



CLATSKANIE, OREGON

ANNUAL BUDGET

Fiscal Year 2016 - 2017



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2016 - 2017

City of Clatskanie

2016 - 2017 Fiscal Budget

Budget Committee

City Council

Diane Pohl, Mayor
Neil Christensen
Toby Harris
Dave True
Steve Constans
Kathy Engel
Jim Morgan

Citizen Members

Ron Puzey
Willard Evenson
Rich Larsen
Bonnie Davis
Randy Larson
Richard Frazier
Rob Cameron

City Staff

Greg Hinkelman, City Manager
Sharry Hilton, Finance Manager
Stanley Grubbs, Interim Police Chief
Ray DiPasquale, Public Works Director
Karyn Purdue, City Recorder

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City of Clatskanie 2016 - 2017 Budget

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INTRODUCTION

City of Clatskanie
2016 - 2017 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 2016-17.

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, Timber Infrastructure Improvement Fund (TIIF), Enterprise Zone, Scout Lake, and Infrastructure Maintenance and Improvement Fund.

The **Enterprise Funds** section contains detail revenue and expenditure information for Sewer, Water, Sewer System Development Charge (SDC) and Water System Development Charge (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 (TIIF) was established to reserve funds for major capital improvements for the city's water, sewer, and street (including storm drainage and sidewalk) systems. \$125,000 or ninety percent of fund interest earnings on June 30 of the prior fiscal year, whichever is greater, may be expended for capital projects.

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

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

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

Proprietary Funds

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

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

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

Sewer System Development Charge (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 System Development Charge (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, Water Treatment Plant Operator, Waste Water Treatment Plant 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
Jim Morgan, Council President
Steve Constans, Councilor
Kathy Engel, Councilor
Neil Christensen, Councilor
Dave True, 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
Bill Eaton
Chris Ouellette
Travis Zea
Kim Rogers*

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>Neil Christensen</i> | <i>Rich Larsen</i> |
| <i>Jim Morgan</i> | <i>Bonnie Davis</i> |
| <i>Dave True</i> | <i>Randy Larson</i> |
| <i>Kathy Engel</i> | <i>Willard Evenson</i> |
| <i>Toby Harris</i> | <i>Ron Puzey</i> |
| <i>Steve Constans</i> | <i>Rob Cameron</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.

BUDGET MESSAGE



CITY OF CLATSKANIE

Honorable Mayor, Councilors and Budget Committee Members:

Before you is the budget submission for FY 2016-17. The City continues to meet its obligation to provide effective water and sewer services, street maintenance, and public safety. The General Fund had multiple unanticipated expenses which exhausted the FY 2015-16 contingency (\$4,641) and may result in an intrafund short-term loan from the Timber Infrastructure and Improvement Fund (TIIF). Our Enterprise Funds continue to be in good shape despite the fact that we had unanticipated expenses due to the flood event in December.

The budget of \$8,888,029 represents a 1.25% decrease from last year. The decrease is due to lower beginning fund balances.

The General Fund for FY 2016-17 will have a beginning fund balance of \$10,750 which is grant money awarded by OSU in the 15-16 fiscal year. These funds are earmarked for the trail project being developed by the Grow Oregon Kids program. Because the beginning fund balance is designated for a specific use, the true carryover in the General Fund is zero.

Funding the Police Department is the most expensive component of the General Fund. Currently, the City is looking at the feasibility of contracting police services from the Columbia County Sheriff's Office (CCSO). The City approached the CCSO with the idea of developing a contract to provide public safety services in a cost effective manner. The City is examining the details of a contract with CCSO and comparing it to the feasibility of services that would be provided by retaining the police department. Whatever option is selected, the police department will look different with less officers patrolling the City. Taking the above details into consideration the City will end FY 2016-17 with an estimated \$38,000 contingency.

The Enterprise funds remain fiscally sound. Each year, we evaluate the need for a water and sewer service rate increase. Current budget projections don't warrant a rate increase in the coming year.

Our Capital Improvement Program (CIP) budget will follow the same format of the past few years which is \$205,000 budget allotment from the TIIF (\$125,000) and IMIF (\$80,000). Currently we have six projects planned:

- Overlay portions of SW 2nd, SW 3rd, and SW Tichenor streets.
- Continuation of the Tichenor Street sanitary sewer line replacement (Phase 4)

- Replace the alarm call-out system on two lift stations
- Repair the waste water treatment plant clarifier
- Continuation of replacing the raw waterline feeding the water plant (Phase 2)
- Replacement of the Beaver Falls Rd station booster pump

There are two additional CIP projects which will be funded by the Enterprise Zone fund and grants. The first project is the demolition of City Hall. This is a carry forward from the current fiscal year. The demolition will proceed once all the approvals and permits are in place. The second project is the construction of a garage for the CERT vehicles. The CERT vehicle garage is mostly funded by a grant which was awarded to the City as part of the Port of St. Helen's Intergovernmental Partnership Program. The grant is a reimbursement type so we have to supply the funds to pay for the construction in advance and then submit for reimbursement.

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Hinkelman", with a horizontal line extending to the right.

Greg Hinkelman

City Manager

BUDGET PROCESS

City of Clatskanie
2016 - 2017 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% 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, 2015. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR 2016 – 2017 ANNUAL BUDGET

| | |
|--------------------|--|
| January 2016 | City Manager & staff begin developing recommended Budget |
| Tuesday, April 12 | Send to Chief: First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website |
| Friday, April 29 | Preliminary Budget mailed to Budget Committee |
| Thursday, May 5 | <i>Budget Committee Meeting #1</i> Hearing on Proposed Use of State Shared Revenues Optional: Approval of Annual Budget Adoption of Tax Rate |
| Thursday, May 12 | <i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate |
| Tuesday, May 24 | Send to Chief: Notice of Hearing on State Shared Revenues |
| Tuesday, May 31 | Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget |
| Wednesday, June 8 | <i>Before Council</i> Hearing on Use of State Shared Revenues |
| AND, IF NEEDED | Hearing on approved Budget |
| Wednesday, June 15 | 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 | 2014-15 ACTUAL | 2015-16 BUDGET | 2016-17 PROPOSED |
|--|-------------------|-------------------|---------------------|
| GENERAL FUND | 1,213,904 | 1,394,063 | 1,178,502 |
| STREET FUND | 290,508 | 333,055 | 271,497 |
| SEWER FUND | 522,500 | 515,798 | 548,335 |
| WATER FUND | 642,811 | 615,783 | 612,460 |
| TIMBER INFRASTRUCTURE IMPROVEMENT | 5,229,521 | 4,883,485 | 4,913,600 |
| SCOUT LAKE FUND | 1,023,661 | 970,971 | 1,024,575 |
| ENTERPRISE ZONE | 237,867 | 239,168 | 244,095 |
| INFRASTRUCTURE MAINTENANCE & IMPROVEMENT | 165,460 | 165,677 | 168,675 |
| SEWER SDC | 5,640 | 5,660 | 7,215 |
| WATER SDC | 44,353 | 40,020 | 44,880 |
| TOTAL ALL FUNDS | 9,376,226 | 9,163,680 | 9,013,834 |

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2016 - 2017

| Rate Limit Per Thousand 6.2088 | | Estimated Assessed Value | | Estimated Tax Levy Amount |
|--|---|--------------------------------|---|---------------------------------|
| 0.0062088 | x | \$119,247,495 | = | \$740,384 |
| Less: Estimated Loss Due to Measure 5 | | | | 119,690 |
| Add: Taxes/Penalties | | | | 0 |
| Equals: Total Taxes to Be Collected | | | | \$620,694 |
| Times: Estimated Uncollectable & Discount | | | | 0.0882 |
| Equals: Estimated Loss due to Discount & uncollectables | | | | \$54,745 |
| Less: Loss due to Tax refunds | | | | 0 |
| Estimated Net tax to be collected | | | | \$565,949 |

2015 - 16 Actual Value \$117,214,315 - Actual Tax \$608,069

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2016 - 2017

| FUND | OPERATING FUNDS | | | | | | | | | | TOTAL ALL FUNDS |
|-----------------------------|-----------------|---------|---------|---------|-----------|------------|------------------|-----------|-----------|-----------|-----------------|
| | GENERAL | STREET | SEWER | WATER | TIIF | SCOUT LAKE | ENTERPRIS E ZONE | IMIF FUND | SEWER SDC | WATER SDC | |
| Beginning Fund Balance | 60,750 | 48,697 | 58,235 | 93,460 | 4,656,100 | 1,020,075 | 241,190 | 87,275 | 7,180 | 44,620 | 6,317,582 |
| Estimated Revenues | 1,117,752 | 222,800 | 490,100 | 519,000 | 257,500 | 4,500 | 2,905 | 81,400 | 35 | 260 | 2,696,252 |
| Total Revenues | 1,178,502 | 271,497 | 548,335 | 612,460 | 4,913,600 | 1,024,575 | 244,095 | 168,675 | 7,215 | 44,880 | 9,013,834 |
| Budgeted Expenditures | 1,176,029 | 247,982 | 513,883 | 569,372 | 451,564 | 38,500 | 179,000 | 80,000 | 3,608 | 41,272 | 3,301,210 |
| Admin | 385,812 | | | | | | | | | | |
| Non-Dept | 222,310 | | | | | | | | | | |
| Court | 10,000 | | | | | | | | | | |
| Police | 557,907 | | | | | | | | | | |
| Contingency | 2,473 | 23,515 | 34,452 | 43,088 | 1,500,000 | 0 | 65,095 | 88,675 | 3,607 | 3,608 | 1,764,513 |
| Unappropriated Fund Balance | 0 | 0 | 0 | 0 | 2,962,036 | 986,075 | 0 | 0 | 0 | 0 | 3,948,111 |
| Total Expenditures | 1,178,502 | 271,497 | 548,335 | 612,460 | 4,913,600 | 1,024,575 | 244,095 | 168,675 | 7,215 | 44,880 | 9,013,834 |

