



CLATSKANIE, OREGON

ANNUAL BUDGET
Fiscal Year 2017 - 2018



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2017 - 2018

City of Clatskanie

2017 – 2018
Fiscal Budget

Budget Committee

City Council

Bob Brajcich, Mayor
Bruce Jolma
Toby Harris
Neil Christensen
Willard Evenson
Gary Jones
Jim Helmen

Citizen Members

Ron Puzey
Diane Pohl
Rich Larsen
Bonnie Davis
Randy Larson
Mort Frazier
Rob Cameron

City Staff

Greg Hinkelman, City Manager
Marci Moore, Finance Manager
Dave True, Public Works Director

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INTRODUCTION

City of Clatskanie
2017 - 2018 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 2017-18.

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 Law Enforcement.

The **Special Revenue Funds** section provides detail revenue and expenditure information for Street, TIF, 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 Charges (SDC) and Water SDC funds.

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

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

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

Governmental Funds

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

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 partially 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 our contract with the Columbia County Sherriff's Office.

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

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Administration

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

Functions:

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

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

Municipal Court

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

Functions:

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

Law Enforcement

The City contracts its law enforcement services through the Columbia County Sheriff's Office. The Sheriff's Office is responsible for maintaining order and providing law enforcement services to the community.

Functions:

- Provide administration of patrol/traffic investigations;
- Promote community involvement through public, private and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Prepare monthly reports showing activity of the department;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;
- Enforce traffic and criminal laws;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;

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 Utility 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 75 S. Nehalem St., Suite D.

City Council

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

Bob Brajcich, Mayor
Neil Christensen, Council President
Bruce Jolma, Councilor
Gary Jones, Councilor
Willard Evenson, Councilor
Jim Helmen, 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>Bob Brajcich</i>	<i>Mort Frazier</i>
<i>Neil Christensen</i>	<i>Rich Larsen</i>
<i>Bruce Jolma</i>	<i>Bonnie Davis</i>
<i>Gary Jones</i>	<i>Randy Larson</i>
<i>Jim Helmen</i>	<i>Diane Pohl</i>
<i>Toby Harris</i>	<i>Ron Puzey</i>
<i>Willard Evenson</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
Chris Ouellette
Jim Hogan

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.

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BUDGET MESSAGE



CITY OF CLATSKANIE

Honorable Mayor, Councilors and Budget Committee:

Before you is the budget submission for FY 2017-18. We continue to prioritize serving the community with safe and effective water and sewer services along with regular street maintenance and a commitment to public safety. This past fiscal year, we have been hit with some unexpected expenses but were able to absorb them. However, we project that we will end the year with only a \$6,281 beginning fund balance carry-forward in the General Fund for this budget cycle. The General Fund had two unanticipated expenses with court costs (due to higher lawyer fees); and the late implementation of the Sheriff's Office service contract. These two events plus the pressure to repay the entire \$75,000 TIF loan has made for a substantial reduction in our carry-forward balance. On the good news front, this fiscal year we have brought in more property tax revenue and our building permit fees have been robust. We "soft landed" a bit with some personnel savings due to the departure of the Public Works Director and Finance Manager plus the retirements of the City Recorder and Police Clerk. To save money, we combined the City Recorder and Finance Manager positions. Our Enterprise Funds continue to be stable.

The overall budget of \$8,364,703 represents approximately a 7.31% decrease from last year.

The largest reduction is in the General Fund. The budget for the General fund is \$349,225 less than last year. The General Fund reduction comes primarily in personnel matters. As mentioned, we combined the City Recorder and Finance Manager position plus we did not need to back-fill the Police Clerk position. We are also seeing savings with the Sheriff's Office contract where the one-time costs of implementation are complete and no longer a factor in the contract. The biggest increase in the General Fund budget is the cost for court prosecution. The cost of the city attorney law firm is substantial greater than what we have had in the past. However, under the category of you get what you pay for, the service and quality of these services has been outstanding. On balance, with the increase in Property Tax revenue and the savings in personnel and despite the increased court costs, we are actually looking at having a contingency of \$53,045 which is the first time since FY 2013-14 that we have had a 5-digit contingency.

The Enterprise funds remain in good shape. We evaluate the need for a rate increase each year and we don't appear to need one. But, as we do every year, we evaluate the need for a rate increase and make determinations based on expense factors. Despite

some “healthy” cost increases in personnel (most notably PERS), we are able to absorb those costs for this coming fiscal year.

This Budget submission contains two personnel requests. The first, we have added a ½-time General Clerk to help with the workload at City hall. The reason for this request is we have found that despite the elimination of the police department and using the Sheriff’s Office for police services; and the combining of the City Recorder and Finance positions, the City Hall administrative workload has not diminished, in fact it has increased. We are finding that we have had to reduce services (specifically closing the office at noon) so everyone is on lunch at the same time and not staggering lunches as we did before to allow service during the noon hour. Bringing this help should allow us to re-open at lunch time plus have coverage for staff when people take time off. The second, is to make permanent the pay range that we placed Alice in as her duties have increased and will remain at the increased level.

Our Capital Improvement Program (CIP) budget will follow the same format of the past few years which is \$205,000 budget allotment from the TIFF (\$125,000) and IMIF (\$80,000). We will also tap \$10,000 from the Enterprise Zone fund for a previously authorized purchase of permanent radar speed-signs to be installed on Hwy 30. We are proposing 7 infrastructure projects. The first project, originally scheduled for FY 2016-17’ is the phase IV of the Tichenor Street sewer line replacement. This project needed to be “kicked” to this fiscal year due to the departure of the previous Public Works Director and the extremely wet weather we have had this spring. The CIP request also includes an overlay of Tichenor after the sewer work is done. We will continue the replacement of the raw-water feed line to the water plant plus conduct some roof repairs to the Water plant. We are also going to purchase some specialized video equipment for the sewer plant and also replace the Co-op Rd. booster pump.

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,



Greg Hinkelman

City Manager

BUDGET PROCESS

**City of Clatskanie
2017 - 2018 Annual Budget**

Budget Process Overview

Budget Preparation

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

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

Budget Adoption

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

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

Budget Changes After Adoption

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

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

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

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Clatskanie was performed by the firm of Merina & Company for the fiscal year ending June 30, 2016. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR
2017 – 2018 ANNUAL BUDGET

January 2017	City Manager & staff begin developing recommended Budget
Tuesday, April 11	Send to Chief: First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 28	Preliminary Budget mailed to Budget Committee
Thursday, May 4	<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 11	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 16	Send to Chief: Notice of Hearing on State Shared Revenues
Tuesday, May 23	Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 7	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 21	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

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***FINANCIAL SCHEDULES
AND SUMMARIES***

TOTAL BUDGET COMPARISON

FUND	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 BUDGET	2017-18 PROPOSED
GENERAL FUND	1,213,904	1,201,964	1,204,004	854,779
STREET FUND	290,508	357,859	281,497	279,647
SEWER FUND	522,500	492,648	525,335	557,426
WATER FUND	642,811	640,523	610,460	595,964
TIMBER INFRASTRUCTURE IMPROVEMENT	5,229,521	4,925,041	4,913,600	4,733,462
SCOUT LAKE FUND	1,023,661	1,022,441	1,024,575	1,031,538
ENTERPRISE ZONE	237,867	241,305	244,095	68,315
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	165,460	167,695	168,675	163,568
SEWER SDC	5,640	7,182	7,215	25,270
WATER SDC	44,353	46,139	44,880	54,734
TOTAL ALL FUNDS	9,376,225	9,102,798	9,024,336	8,364,703

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2017 - 2018

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$127,433,315	=	\$791,208
Less: Estimated Loss Due to Measure 5				<u>109,701</u>
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$681,507
Times: Estimated Uncollectable & Discount				<u>0.0882</u>
Equals: Estimated Loss due to Discount & uncollectables				<u>\$60,109</u>
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				<u><u>\$621,398</u></u>

