0.00	93,850.00	93,850.00	93,850.00	93,850.00							
	0.00	0.00	0.00	0.00	E3 3200	Capital Outlay												
	0.00	0.00	0.00	31,204.00	3201	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00							
	16,995.43	5,907.28	0.00	13,833.00	3202	Capital Lease	0.00	40,000.00	40,000.00	40,000.00	40,000.00							
	1,678.52	688.72	0.00	0.00	3203	Debt Service Capital	0.00	13,019.00	13,019.00	13,019.00	13,019.00							
	0.00	0.00	0.00	0.00	3250	Debt Service Interest	0.00	1,918.00	1,918.00	1,918.00	1,918.00							
	18,673.95	6,596.00	44,396.00	45,037.00		Reserve fund	0.00	0.00	0.00	0.00	0.00							
	693,130.79	684,654.53	761,324.00	746,727.00		Capital Outlay Totals:	0.00	54,937.00	54,937.00	54,937.00	54,937.00							
	0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	5.85	841,136.00	841,136.00	841,136.00	841,136.00							
	693,130.79	684,654.53	761,324.00	746,727.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00							
	(693,130.79)	(684,654.53)	(761,324.00)	(746,727.00)		DEPT EXPENSES	5.85	841,136.00	841,136.00	841,136.00	841,136.00							
						Police Totals:	(5.85)	(841,136.00)	(841,136.00)	(841,136.00)	(841,136.00)							

	2011		2012		2013		Description	FTE	2014			
	Actual	2011 Actual	2012 Actual	2012 Adopted	2013 Estimated	2013 Account			Requested	Proposed	Approved	Adopted
	1,226,333.05	1,142,827.08	1,163,272.00	1,163,272.00	1,218,355.00	1,218,355.00	FUND REVENUES	0.00	1,220,145.00	1,220,145.00	1,220,145.00	1,220,145.00
	1,071,357.79	902,535.62	1,163,272.00	1,163,272.00	1,218,355.00	1,218,355.00	FUND EXPENSES	7.10	1,220,145.00	1,220,145.00	1,220,145.00	1,220,145.00
	154,975.26	240,291.46	0.00	0.00	0.00	0.00	Police Totals:	(7.10)	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

STREET FUND

2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				02	Street Fund					
				R1	Revenue					
54,121.00	73,163.00	67,222.00	78,479.00	3015	Beginning Working Capital	0.00	56,573.00	56,573.00	56,573.00	56,573.00
0.00	1.82	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
84,937.06	94,637.62	75,000.00	87,000.00	4700	Gas Tax Revenue	0.00	87,000.00	87,000.00	87,000.00	87,000.00
25,000.00	0.00	25,000.00	25,417.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
274.95	359.12	200.00	346.00	5000	Interest	0.00	200.00	200.00	200.00	200.00
58,809.73	58,581.64	55,000.00	58,525.00	6500	Street/Storm Utility Charge	0.00	58,500.00	58,500.00	58,500.00	58,500.00
0.00	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
0.00	45.00	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
43,731.99	0.00	149,650.00	131,304.00	9500	Transfers In	0.00	70,000.00	70,000.00	70,000.00	70,000.00
0.00	0.00	12,800.00	12,486.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
266,874.73	226,788.20	384,872.00	393,557.00		Revenue Totals:	0.00	272,273.00	272,273.00	272,273.00	272,273.00
266,874.73	226,788.20	384,872.00	393,557.00		REVENUES TOTALS:	0.00	272,273.00	272,273.00	272,273.00	272,273.00
				210	Street Expenditures					
				E1	Personnel Services					
54,105.14	68,122.69	74,553.00	72,299.00	1051	Salaries	0.80	77,826.00	77,826.00	77,826.00	77,826.00
146.18	609.21	783.00	783.00	1054	Overtime	0.00	783.00	783.00	783.00	783.00
4,100.64	5,167.52	5,762.00	5,957.00	1150	FICA	0.00	6,013.00	6,013.00	6,013.00	6,013.00
8,095.84	11,428.78	11,650.00	11,325.00	1200	PERS	0.00	13,298.00	13,298.00	13,298.00	13,298.00
45.51	59.36	85.00	79.00	1250	State Workers Comp	0.00	109.00	109.00	109.00	109.00
11,110.43	15,517.43	16,307.00	16,199.00	1251	Health Insurance	0.00	24,186.00	24,186.00	24,186.00	24,186.00
57.79	75.65	84.00	77.00	1252	Life & AD&D Insurance	0.00	83.00	83.00	83.00	83.00
1,713.27	1,443.13	2,671.00	1,947.00	1253	Workerscomp	0.00	2,822.00	2,822.00	2,822.00	2,822.00
0.00	0.00	656.00	636.00	1254	VEBA	0.00	219.00	219.00	219.00	219.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	1,000.00	0.00	1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
79,374.80	102,423.77	113,751.00	109,302.00		Personnel Services Totals:	0.80	126,539.00	126,539.00	126,539.00	126,539.00
				E2	Material & Services					
7.24	0.00	300.00	20.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
12,220.20	11,353.40	13,520.00	13,800.00	2100	Operating Materials/Equipment	0.00	13,800.00	13,800.00	13,800.00	13,800.00
9,477.00	5,940.00	10,000.00	10,000.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
1,281.41	1,373.25	1,200.00	1,200.00	2300	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
0.00	0.00	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
9,174.87	11,968.12	11,000.00	8,500.00	2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
6,382.74	8,137.20	11,000.00	9,900.00	2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00	11,000.00
0.00	0.00	200.00	50.00	2550	Rental/Lease	0.00	200.00	200.00	200.00	200.00
114.20	307.49	350.00	350.00	2600	Professional Development	0.00	350.00	350.00	350.00	350.00