2016 - 2017 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

| FUND TITLE | GENERAL | STREET | SEWER | WATER | TIIF | SCOUT LAKE | ENTERPRISE ZONE | IMIF | SEWER SDC | WATER SDC |
|------------------------------------|------------------|----------------|----------------|----------------|------------------|------------------|-----------------|----------------|--------------|---------------|
| PERSONNEL SERVICES | | | | | | | | | | |
| Administration | 101,162 | | | | | | | | | |
| Non-Departmental | 0 | | | | | | | | | |
| Court | 0 | | | | | | | | | |
| Police | 115,508 | | | | | | | | | |
| TOTAL | 216,670 | 117,500 | 293,081 | 400,790 | 85,553 | 0 | 0 | 0 | 0 | 0 |
| MATERIAL AND SERVICES | | | | | | | | | | |
| Administration | 70,500 | | | | | | | | | |
| Non-Departmental | 147,310 | | | | | | | | | |
| Court | 10,000 | | | | | | | | | |
| Police | 442,399 | | | | | | | | | |
| TOTAL | 670,209 | 48,260 | 105,255 | 83,510 | 235,000 | 38,500 | 0 | 0 | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| Administration | 214,150 | | | | | | | | | |
| Non-Departmental | 75,000 | | | | | | | | | |
| Court | 0 | | | | | | | | | |
| Police | 0 | | | | | | | | | |
| TOTAL | 289,150 | 70,200 | 90,000 | 46,000 | 0 | 0 | 0 | 0 | | |
| CONTINGENCY | | | | | | | | | | |
| Administration | 0 | | | | | | | | | |
| Non-Departmental | 2,473 | | | | | | | | | |
| Court | 0 | | | | | | | | | |
| Police | 0 | | | | | | | | | |
| TOTAL | 2,473 | 23,515 | 34,452 | 43,088 | 1,500,000 | 0 | 65,095 | 88,675 | 7,215 | 44,880 |
| INTERFUND TRANSFERS | | | | | | | | | | |
| | | 12,022 | 25,547 | 39,072 | 131,011 | 0 | 179,000 | 80,000 | 0 | 0 |
| UNAPPROPRIATED FUND BALANCE | | | | | 2,962,036 | 986,075 | 0 | 0 | 0 | 0 |
| TOTAL BUDGETED EXPENDITURES | 1,178,502 | 271,497 | 548,335 | 612,460 | 4,913,600 | 1,024,575 | 244,095 | 168,675 | 7,215 | 44,880 |

2016 - 2017 BUDGETED FISCAL REVENUES

| ACCT NO. | ITEM | AMOUNT | 01 Gen | 02 Street | 03 Sewer | 04 Water | 06 TILF | 07 Sct Lk | 08 Enterprise | 10 IMIF | 13 SSDC | 14 WSDC |
|----------|---------------------------------|-----------|-----------|-----------|----------|----------|-----------|-----------|---------------|---------|---------|---------|
| 3010 | Beginning Fund Balance estimate | 6,317,582 | 60,750 | 48,697 | 58,235 | 93,460 | 4,656,100 | 1,020,075 | 241,190 | 87,275 | 7,180 | 44,620 |
| 3100 | Property Taxes | 565,950 | 565,950 | | | | | | | | | |
| 3110 | Delinquent Taxes | 35,000 | 35,000 | | | | | | | | | |
| 3200 | Franchise Fees | 105,000 | 105,000 | | | | | | | | | |
| 3500 | Licenses | 20,000 | 20,000 | | | | | | | | | |
| 4000 | Building Permits | 2,400 | 2,400 | | | | | | | | | |
| 4050 | Permit Surcharges (12%) | 200 | 200 | | | | | | | | | |
| 4100 | Land Use Fees | 25,000 | 25,000 | | | | | | | | | |
| 4500 | Court Fines & Forfeitures | 3,500 | 3,500 | | | | | | | | | |
| 4600 | County Revenue/Gas Royalties | 42,000 | 42,000 | | | | | | | | | |
| 4700 | State Revenues | 95,000 | 0 | 95,000 | | | | | | | | |
| 4900 | Gas Tax Revenue | | | | | | | | | | | |
| | Grants | | | | | | | | | | | |
| | FEMA | 167,500 | | | | | 167,500 | | | | | |
| | Port of St Helens - CERT garage | 27,650 | 27,650 | | | | | | | | | |
| | Port of St Helens - Demo | 7,500 | 7,500 | | | | | | | | | |
| 5000 | Interest (0.5%) | 22,045 | 250 | 300 | 100 | 200 | 15,000 | 4,500 | 1,000 | 400 | 35 | 260 |
| 5100 | Use of Property | 0 | | | | | | | | | | |
| | Gas & Oil Lease | 1,650 | 1,650 | | | | | | | | | |
| 6000 | Charges for Current Services | 5,000 | 0 | | | 5,000 | | | | | | |
| 6001 | Penalty Fee | 2,800 | | | | 2,800 | | | | | | |
| 6050 | Police Dept Revenue | 0 | 0 | | | | | | | | | |
| 6500 | Utility Billing | 994,500 | 0 | 58,500 | 390,000 | 465,000 | | | | 81,000 | | |
| 6520 | SDC Fees | 0 | | | | | | | | | | |
| 7000 | Miscellaneous Revenue | 11,905 | 0 | | 10,000 | | | | 1,905 | | | |
| 9500 | Transfers In | | | | | | | | | | | |
| | From General Fund | 75,000 | | | | | 75,000 | | | | | |
| | From Street | 12,022 | 12,022 | | | | | | | | | |
| | From Sewer | 25,547 | 25,547 | | | | | | | | | |
| | From Water | 39,072 | 39,072 | | | | | | | | | |
| | From TILF | 131,011 | 6,011 | 69,000 | 10,000 | 46,000 | | | | | | |
| | From Enterprise Zone | 179,000 | 179,000 | | | | | | | | | |
| | From IMIF | 80,000 | 0 | | 80,000 | 0 | | | | | | |
| | From SSDC | 0 | | | | | | | | | | |
| | From WSDC | 0 | | | | | | | | | | |
| 9600 | Loan Proceeds | 0 | 0 | | | | | | | | | |
| | Total Revenues | 9,013,834 | 1,178,502 | 271,497 | 548,335 | 612,460 | 4,913,600 | 1,024,575 | 244,095 | 168,675 | 7,215 | 44,880 |

CITY OF CLATSKANIE

2016 - 2017 Budget

INTERFUND TRANSFER DETAIL

| PURPOSE | AMOUNT | FROM | TO |
|------------------------------|------------------|------------|---------|
| Charge Back Non-Departmental | \$12,022 | Street | General |
| Charge Back Non-Departmental | \$25,547 | Sewer | General |
| Charge Back Non-Departmental | \$39,072 | Water | General |
| Charge Back Non-Departmental | \$6,011 | TIIF | General |
| Loan | \$75,000 | General | TIIF |
| Capital Improvement Program | \$69,000 | TIIF | Street |
| Capital Improvement Program | \$10,000 | TIIF | Sewer |
| Capital Improvement Program | \$46,000 | TIIF | Water |
| Capital Improvement Program | \$179,000 | Enterprise | General |
| Capital Improvement Program | \$80,000 | IMIF | Sewer |
| Capital Improvement Program | \$0 | IMIF | Water |
| Total Transfers | <u>\$541,652</u> | | |

2016 - 2017 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 | | | | | | | | |
| 2017 | 69 Overlay Projects - SW 2nd, SW 3rd, & SW Tichenor | 69,000 | | 69,000 | | | | TIIF | 69,000 |
| 2017 | 70 Tichenor St Sewer Phase IV | 75,000 | | | 75,000 | | | IMIF | 75,000 |
| 2017 | 71 WWTP Lift Station Emergency Call-out Replacement | 5,000 | | | 5,000 | | | IMIF | 5,000 |
| 2017 | 72 WWTP Secondary Clarifier Repair | 10,000 | | | 10,000 | | | TIIF | 10,000 |
| 2017 | 73 Raw Water Feed Extensions in CMHS Driveway, Phase II | 35,000 | | | | 35,000 | | TIIF | 35,000 |
| 2017 | 74 Replace Beaver Falls Rd Booster Pump | 11,000 | | | | 11,000 | | TIIF | 11,000 |
| 2015 | 58 Demolition of City Hall | 175,000 | 175,000 | | | | | Enter | |
| 2017 | 75 CERT Garage | 39,150 | 39,150 | | | | | Grant/Enter | |
| | | 0 | | | | | | | |
| Totals | | 419,150 | 214,150 | 69,000 | 90,000 | 46,000 | | 80,000 | 125,000 |

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

April 29, 2016

| Fiscal Year | Beginning Fund Balance | Interest Rate | Interest Revenue | Harvest Revenue | Expenses: Personnel, Material & | Projects: CIP | Ending Fund Balance |
|------------------|------------------------|---------------|------------------|-----------------|---------------------------------|---------------|---------------------|
| ACTUAL | | | | | | | |
| 2005 | 3,838,988 | | 82,554 | 106 | 60,031 | 178,242 | 3,683,375 |
| 2006 | 3,683,375 | | 144,727 | 43,408 | 121,720 | 92,962 | 3,656,828 |
| 2007 | 3,656,828 | | 179,433 | 0 | 99,175 | 191,168 | 3,545,918 |
| 2008 | 3,545,918 | | 149,686 | 150,299 | 361,350 | 193,493 | 3,291,060 |
| 2009 | 3,291,060 | | 63,492 | 39,097 | 109,493 | 181,118 | 3,103,039 |
| 2010 | 3,103,038 | | 19,972 | 0 | 72,136 | 194,346 | 2,856,528 |
| 2011 | 2,856,528 | | 13,760 | 0 | 56,202 | 297,246 | 2,516,841 |
| 2012 | 2,516,841 | | 12,802 | 291,502 | 143,961 | 50,988 | 2,626,196 |
| 2013 | 2,626,196 | | 14,615 | 187,561 | 110,028 | 171,709 | 2,546,636 |
| 2014 | 2,546,636 | | 17,312 | 3,765,195 | 1,113,090 | 93,977 | 5,122,076 |
| 2015 | 5,122,076 | | 25,599 | 81,846 | 197,051 | 151,788 | 4,880,682 |
| PROJECTED | | | | | | | |
| 2016 | 4,880,682 | 0.75% | 24,800 | 0 | 203,173 | 161,714 | 4,540,595 |
| 2017 | 4,540,595 | 0.75% | 15,000 | 0 | 135,789 | 125,000 | 4,294,806 |
| 2018 | 4,294,806 | 0.75% | 32,211 | 224,000 | 282,591 | 125,000 | 4,143,426 |
| 2019 | 4,143,426 | 0.75% | 31,076 | 0 | 291,069 | 125,000 | 3,758,433 |
| 2020 | 3,758,433 | 0.75% | 28,188 | 0 | 309,801 | 125,000 | 3,351,821 |
| 2021 | 3,351,821 | 0.75% | 25,139 | 0 | 308,795 | 125,000 | 2,943,165 |
| 2022 | 2,943,165 | 0.75% | 22,074 | 0 | 318,059 | 125,000 | 2,522,180 |
| 2023 | 2,522,180 | 0.75% | 18,916 | 0 | 327,600 | 125,000 | 2,088,496 |
| 2024 | 2,088,496 | 0.75% | 15,664 | 710,500 | 520,708 | 125,000 | 2,168,951 |
| 2025 | 2,168,951 | 0.75% | 16,267 | 0 | 140,932 | 125,000 | 1,919,287 |
| 2026 | 1,919,287 | 0.75% | 14,395 | 0 | 145,160 | 125,000 | 1,663,521 |
| 2027 | 1,663,521 | 0.75% | 12,476 | 0 | 149,515 | 125,000 | 1,401,483 |
| 2028 | 1,401,483 | 0.75% | 10,511 | 0 | 154,000 | 125,000 | 1,132,994 |
| 2029 | 1,132,994 | 0.75% | 8,497 | 0 | 158,620 | 125,000 | 857,871 |
| 2030 | 857,871 | 0.75% | 6,434 | 0 | 163,379 | 125,000 | 575,926 |
| 2031 | 575,926 | 0.75% | 4,319 | 0 | 168,280 | 125,000 | 286,966 |
| 2031 | 286,966 | 0.75% | 2,152 | 0 | 173,329 | 125,000 | -9,211 |
| 2032 | -9,211 | 0.75% | -69 | 1,217,040 | 716,968 | 125,000 | 365,792 |
| 2033 | 365,792 | 0.75% | 2,743 | 0 | 183,884 | 125,000 | 59,651 |
| 2034 | 59,651 | 0.75% | 447 | 0 | 183,884 | 125,000 | -248,785 |
| 2035 | -248,785 | 0.75% | -1,866 | 0 | 189,401 | 125,000 | -565,052 |

Assumptions:

1. Current fund uses and Ordinance limitations are applied throughout the projection.
2. \$360,000 of FY2010 Projects are based on projects budgeted in FY2009 that were not completed
3. Harvest Revenue from logging in the near term based on the April 2006 plan prepared by ELS and presented to the Council on August 16, 2006 and updated in 2007 for the Clatskanie Mountain harvest.
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. In FY 2014 only \$100,000 was budgeted, allowing \$25,000 to carryforward into FY 2015.
6. Harvest revenue also includes reimbursements from FEMA for weather related emergencies.
7. Harvest revenue in FY 2013 includes a transfer in of \$44,464 from the cemetery fund.