2016 - 17 Actual Value \$123,014,113 - Actual Tax \$654,069

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2017 - 2018

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	6,281	35,847	84,826	70,464	4,550,962	1,027,038	65,315	82,568	19,235	51,474	5,994,010
Estimated Revenues	848,498	153,800	400,100	473,000	182,500	4,500	3,000	81,000	6,035	3,260	2,155,693
Total Revenues	854,779	279,647	557,426	595,964	4,733,462	1,031,538	68,315	163,568	25,270	54,734	8,364,703
Budgeted Expenditures	854,779	263,545	485,409	572,907	451,554	38,500	10,000	80,000	0	0	2,756,694
Admin	171,808										
Non-Dept	212,792										
Court	85,330										
Police	384,850										
Contingency		16,102	72,017	23,057	1,500,000	7,000	58,315	83,568	25,270	54,734	1,840,063
Unappropriated Fund Balance	0	0	0	0	2,781,908	986,038	0	0	0	0	3,767,946
Total Expenditures	854,779	279,647	557,426	595,964	4,733,462	1,031,538	68,315	163,568	25,270	54,734	8,364,703
	0	0	0	0	0	0	0	0	0	0	

2017 - 2018 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES		123,995	289,163	434,447	91,554					
Administration	85,335									
Non-Departmental	0									
Court	0									
Police- McLeod insurance	3,600									
Police- Stone unemployment	11,500									
TOTAL	100,435	123,995	289,163	434,447	91,554	0	0	0	0	0
MATERIAL AND SERVICES		49,550	123,745	85,960	235,000	38,500				
Administration	70,192									
Non-Departmental	182,028									
Court	84,330									
Police	364,750									
TOTAL	701,300	49,550	123,745	85,960	235,000	38,500	0	0	0	0
CAPITAL OUTLAY		90,000	72,500	52,500	0					
Administration	0									
Non-Departmental	0									
Court	0									
Police	0									
TOTAL	0	90,000	72,500	52,500	0	0	0	0	0	0
CONTINGENCY		16,102	72,017	23,057	1,500,000	6,963	58,315	83,568	25,270	54,734
Administration	16,280									
Non-Departmental	30,764									
Court	1,000									
Police	5,000									
TOTAL	53,044	16,102	72,017	23,057	1,500,000	6,963	58,315	83,568	25,270	54,734
INTERFUND TRANSFERS	0	0	0	0	125,000	0	10,000	80,000	0	0
UNAPPROPRIATED FUND BALANCE					2,781,908	986,038	0	0	0	0
TOTAL BUDGETED EXPENDITURES	854,779	279,647	557,425	595,964	4,733,462	1,031,501	68,315	163,568	25,270	54,734

2017 - 2018 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	5,994,010	6,281	35,847	84,826	70,464	4,550,962	1,027,038	65,315	82,568	19,235	51,474
3100	Property Taxes	621,398	621,398									
3110	Delinquent Taxes	10,000	10,000									
3200	Franchise Fees	105,000	105,000									
3500	Licenses	25,000	25,000									
4000	Building Permits	25,000	25,000									
4050	Permit Surcharges (12%)	2,500	2,500									
4100	Land Use Fees	200	200									
4400	Collection Services	0	0									
4550	Sale of Property	0	0				0					
4500	Court Fines & Forfeitures	12,000	12,000									
4600	County Revenue/Gas Royalties	3,500	3,500									
4700	State Revenues	42,000	42,000									
	Gas Tax Revenue	95,000	0	95,000								
4710	Oregon State 911	0										
4900	Grants											
	FEMA	167,500					167,500					
	Port of St Helens - CERT garage	0										
	Port of St Helens - Demo	0										
5000	Interest (0.5%)	23,145	250	300	100	200	15,000	4,500	1,500	1,000	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						
6500	Utility Billing	993,500	0	58,500	390,000	465,000				80,000		
7000	Miscellaneous Revenue	20,500	0		10,000				1,500		6,000	3,000
9500	Transfers In											
	From General Fund											
	From Street	0	0									
	From Sewer	0	0									
	From Water	0	0									
	From TIIF	125,000	0	80,000	12,500	32,500						
	From Enterprise Zone	10,000	0	10,000								
	From IMIF	80,000	0	0	60,000	20,000						
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	8,364,703	854,779	279,647	557,426	595,964	4,733,462	1,031,538	68,315	163,568	25,270	54,734

CITY OF CLATSKANIE

2017 - 2018 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Capital Improvement Program	\$60,000	IMIF	Sewer
Capital Improvement Program	\$20,000	TIIF	Water
Capital Improvement Program	\$20,000	IMIF	Water
Capital Improvement Program	\$20,000	TIIF	Street
Capital Improvement Program	\$60,000	TIIF	Street
Capital Improvement Program	\$12,500	TIIF	Sewer
Capital Improvement Program	\$3,500	TIIF	Water
Capital Improvement Program	\$9,000	TIIF	Water
Capital Improvement Program	<u>\$10,000</u>	Enterprise	Street
Total Transfers	<u><u>\$215,000</u></u>		

2017 - 2018 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		
							Enterprise	IMIF	TIIF
	Capital Improvement								
2017	70 Tichenor St Sewer Phase IV	60,000			60,000			60,000	
2017	73 Raw Water Feed Extensions in CMHS Driveway, Phase II	40,000				40,000		20,000	20,000
2018	76 Pedestrian Activated Warning System- US 30 @ Mini Mar	20,000		20,000					20,000
2018	77 Tichenor St Sewer Replacement Phase IV Overlay	60,000		60,000					60,000
2018	79 Sanitary Sewer Video Equipment	12,500			12,500				12,500
2018	80 WTP Roof Repair	3,500				3,500			3,500
2018	81 Co-Op Road Booster Pump Replacement	9,000				9,000			9,000
2018	82 Radar Speed Warning Signs	10,000		10,000			10,000		
		0							
	Totals	215,000	0	90,000	72,500	52,500	10,000	80,000	125,000

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
April 28, 2017

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
2016	4,880,682	0.75%	24,800	0	203,173	161,714	4,540,595
PROJECTED							
2017	4,540,595	0.75%	15,000	66,185	135,789	125,000	4,360,991
2018	4,360,991	0.75%	32,707	224,000	282,591	125,000	4,210,108
2019	4,210,108	0.75%	31,576	0	291,069	125,000	3,825,615
2020	3,825,615	0.75%	28,692	0	309,801	125,000	3,419,506
2021	3,419,506	0.75%	25,646	0	308,795	125,000	3,011,358
2022	3,011,358	0.75%	22,585	0	318,059	125,000	2,590,884
2023	2,590,884	0.75%	19,432	0	327,600	125,000	2,157,715
2024	2,157,715	0.75%	16,183	710,500	520,708	125,000	2,238,690
2025	2,238,690	0.75%	16,790	0	140,932	125,000	1,989,548
2026	1,989,548	0.75%	14,922	0	145,160	125,000	1,734,310
2027	1,734,310	0.75%	13,007	0	149,515	125,000	1,472,803
2028	1,472,803	0.75%	11,046	0	154,000	125,000	1,204,848
2029	1,204,848	0.75%	9,036	0	158,620	125,000	930,265
2030	930,265	0.75%	6,977	0	163,379	125,000	648,863
2031	648,863	0.75%	4,866	0	168,280	125,000	360,449
2031	360,449	0.75%	2,703	0	173,329	125,000	64,824
2032	64,824	0.75%	486	1,217,040	716,968	125,000	440,381
2033	440,381	0.75%	3,303	0	183,884	125,000	134,800
2034	134,800	0.75%	1,011	0	183,884	125,000	-173,073
2035	-173,073	0.75%	-1,298	0	189,401	125,000	-488,771
2036	-488,771	0.75%	-3,666	0	189,401	125,000	-806,838