2011	2012	2013		2014	2014	2014	2014	2014	2014				
		Actual	Adopted							Estimated	Account	Description	FTE
0.00	0.00	0.00	0.00	150.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3,900.00	2700	Miscellaneous	0.00	500.00	500.00	500.00	500.00	500.00	500.00
100.08	123.43	400.00	100.00	2710	Bank Fees	0.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
38,757.74	39,202.89	47,970.00	47,970.00			Material & Services Totals:	0.00	48,750.00	48,750.00	48,750.00	48,750.00	48,750.00	48,750.00
68,731.99	0.00	174,650.00	156,305.00	E3		Capital Outlay	0.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
0.00	0.00	16,280.00	12,486.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,480.00	3201	Capital Lease	0.00	2,781.00	2,781.00	2,781.00	2,781.00	2,781.00	2,781.00	2,781.00
0.00	0.00	0.00	0.00	3202	Debt Service Capital	0.00	699.00	699.00	699.00	699.00	699.00	699.00	699.00
0.00	0.00	0.00	850.00	3203	Debt Service Interest	0.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00
0.00	0.00	750.00	850.00	3250	Bike Paths	0.00	850.00	850.00	850.00	850.00	850.00	850.00	850.00
68,731.99	0.00	191,680.00	173,121.00			Capital Outlay Totals:	0.00	74,330.00	74,330.00	74,330.00	74,330.00	74,330.00	74,330.00
0.00	0.00	23,313.00	56,573.00	E4		Contingency	0.00	14,412.00	14,412.00	14,412.00	14,412.00	14,412.00	14,412.00
0.00	0.00	23,313.00	56,573.00			Contingency Totals:	0.00	14,412.00	14,412.00	14,412.00	14,412.00	14,412.00	14,412.00
6,847.46	6,680.86	8,158.00	6,591.00	E5		Transfer	0.00	8,242.00	8,242.00	8,242.00	8,242.00	8,242.00	8,242.00
6,847.46	6,680.86	8,158.00	6,591.00			Transfers Out	0.00	8,242.00	8,242.00	8,242.00	8,242.00	8,242.00	8,242.00
193,711.99	148,307.52	384,872.00	393,557.00			Transfer Totals:	0.80	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00
0.00	0.00	0.00	0.00			EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
193,711.99	148,307.52	384,872.00	393,557.00			DEPT REVENUES	0.80	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00
(193,711.99)	(148,307.52)	(384,872.00)	(393,557.00)			DEPT EXPENSES	(0.80)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)
266,874.73	226,788.20	384,872.00	393,557.00			Street Expenditures Totals:	0.00	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00
193,711.99	148,307.52	384,872.00	393,557.00			FUND REVENUES	0.80	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00	272,273.00
73,162.74	78,480.68	0.00	0.00			FUND EXPENSES	(0.80)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)	(272,273.00)
		0.00	0.00			Street Expenditures Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

2011	2012	2013	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				06	TIIF					
				R1	Revenue					
2,856,529.00	2,516,841.00	2,615,425.00	2,626,196.00	3010	Beginning Fund Balance	0.00	2,541,731.00	2,541,731.00	2,541,731.00	2,541,731.00
0.00	266,337.25	300,000.00	143,432.00	4550	Sale of Property	0.00	2,270,000.00	2,270,000.00	2,270,000.00	2,270,000.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
13,760.09	12,800.72	10,000.00	14,500.00	5000	Interest	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	25,165.24	45,320.00	44,464.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
2,870,289.09	2,821,144.21	2,970,745.00	2,828,592.00		Revenue Totals:	0.00	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
2,870,289.09	2,821,144.21	2,970,745.00	2,828,592.00		REVENUES TOTALS:	0.00	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
				610	TIIF Expenditures					
				E1	Personnel Services					
37,536.65	44,102.49	45,800.00	41,440.00	1051	Salaries	0.55	45,563.00	45,563.00	45,563.00	45,563.00
50.00	0.00	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
2,864.53	3,337.59	3,504.00	3,170.00	1150	FICA	0.00	3,486.00	3,486.00	3,486.00	3,486.00
5,609.12	7,431.21	7,721.00	6,094.00	1200	PERS	0.00	8,413.00	8,413.00	8,413.00	8,413.00
26.70	32.26	39.00	28.00	1250	State Workers Comp	0.00	45.00	45.00	45.00	45.00
7,876.15	10,043.53	10,296.00	9,412.00	1251	Health Insurance	0.00	11,500.00	11,500.00	11,500.00	11,500.00
31.56	35.32	37.00	32.00	1252	Life & AD&D Insurance	0.00	29.00	29.00	29.00	29.00
564.48	472.87	823.00	0.00	1253	Workerscomp	0.00	795.00	795.00	795.00	795.00
0.00	0.00	256.00	208.00	1254	VEBA	0.00	60.00	60.00	60.00	60.00
0.00	0.00	100.00	100.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
0.00	0.00	600.00	0.00	1300	Benefit Accruals	0.00	600.00	600.00	600.00	600.00
54,559.19	65,455.27	69,176.00	60,484.00		Personnel Services Totals:	0.55	70,591.00	70,591.00	70,591.00	70,591.00
				E2	Material & Services					
0.00	0.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
1,223.96	172.09	0.00	4,000.00	2100	Operating Materials/Equipment	0.00	4,000.00	4,000.00	4,000.00	4,000.00
0.00	0.00	4,000.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
368.00	68,026.05	107,000.00	40,000.00	2250	Contract Services	0.00	968,000.00	968,000.00	968,000.00	968,000.00
50.61	0.00	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2400	Liability & Property Insurance	0.00	0.00	0.00	0.00	0.00
0.00	9,080.00	10,000.00	5,000.00	2500	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
0.00	0.00	0.00	0.00	2550	2009 Flood Repair	0.00	0.00	0.00	0.00	0.00
0.00	1,227.15	3,000.00	3,200.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
1,642.57	78,505.29	124,000.00	52,200.00		Material & Services Totals:	0.00	985,000.00	985,000.00	985,000.00	985,000.00