PERSONNEL

2016 - 2017 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 TIF |
|----------|--------------------|-----------|------------|-----------|------------|------------|------------|------------|
| 1051 | Salaries | 653,977 | 66,155 | 36,682 | 77,551 | 177,295 | 239,588 | 56,706 |
| 1052 | Standby | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1053 | DUI/Seatbelt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1054 | Overtime | 38,761 | 47 | 265 | 811 | 16,115 | 21,523 | 0 |
| 1150 | Fica | 52,995 | 5,066 | 2,826 | 5,993 | 14,797 | 19,974 | 4,339 |
| 1200 | PERS | 106,912 | 12,867 | 8,055 | 11,088 | 22,566 | 42,247 | 10,089 |
| 1250 | State Workers Comp | 903 | 86 | 138 | 101 | 226 | 304 | 48 |
| 1251 | Health Insurance | 169,503 | 14,283 | 12,396 | 17,997 | 49,381 | 62,741 | 12,705 |
| 1252 | Life Insurance | 479 | 69 | 55 | 38 | 172 | 117 | 28 |
| 1253 | Workers Comp | 23,584 | 233 | 4,911 | 2,516 | 6,681 | 8,365 | 878 |
| 1254 | VEBA | 1,980 | 156 | 180 | 205 | 648 | 731 | 60 |
| 1260 | Unemployment | 900 | 200 | 0 | 200 | 200 | 200 | 100 |
| 1300 | Benefit Accruals | 63,600 | 2,000 | 50,000 | 1,000 | 5,000 | 5,000 | 600 |
| 1400 | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Totals | 1,113,594 | 101,162 | 115,508 | 117,500 | 293,081 | 400,790 | 85,553 |

CITY OF CLATSKANIE
 STEPS BY CLASSIFICATION
 Fiscal Year 2016 - 2017

Monthly Rate of Pay for a 40 Hour Week

| RANGE | CLASSIFICATION | 1 | 2 | 3 | 4 | 5 | 6 |
|-----------------------------|---------------------------------|------|------|------|------|------|------|
| MANAGEMENT | | | | | | | |
| | City Manager | | | | | | 7072 |
| | Public Works Director | | | | | | 7314 |
| 18 | Police Chief | 5385 | 5654 | 5937 | 6234 | 6546 | 6873 |
| 18 | Finance Director | 5385 | 5654 | 5937 | 6234 | 6546 | 6873 |
| 15P | Sergeant | 4697 | 4932 | 5178 | 5437 | 5709 | 5995 |
| 15 | City Recorder | 4652 | 4885 | 5129 | 5385 | 5655 | 5937 |
| 9 | City Recorder | 3472 | 3646 | 3828 | 4019 | 4220 | 4431 |
| UNION - POLICE UNIT | | | | | | | |
| 10P | Police Officer | 3676 | 3860 | 4053 | 4255 | 4468 | 4692 |
| UNION - GENERAL UNIT | | | | | | | |
| 13 | Public Works Foreman | 4181 | 4390 | 4610 | 4840 | 5082 | 5336 |
| 13 | Chief Operator | 4181 | 4390 | 4610 | 4840 | 5082 | 5336 |
| 12 | Treatment Plant Operator II | 3983 | 4182 | 4390 | 4610 | 4840 | 5082 |
| 11 | Utility Worker II | 3792 | 3983 | 4181 | 4390 | 4609 | 4840 |
| 8 | Treatment Plant Operator I | 3276 | 3440 | 3612 | 3792 | 3982 | 4181 |
| 8 | Utility Worker I | 3276 | 3440 | 3612 | 3792 | 3982 | 4181 |
| 7 | Police Administrative Secretary | 3119 | 3276 | 3440 | 3612 | 3792 | 3983 |
| 5 | General Clerk | 2829 | 2970 | 3119 | 3275 | 3439 | 3611 |

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
2016 - 2017 FISCAL YEAR

| Classification | ADM | POLICE | STREET | SEWER | WATER | TIIF | TOTALS |
|-----------------------------|------|--------|--------|-------|-------|------|--------|
| City Manager | 0.15 | 0.15 | 0.05 | 0.10 | 0.30 | 0.25 | 1.00 |
| Finance Manager | 0.15 | 0.10 | 0.12 | 0.10 | 0.28 | 0.25 | 1.00 |
| City Recorder | 0.45 | 0.05 | 0.07 | 0.20 | 0.23 | 0.00 | 1.00 |
| General Clerk | 0.05 | 0.10 | 0.15 | 0.25 | 0.45 | 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 | 0.20 | 0.20 | 0.40 | 0.20 | 1.00 |
| Utility Worker I | 0.00 | 0.00 | 0.20 | 0.25 | 0.55 | 0.00 | 1.00 |
| Utility Worker I | 0.00 | 0.00 | 0.20 | 0.45 | 0.35 | 0.00 | 1.00 |
| Foreman | 0.00 | 0.00 | 0.15 | 0.35 | 0.50 | 0.00 | 1.00 |
| Treatment Plant Operator II | 0.00 | 0.00 | 0.00 | 0.10 | 0.90 | 0.00 | 1.00 |
| Treatment Plant Operator II | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Summer Crew | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Works OT | 0.00 | 0.00 | 0.02 | 0.42 | 0.56 | 0.00 | 1.00 |

BUDGET BY FUND TYPE

GENERAL FUND

GENERAL FUND

Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
|--|--------------|--------------|--------------|-------------------|-----------------------------|------|--------------|--------------|--------------|--------------|------|------|
| | Actual | Actual | Adopted | Estimated Account | Description | FTE | Requested | Proposed | Approved | Adopted | | |
| | 287,112.00 | 240,812.00 | 162,751.00 | 01 | General Fund | 0.00 | 10,750.00 | 10,750.00 | 10,750.00 | 60,750.00 | | |
| | 607,744.09 | 595,439.90 | 592,750.00 | R1 | Revenue | 0.00 | 565,950.00 | 565,950.00 | 565,950.00 | 565,950.00 | | |
| | 36,922.37 | 35,384.89 | 35,000.00 | 3010 | Beginning Fund Balance | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | | |
| | 105,987.87 | 108,590.38 | 105,000.00 | 3110 | Property Taxes | 0.00 | 105,000.00 | 105,000.00 | 105,000.00 | 105,000.00 | | |
| | 21,979.92 | 22,034.00 | 19,000.00 | 3200 | Delinquent Taxes | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | |
| | 43,751.16 | 21,378.90 | 20,000.00 | 3500 | Franchise Fees | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | | |
| | 3,442.14 | 1,884.96 | 2,400.00 | 4000 | Licenses | 0.00 | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 | | |
| | 2,382.25 | 1,000.00 | 200.00 | 4050 | Building Permits | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 | | |
| | 32,082.67 | 31,586.62 | 25,000.00 | 4100 | Permit Surcharges | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | |
| | 3,813.41 | 2,517.46 | 3,500.00 | 4500 | Land Use Fees | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 3,500.00 | | |
| | 39,171.11 | 44,369.16 | 39,000.00 | 4600 | Court Fines and Forfeitures | 0.00 | 42,000.00 | 42,000.00 | 42,000.00 | 42,000.00 | | |
| | 1,450.00 | 30,821.00 | 22,303.00 | 4700 | County Revenue | 0.00 | 35,150.00 | 35,150.00 | 35,150.00 | 35,150.00 | | |
| | 1,317.87 | 1,019.16 | 1,000.00 | 4900 | Grants | 0.00 | 250.00 | 250.00 | 250.00 | 250.00 | | |
| | 200.00 | 1,672.25 | 1,650.00 | 5000 | Interest | 0.00 | 1,650.00 | 1,650.00 | 1,650.00 | 1,650.00 | | |
| | 11,173.00 | 1,538.00 | 1,500.00 | 5100 | Use of Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | 1,037.75 | 3,391.81 | 0.00 | 6050 | Police Department Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | 66,728.00 | 70,464.00 | 248,009.00 | 7000 | Miscellaneous Revenue | 0.00 | 261,652.00 | 261,652.00 | 261,652.00 | 261,652.00 | | |
| | 32,008.20 | 0.00 | 0.00 | 9500 | Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | | | 9600 | Loan Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | 1,298,303.81 | 1,213,904.49 | 1,279,063.00 | | REVENUES TOTALS: | 0.00 | 1,128,502.00 | 1,128,502.00 | 1,128,502.00 | 1,178,502.00 | | |