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

2017 - 2018 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 TIIF
1051	Salaries	622,635	54,149		76,862	174,950	257,908	58,766
1054	Overtime	40,081	0		3,773	18,334	17,975	0
1150	Fica	50,953	4,146		6,172	14,792	21,346	4,495
1200	PERS	112,969	11,512		14,632	21,867	51,450	13,508
1250	State Workers Comp	649	53		21	209	317	48
1251	Health Insurance	166,246	13,047	3,600	18,776	48,606	69,349	12,869
1252	Life Insurance	936	78		70	313	405	71
1253	Workers Comp	19,205	53		2,244	6,269	9,650	988
1254	VEBA	1,920	96		245	624	847	108
1260	Unemployment	12,400	200	11,500	200	200	200	100
1300	Benefit Accruals	11,600	2,000		1,000	3,000	5,000	600
1400	Other	0	0		0	0	0	0
	Totals	1,039,594	85,335	15,100	123,995	289,163	434,447	91,554

CITY OF CLATSKANIE
 STEPS BY CLASSIFICATION
 Fiscal Year 2017 - 2018

Monthly Rate of Pay for a 40 Hour Week

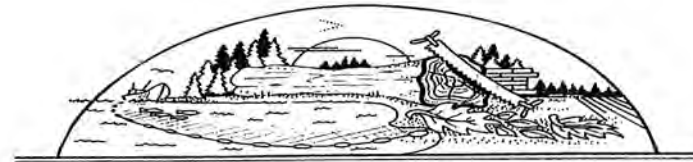
RANGE	CLASSIFICATION	1	2	3	4	5	6
	MANAGEMENT						
	City Manager						7213
18	Public Works Director						7900
18	Finance Director/ City Recorder	5493	5767	6056	6358	6676	7010
	UNION - GENERAL UNIT						
13	Public Works Foreman	4265	4478	4702	4937	5184	5443
13	Chief Operator	4265	4478	4702	4937	5184	5443
12	Treatment Plant Operator II	4063	4266	4479	4703	4938	5185
11	Utility Worker II	3868	4061	4264	4478	4701	4936
8	Treatment Plant Operator I	3342	3509	3684	3868	4062	4265
8	Utility Worker I	3342	3509	3684	3868	4062	4265
8	Senior Clerk	3342	3509	3684	3868	4062	4265
5	General Clerk	2886	3030	3181	3340	3507	3683

BUDGET BY FUND TYPE

GENERAL FUND

GENERAL FUND

Budget Analysis



CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				01	General Fund					
				R1	Revenue					
240,812.00	209,685.00	60,750.00	60,750.00	3010	Beginning Fund Balance	0.00	6,281.00	6,281.00	6,281.00	6,281.00
595,439.90	567,588.19	568,452.00	598,615.00	3100	Property Taxes	0.00	621,398.00	621,398.00	621,398.00	621,398.00
35,384.89	28,794.11	35,000.00	7,539.81	3110	Delinquent Taxes	0.00	10,000.00	10,000.00	10,000.00	10,000.00
108,590.38	105,102.19	105,000.00	105,000.00	3200	Franchise Fees	0.00	105,000.00	105,000.00	105,000.00	105,000.00
22,034.00	21,822.62	20,000.00	22,000.00	3500	Licenses	0.00	25,000.00	25,000.00	25,000.00	25,000.00
21,378.90	22,223.55	20,000.00	25,000.00	4000	Building Permits	0.00	25,000.00	25,000.00	25,000.00	25,000.00
1,884.96	1,971.00	2,400.00	2,800.00	4050	Permit Surcharges	0.00	2,500.00	2,500.00	2,500.00	2,500.00
1,000.00	975.00	200.00	500.00	4100	Land Use Fees	0.00	200.00	200.00	200.00	200.00
0.00	0.00	0.00	0.00	4400	Collection Service	0.00	0.00	0.00	0.00	0.00
31,586.62	25,374.41	25,000.00	12,000.00	4500	Court Fines and Forfeitures	0.00	12,000.00	12,000.00	12,000.00	12,000.00
2,517.46	1,837.55	3,500.00	0.00	4600	County Revenue	0.00	3,500.00	3,500.00	3,500.00	3,500.00
44,369.16	48,944.51	42,000.00	42,000.00	4700	State Revenues	0.00	42,000.00	42,000.00	42,000.00	42,000.00
30,821.00	11,803.00	35,150.00	35,150.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
1,019.16	652.34	250.00	170.81	5000	Interest	0.00	250.00	250.00	250.00	250.00
1,672.25	2,932.25	1,650.00	420.00	5100	Use of Property	0.00	1,650.00	1,650.00	1,650.00	1,650.00
1,538.00	1,343.00	0.00	330.00	6050	Police Department Revenue	0.00	0.00	0.00	0.00	0.00
3,391.81	5,758.10	23,000.00	22,806.63	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
70,464.00	145,157.00	261,652.00	261,652.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
1,213,904.49	1,201,963.82	1,204,004.00	1,196,734.25		REVENUES TOTALS:		854,779.00	854,779.00	854,779.00	854,779.00

49,329.90	51,388.99	33,208.00	44,577.00	110	Administration					
0.00	0.00	47.00	0.00	E1	Personnel Services					
3,741.86	3,901.69	5,066.00	5,062.05	1051	Salaries	1.25	54,149.00	54,149.00	54,149.00	54,149.00
8,562.33	10,389.82	12,867.00	12,755.20	1054	Overtime	0.00	0.00	0.00	0.00	0.00
46.65	42.79	86.00	90.00	1150	FICA	0.00	4,146.00	4,146.00	4,146.00	4,146.00
9,606.19	9,105.85	14,283.00	15,445.91	1200	PERS	0.00	11,512.00	11,512.00	11,512.00	11,512.00
65.59	54.61	69.00	185.84	1250	State Workers Comp	0.00	53.00	53.00	53.00	53.00
104.26	122.93	233.00	233.00	1251	Health Insurance	0.00	13,046.00	13,046.00	13,046.00	13,046.00
155.92	156.02	156.00	200.00	1252	Life & AD&D Insurance	0.00	78.00	78.00	78.00	78.00
0.00	0.00	200.00	0.00	1253	Workerscomp	0.00	53.00	53.00	53.00	53.00
0.00	0.00	2,000.00	2,000.00	1254	VEBA	0.00	96.00	96.00	96.00	96.00
				1260	Unemployment	0.00	200.00	200.00	200.00	200.00
				1300	Benefit Accruals	0.00	2,002.00	2,002.00	2,002.00	2,002.00
71,612.70	75,162.70	68,215.00	80,549.00		Personnel Services Totals:		85,335.00	85,335.00	85,335.00	85,335.00
				E2	Material & Services					
2,778.40	11,239.96	100.00	100.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
40.70	(21.44)	200.00	300.00	2100	Operating Materials/Equipment	0.00	300.00	300.00	300.00	300.00
74.72	513.62	100.00	2,805.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
29,612.78	25,890.26	23,000.00	21,000.00	2250	Contract Services	0.00	28,000.00	28,000.00	28,000.00	28,000.00
2,708.41	2,528.55	3,500.00	1,500.00	2300	Communications	0.00	3,500.00	3,500.00	3,500.00	3,500.00
901.32	0.00	2,500.00	750.00	2350	Information Technology	0.00	2,500.00	2,500.00	2,500.00	2,500.00
4,043.00	4,560.00	4,000.00	1,100.00	2400	Liability & Property Insurance	0.00	4,292.00	4,292.00	4,292.00	4,292.00
2,296.22	4,617.16	2,700.00	2,700.00	2450	Utility Services	0.00	2,700.00	2,700.00	2,700.00	2,700.00
2,264.00	0.00	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2540	2015 Flood Damage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2545	2015 Wind Storm Damage	0.00	0.00	0.00	0.00	0.00
933.67	2,205.05	3,900.00	900.00	2600	Professional Dev - Admin	0.00	8,900.00	8,900.00	8,900.00	8,900.00
1,033.92	930.99	1,220.00	1,000.00	2605	Dues & Memberships	0.00	1,220.00	1,220.00	1,220.00	1,220.00
167.00	0.00	250.00	0.00	2625	Books & Publications	0.00	450.00	450.00	450.00	450.00
15,367.56	10,454.56	13,730.00	13,730.00	2650	Intergovernmental	0.00	14,780.00	14,780.00	14,780.00	14,780.00
0.00	0.00	0.00	11,000.00	2660	Columbia County 911	0.00	0.00	0.00	0.00	0.00
1,276.66	23,158.02	15,300.00	3,360.00	2700	Miscellaneous	0.00	3,550.00	3,550.00	3,550.00	3,550.00
0.00	0.00	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00