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	2,524,073.00	2,541,731.00	E4 4000	Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
0.00	0.00	2,524,073.00	2,541,731.00		Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
297,245.84	50,988.23	253,496.00	174,177.00	E5 5000	Contingency Totals:	0.00	103,532.00	103,532.00	103,532.00	103,532.00
297,245.84	50,988.23	253,496.00	174,177.00		Transfer	0.00	103,532.00	103,532.00	103,532.00	103,532.00
					Transfers Out	0.00	103,532.00	103,532.00	103,532.00	103,532.00
					Transfer Totals:	0.00	103,532.00	103,532.00	103,532.00	103,532.00
					Unappropriated Fund Balance	0.00	2,162,608.00	2,162,608.00	2,162,608.00	2,162,608.00
0.00	0.00	0.00	0.00	E7 9000	Unappropriated Fund Balance	0.00	2,162,608.00	2,162,608.00	2,162,608.00	2,162,608.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	2,162,608.00	2,162,608.00	2,162,608.00	2,162,608.00
353,447.60	194,948.79	2,970,745.00	2,828,592.00		EXPENDITURES TOTALS:	0.55	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
353,447.60	194,948.79	2,970,745.00	2,828,592.00		DEPT EXPENSES	0.55	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
(353,447.60)	(194,948.79)	(2,970,745.00)	(2,828,592.00)		TIIF Expenditures Totals:	(0.55)	(4,821,731.00)	(4,821,731.00)	(4,821,731.00)	(4,821,731.00)
2,870,289.09	2,821,144.21	2,970,745.00	2,828,592.00		FUND REVENUES	0.00	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
353,447.60	194,948.79	2,970,745.00	2,828,592.00		FUND EXPENSES	0.55	4,821,731.00	4,821,731.00	4,821,731.00	4,821,731.00
2,516,841.49	2,626,195.42	0.00	0.00		TIIF Expenditures Totals:	(0.55)	0.00	0.00	0.00	0.00

SCOUT LAKE FUND

2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				07	Scout Lake Fund					
				R1	Revenue					
956,865.00	950,968.00	967,318.00	946,451.00	3010	Beginning Fund Balance	0.00	956,101.00	956,101.00	956,101.00	1,010,655.00
0.00	0.00	300,000.00	300,000.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
4,815.08	4,901.23	4,000.00	4,000.00	5000	Interest	0.00	4,500.00	4,500.00	4,500.00	4,500.00
40.00	20.00	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
961,720.08	955,889.23	1,271,318.00	1,250,451.00		Revenue Totals:	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
961,720.08	955,889.23	1,271,318.00	1,250,451.00		REVENUES TOTALS:	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
				710	Scout Lake Expenditures					
				E2	Material & Services					
290.56	1,762.42	5,000.00	5,000.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	2,425.00	270,250.00	270,250.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
350.00	0.00	15,000.00	15,000.00	2500	Repairs & Maint. Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
1,800.36	668.24	2,500.00	2,500.00	2650	Intergovernmental	0.00	2,500.00	2,500.00	2,500.00	2,500.00
8,311.05	4,581.93	1,600.00	1,600.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
10,751.97	9,437.59	294,350.00	294,350.00		Material & Services Totals:	0.00	38,500.00	38,500.00	38,500.00	38,500.00
				E7	Unappropriated Fund Balance					
0.00	0.00	976,968.00	956,101.00	9000	Unappropriated Fund Balance	0.00	922,101.00	922,101.00	922,101.00	976,655.00
0.00	0.00	976,968.00	956,101.00		Unappropriated Fund Balance Tot	0.00	922,101.00	922,101.00	922,101.00	976,655.00
10,751.97	9,437.59	1,271,318.00	1,250,451.00		EXPENDITURES TOTALS:	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
10,751.97	9,437.59	1,271,318.00	1,250,451.00		DEPT EXPENSES	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
(10,751.97)	(9,437.59)	(1,271,318.00)	(1,250,451.00)		Scout Lake Expenditures Totals:	0.00	(960,601.00)	(960,601.00)	(960,601.00)	(1,015,155.00)
961,720.08	955,889.23	1,271,318.00	1,250,451.00		FUND REVENUES	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
10,751.97	9,437.59	1,271,318.00	1,250,451.00		FUND EXPENSES	0.00	960,601.00	960,601.00	960,601.00	1,015,155.00
950,968.11	946,451.64	0.00	0.00		Scout Lake Expenditures Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE ZONE

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
502,027.00	463,577.00	466,482.00	467,885.00	3010	Beginning Fund Balance	0.00	472,523.00	472,523.00	472,523.00	472,523.00
2,464.67	2,403.03	1,000.00	2,733.00	5000	Interest	0.00	2,000.00	2,000.00	2,000.00	2,000.00
31,519.92	1,905.12	1,905.00	1,905.00	7000	Miscellaneous Revenue	0.00	1,905.00	1,905.00	1,905.00	1,905.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
536,011.59	467,885.15	469,387.00	472,523.00		Revenue Totals:	0.00	476,428.00	476,428.00	476,428.00	476,428.00
536,011.59	467,885.15	469,387.00	472,523.00		REVENUES TOTALS:	0.00	476,428.00	476,428.00	476,428.00	476,428.00
				810	Enterprise Zone Fund					
				E4	Contingency					
0.00	0.00	19,387.00	472,523.00	4000	Contingency	0.00	26,428.00	26,428.00	26,428.00	26,428.00
0.00	0.00	19,387.00	472,523.00		Contingency Totals:	0.00	26,428.00	26,428.00	26,428.00	26,428.00
72,435.01	0.00	450,000.00	0.00	E5	Transfer	0.00	450,000.00	450,000.00	450,000.00	450,000.00
72,435.01	0.00	450,000.00	0.00	5000	Transfers Out	0.00	450,000.00	450,000.00	450,000.00	450,000.00
72,435.01	0.00	469,387.00	472,523.00		Transfer Totals:	0.00	476,428.00	476,428.00	476,428.00	476,428.00
					EXPENDITURES TOTALS:	0.00	476,428.00	476,428.00	476,428.00	476,428.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
72,435.01	0.00	469,387.00	472,523.00		DEPT EXPENSES	0.00	476,428.00	476,428.00	476,428.00	476,428.00
(72,435.01)	0.00	(469,387.00)	(472,523.00)		Enterprise Zone Fund Totals:	0.00	(476,428.00)	(476,428.00)	(476,428.00)	(476,428.00)
536,011.59	467,885.15	469,387.00	472,523.00		FUND REVENUES	0.00	476,428.00	476,428.00	476,428.00	476,428.00
72,435.01	0.00	469,387.00	472,523.00		FUND EXPENSES	0.00	476,428.00	476,428.00	476,428.00	476,428.00
463,576.58	467,885.15	0.00	0.00		Enterprise Zone Fund Totals:	0.00	0.00	0.00	0.00	0.00