| | | | | | | | | | | | | | |
|--------------|--------------|--------------|--------------|------|--------------------------------|-----------------------------|--------------|------|--------------|--------------|--------------|--|--|
| 60,620.10 | 49,329.90 | 50,977.00 | 51,391.00 | 110 | Administration | | | | | | | | |
| 0.00 | 0.00 | 15.00 | 0.00 | E1 | Personnel Services | | | | | | | | |
| 4,587.45 | 3,741.86 | 3,902.00 | 3,918.00 | 1051 | Salaries | | 81,173.00 | 1.25 | 81,173.00 | 81,173.00 | 66,155.00 | | |
| 10,544.27 | 8,562.33 | 10,330.00 | 10,457.00 | 1054 | Overtime | | 47.00 | 0.00 | 47.00 | 47.00 | 47.00 | | |
| 53.69 | 46.65 | 57.00 | 48.00 | 1150 | FICA | | 6,215.00 | 0.00 | 6,215.00 | 6,215.00 | 5,066.00 | | |
| 15,339.23 | 9,606.19 | 9,261.00 | 9,107.00 | 1200 | PERS | | 16,141.00 | 0.00 | 16,141.00 | 16,141.00 | 12,867.00 | | |
| 81.13 | 65.59 | 66.00 | 60.00 | 1250 | State Workers Comp | | 121.00 | 0.00 | 121.00 | 121.00 | 86.00 | | |
| 118.23 | 104.26 | 186.00 | 123.00 | 1251 | Health Insurance | | 23,497.00 | 0.00 | 23,497.00 | 23,497.00 | 14,283.00 | | |
| 199.18 | 155.92 | 156.00 | 156.00 | 1252 | Life & AD&D Insurance | | 343.00 | 0.00 | 343.00 | 343.00 | 69.00 | | |
| 0.00 | 0.00 | 200.00 | 0.00 | 1253 | Workerscomp | | 278.00 | 0.00 | 278.00 | 278.00 | 233.00 | | |
| 0.00 | 0.00 | 200.00 | 0.00 | 1254 | VEBA | | 156.00 | 0.00 | 156.00 | 156.00 | 156.00 | | |
| 0.00 | 0.00 | 2,000.00 | 0.00 | 1260 | Unemployment | | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | | |
| 0.00 | 0.00 | 2,000.00 | 0.00 | 1300 | Benefit Accruals | | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | | |
| 91,543.28 | 71,612.70 | 77,150.00 | 75,260.00 | | | Personnel Services Totals: | 130,171.00 | 1.25 | 130,171.00 | 130,171.00 | 101,162.00 | | |
| 89.27 | 2,778.40 | 13,881.00 | 11,240.00 | E2 | Material & Services | | | | | | | | |
| (118.03) | 40.70 | 200.00 | 20.00 | 2050 | Office Materials | | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | | |
| 84.69 | 74.72 | 100.00 | 200.00 | 2100 | Operating Materials/Equipment | | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | | |
| 32,544.32 | 29,612.78 | 30,855.00 | 24,648.00 | 2200 | Professional Services | | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | | |
| 3,738.03 | 2,708.41 | 3,500.00 | 1,768.00 | 2250 | Contract Services | | 23,000.00 | 0.00 | 23,000.00 | 23,000.00 | 23,000.00 | | |
| 659.64 | 901.32 | 0.00 | 0.00 | 2300 | Communications | | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | | |
| 3,360.00 | 4,043.00 | 3,500.00 | 6,063.00 | 2350 | Information Technology | | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | | |
| 2,144.41 | 2,296.22 | 2,700.00 | 5,060.00 | 2400 | Liability & Property Insurance | | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | | |
| 1,498.62 | 2,264.00 | 1,000.00 | 0.00 | 2450 | Utility Services | | 2,700.00 | 0.00 | 2,700.00 | 2,700.00 | 2,700.00 | | |
| 11,983.73 | 933.67 | 2,600.00 | 2,288.00 | 2500 | Repair & Maintenance Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 740.63 | 1,033.92 | 1,205.00 | 931.00 | 2600 | Professional Dev - Admin | | 5,400.00 | 0.00 | 5,400.00 | 5,400.00 | 3,900.00 | | |
| 0.00 | 167.00 | 250.00 | 0.00 | 2605 | Dues & Memberships | | 1,220.00 | 0.00 | 1,220.00 | 1,220.00 | 1,220.00 | | |
| 17,855.77 | 15,367.56 | 13,730.00 | 10,270.00 | 2625 | Books & Publications | | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 | | |
| 4,195.69 | 1,276.66 | 36,353.00 | 32,823.00 | 2650 | Intergovernmental | | 18,730.00 | 0.00 | 18,730.00 | 13,730.00 | 13,730.00 | | |
| 323.22 | 0.00 | 0.00 | 0.00 | 2700 | Miscellaneous | | 15,300.00 | 0.00 | 15,300.00 | 15,300.00 | 15,300.00 | | |
| 79,089.99 | 63,498.36 | 109,874.00 | 95,311.00 | 2710 | Bank Fees | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| | | | | | | Material & Services Totals: | 77,000.00 | | 77,000.00 | 72,000.00 | 70,500.00 | | |
| 0.00 | 0.00 | 175,000.00 | 850.00 | E3 | Capital Outlay | | | | | | | | |
| 0.00 | 0.00 | 175,000.00 | 850.00 | 3150 | General Improvements | | 214,150.00 | .00 | 214,150.00 | 214,150.00 | 214,150.00 | | |
| | | | | | | Capital Outlay Totals: | 214,150.00 | .00 | 214,150.00 | 214,150.00 | 214,150.00 | | |
| 170,633.27 | 135,111.06 | 362,024.00 | 171,421.00 | | EXPENDITURES TOTALS: | | 421,321.00 | | 421,321.00 | 416,321.00 | 385,812.00 | | |
| (170,633.27) | (135,111.06) | (362,024.00) | (171,421.00) | | Administration Totals: | | (421,321.00) | | (421,321.00) | (416,321.00) | (385,812.00) | | |

SPECIAL REVENUE FUNDS

STREET FUND

STREET FUND

Budget Analysis



| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated Account | Description | 2017 FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-----------------------------------|----------------|-----------------|---------------------------|-----------------------------|-------------|-------------------|------------------|------------------|-----------------|
| 79,129.00 | 67,439.00 | 46,609.00 | 58,293.00 | Street Fund Revenue | 0.00 | 48,697.00 | 48,697.00 | 48,697.00 | 48,697.00 |
| 0.00 | 0.00 | 0.00 | 64.00 | Beginning Working Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99,585.47 | 100,946.29 | 95,000.00 | 103,786.00 | Collection Services | 0.00 | 95,000.00 | 95,000.00 | 95,000.00 | 95,000.00 |
| 0.00 | 0.00 | 50,000.00 | 50,000.00 | Gas Tax Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 306.04 | 210.09 | 300.00 | 135.00 | Grants | 0.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 58,981.06 | 58,521.45 | 58,500.00 | 58,129.00 | Interest | 0.00 | 58,500.00 | 58,500.00 | 58,500.00 | 58,500.00 |
| 201.60 | 929.00 | 0.00 | 379.00 | Street/Storm Utility Charge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8,559.91 | 62,461.79 | 82,646.00 | 82,646.00 | Miscellaneous | 0.00 | 69,000.00 | 69,000.00 | 69,000.00 | 69,000.00 |
| 246,763.08 | 290,507.62 | 333,055.00 | 353,432.00 | Transfers In | 0.00 | 271,497.00 | 271,497.00 | 271,497.00 | 271,497.00 |
| REVENUES TOTALS: | | | | | | | | | |
| 76,022.62 | 85,341.58 | 83,444.00 | 91,730.00 | Street Expenditures | 0.80 | 79,653.00 | 79,653.00 | 79,653.00 | 77,551.00 |
| 402.14 | 554.07 | 810.00 | 1,081.00 | Personnel Services | 0.00 | 811.00 | 811.00 | 811.00 | 811.00 |
| 5,820.33 | 6,636.71 | 6,443.00 | 6,988.00 | Salaries | 0.00 | 6,154.00 | 6,154.00 | 6,154.00 | 5,993.00 |
| 9,423.56 | 10,763.34 | 11,386.00 | 12,994.00 | Overtime | 0.00 | 11,546.00 | 11,546.00 | 11,546.00 | 11,088.00 |
| 89.68 | 99.80 | 122.00 | 116.00 | FICA | 0.00 | 106.00 | 106.00 | 106.00 | 101.00 |
| 21,800.98 | 22,483.07 | 19,686.00 | 20,783.00 | PERS | 0.00 | 19,287.00 | 19,287.00 | 19,287.00 | 17,997.00 |
| 47.69 | 48.81 | 51.00 | 47.00 | State Workers Comp | 0.00 | 76.00 | 76.00 | 76.00 | 38.00 |
| 2,884.57 | 1,793.10 | 2,718.00 | 1,842.00 | Health Insurance | 0.00 | 2,522.00 | 2,522.00 | 2,522.00 | 2,516.00 |
| 262.36 | 265.29 | 214.00 | 256.00 | Life & AD&D Insurance | 0.00 | 205.00 | 205.00 | 205.00 | 205.00 |
| 0.00 | 0.00 | 200.00 | 0.00 | Workerscomp | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 0.00 | 0.00 | 1,000.00 | 0.00 | VEBA | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| (5,864.88) | (10,419.91) | 0.00 | -9,852.00 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110,889.05 | 117,565.86 | 126,074.00 | 125,985.00 | Benefit Accruals | 0.00 | 121,560.00 | 121,560.00 | 121,560.00 | 117,500.00 |
| Personnel Services Totals: | | | | | | | | | |

| | | | | | | | |
|-----------------------------|--------------|--------------|------|--------------|--------------|--------------|--------------|
| 0.00 | 26.17 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| 18,302.50 | 11,402.68 | 13,800.00 | 0.00 | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 |
| 5,815.43 | 12,477.75 | 10,410.00 | 0.00 | 10,410.00 | 10,410.00 | 10,410.00 | 10,410.00 |
| 1,583.40 | 1,110.77 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 9,569.61 | 9,727.13 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 |
| 11,684.71 | 3,025.26 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 |
| 79.71 | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 777.24 | 607.05 | 350.00 | 0.00 | 350.00 | 350.00 | 350.00 | 350.00 |
| 0.00 | 82.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47,826.18 | 38,459.31 | 48,260.00 | 0.00 | 48,260.00 | 48,260.00 | 48,260.00 | 48,260.00 |
| Material & Services Totals: | | | | | | | |
| 8,559.91 | 62,461.79 | 132,646.00 | 0.00 | 132,646.00 | 69,000.00 | 69,000.00 | 69,000.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 3,480.00 | 0.00 | 3,480.00 | 0.00 | 0.00 | 0.00 |
| 2,781.02 | 2,996.59 | 0.00 | 0.00 | 3,230.00 | 0.00 | 0.00 | 0.00 |
| 698.14 | 482.57 | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 12,039.07 | 65,940.95 | 137,126.00 | 0.00 | 139,126.00 | 70,200.00 | 70,200.00 | 70,200.00 |
| Capital Outlay Totals: | | | | | | | |
| 0.00 | 0.00 | 9,885.00 | 0.00 | 9,885.00 | 19,455.00 | 19,455.00 | 19,455.00 |
| 0.00 | 0.00 | 9,885.00 | 0.00 | 9,885.00 | 19,455.00 | 19,455.00 | 19,455.00 |
| Contingency Totals: | | | | | | | |
| 7,785.00 | 10,249.00 | 11,710.00 | 0.00 | 11,710.00 | 12,022.00 | 12,022.00 | 12,022.00 |
| 7,785.00 | 10,249.00 | 11,710.00 | 0.00 | 11,710.00 | 12,022.00 | 12,022.00 | 12,022.00 |
| 178,539.30 | 232,215.12 | 333,055.00 | 0.80 | 353,432.00 | 271,497.00 | 271,497.00 | 271,497.00 |
| (178,539.30) | (232,215.12) | (333,055.00) | 0.80 | (353,432.00) | (271,497.00) | (271,497.00) | (271,497.00) |
| 246,763.08 | 290,507.62 | 333,055.00 | 0.00 | 353,432.00 | 271,497.00 | 271,497.00 | 271,497.00 |
| (178,539.30) | (232,215.12) | (333,055.00) | 0.80 | (353,432.00) | (271,497.00) | (271,497.00) | (271,497.00) |
| 68,223.78 | 58,292.50 | 0.00 | 0.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| Street Fund Totals: | | | | | | | |