63,498.36	86,076.73	70,500.00	60,245.00
0.00	0.00	214,150.00	214,150.00
0.00	0.00	214,150.00	214,150.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
135,111.06	161,239.43	352,865.00	354,944.00
(135,111.06)	(161,239.43)	(352,865.00)	(354,944.00)

E3	Material & Services Totals:	70,192.00	70,192.00	70,192.00	70,192.00
3150	Capital Outlay				
	General Improvements	0.00	0.00	0.00	0.00
	Capital Outlay Totals:	0.00	0.00	0.00	0.00
E4	Contingency				
4000	Contingency	0.00	16,280.00	16,280.00	16,280.00
	Contingency Totals:	16,280.00	16,280.00	16,280.00	16,280.00
	EXPENDITURES TOTALS:	171,807.00	171,807.00	171,807.00	171,807.00
	Administration Totals:	(171,807.00)	(171,807.00)	(171,807.00)	(171,807.00)

2,787.72	3,485.11	3,000.00	2,100.00
1,389.74	1,382.14	2,500.00	1,000.00
26,827.02	19,481.00	35,000.00	42,000.00
6,570.46	8,905.95	7,350.00	6,350.00
2,133.52	1,352.95	1,900.00	1,900.00
18,947.56	22,123.77	19,500.00	19,500.00
51,804.31	53,620.86	51,060.00	51,738.00
533.50	133.98	1,000.00	1,000.00
3,913.49	3,557.25	2,000.00	2,500.00
1,056.56	1,166.70	1,300.00	650.00
2,372.88	2,397.06	2,660.00	2,535.00
25.00	730.00	25.00	30.00
2,163.72	1,961.10	1,215.00	1,800.00
1,403.75	856.38	3,500.00	3,000.00
6,186.79	6,402.19	4,317.00	2,400.00
128,116.02	127,556.44	136,327.00	138,503.00
0.00	0.00	2,473.00	0.00
0.00	0.00	2,473.00	0.00
0.00	0.00	75,000.00	75,000.00
0.00	0.00	75,000.00	75,000.00
128,116.02	127,556.44	213,800.00	213,503.00
(128,116.02)	(127,556.44)	(213,800.00)	(213,503.00)

120	Non-Departmental				
E2	Material & Services				
2050	Office Materials	0.00	3,000.00	3,000.00	3,000.00
2100	Operating Materials/Equipment	0.00	2,500.00	2,500.00	2,500.00
2200	Professional Services	0.00	42,000.00	42,000.00	42,000.00
2250	Contract Services	0.00	11,050.00	11,050.00	11,050.00
2300	Communications	0.00	1,900.00	1,900.00	1,900.00
2350	Information Technology	0.00	25,000.00	25,000.00	25,000.00
2400	Liability & Property Insurance	0.00	56,210.00	56,210.00	56,210.00
2500	Repair & Maintenance Services	0.00	1,000.00	1,000.00	1,000.00
2550	Rental/Lease	0.00	3,300.00	3,300.00	3,300.00
2600	Professional Development	0.00	1,300.00	1,300.00	1,300.00
2605	Dues & Memberships	0.00	2,725.00	2,725.00	2,725.00
2625	Books & Publications	0.00	50.00	50.00	50.00
2650	Intergovernmental	0.00	7,215.00	7,215.00	7,215.00
2700	Miscellaneous	0.00	22,378.00	22,378.00	22,378.00
2710	Bank Fees	0.00	2,400.00	2,400.00	2,400.00
	Material & Services Totals:	182,028.00	182,028.00	182,028.00	182,028.00
E4	Contingency				
4000	Contingency	0.00	30,764.00	30,764.00	30,764.00
	Contingency Totals:	30,764.00	30,764.00	30,764.00	30,764.00
E5	Transfer				
5000	Transfer Out	0.00	0.00	0.00	0.00
	Transfer Totals:	0.00	0.00	0.00	0.00
	EXPENDITURES TOTALS:	212,792.00	212,792.00	212,792.00	212,792.00
	Non-Departmental Totals:	(212,792.00)	(212,792.00)	(212,792.00)	(212,792.00)

9,391.00	7,350.00	60,330.00	60,000.00	130	Court					
				E2	Material & Services					
				2200	Professional Services	0.00	84,000.00	84,000.00	84,000.00	84,000.00
0.00	0.00	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	330.00	2350	Information Technology	0.00	330.00	330.00	330.00	330.00
315.50	0.00	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
<u>9,706.50</u>	<u>7,350.00</u>	<u>60,330.00</u>	<u>60,330.00</u>		Material & Services Totals:		<u>84,330.00</u>	<u>84,330.00</u>	<u>84,330.00</u>	<u>84,330.00</u>
0.00	0.00	0.00	0.00	E4	Contingency					
0.00	0.00	0.00	0.00	4000	Contingency	0.00	1,000.00	1,000.00	1,000.00	1,000.00
					Contingency Totals:		<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<u>9,706.50</u>	<u>7,350.00</u>	<u>60,330.00</u>	<u>60,330.00</u>		EXPENDITURES TOTALS:		<u>85,330.00</u>	<u>85,330.00</u>	<u>85,330.00</u>	<u>85,330.00</u>
<u>(9,706.50)</u>	<u>(7,350.00)</u>	<u>(60,330.00)</u>	<u>(60,330.00)</u>		Court Totals:		<u>(85,330.00)</u>	<u>(85,330.00)</u>	<u>(85,330.00)</u>	<u>(85,330.00)</u>
				140	Police					
				E1	Personnel Services					
390,086.30	391,307.24	86,682.00	150,421.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00
13,242.34	6,562.36	0.00	3,291.98	1052	Standby Pay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1053	Seatbelt/DUII	0.00	0.00	0.00	0.00	0.00
20,843.61	18,902.28	265.00	12,181.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
32,367.08	31,799.15	2,826.00	12,471.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
58,526.80	98,473.97	8,055.00	28,855.50	1200	PERS	0.00	0.00	0.00	0.00	0.00
454.48	361.61	138.00	115.72	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
111,219.61	102,825.03	12,396.00	36,356.80	1251	Health Insurance	0.00	3,600.00	3,600.00	3,600.00	3,600.00
330.37	229.00	55.00	88.26	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
11,281.91	12,166.64	4,911.00	13,485.77	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
1,500.12	1,259.96	180.00	363.99	1254	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	5,670.00	0.00	5,675.00	1260	Unemployment	0.00	11,500.00	11,500.00	11,500.00	11,500.00
0.00	0.00	0.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
<u>639,852.62</u>	<u>669,557.24</u>	<u>115,508.00</u>	<u>263,306.02</u>		Personnel Services Totals:		<u>15,100.00</u>	<u>15,100.00</u>	<u>15,100.00</u>	<u>15,100.00</u>