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

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	Adopted	Adopted	Adopted
					10	IMIF									
					RI	Revenue									
0.00	0.00	0.00	0.00	0.00	3010	Beginning Fund Balance	0.00	80,887.00	80,887.00	80,887.00	80,887.00	80,887.00	80,887.00	80,887.00	80,887.00
0.00	0.00	0.00	0.00	130.00	5000	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	121,248.00	121,248.00	81,007.00	6500	Capital Improvement Fees	0.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00
0.00	0.00	121,248.00	121,248.00	81,137.00		Revenue Totals:	0.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00
0.00	0.00	121,248.00	121,248.00	81,137.00		REVENUES TOTALS:	0.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00
					100	(No Description)									
					E2	Material & Services									
					2710	Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						Material & Services Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					E3	Capital Outlay									
					3150	General Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					E4	Contingency									
					4000	Contingency	0.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00
						Contingency Totals:	0.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00	81,887.00
					E5	Transfer									
					5000	Transfers Out	0.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
						Transfer Totals:	0.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
					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	0.00	0.00
						EXPENDITURES TOTALS:	0.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00
						DEPT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						DEPT EXPENSES	0.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00	161,887.00
						(No Description) Totals:	0.00	(161,887.00)	(161,887.00)	(161,887.00)	(161,887.00)	(161,887.00)	(161,887.00)	(161,887.00)	(161,887.00)

2011	2012	2013		2013	Description	FTE	2014			2014
		Actual	Adopted				Estimated	Account	Requested	
0.00	0.00	121,248.00	81,137.00		FUND REVENUES	0.00	161,887.00	161,887.00	161,887.00	161,887.00
0.00	0.00	121,248.00	81,137.00		FUND EXPENSES	0.00	161,887.00	161,887.00	161,887.00	161,887.00
0.00	0.00	0.00	0.00		(No Description) Totals:	0.00	0.00	0.00	0.00	0.00

911 FUND

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				09	911 Excise Tax					
				R1	Revenue					
0.00	0.00	0.00	0.00	3010	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	8,494.27	9,000.00	9,000.00	4710	Oregon State 911 Tax	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	8,494.27	9,000.00	9,000.00		Revenue Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	8,494.27	9,000.00	9,000.00		REVENUES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
				910	911 Excise Tax					
				E2	Material & Services					
0.00	8,494.27	9,000.00	9,000.00	2660	Columbia County 911	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	8,494.27	9,000.00	9,000.00		Material & Services Totals:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	8,494.27	9,000.00	9,000.00		EXPENDITURES TOTALS:	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	8,494.27	9,000.00	9,000.00		DEPT EXPENSES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	(8,494.27)	(9,000.00)	(9,000.00)		911 Excise Tax Totals:	0.00	(9,000.00)	(9,000.00)	(9,000.00)	(9,000.00)
0.00	8,494.27	9,000.00	9,000.00		FUND REVENUES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	8,494.27	9,000.00	9,000.00		FUND EXPENSES	0.00	9,000.00	9,000.00	9,000.00	9,000.00
0.00	0.00	0.00	0.00		911 Excise Tax Totals:	0.00	0.00	0.00	0.00	0.00

ENTERPRISE FUNDS

***SEWER ENTERPRISE
FUND***

2011	2012	2013	2013	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				03	Sewer Fund					
				RI	Revenue					
56,381.00	49,824.00	38,094.00	42,711.00	3015	Beginning Working Capital	0.00	24,325.00	24,325.00	24,325.00	24,325.00
0.00	28.32	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0.00	1,804.31	725,000.00	0.00	4900	Grants	0.00	725,000.00	725,000.00	725,000.00	725,000.00
90.80	130.28	100.00	75.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
373,905.65	400,268.42	411,200.00	402,000.00	6500	Sewer Billing	0.00	400,000.00	400,000.00	400,000.00	400,000.00
0.00	0.00	0.00	0.00	6501	Credit Card Discounts	0.00	0.00	0.00	0.00	0.00
3,485.85	3,217.50	5,000.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
133,883.19	48,125.01	72,350.00	12,485.00	9500	Transfers In	0.00	95,000.00	95,000.00	95,000.00	95,000.00
0.00	0.00	12,800.00	12,486.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
567,746.49	503,397.84	1,264,544.00	469,757.00		Revenue Totals:	0.00	1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
567,746.49	503,397.84	1,264,544.00	469,757.00		REVENUES TOTALS:	0.00	1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
				310	Sewer Expenditures					
				E1	Personnel Services					
162,670.68	174,441.37	177,333.00	174,360.00	1051	Salaries	2.65	150,704.00	150,704.00	150,704.00	150,704.00
10,106.24	9,943.70	15,606.00	15,606.00	1054	Overtime	0.00	15,606.00	15,606.00	15,606.00	15,606.00
12,474.86	13,635.62	14,756.00	14,530.00	1150	FICA	0.00	12,722.00	12,722.00	12,722.00	12,722.00
24,577.05	31,514.64	32,822.00	30,774.00	1200	PERS	0.00	31,889.00	31,889.00	31,889.00	31,889.00
152.06	163.33	202.00	176.00	1250	State Workers Comp	0.00	211.00	211.00	211.00	211.00
35,720.48	49,041.73	48,629.00	47,823.00	1251	Health Insurance	0.00	47,506.00	47,506.00	47,506.00	47,506.00
204.38	236.36	253.00	253.00	1252	Life & AD&D Insurance	0.00	209.00	209.00	209.00	209.00
3,846.22	3,733.86	6,420.00	4,490.00	1253	Workerscomp	0.00	5,500.00	5,500.00	5,500.00	5,500.00
0.00	0.00	1,614.00	1,588.00	1254	VEBA	0.00	485.00	485.00	485.00	485.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	0.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
249,751.97	282,710.61	302,835.00	289,600.00		Personnel Services Totals:	2.65	270,032.00	270,032.00	270,032.00	270,032.00
				E2	Material & Services					
69.26	12.50	720.00	250.00	2050	Office Materials	0.00	720.00	720.00	720.00	720.00
11,369.06	15,004.39	17,445.00	17,445.00	2100	Operating Materials/Equipment	0.00	17,725.00	17,725.00	17,725.00	17,725.00
0.00	0.00	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
3,657.84	6,038.01	10,000.00	10,000.00	2250	Contract Services	0.00	16,300.00	16,300.00	16,300.00	16,300.00
6,392.22	6,851.59	9,000.00	9,000.00	2300	Communications	0.00	9,000.00	9,000.00	9,000.00	9,000.00
107.50	256.49	300.00	300.00	2350	Information Technology	0.00	300.00	300.00	300.00	300.00
0.00	0.00	0.00	0.00	2400	Liability Insurance	0.00	0.00	0.00	0.00	0.00
28,032.93	39,380.00	31,000.00	31,000.00	2450	Utility Services	0.00	31,000.00	31,000.00	31,000.00	31,000.00
46,413.61	22,871.48	28,000.00	25,500.00	2500	Repairs & Maintenance Service	0.00	28,000.00	28,000.00	28,000.00	28,000.00
211.73	87.06	1,500.00	2,170.00	2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00	1,500.00