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

TIIF FUND

Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
|--|--------------|--------------|--------------|--------------|---------|----------------------------|------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Adopted | Estimated | Account | Description | FTE | Requested | Proposed | Approved | Adopted |
| | 2,546,636.00 | 5,122,076.00 | 4,868,485.00 | 4,880,682.00 | 06 | TIIF | | | | | |
| | 3,765,194.96 | 81,846.32 | 0.00 | 0.00 | R1 | Revenue | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 3010 | Beginning Fund Balance | 0.00 | 4,656,100.00 | 4,656,100.00 | 4,656,100.00 | 4,656,100.00 |
| | 17,311.53 | 25,598.58 | 15,000.00 | 67,500.00 | 4550 | Sale of Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 26,870.00 | 4900 | Grant Revenue | 0.00 | 167,500.00 | 167,500.00 | 167,500.00 | 167,500.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 5000 | Interest | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| | 6,329,142.49 | 5,229,520.90 | 4,883,485.00 | 4,975,052.00 | 9500 | Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 75,000.00 |
| | | | | | | REVENUES TOTALS: | 0.00 | 4,838,600.00 | 4,838,600.00 | 4,838,600.00 | 4,913,600.00 |
| | 46,751.02 | 53,528.04 | 56,622.00 | 59,119.00 | 610 | TIIF Expenditures | | | | | |
| | 3,576.44 | 4,094.55 | 4,333.00 | 4,522.00 | E1 | Personnel Services | 0.55 | 56,706.00 | 56,706.00 | 56,706.00 | 56,706.00 |
| | 6,925.18 | 8,386.01 | 10,129.00 | 10,668.00 | 1051 | Salaries | 0.00 | 4,339.00 | 4,339.00 | 4,339.00 | 4,339.00 |
| | 35.61 | 41.03 | 48.00 | 43.00 | 1150 | FICA | 0.00 | 10,089.00 | 10,089.00 | 10,089.00 | 10,089.00 |
| | 11,170.83 | 12,841.88 | 12,126.00 | 11,876.00 | 1200 | PERS | 0.00 | 48.00 | 48.00 | 48.00 | 48.00 |
| | 30.28 | 35.99 | 39.00 | 31.00 | 1250 | State Workers Comp | 0.00 | 28.00 | 28.00 | 28.00 | 28.00 |
| | 74.45 | 69.83 | 877.00 | 610.00 | 1251 | Health Insurance | 0.00 | 878.00 | 878.00 | 878.00 | 878.00 |
| | 60.00 | 60.00 | 60.00 | 60.00 | 1252 | Life & AD&D Insurance | 0.00 | 60.00 | 60.00 | 60.00 | 60.00 |
| | 0.00 | 0.00 | 100.00 | 0.00 | 1253 | Workerscomp | 0.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | 0.00 | 0.00 | 600.00 | 0.00 | 1254 | VEBA | 0.00 | 600.00 | 600.00 | 600.00 | 600.00 |
| | 68,623.81 | 79,057.33 | 84,934.00 | 86,929.00 | 1260 | Unemployment | 0.00 | 600.00 | 600.00 | 600.00 | 600.00 |
| | | | | | 1300 | Benefit Accruals | 0.00 | 85,533.00 | 85,533.00 | 85,533.00 | 85,533.00 |
| | | | | | | Personnel Services Totals: | 0.55 | 85,533.00 | 85,533.00 | 85,533.00 | 85,533.00 |

SCOUT LAKE FUND

SCOUT LAKE FUND

Budget Analysis



| 2014 | 2015 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
|--------------|--------------|--------------|-------------------|---------------------------------|------|----------------|----------------|----------------|----------------|------|
| Actual | Actual | Adopted | Estimated Account | Description | FTE | Requested | Proposed | Approved | Adopted | |
| 1,014,166.00 | 1,018,438.00 | 966,471.00 | 1,015,932.00 | Scout Lake Fund | 0.00 | 1,020,075.00 | 1,020,075.00 | 1,020,075.00 | 1,020,075.00 | |
| 0.00 | 0.00 | 0.00 | 0.00 | Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5,382.57 | 5,202.99 | 4,500.00 | 6,034.00 | Beginning Fund Balance | 0.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | |
| 80.00 | 20.00 | 0.00 | 0.00 | Sale of Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,019,628.57 | 1,023,660.99 | 970,971.00 | 1,021,966.00 | Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | | | Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | | | REVENUES TOTALS: | 0.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | |
| 0.00 | 0.00 | 5,000.00 | 0.00 | Scout Lake Expenditures | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | |
| 0.00 | 0.00 | 10,000.00 | 1,545.00 | Material & Services | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | |
| 0.00 | 3,725.85 | 10,000.00 | 345.00 | Operating Material | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | |
| 719.74 | 719.48 | 2,500.00 | 0.00 | Contract Services | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | |
| 471.25 | 3,283.33 | 11,000.00 | 0.00 | Repairs & Maint. Services | 0.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | |
| 1,190.99 | 7,728.66 | 38,500.00 | 1,890.00 | Intergovernmental | 0.00 | 38,500.00 | 38,500.00 | 38,500.00 | 38,500.00 | |
| | | | | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | | | Material & Services Totals: | 0.00 | 38,500.00 | 38,500.00 | 38,500.00 | 38,500.00 | |
| 0.00 | 0.00 | 932,471.00 | 1,020,076.00 | Unappropriated Fund Balance | 0.00 | 986,075.00 | 986,075.00 | 986,075.00 | 986,075.00 | |
| 0.00 | 0.00 | 932,471.00 | 1,020,076.00 | Unappropriated Fund Balance | 0.00 | 986,075.00 | 986,075.00 | 986,075.00 | 986,075.00 | |
| 1,190.99 | 7,728.66 | 970,971.00 | 1,021,966.00 | EXPENDITURES TOTALS: | 0.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | |
| (1,190.99) | (7,728.66) | (970,971.00) | (1,021,966.00) | Scout Lake Expenditures Totals: | 0.00 | (1,024,575.00) | (1,024,575.00) | (1,024,575.00) | (1,024,575.00) | |
| 1,019,628.57 | 1,023,660.99 | 970,971.00 | 1,021,966.00 | FUND REVENUES | 0.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | 1,024,575.00 | |
| (1,190.99) | (7,728.66) | (970,971.00) | (1,021,966.00) | FUND EXPENSES | 0.00 | (1,024,575.00) | (1,024,575.00) | (1,024,575.00) | (1,024,575.00) | |
| 1,018,437.58 | 1,015,932.33 | 0.00 | 0.00 | Scout Lake Fund Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

ENTERPRISE ZONE

ENTERPRISE ZONE FUND

Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | |
|--|--------------|------------|--------------|--------------|---------|------------------------------|------|--------------|--------------|--------------|--------------|
| | Actual | Actual | Adopted | Estimated | Account | Description | FTE | Requested | Proposed | Approved | Adopted |
| | 472,453.00 | 234,754.00 | 235,263.00 | 237,867.00 | 08 | Enterprise Zone Fund | 0.00 | 241,190.00 | 241,190.00 | 241,190.00 | 241,190.00 |
| | 2,056.40 | 1,207.74 | 2,000.00 | 1,418.00 | R1 | Revenue | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| | 5,245.41 | 1,905.12 | 1,905.00 | 1,905.00 | 3010 | Beginning Fund Balance | 0.00 | 1,905.00 | 1,905.00 | 1,905.00 | 1,905.00 |
| | 479,754.81 | 237,866.86 | 239,168.00 | 241,190.00 | 5000 | Interest | 0.00 | 244,095.00 | 244,095.00 | 244,095.00 | 244,095.00 |
| | | | | | 7000 | Miscellaneous Revenue | | | | | |
| | | | | | | REVENUES TOTALS: | | | | | |
| | | | | | | Enterprise Zone Fund | | | | | |
| | 0.00 | 0.00 | 71,668.00 | 241,190.00 | 810 | Contingency | 0.00 | 65,095.00 | 65,095.00 | 65,095.00 | 65,095.00 |
| | 0.00 | 0.00 | 71,668.00 | 241,190.00 | E4 | Contingency | 0.00 | 65,095.00 | 65,095.00 | 65,095.00 | 65,095.00 |
| | | | | | 4000 | Contingency Totals: | | | | | |
| | | | | | | Enterprise Zone Fund | | | | | |
| | 245,000.00 | 0.00 | 167,500.00 | 0.00 | E5 | Transfer | 0.00 | 179,000.00 | 179,000.00 | 179,000.00 | 179,000.00 |
| | 245,000.00 | 0.00 | 167,500.00 | 0.00 | 5000 | Transfers Out | 0.00 | 179,000.00 | 179,000.00 | 179,000.00 | 179,000.00 |
| | | | | | | Transfer Totals: | | | | | |
| | 245,000.00 | 0.00 | 239,168.00 | 241,190.00 | | EXPENDITURES TOTALS: | 0.00 | 244,095.00 | 244,095.00 | 244,095.00 | 244,095.00 |
| | (245,000.00) | 0.00 | (239,168.00) | (241,190.00) | | Enterprise Zone Fund Totals: | 0.00 | (244,095.00) | (244,095.00) | (244,095.00) | (244,095.00) |
| | 479,754.81 | 237,866.86 | 239,168.00 | 241,190.00 | | FUND REVENUES | 0.00 | 244,095.00 | 244,095.00 | 244,095.00 | 244,095.00 |
| | (245,000.00) | 0.00 | (239,168.00) | (241,190.00) | | FUND EXPENSES | 0.00 | (244,095.00) | (244,095.00) | (244,095.00) | (244,095.00) |
| | 234,754.81 | 237,866.86 | 0.00 | 0.00 | | Enterprise Zone Fund Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