889.91	628.46	0.00	9.00
29,546.54	18,860.79	0.00	4,212.00
5,735.99	76,507.41	0.00	34,512.00
169.32	516.43	459,261.00	262,850.00
5,193.64	5,189.82	0.00	1,406.00
7,600.63	7,212.39	0.00	1,255.00
2,578.20	2,910.16	0.00	0.00
6,884.31	5,005.36	1,400.00	2,300.00
1,852.60	1,726.40	840.00	331.00
6,001.85	2,771.63	0.00	896.00
2,904.27	3,095.56	0.00	269.00
340.00	0.00	0.00	0.00
250.49	809.45	0.00	0.00
0.00	0.00	0.00	0.00
6,858.30	159.81	0.00	-2,947.00
76,806.05	125,393.67	461,501.00	305,093.00
0.00	0.00	0.00	8,605.00
0.00	0.00	0.00	0.00
11,227.61	12,112.21	0.00	13,324.00
3,400.14	2,515.54	0.00	1,313.45
14,627.75	14,627.75	0.00	23,242.45
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
731,286.42	809,578.66	577,009.00	591,641.47
(731,286.42)	(809,578.66)	(577,009.00)	(591,641.47)
1,213,904.49	1,201,963.82	1,204,004.00	1,196,734.25
(1,004,220.00)	(1,105,724.53)	(1,204,004.00)	(1,220,418.47)
209,684.49	96,239.29	0.00	(23,684.22)

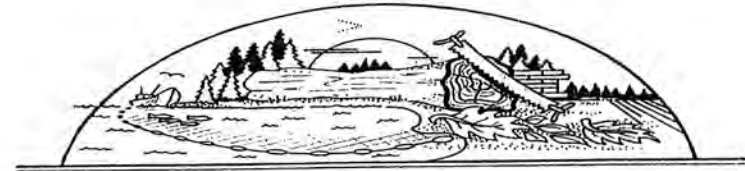
E2	Material & Services								
2050	Office Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2250	Contract Services	0.00	363,250.00	363,250.00	363,250.00	363,250.00	363,250.00	363,250.00	363,250.00
2300	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2350	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2450	Utility Services	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2575	K-9 Unit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2600	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2625	Books & Publication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Material & Services Totals:		364,750.00	364,750.00	364,750.00	364,750.00	364,750.00	364,750.00	364,750.00
E3	Capital Outlay								
3150	General Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3201	Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00
E4	Contingency								
4000	Contingency	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Contingency Totals:		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	EXPENDITURES TOTALS:		384,850.00	384,850.00	384,850.00	384,850.00	384,850.00	384,850.00	384,850.00
	Police Totals:		(384,850.00)	(384,850.00)	(384,850.00)	(384,850.00)	(384,850.00)	(384,850.00)	(384,850.00)
	FUND REVENUES		854,779.00	854,779.00	854,779.00	854,779.00	854,779.00	854,779.00	854,779.00
	FUND EXPENSES		(854,779.00)	854,779.00	(854,779.00)	(854,779.00)	(854,779.00)	(854,779.00)	(854,779.00)
	General Fund Totals:		0.00	0.00	0.00	0.00	0.00	0.00	0.00

SPECIAL REVENUE FUNDS

STREET FUND

STREET FUND

Budget Analysis



CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				02	Street Fund					
				R1	Revenue					
67,439.00	54,461.00	48,697.00	48,697.00	3015	Beginning Working Capital	0.00	35,847.00	35,847.00	35,847.00	35,847.00
0.00	76.82	0.00	7.63	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
100,946.29	103,523.43	95,000.00	95,000.00	4700	Gas Tax Revenue	0.00	95,000.00	95,000.00	95,000.00	95,000.00
0.00	58,995.48	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
210.09	159.31	300.00	200.00	5000	Interest	0.00	300.00	300.00	300.00	300.00
58,521.45	57,617.75	58,500.00	58,500.00	6500	Street/Storm Utility Charge	0.00	58,500.00	58,500.00	58,500.00	58,500.00
929.00	379.08	0.00	56.65	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
62,461.79	82,646.00	79,000.00	80,000.00	9500	Transfers In	0.00	30,000.00	30,000.00	30,000.00	30,000.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
290,507.62	357,858.87	281,497.00	282,461.28		REVENUES TOTALS:	0.00	219,647.00	219,647.00	219,647.00	219,647.00
				210	Street Expenditures					
				E1	Personnel Services					
85,341.58	90,214.58	77,551.00	73,200.00	1051	Salaries	0.80	76,862.00	76,862.00	76,862.00	76,862.00
554.07	1,081.11	811.00	800.00	1054	Overtime	0.00	3,773.00	3,773.00	3,773.00	3,773.00
6,636.71	6,931.36	5,993.00	6,000.00	1150	FICA	0.00	6,172.00	6,172.00	6,172.00	6,172.00
10,763.34	12,639.86	11,088.00	10,500.00	1200	PERS	0.00	14,632.00	14,632.00	14,632.00	14,632.00
99.80	112.37	101.00	149.10	1250	State Workers Comp	0.00	21.00	21.00	21.00	21.00
22,483.07	20,441.72	17,997.00	18,000.00	1251	Health Insurance	0.00	18,776.00	18,776.00	18,776.00	18,776.00
48.81	43.04	38.00	80.00	1252	Life & AD&D Insurance	0.00	70.00	70.00	70.00	70.00
1,793.10	1,841.88	2,516.00	3,000.00	1253	Workerscomp	0.00	2,244.00	2,244.00	2,244.00	2,244.00
265.29	252.45	205.00	150.00	1254	VEBA	0.00	245.00	245.00	245.00	245.00
0.00	0.00	200.00	200.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	1,000.00	1,000.00	1300	Benefit Accruals	0.00	1,000.00	1,000.00	1,000.00	1,000.00
(10,419.91)	(9,851.87)	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
117,565.86	123,706.50	117,500.00	113,079.10		Personnel Services Totals:	0.80	123,995.00	123,995.00	123,995.00	123,995.00

26.17	0.00	300.00	75.00
11,402.68	14,996.71	13,800.00	13,800.00
12,477.75	1,816.15	10,410.00	5,000.00
1,110.77	885.11	1,200.00	1,200.00
9,727.13	10,701.22	11,000.00	11,000.00
3,025.26	997.63	11,000.00	9,000.00
0.00	265.00	200.00	0.00
607.05	987.55	350.00	200.00
0.00	0.00	0.00	0.00
82.50	0.00	0.00	1,274.00
0.00	0.00	0.00	0.00
<u>38,459.31</u>	<u>30,649.37</u>	<u>48,260.00</u>	<u>41,549.00</u>
62,461.79	132,646.00	79,000.00	80,000.00
0.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00
2,996.59	3,228.88	0.00	0.00
482.57	250.28	0.00	0.00
0.00	0.00	1,200.00	0.00
<u>65,940.95</u>	<u>138,125.16</u>	<u>80,200.00</u>	<u>80,000.00</u>
0.00	0.00	23,515.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>23,515.00</u>	<u>0.00</u>
10,249.00	10,205.00	12,022.00	12,022.00
<u>10,249.00</u>	<u>10,205.00</u>	<u>12,022.00</u>	<u>12,022.00</u>
232,215.12	302,686.03	281,497.00	246,650.10
<u>(232,215.12)</u>	<u>(302,686.03)</u>	<u>(281,497.00)</u>	<u>(246,650.10)</u>
<u>290,507.62</u>	<u>357,858.87</u>	<u>281,497.00</u>	<u>282,461.28</u>
<u>232,215.12</u>	<u>302,686.03</u>	<u>281,497.00</u>	<u>246,650.10</u>
<u>58,292.50</u>	<u>55,172.84</u>	<u>0.00</u>	<u>35,811.18</u>