2011 Actual	2012		2013		2014 Requested	2014 Proposed	2014 Approved	2014 Adopted
	Actual	Adopted	Estimated	Account				
2,947.71	610.00	3,000.00	3,000.00	2600	3,000.00	3,000.00	3,000.00	3,000.00
0.00	170.00	400.00	400.00	2605	400.00	400.00	400.00	400.00
2,202.00	2,208.20	3,000.00	1,685.00	2650	3,000.00	3,000.00	3,000.00	3,000.00
0.00	0.00	200.00	3,815.00	2700	700.00	700.00	700.00	700.00
593.97	855.66	800.00	800.00	2710	1,300.00	1,300.00	1,300.00	1,300.00
101,997.83	94,345.38	105,365.00	105,365.00		112,945.00	112,945.00	112,945.00	112,945.00
134,299.12	48,125.01	797,350.00	12,845.00	3150	820,000.00	820,000.00	820,000.00	820,000.00
0.00	0.00	16,280.00	12,486.00	3201	0.00	0.00	0.00	0.00
12,048.97	12,751.01	0.00	3,480.00	3202	2,781.00	2,781.00	2,781.00	2,781.00
1,445.91	743.87	0.00	0.00	3203	699.00	699.00	699.00	699.00
147,794.00	61,619.89	813,630.00	28,811.00		823,480.00	823,480.00	823,480.00	823,480.00
0.00	0.00	15,910.00	24,325.00	4000	10,888.00	10,888.00	10,888.00	10,888.00
0.00	0.00	15,910.00	24,325.00		10,888.00	10,888.00	10,888.00	10,888.00
18,379.73	21,951.38	26,804.00	21,656.00	5000	27,080.00	27,080.00	27,080.00	27,080.00
18,379.73	21,951.38	26,804.00	21,656.00		27,080.00	27,080.00	27,080.00	27,080.00
0.00	0.00	0.00	0.00	6000	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
517,923.53	460,627.26	1,264,544.00	469,757.00		1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
517,923.53	460,627.26	1,264,544.00	469,757.00		1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
(517,923.53)	(460,627.26)	(1,264,544.00)	(469,757.00)		(1,244,425.00)	(1,244,425.00)	(1,244,425.00)	(1,244,425.00)
567,746.49	503,397.84	1,264,544.00	469,757.00		1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
517,923.53	460,627.26	1,264,544.00	469,757.00		1,244,425.00	1,244,425.00	1,244,425.00	1,244,425.00
49,822.96	42,770.58	0.00	0.00		0.00	0.00	0.00	0.00