*INFRASTRUCTURE,
MAINTENANCE, AND
IMPROVEMENT FUND*

IMIF FUND
Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
|--|-------------|-------------|--------------|--------------|-------------------|---|------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Adopted | Estimated | Account | Description | FTE | Requested | Proposed | Approved | Adopted |
| | 81,397.00 | 83,398.00 | 84,277.00 | 85,462.00 | 10 R1 3010 | IMIF Revenue Beginning Fund Balance | 0.00 | 87,275.00 | 87,275.00 | 87,275.00 | 87,275.00 |
| | 0.00 | 0.00 | 0.00 | 93.00 | 4400 | Collection Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 439.56 | 419.63 | 400.00 | 400.00 | 5000 | Interest | 0.00 | 400.00 | 400.00 | 400.00 | 400.00 |
| | 81,560.60 | 81,642.30 | 81,000.00 | 81,321.00 | 6500 | Capital Improvement Fees | 0.00 | 81,000.00 | 81,000.00 | 81,000.00 | 81,000.00 |
| | 163,397.16 | 165,459.93 | 165,677.00 | 167,276.00 | | REVENUES TOTALS: | 0.00 | 168,675.00 | 168,675.00 | 168,675.00 | 168,675.00 |
| | 0.00 | 0.00 | 85,677.00 | 87,276.00 | 100 E4 4000 | IMIF Expenditures Contingency | 0.00 | 88,675.00 | 88,675.00 | 88,675.00 | 88,675.00 |
| | 0.00 | 0.00 | 85,677.00 | 87,276.00 | | Contingency Totals: | 0.00 | 88,675.00 | 88,675.00 | 88,675.00 | 88,675.00 |
| | 80,000.00 | 79,998.29 | 80,000.00 | 80,000.00 | E5 5000 | Transfer Transfers Out | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 80,000.00 |
| | 80,000.00 | 79,998.29 | 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 | 79,998.29 | 165,677.00 | 167,276.00 | | EXPENDITURES TOTALS: | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 80,000.00 |
| | (80,000.00) | (79,998.29) | (165,677.00) | (167,276.00) | | IMIF Expenditure Totals: | 0.00 | (80,000.00) | (80,000.00) | (80,000.00) | (80,000.00) |
| | 163,397.16 | 165,459.93 | 165,677.00 | 167,276.00 | | FUND REVENUES | 0.00 | 168,675.00 | 168,675.00 | 168,675.00 | 168,675.00 |
| | (80,000.00) | (79,998.29) | (165,677.00) | (167,276.00) | | FUND EXPENSES | 0.00 | (80,000.00) | (80,000.00) | (80,000.00) | (80,000.00) |
| | 83,397.16 | 85,461.64 | 0.00 | 0.00 | | IMIF Totals: | 0.00 | 88,675.00 | 88,675.00 | 88,675.00 | 88,675.00 |

ENTERPRISE FUNDS

*SEWER ENTERPRISE
FUND*

SEWER FUND

Budget Analysis



| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated Account | Description | 2017 FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-----------------------------------|-------------|--------------|------------------------|---------------------------|----------|----------------|---------------|---------------|--------------|
| 31,879.00 | 33,623.00 | 39,698.00 | 48,871.00 | Sewer Fund Revenue | 0.00 | 58,235.00 | 58,235.00 | 58,235.00 | 58,235.00 |
| 0.00 | 0.00 | 0.00 | 448.00 | Beginning Working Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 57.38 | 137.14 | 100.00 | 84.00 | Collection Services | 0.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 398,969.32 | 391,865.72 | 390,000.00 | 389,065.00 | Interest | 0.00 | 390,000.00 | 390,000.00 | 390,000.00 | 390,000.00 |
| 5,749.90 | 1,550.00 | 25,000.00 | 2,711.00 | Sewer Billing | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 382,081.02 | 95,324.48 | 61,000.00 | 61,000.00 | Miscellaneous | 0.00 | 90,000.00 | 90,000.00 | 90,000.00 | 90,000.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 818,736.62 | 522,500.34 | 515,798.00 | 502,179.00 | Loan Proceeds | 0.00 | 548,335.00 | 548,335.00 | 548,335.00 | 548,335.00 |
| REVENUES TOTALS: | | | | | | | | | |
| 156,606.65 | 156,886.09 | 176,268.00 | 161,659.00 | Sewer Expenditures | 2.65 | 183,302.00 | 183,302.00 | 183,302.00 | 177,295.00 |
| 6,761.73 | 8,073.40 | 16,113.00 | 8,129.00 | Personnel Services | 0.00 | 16,115.00 | 16,115.00 | 16,115.00 | 16,115.00 |
| 12,411.96 | 12,378.90 | 14,719.00 | 13,074.00 | Salaries | 0.00 | 15,257.00 | 15,257.00 | 15,257.00 | 14,797.00 |
| 25,879.10 | 26,221.09 | 35,743.00 | 25,750.00 | Overtime | 0.00 | 23,876.00 | 23,876.00 | 23,876.00 | 22,566.00 |
| 160.58 | 178.21 | 218.00 | 180.00 | FICA | 0.00 | 240.00 | 240.00 | 240.00 | 226.00 |
| 44,730.43 | 48,129.64 | 56,152.00 | 44,072.00 | PERS | 0.00 | 53,066.00 | 53,066.00 | 53,066.00 | 49,381.00 |
| 164.51 | 171.11 | 180.00 | 153.00 | State Workers Comp | 0.00 | 281.00 | 281.00 | 281.00 | 172.00 |
| 2,128.86 | 3,904.93 | 6,457.00 | 4,376.00 | Health Insurance | 0.00 | 6,699.00 | 6,699.00 | 6,699.00 | 6,681.00 |
| 522.02 | 577.45 | 648.00 | 538.00 | Life & AD&D Insurance | 0.00 | 648.00 | 648.00 | 648.00 | 648.00 |
| 13,988.00 | 0.00 | 200.00 | 0.00 | Workerscomp | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 0.00 | 0.00 | 5,000.00 | 0.00 | VEBA | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 0.00 | 0.00 | 0.00 | -10,048.00 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | Benefit Accruals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 263,353.84 | 256,520.82 | 311,698.00 | 247,883.00 | CIP Weighted Labor | 0.00 | 304,684.00 | 304,684.00 | 304,684.00 | 293,081.00 |
| Personnel Services Totals: | | | | | 2.65 | 304,684.00 | 304,684.00 | 304,684.00 | 293,081.00 |

| | | | | | | | | | |
|--------------|--------------|--------------|--------------|------|-------------------------------|--------|--------------|--------------|--------------|
| 724.00 | 401.50 | 720.00 | 525.00 | E2 | Material & Services | 720.00 | 720.00 | 720.00 | 720.00 |
| 27,710.85 | 29,927.12 | 22,725.00 | 40,440.00 | 2050 | Office Materials | 0.00 | 0.00 | 0.00 | 720.00 |
| 5,356.84 | 3,153.87 | 10,210.00 | 11,600.00 | 2100 | Operating Materials/Equipment | 0.00 | 0.00 | 22,725.00 | 22,725.00 |
| 8,387.34 | 8,429.12 | 9,000.00 | 7,354.00 | 2250 | Contract Services | 0.00 | 0.00 | 10,210.00 | 10,210.00 |
| 3,008.94 | 1,071.75 | 500.00 | 983.00 | 2300 | Communications | 0.00 | 0.00 | 9,000.00 | 9,000.00 |
| 40,951.32 | 29,398.59 | 30,000.00 | 30,471.00 | 2350 | Information Technology | 0.00 | 0.00 | 500.00 | 500.00 |
| 20,940.37 | 8,433.58 | 24,000.00 | 8,782.00 | 2450 | Utility Services | 0.00 | 0.00 | 30,000.00 | 30,000.00 |
| 0.00 | 0.00 | 1,500.00 | 0.00 | 2500 | Repairs & Maintenance Service | 0.00 | 0.00 | 24,000.00 | 24,000.00 |
| 981.72 | 40.00 | 3,000.00 | 1,662.00 | 2550 | Rental/Lease | 0.00 | 0.00 | 1,500.00 | 1,500.00 |
| 0.00 | 160.00 | 400.00 | 200.00 | 2600 | Professional Development | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| 2,325.00 | 2,387.00 | 3,000.00 | 2,400.00 | 2605 | Dues & Memberships | 0.00 | 0.00 | 400.00 | 400.00 |
| 20.00 | 0.00 | 200.00 | 664.00 | 2650 | Intergovernmental | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| 113.42 | 0.00 | 0.00 | 0.00 | 2700 | Miscellaneous | 0.00 | 0.00 | 200.00 | 200.00 |
| 110,519.80 | 83,402.53 | 105,255.00 | 105,081.00 | 2710 | Bank Fees | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Material & Services Totals: | 0.00 | 105,255.00 | 105,255.00 | 105,255.00 |
| 382,081.02 | 95,324.48 | 61,000.00 | 61,000.00 | E3 | Capital Outlay | 0.00 | 0.00 | 90,000.00 | 90,000.00 |
| 0.00 | 12,693.17 | 0.00 | 2,000.00 | 3150 | General Improvements | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 3,480.00 | 3,480.00 | 3200 | Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,781.02 | 2,996.60 | 0.00 | 0.00 | 3201 | Capital Lease | 0.00 | 0.00 | 0.00 | 0.00 |
| 698.15 | 482.57 | 0.00 | 0.00 | 3202 | Debt Service Capital | 0.00 | 0.00 | 0.00 | 0.00 |
| 385,560.19 | 111,496.82 | 64,480.00 | 66,480.00 | 3203 | Debt Service Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | | Capital Outlay Totals: | 0.00 | 90,000.00 | 90,000.00 | 90,000.00 |
| 0.00 | 0.00 | 9,480.00 | 58,235.00 | E4 | Contingency | 0.00 | 0.00 | 22,849.00 | 22,849.00 |
| 0.00 | 0.00 | 9,480.00 | 58,235.00 | 4000 | Contingency | 0.00 | 0.00 | 22,849.00 | 22,849.00 |
| | | | | | Contingency Totals: | 0.00 | 22,849.00 | 22,849.00 | 22,849.00 |
| 25,579.00 | 21,780.00 | 24,885.00 | 24,500.00 | E5 | Transfer | 0.00 | 0.00 | 25,547.00 | 25,547.00 |
| 25,579.00 | 21,780.00 | 24,885.00 | 24,500.00 | 5000 | Transfers Out | 0.00 | 0.00 | 25,547.00 | 25,547.00 |
| 785,012.83 | 473,200.17 | 515,798.00 | 502,179.00 | | Transfer Totals: | 0.00 | 25,547.00 | 25,547.00 | 25,547.00 |
| (785,012.83) | (473,200.17) | (515,798.00) | (502,179.00) | | EXPENDITURES TOTALS: | 2.65 | 548,335.00 | 548,335.00 | 548,335.00 |
| | | | | | Sewer Expenditures Totals: | 2.65 | (548,335.00) | (548,335.00) | (548,335.00) |
| 818,736.62 | 522,500.34 | 515,798.00 | 502,179.00 | | FUND REVENUES | 0.00 | 548,335.00 | 548,335.00 | 548,335.00 |
| (785,012.83) | (473,200.17) | (515,798.00) | (502,179.00) | | FUND EXPENSES | 2.65 | (548,335.00) | (548,335.00) | (548,335.00) |
| 33,723.79 | 49,300.17 | 0.00 | 0.00 | | Sewer Fund Totals: | 2.65 | 0.00 | 0.00 | 0.00 |