E2	Material & Services				
2050	Office Materials	0.00	300.00	300.00	300.00
2100	Operating Materials/Equipment	0.00	13,800.00	13,800.00	13,800.00
2250	Contract Services	0.00	10,450.00	10,450.00	10,450.00
2300	Communications	0.00	1,200.00	1,200.00	1,200.00
2450	Utility Service	0.00	11,000.00	11,000.00	11,000.00
2500	Repair & Maintenance Services	0.00	11,000.00	11,000.00	11,000.00
2550	Rental/Lease	0.00	200.00	200.00	200.00
2600	Professional Development	0.00	350.00	350.00	350.00
2650	Intergovernmental	0.00	0.00	0.00	0.00
2700	Miscellaneous	0.00	1,250.00	1,250.00	1,250.00
2710	Bank Fees	0.00	0.00	0.00	0.00
	Material & Services Totals:	<u>0.00</u>	<u>49,550.00</u>	<u>49,550.00</u>	<u>49,550.00</u>
E3	Capital Outlay				
3150	General Improvements	0.00	30,000.00	30,000.00	30,000.00
3200	Machinery & Equipment	0.00	0.00	0.00	0.00
3201	Capital Lease	0.00	0.00	0.00	0.00
3202	Debt Service Capital	0.00	0.00	0.00	0.00
3203	Debt Service Interest	0.00	0.00	0.00	0.00
3250	Bike Paths	0.00	0.00	0.00	0.00
	Capital Outlay Totals:	<u>0.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
E4	Contingency				
4000	Contingency	0.00	16,102.00	16,102.00	16,102.00
	Contingency Totals:	<u>0.00</u>	<u>16,102.00</u>	<u>16,102.00</u>	<u>16,102.00</u>
E5	Transfer				
5000	Transfers Out	0.00	0.00	0.00	0.00
	Transfer Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	EXPENDITURES TOTALS:	<u>0.80</u>	<u>219,647.00</u>	<u>219,647.00</u>	<u>219,647.00</u>
	Street Expenditures Totals:	<u>(0.80)</u>	<u>(219,647.00)</u>	<u>(219,647.00)</u>	<u>(219,647.00)</u>
	FUND REVENUES	<u>0.00</u>	<u>219,647.00</u>	<u>219,647.00</u>	<u>219,647.00</u>
	FUND EXPENSES	<u>0.80</u>	<u>219,647.00</u>	<u>219,647.00</u>	<u>219,647.00</u>
	Street Fund Totals:	<u>(0.80)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

TIIF FUND

Budget Analysis



CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				06	TIIF					
				R1	Revenue					
5,122,076.00	4,880,682.00	4,656,100.00	4,656,100.00	3010	Beginning Fund Balance	0.00	4,550,962.00	4,550,962.00	4,550,962.00	4,550,962.00
81,846.32	0.00	0.00	66,184.80	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
0.00	13,943.48	167,500.00	0.00	4900	Grant Revenue	0.00	167,500.00	167,500.00	167,500.00	167,500.00
25,598.58	30,415.85	15,000.00	34,565.06	5000	Interest	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0.00	0.00	0.00	20,825.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	9250	Interfund Loan Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	75,000.00	75,000.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<u>5,229,520.90</u>	<u>4,925,041.33</u>	<u>4,913,600.00</u>	<u>4,852,674.86</u>		REVENUES TOTALS:	<u>0.00</u>	<u>4,733,462.00</u>	<u>4,733,462.00</u>	<u>4,733,462.00</u>	<u>4,733,462.00</u>
				610	TIIF Expenditures					
				E1	Personnel Services					
53,528.04	57,054.63	56,706.00	45,913.00	1051	Salaries	0.55	58,766.00	58,766.00	58,766.00	58,766.00
4,094.55	4,364.31	4,339.00	3,200.00	1150	FICA	0.00	4,495.00	4,495.00	4,495.00	4,495.00
8,386.01	10,178.92	10,089.00	7,500.00	1200	PERS	0.00	13,508.00	13,508.00	13,508.00	13,508.00
41.03	41.11	48.00	50.00	1250	State Workers Comp	0.00	48.00	48.00	48.00	48.00
12,841.88	11,875.87	12,705.00	11,912.00	1251	Health Insurance	0.00	12,869.00	12,869.00	12,869.00	12,869.00
35.99	31.18	28.00	50.00	1252	Life & AD&D Insurance	0.00	71.00	71.00	71.00	71.00
69.83	610.13	878.00	600.00	1253	Workerscomp	0.00	988.00	988.00	988.00	988.00
60.00	59.99	60.00	100.00	1254	VEBA	0.00	108.00	108.00	108.00	108.00
0.00	0.00	100.00	100.00	1260	Unemployment	0.00	100.00	100.00	100.00	100.00
0.00	0.00	600.00	600.00	1300	Benefit Accruals	0.00	601.00	601.00	601.00	601.00
<u>79,057.33</u>	<u>84,216.14</u>	<u>85,553.00</u>	<u>70,025.00</u>		Personnel Services Totals:	<u>0.55</u>	<u>91,554.00</u>	<u>91,554.00</u>	<u>91,554.00</u>	<u>91,554.00</u>

0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	5.00
99,870.36	3,684.75	27,000.00	29,000.00
6,282.50	0.00	10,000.00	32,395.00
0.00	19,256.52	190,000.00	76,123.00
6,715.60	2,889.32	3,000.00	2,414.00
<u>112,868.46</u>	<u>25,830.59</u>	<u>235,000.00</u>	<u>139,937.00</u>

0.00	0.00	1,502,000.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>1,502,000.00</u>	<u>0.00</u>

156,912.98	209,748.77	129,011.00	131,011.00
<u>156,912.98</u>	<u>209,748.77</u>	<u>129,011.00</u>	<u>131,011.00</u>

0.00	0.00	2,962,036.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>2,962,036.00</u>	<u>0.00</u>

348,838.77	319,795.50	4,913,600.00	340,973.00
<u>(348,838.77)</u>	<u>(319,795.50)</u>	<u>(4,913,600.00)</u>	<u>(340,973.00)</u>

5,229,520.90	4,925,041.33	4,913,600.00	4,852,674.86
<u>348,838.77</u>	<u>319,795.50</u>	<u>4,913,600.00</u>	<u>340,973.00</u>
<u>4,880,682.13</u>	<u>4,605,245.83</u>	<u>0.00</u>	<u>4,511,701.86</u>

E2	Material & Services				
2050	Office Materials	0.00	0.00	0.00	0.00
2100	Operating Materials/Equipmer	0.00	5,000.00	5,000.00	5,000.00
2250	Contract Services	0.00	27,000.00	27,000.00	27,000.00
2500	Repairs & Maintenance Servic	0.00	0.00	0.00	0.00
2550	2015 Flood & Wind Repair	0.00	200,000.00	200,000.00	200,000.00
2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00
	Material & Services Totals:	<u>0.00</u>	<u>235,000.00</u>	<u>235,000.00</u>	<u>235,000.00</u>

E4	Contingency				
4000	Contingency	0.00	1,500,000.00	1,500,000.00	1,500,000.00
	Contingency Totals:	<u>0.00</u>	<u>1,500,000.00</u>	<u>1,500,000.00</u>	<u>1,500,000.00</u>

E5	Transfer				
5000	Transfers Out	0.00	125,000.00	125,000.00	125,000.00
	Transfer Totals:	<u>0.00</u>	<u>125,000.00</u>	<u>125,000.00</u>	<u>125,000.00</u>

E7	Unappropriated Fund Balance				
9000	Unappropriated Fund Balance	0.00	2,781,908.00	2,781,908.00	2,781,908.00
	Unappropriated Fund Balance Tot	<u>0.00</u>	<u>2,781,908.00</u>	<u>2,781,908.00</u>	<u>2,781,908.00</u>

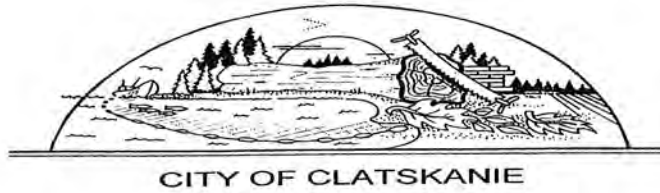
EXPENDITURES TOTALS:	0.55	4,733,462.00	4,733,462.00	4,733,462.00	4,733,462.00
TIIF Expenditures Totals:	<u>(0.55)</u>	<u>(4,733,462.00)</u>	<u>(4,733,462.00)</u>	<u>(4,733,462.00)</u>	<u>(4,733,462.00)</u>