***WATER ENTERPRISE
FUND***

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
					04	Water Fund						
					RI	Revenue						
35,254.00	51,778.00	28,588.00	46,644.00	3015	Beginning Working Capital		0.00	62,120.00	62,120.00	62,120.00	62,120.00	62,120.00
0.00	26.11	0.00	0.00	4400	Collection Services		0.00	0.00	0.00	0.00	0.00	0.00
30.11	96.43	0.00	80.00	5000	Interest		0.00	0.00	0.00	0.00	0.00	0.00
5,355.00	6,760.00	4,000.00	5,105.00	6000	Charges For Current Services		0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
3,045.00	3,075.37	3,000.00	2,875.00	6001	Penalty Fee		0.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
0.00	0.00	0.00	0.00	6240	Meter Hook-Up Charges		0.00	0.00	0.00	0.00	0.00	0.00
449,138.36	465,439.40	491,450.00	483,678.00	6500	Sale of Water		0.00	470,000.00	470,000.00	470,000.00	470,000.00	470,000.00
0.00	0.00	0.00	0.00	6501	Credit Card Discounts		0.00	0.00	0.00	0.00	0.00	0.00
851.51	1,809.24	0.00	1,930.00	7000	Miscellaneous		0.00	0.00	0.00	0.00	0.00	0.00
162,936.09	0.00	478,000.00	27,563.00	9500	Transfers In		0.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00
0.00	0.00	12,800.00	12,486.00	9600	Loan Proceeds		0.00	0.00	0.00	0.00	0.00	0.00
656,610.07	528,984.55	1,017,838.00	580,361.00		Revenue Totals:		0.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
656,610.07	528,984.55	1,017,838.00	580,361.00		REVENUES TOTALS:		0.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
					410	Water Expenditures						
					E1	Personnel Services						
215,246.04	239,104.42	237,690.00	222,400.00	1051	Salaries		3.94	215,468.00	215,468.00	215,468.00	215,468.00	215,468.00
9,587.72	10,157.29	20,795.00	20,795.00	1054	Overtime		0.00	20,795.00	20,795.00	20,795.00	20,795.00	20,795.00
17,153.73	18,573.16	19,774.00	18,729.00	1150	FICA		0.00	18,075.00	18,075.00	18,075.00	18,075.00	18,075.00
32,448.62	42,091.47	44,670.00	39,986.00	1200	PERS		0.00	45,409.00	45,409.00	45,409.00	45,409.00	45,409.00
203.22	209.00	239.00	199.00	1250	State Workers Comp		0.00	280.00	280.00	280.00	280.00	280.00
43,418.88	56,012.93	58,415.00	52,208.00	1251	Health Insurance		0.00	76,696.00	76,696.00	76,696.00	76,696.00	76,696.00
259.27	285.08	299.00	272.00	1252	Life & AD&D Insurance		0.00	342.00	342.00	342.00	342.00	342.00
7,278.36	5,539.46	9,258.00	6,568.00	1253	Workerscomp		0.00	8,644.00	8,644.00	8,644.00	8,644.00	8,644.00
0.00	0.00	2,074.00	1,863.00	1254	VEBA		0.00	408.00	408.00	408.00	408.00	408.00
0.00	0.00	200.00	0.00	1260	Unemployment		0.00	200.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	0.00	1300	Benefit Accruals		0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
325,595.84	371,972.81	398,414.00	363,020.00		Personnel Services Totals:		3.94	391,317.00	391,317.00	391,317.00	391,317.00	391,317.00
					E2	Material & Services						
53.17	109.48	800.00	30.00	2050	Office Materials		0.00	500.00	500.00	500.00	500.00	500.00
38,404.15	35,449.61	34,520.00	31,720.00	2100	Operating Material/Equipment		0.00	34,800.00	34,800.00	34,800.00	34,800.00	34,800.00
0.00	0.00	0.00	0.00	2200	Professional Services		0.00	0.00	0.00	0.00	0.00	0.00
2,852.55	4,341.36	10,900.00	10,900.00	2250	Contract Services		0.00	22,600.00	22,600.00	22,600.00	22,600.00	22,600.00
4,915.22	5,323.82	5,500.00	5,500.00	2300	Communications		0.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
280.77	107.50	250.00	250.00	2350	Information Technology		0.00	600.00	600.00	600.00	600.00	600.00
0.00	0.00	0.00	0.00	2400	Liability Insurance		0.00	0.00	0.00	0.00	0.00	0.00
8,569.11	9,344.26	10,000.00	10,000.00	2450	Utility Services		0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted	Adopted
20,862.10	9,755.16	16,000.00	16,000.00	16,000.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
118.11	672.73	500.00	500.00	730.00	2550	Rental/Lease	0.00	800.00	800.00	800.00	800.00	800.00	800.00
1,061.66	2,978.96	4,000.00	4,000.00	3,590.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
339.00	509.00	500.00	500.00	700.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00	500.00	500.00
0.00	0.00	200.00	200.00	0.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00	200.00	200.00
75.00	1,342.20	2,000.00	2,000.00	2,000.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
4.47	0.00	100.00	100.00	3,850.00	2700	Miscellaneous	0.00	600.00	600.00	600.00	600.00	600.00	600.00
834.94	1,169.53	1,000.00	1,000.00	1,000.00	2710	Bank Fees	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
78,370.25	71,103.61	86,270.00	86,270.00	86,270.00		Material & Services Totals:	0.00	99,600.00	99,600.00	99,600.00	99,600.00	99,600.00	99,600.00
					E3	Capital Outlay							
162,936.09	0.00	478,000.00	478,000.00	27,563.00	3150	General Improvements	0.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00	465,000.00
0.00	0.00	16,280.00	16,280.00	12,486.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12,048.96	12,751.01	0.00	0.00	3,480.00	3202	Debt Service Capital	0.00	2,781.00	2,781.00	2,781.00	2,781.00	2,781.00	2,781.00
1,445.93	743.88	0.00	0.00	0.00	3203	Debt Service Interest	0.00	699.00	699.00	699.00	699.00	699.00	699.00
176,430.98	13,494.89	494,280.00	494,280.00	43,529.00		Capital Outlay Totals:	0.00	468,480.00	468,480.00	468,480.00	468,480.00	468,480.00	468,480.00
					E4	Contingency							
0.00	0.00	7,408.00	7,408.00	62,120.00	4000	Contingency	0.00	13,733.00	13,733.00	13,733.00	13,733.00	13,733.00	13,733.00
0.00	0.00	7,408.00	7,408.00	62,120.00		Contingency Totals:	0.00	13,733.00	13,733.00	13,733.00	13,733.00	13,733.00	13,733.00
					E5	Transfer							
24,434.59	25,769.01	31,466.00	31,466.00	25,422.00	5000	Transfers Out	0.00	31,790.00	31,790.00	31,790.00	31,790.00	31,790.00	31,790.00
24,434.59	25,769.01	31,466.00	31,466.00	25,422.00		Transfer Totals:	0.00	31,790.00	31,790.00	31,790.00	31,790.00	31,790.00	31,790.00
604,831.66	482,340.32	1,017,838.00	1,017,838.00	580,361.00		EXPENDITURES TOTALS:	3.94	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
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
604,831.66	482,340.32	1,017,838.00	1,017,838.00	580,361.00		DEPT EXPENSES	3.94	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
(604,831.66)	(482,340.32)	(1,017,838.00)	(1,017,838.00)	(580,361.00)		Water Expenditures Totals:	(3.94)	(1,004,920.00)	(1,004,920.00)	(1,004,920.00)	(1,004,920.00)	(1,004,920.00)	(1,004,920.00)
656,610.07	528,984.55	1,017,838.00	1,017,838.00	580,361.00		FUND REVENUES	0.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
604,831.66	482,340.32	1,017,838.00	1,017,838.00	580,361.00		FUND EXPENSES	3.94	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00	1,004,920.00
51,778.41	46,644.23	0.00	0.00	0.00		Water Expenditures Totals:	(3.94)	0.00	0.00	0.00	0.00	0.00	0.00