*WATER ENTERPRISE
FUND*

WATER FUND

Budget Analysis



| 2014 Actual | 2015 Actual | 2016 Adopted | 2016 Estimated Account | Description | 2017 FTE | 2017 Requested | 2017 Proposed | 2017 Approved | 2017 Adopted |
|-------------|-------------|--------------|------------------------|------------------------------|----------|----------------|---------------|---------------|--------------|
| 66,649.00 | 97,007.00 | 76,783.00 | 105,265.00 | 04 Water Fund | 0.00 | 93,460.00 | 93,460.00 | 93,460.00 | 93,460.00 |
| 0.00 | 218.34 | 0.00 | 393.00 | RI Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5,366.52 | 0.00 | 0.00 | 0.00 | Beginning Working Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 313.41 | 323.38 | 200.00 | 317.00 | Collection Services | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 6,725.00 | 6,705.00 | 5,000.00 | 7,970.00 | Grants | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3,415.00 | 2,240.00 | 2,800.00 | 2,095.00 | Interest | 0.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 |
| 465,898.16 | 459,526.90 | 465,000.00 | 460,241.00 | Charges For Current Services | 0.00 | 465,000.00 | 465,000.00 | 465,000.00 | 465,000.00 |
| 6,679.23 | 2,790.75 | 0.00 | 502.00 | Penalty Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25,000.00 | 74,000.00 | 66,000.00 | 66,000.00 | Sale of Water | 0.00 | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 |
| 580,046.32 | 642,811.37 | 615,783.00 | 642,783.00 | Miscellaneous | 0.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 |
| | | | | Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | REVENUES TOTALS: | 0.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 |
| 215,254.30 | 235,903.94 | 237,242.00 | 255,975.00 | Water Expenditures | 3.94 | 246,496.00 | 246,496.00 | 246,496.00 | 239,588.00 |
| 11,535.01 | 9,659.65 | 21,520.00 | 7,923.00 | Personnel Services | 0.00 | 21,523.00 | 21,523.00 | 21,523.00 | 21,523.00 |
| 17,010.82 | 18,593.89 | 19,797.00 | 19,907.00 | Salaries | 0.00 | 20,503.00 | 20,503.00 | 20,503.00 | 19,974.00 |
| 28,954.54 | 35,774.13 | 43,744.00 | 41,098.00 | Overtime | 0.00 | 43,753.00 | 43,753.00 | 43,753.00 | 42,247.00 |
| 246.55 | 255.66 | 289.00 | 275.00 | FICA | 0.00 | 320.00 | 320.00 | 320.00 | 304.00 |
| 65,407.79 | 75,004.06 | 74,922.00 | 70,261.00 | PERS | 0.00 | 66,979.00 | 66,979.00 | 66,979.00 | 62,741.00 |
| 133.91 | 160.41 | 159.00 | 143.00 | State Workers Comp | 0.00 | 243.00 | 243.00 | 243.00 | 117.00 |
| 5,558.92 | 5,509.51 | 8,060.00 | 5,463.00 | Health Insurance | 0.00 | 8,386.00 | 8,386.00 | 8,386.00 | 8,365.00 |
| 769.28 | 801.22 | 782.00 | 790.00 | Life & AD&D Insurance | 0.00 | 731.00 | 731.00 | 731.00 | 731.00 |
| 0.00 | 0.00 | 200.00 | 0.00 | Workerscomp | 0.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 0.00 | 0.00 | 5,000.00 | 0.00 | VEBA | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| (4,862.69) | (19,999.90) | 0.00 | (17,192.00) | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340,008.43 | 361,662.57 | 411,715.00 | 384,643.00 | Benefit Accruals | 0.00 | 414,134.00 | 414,134.00 | 414,134.00 | 400,790.00 |
| | | | | CIP Weighted Labor | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | Personnel Services Totals: | 3.94 | 414,134.00 | 414,134.00 | 414,134.00 | 400,790.00 |

| | | | | | | | | | | | | |
|--------------|--------------|--------------|--------------|------|-------------------------------|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 958.39 | 429.67 | 1,000.00 | 616.00 | E2 | Material & Services | Office Materials | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 27,348.42 | 22,500.00 | 30,000.00 | 29,326.00 | 2100 | Operating Material/Equipment | Operating Material/Equipment | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 |
| 15,348.72 | 5,298.85 | 10,910.00 | 2,409.00 | 2250 | Contract Services | Contract Services | 10,910.00 | 10,910.00 | 10,910.00 | 10,910.00 | 10,910.00 | 10,910.00 |
| 5,998.67 | 5,819.74 | 6,000.00 | 4,710.00 | 2300 | Communications | Communications | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 1,477.95 | 855.48 | 2,000.00 | 2,240.00 | 2350 | Information Technology | Information Technology | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 9,477.56 | 10,781.62 | 10,000.00 | 9,655.00 | 2450 | Utility Services | Utility Services | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 11,669.77 | 15,406.16 | 16,000.00 | 0.00 | 2500 | Repair & Maintenance Services | Repair & Maintenance Services | 16,000.00 | 16,000.00 | 16,000.00 | 16,000.00 | 16,000.00 | 16,000.00 |
| 522.37 | 500.00 | 800.00 | 500.00 | 2550 | Rental/Lease | Rental/Lease | 800.00 | 800.00 | 800.00 | 800.00 | 800.00 | 800.00 |
| 2,933.61 | 961.05 | 4,000.00 | 1,500.00 | 2600 | Professional Development | Professional Development | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 1,013.00 | 746.50 | 500.00 | 970.00 | 2605 | Dues & Memberships | Dues & Memberships | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| 0.00 | 104.00 | 200.00 | 0.00 | 2625 | Books & Publication | Books & Publication | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 |
| 75.00 | 1,275.00 | 2,000.00 | 1,275.00 | 2650 | Intergovernmental | Intergovernmental | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 6,684.49 | 415.92 | 100.00 | 0.00 | 2700 | Miscellaneous | Miscellaneous | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 155.47 | 0.00 | 0.00 | 0.00 | 2710 | Bank Fees | Bank Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 83,663.42 | 65,093.99 | 83,510.00 | 53,201.00 | | Material & Services Totals: | Material & Services Totals: | 83,510.00 | 83,510.00 | 83,510.00 | 83,510.00 | 83,510.00 | 83,510.00 |
| 25,000.00 | 74,000.00 | 66,000.00 | 66,000.00 | E3 | Capital Outlay | Capital Outlay | 66,000.00 | 66,000.00 | 66,000.00 | 66,000.00 | 66,000.00 | 66,000.00 |
| 0.00 | 0.00 | 0.00 | 2,000.00 | 3150 | General Improvements | General Improvements | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 |
| 0.00 | 0.00 | 3,480.00 | 3,480.00 | 3200 | Machinery & Equipment | Machinery & Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,781.03 | 2,996.60 | 0.00 | 0.00 | 3201 | Capital Lease | Capital Lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 698.14 | 482.57 | 0.00 | 0.00 | 3202 | Debt Service Capital | Debt Service Capital | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28,479.17 | 77,479.17 | 69,480.00 | 71,480.00 | 3203 | Debt Service Interest | Debt Service Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 13,019.00 | 93,459.00 | | Capital Outlay Totals: | Capital Outlay Totals: | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 | 46,000.00 |
| 0.00 | 0.00 | 13,019.00 | 93,459.00 | E4 | Contingency | Contingency | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 |
| 30,028.00 | 33,310.00 | 38,059.00 | 40,000.00 | 4000 | Contingency Totals: | Contingency Totals: | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 | 29,744.00 |
| 482,179.02 | 537,545.73 | 615,783.00 | 642,783.00 | E5 | Transfer | Transfer | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 |
| 580,046.32 | 642,811.37 | 615,783.00 | 642,783.00 | 5000 | Transfers Out | Transfers Out | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 | 39,072.00 |
| (482,179.02) | (537,545.73) | (615,783.00) | (642,783.00) | | Transfer Totals: | Transfer Totals: | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 |
| 97,867.30 | 105,265.64 | 0.00 | 0.00 | | EXPENDITURES TOTALS: | EXPENDITURES TOTALS: | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 |
| | | | | | Water Expenditures Totals: | Water Expenditures Totals: | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) |
| | | | | | FUND REVENUES | FUND REVENUES | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 | 612,460.00 |
| | | | | | FUND EXPENSES | FUND EXPENSES | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) | (612,460.00) |
| | | | | | Water Fund Totals: | Water Fund Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

*SEWER SDC
ENTERPRISE FUND*

SEWER SYSTEM DEVELOPMENT FUND

Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | |
|--|----------|----------|------------|------------|-------------------|--------------------------|------|------------|------------|------------|------------|
| | Actual | Actual | Adopted | Estimated | Account | Description | FTE | Requested | Proposed | Approved | Adopted |
| | 5,581.00 | 5,611.00 | 5,635.00 | 5,640.00 | 13 RI | Sewer SDC Revenue | 0.00 | 7,180.00 | 7,180.00 | 7,180.00 | 7,180.00 |
| | 29.63 | 28.80 | 25.00 | 40.00 | 5000 | Beginning Fund Balance | 0.00 | 35.00 | 35.00 | 35.00 | 35.00 |
| | 0.00 | 0.00 | 0.00 | 1,500.00 | 6520 | Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 5,610.63 | 5,639.80 | 5,660.00 | 7,180.00 | | System Development Fees | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | | | | | | REVENUES TOTALS: | | | | | |
| | 0.00 | 0.00 | 5,660.00 | 7,180.00 | 330 E4 4000 | Sewer SDC Contingency | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | 0.00 | 0.00 | 5,660.00 | 7,180.00 | | Contingency | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | 0.00 | 0.00 | 5,660.00 | 7,180.00 | | Contingency Totals: | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | 0.00 | 0.00 | 5,660.00 | 7,180.00 | | EXPENDITURES TOTALS: | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | 0.00 | 0.00 | (5,660.00) | (7,180.00) | | Sewer SDC Totals: | 0.00 | (7,215.00) | (7,215.00) | (7,215.00) | (7,215.00) |
| | 5,610.63 | 5,639.80 | 5,660.00 | 7,180.00 | | FUND REVENUES | 0.00 | 7,215.00 | 7,215.00 | 7,215.00 | 7,215.00 |
| | 0.00 | 0.00 | (5,660.00) | (7,180.00) | | FUND EXPENSES | 0.00 | (7,215.00) | (7,215.00) | (7,215.00) | (7,215.00) |
| | 5,610.63 | 5,639.80 | 0.00 | 0.00 | | Sewer SDC Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

***WATER SDC
ENTERPRISE FUND***

WATER SYSTEM DEVELOPMENT FUND

Budget Analysis



| | 2014 | 2015 | 2016 | 2016 | 2016 | 2017 | 2017 | 2017 | 2017 | 2017 | 2017 |
|--|-----------|-----------|-------------|-------------|-----------|--------------------------|------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Adopted | Estimated | Account | Description | FTE | Requested | Proposed | Approved | Adopted |
| | 37,920.00 | 44,127.00 | 39,820.00 | 44,353.00 | 14 R1 | Water SDC Revenue | 0.00 | 44,620.00 | 44,620.00 | 44,620.00 | 44,620.00 |
| | 206.68 | 226.31 | 200.00 | 267.00 | 5000 | Beginning Fund Balance | 0.00 | 260.00 | 260.00 | 260.00 | 260.00 |
| | 6,000.00 | 0.00 | 0.00 | 0.00 | 6520 | Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 44,126.68 | 44,353.31 | 40,020.00 | 44,620.00 | | System Development Fees | 0.00 | 44,880.00 | 44,880.00 | 44,880.00 | 44,880.00 |
| | | | | | | REVENUES TOTALS: | | | | | |
| | 0.00 | 0.00 | 40,020.00 | 44,620.00 | 430 E4 | Water SDC Contingency | 0.00 | 44,880.00 | 44,880.00 | 44,880.00 | 44,880.00 |
| | 0.00 | 0.00 | 40,020.00 | 44,620.00 | 4000 | Contingency | 0.00 | 44,880.00 | 44,880.00 | 44,880.00 | 44,880.00 |
| | | | | | | Contingency Totals: | | | | | |
| | 0.00 | 0.00 | 40,020.00 | 44,620.00 | | EXPENDITURES TOTALS: | 0.00 | 44,880.00 | 44,880.00 | 44,880.00 | 44,880.00 |
| | 0.00 | 0.00 | (40,020.00) | (44,620.00) | | Water SDC Totals: | 0.00 | (44,880.00) | (44,880.00) | (44,880.00) | (44,880.00) |
| | 44,126.68 | 44,353.31 | 40,020.00 | 44,620.00 | | FUND REVENUES | 0.00 | 44,880.00 | 44,880.00 | 44,880.00 | 44,880.00 |
| | 0.00 | 0.00 | (40,020.00) | (44,620.00) | | FUND EXPENSES | 0.00 | (44,880.00) | (44,880.00) | (44,880.00) | (44,880.00) |
| | 44,126.68 | 44,353.31 | 0.00 | 0.00 | | Water SDC Totals: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

COMMUNITY PROFILE

City of Clatskanie
2016 - 2017 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 Chief, which has served the Lower Columbia region since 1891. 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 Chief and the Longview Daily News, serve Clatskanie.