FUND REVENUES	0.00	4,733,462.00	4,733,462.00	4,733,462.00	4,733,462.00
FUND EXPENSES	0.55	4,733,462.00	4,733,462.00	4,733,462.00	4,733,462.00
TIIF Totals:	<u>(0.55)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

SCOUT LAKE FUND

SCOUT LAKE FUND

Budget Analysis



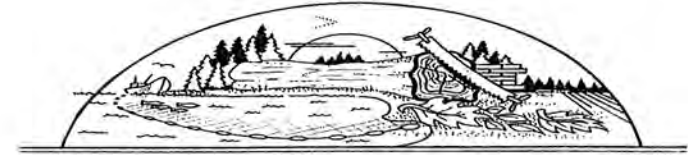
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
1,018,438.00	1,015,932.00	1,020,075.00	1,020,075.00	07	Scout Lake Fund					
0.00	0.00	0.00	0.00	R1	Revenue					
5,202.99	6,509.18	4,500.00	7,764.00	3010	Beginning Fund Balance	0.00	1,027,038.00	1,027,038.00	1,027,038.00	1,027,038.00
20.00	0.00	0.00	40.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
				5000	Interest	0.00	4,500.00	4,500.00	4,500.00	4,500.00
				7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
<u>1,023,660.99</u>	<u>1,022,441.18</u>	<u>1,024,575.00</u>	<u>1,027,879.00</u>		REVENUES TOTALS:	<u>0.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>
				710	Scout Lake Expenditures					
				E2	Material & Services					
0.00	0.00	5,000.00	0.00	2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
0.00	7,376.74	10,000.00	0.00	2250	Contract Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
3,725.85	640.90	10,000.00	0.00	2500	Repairs & Maint. Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
719.48	0.00	2,500.00	841.00	2650	Intergovernmental	0.00	2,500.00	2,500.00	2,500.00	2,500.00
3,283.33	0.00	11,000.00	0.00	2900	Other	0.00	11,000.00	11,000.00	11,000.00	11,000.00
<u>7,728.66</u>	<u>8,017.64</u>	<u>38,500.00</u>	<u>841.00</u>		Material & Services Totals:	<u>0.00</u>	<u>38,500.00</u>	<u>38,500.00</u>	<u>38,500.00</u>	<u>38,500.00</u>
				E4	Contingency					
0.00	0.00	0.00	0.00	4000	Contingency	0.00	7,000.00	7,000.00	7,000.00	7,000.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		Contingency Totals:	<u>0.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>	<u>7,000.00</u>
				E7	Unappropriated Fund Balance					
0.00	0.00	986,075.00	0.00	9000	Unappropriated Fund Balance	0.00	986,038.00	986,038.00	986,038.00	986,038.00
<u>0.00</u>	<u>0.00</u>	<u>986,075.00</u>	<u>0.00</u>		Unappropriated Fund Balance Totals:	<u>0.00</u>	<u>986,038.00</u>	<u>986,038.00</u>	<u>986,038.00</u>	<u>986,038.00</u>
<u>7,728.66</u>	<u>8,017.64</u>	<u>1,024,575.00</u>	<u>841.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>
<u>(7,728.66)</u>	<u>(8,017.64)</u>	<u>(1,024,575.00)</u>	<u>(841.00)</u>		Scout Lake Expenditures Totals:	<u>0.00</u>	<u>(1,031,538.00)</u>	<u>(1,031,538.00)</u>	<u>(1,031,538.00)</u>	<u>(1,031,538.00)</u>
<u>1,023,660.99</u>	<u>1,022,441.18</u>	<u>1,024,575.00</u>	<u>1,027,879.00</u>		FUND REVENUES	<u>0.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>
<u>7,728.66</u>	<u>8,017.64</u>	<u>1,024,575.00</u>	<u>841.00</u>		FUND EXPENSES	<u>0.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>	<u>1,031,538.00</u>
<u>1,015,932.33</u>	<u>1,014,423.54</u>	<u>0.00</u>	<u>1,027,038.00</u>		Scout Lake Fund Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

ENTERPRISE FUNDS

ENTERPRISE ZONE

ENTERPRISE ZONE FUND

Budget Analysis

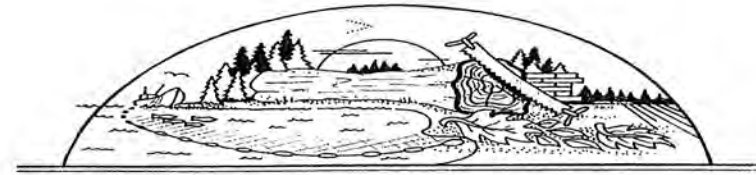


CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
234,754.00	237,867.00	241,190.00	241,306.00	3010	Beginning Fund Balance	0.00	65,315.00	65,315.00	65,315.00	65,315.00
1,207.74	1,532.61	1,000.00	1,537.00	5000	Interest	0.00	1,500.00	1,500.00	1,500.00	1,500.00
1,905.12	1,905.12	1,905.00	1,587.60	7000	Miscellaneous Revenue	0.00	1,500.00	1,500.00	1,500.00	1,500.00
0.00	0.00	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<u>237,866.86</u>	<u>241,304.73</u>	<u>244,095.00</u>	<u>244,430.60</u>		REVENUES TOTALS:	<u>0.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>
				810	Enterprise Zone Fund					
				E4	Contingency					
0.00	0.00	65,095.00	0.00	4000	Contingency	0.00	58,315.00	58,315.00	58,315.00	58,315.00
<u>0.00</u>	<u>0.00</u>	<u>65,095.00</u>	<u>0.00</u>		Contingency Totals:	<u>0.00</u>	<u>58,315.00</u>	<u>58,315.00</u>	<u>58,315.00</u>	<u>58,315.00</u>
				E5	Transfer					
				5000	Transfers Out					
0.00	0.00	179,000.00	179,000.00		Transfer Totals:	0.00	10,000.00	10,000.00	10,000.00	10,000.00
<u>0.00</u>	<u>0.00</u>	<u>179,000.00</u>	<u>179,000.00</u>		EXPENDITURES TOTALS:	<u>0.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>
0.00	0.00	244,095.00	179,000.00		Enterprise Zone Fund Totals:	0.00	(68,315.00)	(68,315.00)	(68,315.00)	(68,315.00)
<u>0.00</u>	<u>0.00</u>	<u>(244,095.00)</u>	<u>(179,000.00)</u>		FUND REVENUES	<u>0.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>	<u>68,315.00</u>
237,866.86	241,304.73	244,095.00	244,430.60		FUND EXPENSES	0.00	68,315.00	68,315.00	68,315.00	68,315.00
0.00	0.00	244,095.00	179,000.00		Enterprise Zone Fund Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>237,866.86</u>	<u>241,304.73</u>	<u>0.00</u>	<u>65,430.60</u>							