SEWER SDC
ENTERPRISE FUND

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				13	Sewer SDC					
				R1	Revenue					
5,492.00	5,520.00	5,540.00	5,549.00	3010	Beginning Fund Balance	0.00	5,579.00	5,579.00	5,579.00	5,579.00
0.00	0.00	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
27.54	28.58	20.00	30.00	5000	Interest	0.00	20.00	20.00	20.00	20.00
0.00	0.00	0.00	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
5,519.54	5,548.58	5,560.00	5,579.00		Revenue Totals:	0.00	5,599.00	5,599.00	5,599.00	5,599.00
5,519.54	5,548.58	5,560.00	5,579.00		REVENUES TOTALS:	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	0.00	0.00	311	Improvement Fee					
0.00	0.00	0.00	0.00	E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E7	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	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		Improvement Fee Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	312	Reimbursement Fee					
0.00	0.00	0.00	0.00	E5	Transfer					
0.00	0.00	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014
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
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		Reimbursement Fee Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,560.00	5,579.00	330 E4 4000	Sewer SDC Contingency Contingency	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	5,560.00	5,579.00		Contingency Totals:	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	0.00	0.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,560.00	5,579.00		EXPENDITURES TOTALS:	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,560.00	5,579.00		DEPT EXPENSES	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	(5,560.00)	(5,579.00)		Sewer SDC Totals:	0.00	(5,599.00)	(5,599.00)	(5,599.00)	(5,599.00)
5,519.54	5,548.58	5,560.00	5,579.00		FUND REVENUES	0.00	5,599.00	5,599.00	5,599.00	5,599.00
0.00	0.00	5,560.00	5,579.00		FUND EXPENSES	0.00	5,599.00	5,599.00	5,599.00	5,599.00
5,519.54	5,548.58	0.00	0.00		Sewer SDC Totals:	0.00	0.00	0.00	0.00	0.00

***WATER SDC
ENTERPRISE FUND***

2011	2012	2013	2013	2013	2014	2014	2014	2014	2014	2014	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
					14	Water SDC					
					RI	Revenue					
36,088.00	36,272.00	36,422.00	36,460.00	36,460.00	3010	Beginning Fund Balance	0.00	37,920.00	37,920.00	37,920.00	37,920.00
183.78	187.70	150.00	210.00	210.00	5000	Interest	0.00	150.00	150.00	150.00	150.00
0.00	0.00	0.00	1,250.00	1,250.00	6520	System Development Fees	0.00	0.00	0.00	0.00	0.00
36,271.78	36,459.70	36,572.00	37,920.00	37,920.00		Revenue Totals:	0.00	38,070.00	38,070.00	38,070.00	38,070.00
36,271.78	36,459.70	36,572.00	37,920.00	37,920.00		REVENUES TOTALS:	0.00	38,070.00	38,070.00	38,070.00	38,070.00
0.00	0.00	36,572.00	37,920.00	37,920.00	430	Water SDC					
					E4	Contingency					
					4000	Contingency	0.00	38,070.00	38,070.00	38,070.00	38,070.00
0.00	0.00	36,572.00	37,920.00	37,920.00		Contingency Totals:	0.00	38,070.00	38,070.00	38,070.00	38,070.00
0.00	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	0.00		Unappropriated Fund Balance Tot	0.00	0.00	0.00	0.00	0.00
0.00	0.00	36,572.00	37,920.00	37,920.00		EXPENDITURES TOTALS:	0.00	38,070.00	38,070.00	38,070.00	38,070.00
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	36,572.00	37,920.00	37,920.00		DEPT EXPENSES	0.00	38,070.00	38,070.00	38,070.00	38,070.00
0.00	0.00	(36,572.00)	(37,920.00)	(37,920.00)		Water SDC Totals:	0.00	(38,070.00)	(38,070.00)	(38,070.00)	(38,070.00)
36,271.78	36,459.70	36,572.00	37,920.00	37,920.00		FUND REVENUES	0.00	38,070.00	38,070.00	38,070.00	38,070.00
0.00	0.00	36,572.00	37,920.00	37,920.00		FUND EXPENSES	0.00	38,070.00	38,070.00	38,070.00	38,070.00
36,271.78	36,459.70	0.00	0.00	0.00		Water SDC Totals:	0.00	0.00	0.00	0.00	0.00

COMMUNITY PROFILE

City of Clatskanie 2013 - 2014 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
2013 - 2014 Fiscal Budget**

Community Profile Detail

Location:

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

Date of Incorporation: February 18, 1891

Date Charter Adopted: November 7, 1995

City Government:

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

Municipal Utilities:

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

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

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

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

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

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

Climate

Measurement Location Clatskanie
 Elevation 15'

Temperature

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

Precipitation

Average Annual Perception 69.77"

Education

Clatskanie 6-J Public
 Number of Schools 2

 Clatskanie Elementary 429 students
 Student/Teacher Ratio 22

 Clatskanie Middle/High 397 students
 Student/Teacher Ratio 18.97

 Total Enrollment 826

Fire Protection & Ambulance Service

Clatskanie Fire District

 Number of Employees 7
 Number of Volunteers 32

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)

2012-2013	\$110,954,001
2011-2012	\$113,349,070
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	806
Vacancy Rate	9.5%
Owner Occupied	451
Median Owner Mortgage	\$1095
Renter Occupied	278
Median Gross Rent	\$586
Housing Built Between	
1970 and 1979	216
1980 and 1990	121
1991 and 2000	21
2001 and 2006	33

Largest Local Firms

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

BUDGET LEGISLATION

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY BEGINNING JULY 1, 2013

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 from timber harvesting and interest.

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

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

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 financed with the intent that costs be recovered primarily from user charges.

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

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

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

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

The Infrastructure, Maintenance, and Improvement Fund is established to account for the maintenance and improvement of the city's water and sewer systems. Revenue consists of a monthly surcharge dedicated to the infrastructure maintenance and improvement fund.

Adopted by the Council this 5th day of June, 2013.



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 2013-16

**A RESOLUTION ADOPTING THE FY 2013-2014 BUDGET,
MAKING APPROPRIATIONS, AND IMPOSING
AND CATEGORIZING TAXES**

This matter came before the Council at its meeting of June 5th, 2013; and

Whereas, the City of Clatskanie Budget Committee held a public meeting, after giving due notice thereof, on May 9, 2013; 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 9, 2013; 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 5, 2013, 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, 2014; 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 2013-2014, in the sum of \$10,269,633 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 2013-2014 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 5th day of June, 2013.