**City of Clatskanie
2016 - 2017 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 4

Recreation and Culture

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

Taxes

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

Assessed Property Valuation

(in thousands of dollars)

| | |
|-----------|---------------|
| 2016-2017 | \$119,247,495 |
| 2015-2016 | \$117,214,315 |
| 2014-2015 | \$118,645,215 |
| 2013-2014 | \$116,471,747 |
| 2012-2013 | \$110,954,001 |
| 2011-2012 | \$113,349,070 |
| 2010-2011 | \$106,061,355 |
| 2009-2010 | \$102,333,933 |

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

CITY OF CLATSKANIE

RESOLUTION 2016-08

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY
BEGINNING JULY 1, 2016

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.

Enterprise Funds:

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

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

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

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

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

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

Approved by the Council and certified by the Mayor this 8th day of June 2016.

ATTEST: Karyn Purdue
Karyn Purdue, City Recorder

Diane Pohl
Diane Pohl, Mayor

| ROLL CALL ADOPTION | | AYE | NAY | ABSENT | ABSTAIN |
|--------------------|------------------|-----|-----|--------|---------|
| Mayor: | Diane Pohl | X | | | |
| Councilor: | Steve Constans | X | | | |
| | Kathy Engel | X | | | |
| | Toby Harris | X | | | |
| | Jim Morgan | X | | | |
| | Dave True | X | | | |
| | Neil Christensen | X | | | |

CITY OF CLATSKANIE

RESOLUTION 2016-09

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

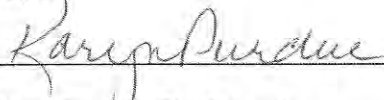
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2016 - 2017.

Passed by the Council this 8th day of June, 2016.

Approved by the Mayor this 8th day of June 2016.

Attest:




Karyn Purdue, City Recorder



Diane Pohl, Mayor

I certify that a public hearing before the Budget Committee was held on May 5, 2016 and a public hearing before the City Council was held on June 8, 2016, giving citizens an opportunity to comment on the use of State Revenue Sharing.



Karyn Purdue, City Recorder

| ROLL CALL ADOPTION | | AYE | NAY | ABSENT | ABSTAIN |
|--------------------|------------------|-----|-----|--------|---------|
| Mayor: | Diane Pohl | X | | | |
| Councilor: | Steve Constans | X | | | |
| | Kathy Engel | X | | | |
| | Toby Harris | X | | | |
| | Jim Morgan | X | | | |
| | Dave True | X | | | |
| | Neil Christensen | X | | | |

CITY OF CLATSKANIE

RESOLUTION 2016-10

A RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Clatskanie hereby adopts the budget for the fiscal year 2016-2017 in the total amount of \$9,013,029. This budget is now on file at 75 S. Nehalem St. Suite D, in Clatskanie Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2016, for the following purposes:

| | | | |
|---|--------------------|--|--------------------|
| <u>General Fund</u> | | <u>Timber Infrastructure & Improvement Fund</u> | |
| Administration | 385,812 | TIIF | 320,553 |
| Police | 557,907 | Transfers Out | 131,011 |
| Municipal Court | 10,000 | Contingency | 1,500,000 |
| <u>Not allocated to Organization Unit or Program:</u> | | Total | \$1,951,564 |
| Materials & Services | 147,310 | <u>Scout Lake Fund</u> | |
| Transfer Out (Debt Service) | 75,000 | Scout Lake | 38,500 |
| Contingency | 2,473 | Total | \$38,500 |
| Total | \$1,178,502 | <u>Enterprise Zone Fund</u> | |
| <u>Street Fund</u> | | Transfers Out | 179,000 |
| Streets | 235,960 | Contingency | 65,095 |
| Debt Service | 0 | Total | \$244,095 |
| Transfers Out | 12,022 | <u>Infrastructure Maintenance & Improvement Fund</u> | |
| Contingency | 23,515 | Transfers Out | 80,000 |
| Total | \$271,497 | Contingency | 88,675 |
| <u>Sewer Fund</u> | | Total | \$168,675 |
| Sewer | 488,336 | <u>Sewer System Development</u> | |
| Debt Service | 0 | Contingency | 7,215 |
| Transfers Out | 25,547 | Total | \$7,215 |
| Contingency | 34,452 | <u>Water System Development</u> | |
| Total | \$548,335 | Contingency | 44,880 |
| <u>Water Fund</u> | | Total | \$44,880 |
| Water Fund | 530,300 | <u>Water System Development</u> | |
| Debt Service | 0 | Contingency | 44,880 |
| Transfers Out | 39,072 | Total | \$44,880 |
| Contingency | 43,088 | <u>Water System Development</u> | |
| Total | \$612,460 | Contingency | 44,880 |
| | | Total | \$44,880 |
| | | Total APPROPRIATIONS, All Funds..... | \$5,065,723 |
| | | Total Unappropriated and Reserve Amounts, All Funds..... | 3,948,111 |
| | | TOTAL ADOPTED BUDGET..... | \$9,013,834 |

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2016 – 2017:

At the rate of \$6.2088 per \$1,000 of assessed value for permanent rate tax.

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the General Government Limitation

Permanent Rate Tax \$6.2088/\$1,000

The above resolution statements were approved and declared adopted on June 8, 2016.

ATTEST: Karyn Purdue
Karyn Purdue, City Recorder

Diane Pohl
Diane Pohl, Mayor

| ROLL CALL ADOPTION | | AYE | NAY | ABSENT | ABSTAIN |
|--------------------|------------------|-----|-----|--------|---------|
| Mayor: | Diane Pohl | X | | | |
| Councilor: | Steve Constans | X | | | |
| | Kathy Engel | X | | | |
| | Toby Harris | X | | | |
| | Jim Morgan | X | | | |
| | Dave True | | X | | |
| | Neil Christensen | X | | | |

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Clatskanie will be held on June 8, 2016 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, 2017 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 2014-2015 | Adopted Budget This Year 2015-2016 | Approved Budget Next Year 2016-2017 |
| Beginning Fund Balance/Net Working Capital | 6,947,285 | 6,525,792 | 6,287,592 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 1,272,266 | 1,203,955 | 1,188,455 |
| Federal, State and All Other Grants, Gifts, Allocations and Donations | 178,654 | 209,803 | 343,150 |
| Revenue from Bonds and Other Debt | 0 | 0 | 0 |
| Interfund Transfers / Internal Service Reimbursements | 302,250 | 457,655 | 466,652 |
| All Other Resources Except Property Taxes | 80,331 | 58,725 | 57,045 |
| Property Taxes Estimated to be Received | 595,440 | 592,750 | 565,950 |
| Total Resources | 9,376,226 | 9,048,680 | 8,888,834 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|------------------|------------------|------------------|
| Personnel Services | 1,526,702 | 1,679,357 | 1,121,610 |
| Materials and Services | 585,680 | 660,379 | 1,185,234 |
| Capital Outlay | 244,479 | 435,646 | 420,350 |
| Debt Service | 25,065 | 25,072 | 0 |
| Interfund Transfers | 302,250 | 457,655 | 466,652 |
| Contingencies | 0 | 1,740,050 | 1,821,877 |
| Special Payments | 0 | 0 | 0 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 6,692,049 | 4,050,521 | 3,873,111 |
| Total Requirements | 9,376,225 | 9,048,680 | 8,888,834 |

| FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|--|------------------|------------------|------------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| Administration | 135,111 | 362,024 | 416,321 |
| FTE | 1 | 1 | 1 |
| Police | 731,286 | 748,078 | 507,907 |
| FTE | 6 | 6 | 1 |
| Court | 9,707 | 14,500 | 10,000 |
| FTE | 0 | 0 | 0 |
| Street | 232,215 | 323,170 | 252,042 |
| FTE | 1 | 1 | 1 |
| Sewer | 473,630 | 506,318 | 525,486 |
| FTE | 3 | 3 | 2 |
| Water | 537,546 | 602,764 | 582,716 |
| FTE | 4 | 4 | 4 |
| Timber Infrastructure Improvement Fund (TIIF) | 348,839 | 265,435 | 451,564 |
| FTE | 1 | 1 | 1 |
| Scout Lake | 7,729 | 38,500 | 38,500 |
| FTE | 0 | 0 | 0 |
| Enterprise Zone | 0 | 167,500 | 179,000 |
| FTE | 0 | 0 | 0 |
| Infrastructure Maintenance & Improvement Fund (IMF) | 79,998 | 80,000 | 80,000 |
| FTE | 0 | 0 | 0 |
| Sewer System Development Fund | 0 | 0 | 0 |
| FTE | 0 | 0 | 0 |
| Water System Development Fund | 0 | 0 | 0 |
| FTE | 0 | 0 | 0 |
| Not Allocated to organizational unit or program | 6,820,165 | 5,940,391 | 5,845,298 |
| FTE | 0 | 0 | 0 |
| Total Requirements | 9,376,226 | 9,048,680 | 8,888,834 |
| Total FTE | 16 | 16 | 10 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Per state guidelines we have revised the budget format. Funds with amounts budgeted as Transfers Out, Contingency, and Unappropriated line items are shown on this form in the not allocated to organization unit or program line. This affects the Timber Infrastructure Improvement Fund, Scout Lake Fund, Enterprise Zone Fund, Infrastructure Maintenance & Improvement Fund, Sewer System Development Fund and Water System Development Fund.

| 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 | | |

**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
2015 - 2016**

Check here if this is an amended form.

• Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of Clatskanie has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

P O Box 9 Mailing Address of District Clatskanie City OR State 97016 ZIP code June 30, 2016 Date
Sharry Hilton Contact Person Finance Manager Title 503-728-2622 Daytime Telephone shilton@cityofclatskanie.com 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)

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 issuance.

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.