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
 2013 - 2014 BUDGET EXHIBIT "A"

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	911 Fund	IMIF	SEWER SDC	WATER SDC	TOTAL BUDGETED EXPENDITURES
PERSONNEL SERVICES												
Administration	95,114											
Non-Department	0											
Court	0											
Police	692,349											
TOTAL	787,463	126,539	270,032	391,317	70,591	0	0	0	0	0	0	1,645,942
MATERIAL AND SERVICES												
Administration	89,191											
Non-Department	117,990											
Court	18,375											
Police	93,850											
TOTAL	319,406	48,750	112,945	99,600	985,000	38,500	0	9,000	0	0	0	1,613,201
CAPITAL OUTLAY												
Administration	0											
Non-Department	12,880											
Court	0											
Police	54,937											
TOTAL	67,817	74,330	823,480	468,480	0	0	0	0	0	0	0	1,434,107
CONTINGENCY												
Administration	0											
Non-Department	45,459											
Court	0											
Police	0											
TOTAL	45,459	14,412	10,888	13,733	1,500,000	26,428	0	81,887	5,599	38,070	0	1,736,476
INTERFUND TRANSFERS												
		8,242	27,080	31,790	103,532	450,000		0	80,000	0	0	700,644
TOTAL 2013-14 APPROPRIATIONS	1,220,145	272,273	1,244,425	1,004,920	2,659,123	38,500	476,428	9,000	161,887	5,599	38,070	7,130,370
UNAPPROPRIATED FUND BALANCE					2,162,608	976,655						3,139,263
TOTAL 2012-13 BUDGET	1,220,145	272,273	1,244,425	1,004,920	4,821,731	1,015,155	476,428	9,000	161,887	5,599	38,070	10,269,633

Administration 184,305
 Non-Department 117,990
 Materials & Services 45,459
 Contingency 18,375
 Court 841,136
 Police 1,207,265
TOTAL GENERAL FUND

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

**FORM LB-50
2013 - 2014**

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet Check here if this is an amended form.

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.

P O Box 9 Clatskanie OR 97016 June 30, 2013
Mailing Address of District City State ZIP code Date

Sharry Hilton Finance Manager 503-728-2622 shilton@cityofclatskanie.com
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You **must** check one box if your district is subject to Local Budget Law.

The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate/Amount levied (within permanent rate limit)	1	6.2088		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		
4. Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		0	
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		0	
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	6.2088
7. Election date when your new district received voter approval for your permanent rate limit	7	n/a
8. Estimated permanent rate limit for newly merged/consolidated district	8	n/a

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

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

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

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

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

The City of Clatskanie ordains as follows:

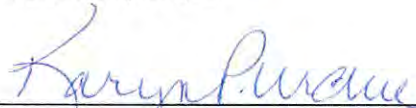
Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2013 - 2014.

Passed by the Council this 5th day of June, 2013.

Approved by the Mayor this 5th day of June 2013.



Diane Pohl, Mayor



Attest

I certify that a public hearing before the Budget Committee was held on May 9, 2013 and a public hearing before the City Council was held on June 5, 2013, 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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Clatskanie will be held on June 6, 2012 at 7:00 pm at 95 S. Nehalem St., Clatskanie, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the City of Clatskanie Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, 95 S. Nehalem St. Clatskanie OR, between the hours of 8:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as that used the preceding year.

Contact: Greg Hinkelman

Telephone: 503-728-2622

Email: ghinkelman@cityofclatskanie.com

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2011-12	Adopted Budget This Year 2012-13	Approved Budget Next Year 2013-14
Beginning Fund Balance/Net Working Capital	4,465,576	4,758,192	4,483,115
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,554,729	1,740,375	3,463,625
Federal, State and All Other Grants, Gifts, Allocations and Donations	166,392	876,700	871,000
Revenue from Bonds and Other Debt	0	68,400	50,875
Interfund Transfers / Internal Service Reimbursements	130,555	815,244	700,644
All Other Resources Except Property Taxes	56,909	38,653	42,820
Property Taxes Estimated to be Received	635,337	631,600	603,000
Total Resources	7,009,497	8,929,164	10,215,079

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,498,640	1,585,408	1,645,942
Materials and Services	593,491	1,126,812	1,613,201
Capital Outlay	48,125	1,489,150	1,408,730
Debt Service	33,586	54,836	25,377
Interfund Transfers	130,555	815,244	700,644
Contingencies	0	2,880,746	1,736,476
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	976,968	3,084,709
Total Requirements	2,304,396	8,929,164	10,215,079

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	110,907	139,558	197,185
FTE	1	1	1
Police	684,655	761,324	841,136
FTE	6	6	6
Street	148,308	384,872	272,273
FTE	1	1	1
Sewer	460,627	1,264,544	1,244,425
FTE	3	3	3
Water	482,340	1,017,838	1,004,920
FTE	4	4	4
Cemetery	97,705	214,808	0
FTE	0	0	0
Timber Infrastructure Improvement Fund (TIIF)	194,949	2,970,745	4,821,731
FTE	1	1	1
Scout Lake	9,438	1,271,318	960,601
FTE	0	0	0
Enterprise Zone	0	469,387	476,428
FTE	0	0	0
911 Fund	8,494	9,000	9,000
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	121,248	161,887
FTE	0	0	0
Sewer Sytem Development Fund	0	5,560	5,599
FTE	0	0	0
Water System Development Fund	0	36,572	38,070
FTE	0	0	0
Court	11,557	18,375	18,375
FTE	0	0	0
Non-Departmental	95,417	244,015	163,449
FTE	0	0	0
Total Requirements	2,304,396	8,929,164	10,215,079
Total FTE	16	16	16

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Budgeted city resources have increased due to estimated logging projects. Some of the major changes to requirements are: the upgrade of software; the anticipated move from the current City Hall into offices in the IOOF building; a lease purchase of a police vehicle, and contracted services for sewer and water plant operations.. In addition the city has budgeted \$100,000 for capital projects causing an increase in expenditures in the street, sewer, and water funds.

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

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

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

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.