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

IMIF FUND
Budget Analysis



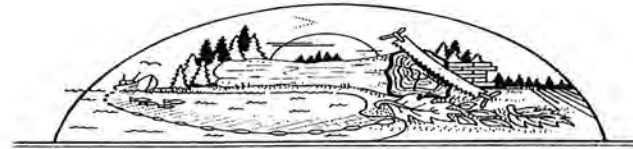
CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				10	IMIF					
				R1	Revenue					
83,398.00	85,462.00	87,275.00	87,275.00	3010	Beginning Fund Balance	0.00	82,568.00	82,568.00	82,568.00	82,568.00
0.00	111.74	0.00	3.36	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
419.63	434.11	400.00	691.00	5000	Interest	0.00	1,000.00	1,000.00	1,000.00	1,000.00
81,642.30	81,687.18	81,000.00	68,430.00	6500	Capital Improvement Fees	0.00	80,000.00	80,000.00	80,000.00	80,000.00
<u>165,459.93</u>	<u>167,695.03</u>	<u>168,675.00</u>	<u>156,399.36</u>		REVENUES TOTALS:	<u>0.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>
				100	IMIF Expenditures					
				E4	Contingency					
0.00	0.00	101,675.00	0.00	4000	Contingency	0.00	83,568.00	83,568.00	83,568.00	83,568.00
<u>0.00</u>	<u>0.00</u>	<u>101,675.00</u>	<u>0.00</u>		Contingency Totals:	<u>0.00</u>	<u>83,568.00</u>	<u>83,568.00</u>	<u>83,568.00</u>	<u>83,568.00</u>
				E5	Transfer					
				5000	Transfers Out	0.00	80,000.00	80,000.00	80,000.00	80,000.00
79,998.29	79,999.23	67,000.00	80,000.00		Transfer Totals:	<u>0.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>
79,998.29	79,999.23	67,000.00	80,000.00		EXPENDITURES TOTALS:	<u>0.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>
79,998.29	79,999.23	168,675.00	80,000.00		IMIF Expenditure Totals	<u>0.00</u>	<u>(163,568.00)</u>	<u>(163,568.00)</u>	<u>(163,568.00)</u>	<u>(163,568.00)</u>
<u>(79,998.29)</u>	<u>(79,999.23)</u>	<u>(168,675.00)</u>	<u>(80,000.00)</u>		FUND REVENUES	<u>0.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>
165,459.93	167,695.03	168,675.00	156,399.36		FUND EXPENSES	<u>0.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>	<u>163,568.00</u>
79,998.29	79,999.23	168,675.00	80,000.00		IMIF Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
85,461.64	87,695.80	0.00	76,399.36							

***SEWER ENTERPRISE
FUND***

SEWER FUND

Budget Analysis



CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
33,623.00	33,348.84	58,235.00	58,235.00	03	Sewer Fund					
0.00	521.27	0.00	75.93	R1	Revenue					
0.00	1,219.02	0.00	0.00	3015	Beginning Working Capital	0.00	84,826.00	84,826.00	84,826.00	84,826.00
137.14	142.17	100.00	297.89	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
391,865.72	393,706.33	390,000.00	400,100.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
1,550.00	2,710.59	10,000.00	0.00	5000	Interest	0.00	100.00	100.00	100.00	100.00
95,324.48	61,000.00	67,000.00	90,000.00	6500	Sewer Billing	0.00	390,000.00	390,000.00	390,000.00	390,000.00
0.00	0.00	0.00	0.00	7000	Miscellaneous	0.00	10,000.00	10,000.00	10,000.00	10,000.00
522,500.34	492,648.22	525,335.00	548,708.82	9500	Transfers In	0.00	132,500.00	132,500.00	132,500.00	132,500.00
				9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
					REVENUES TOTALS:	0.00	617,426.00	617,426.00	617,426.00	617,426.00
156,886.09	159,615.59	177,295.00	157,563.00	310	Sewer Expenditures					
8,073.40	11,758.84	16,115.00	4,500.00	E1	Personnel Services					
12,378.90	13,293.41	14,797.00	11,000.00	1051	Salaries	2.65	174,950.00	174,950.00	174,950.00	174,950.00
26,221.09	26,290.77	22,566.00	11,000.00	1054	Overtime	0.00	18,334.00	18,334.00	18,334.00	18,334.00
178.21	179.89	226.00	100.00	1150	FICA	0.00	14,792.00	14,792.00	14,792.00	14,792.00
48,129.64	44,979.82	49,381.00	39,400.00	1200	PERS	0.00	21,867.00	21,867.00	21,867.00	21,867.00
171.11	151.29	172.00	252.00	1250	State Workers Comp	0.00	209.00	209.00	209.00	209.00
3,904.93	4,375.60	6,681.00	6,000.00	1251	Health Insurance	0.00	48,606.00	48,606.00	48,606.00	48,606.00
577.45	545.24	648.00	500.00	1252	Life & AD&D Insurance	0.00	313.00	313.00	313.00	313.00
0.00	0.00	200.00	200.00	1253	Workerscomp	0.00	6,269.00	6,269.00	6,269.00	6,269.00
0.00	0.00	5,000.00	5,000.00	1254	VEBA	0.00	624.00	624.00	624.00	624.00
0.00	(10,047.64)	0.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
256,520.82	251,142.81	293,081.00	235,515.00	1300	Benefit Accruals	0.00	3,000.00	3,000.00	3,000.00	3,000.00
				1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
					Personnel Services Totals:	2.65	289,164.00	289,164.00	289,164.00	289,164.00

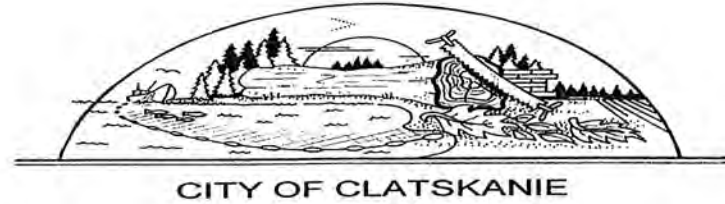
401.50	854.21	720.00	720.00
29,927.12	51,884.27	22,725.00	22,725.00
3,153.87	7,266.53	10,210.00	16,210.00
8,429.12	7,387.96	9,000.00	9,000.00
1,071.75	835.50	500.00	1,000.00
29,398.59	32,496.30	30,000.00	30,000.00
8,433.58	5,781.67	24,000.00	24,000.00
0.00	0.00	1,500.00	0.00
40.00	1,461.12	3,000.00	500.00
160.00	0.00	400.00	100.00
2,387.00	2,651.00	3,000.00	3,000.00
0.00	664.00	200.00	5,192.00
0.00	0.00	0.00	0.00
83,402.53	111,282.56	105,255.00	112,447.00
95,324.48	61,497.21	67,000.00	82,000.00
12,693.17	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00
2,996.60	3,228.88	0.00	0.00
482.57	250.29	0.00	0.00
111,496.82	66,976.38	67,000.00	82,000.00
0.00	0.00	34,452.00	0.00
0.00	0.00	34,452.00	0.00
21,780.00	21,685.00	25,547.00	25,547.00
21,780.00	21,685.00	25,547.00	25,547.00
473,200.17	451,086.75	525,335.00	455,509.00
(473,200.17)	(451,086.75)	(525,335.00)	(455,509.00)
522,500.34	492,648.22	525,335.00	548,708.82
473,200.17	451,086.75	525,335.00	455,509.00
49,300.17	41,561.47	0.00	93,199.82

E2	Material & Services				
2050	Office Materials	0.00	720.00	720.00	720.00
2100	Operating Materials/Equipment	0.00	29,850.00	29,850.00	29,850.00
2250	Contract Services	0.00	16,050.00	16,050.00	16,050.00
2300	Communications	0.00	9,065.00	9,065.00	9,065.00
2350	Information Technology	0.00	760.00	760.00	760.00
2450	Utility Services	0.00	30,000.00	30,000.00	30,000.00
2500	Repairs & Maintenance Service	0.00	24,000.00	24,000.00	24,000.00
2550	Rental/Lease	0.00	1,500.00	1,500.00	1,500.00
2600	Professional Development	0.00	3,000.00	3,000.00	3,000.00
2605	Dues & Memberships	0.00	400.00	400.00	400.00
2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00
2700	Miscellaneous	0.00	5,400.00	5,400.00	5,400.00
2710	Bank Fees	0.00	0.00	0.00	0.00
	Material & Services Totals:	0.00	123,745.00	123,745.00	123,745.00
E3	Capital Outlay				
3150	General Improvements	0.00	132,500.00	132,500.00	132,500.00
3200	Machinery & Equipment	0.00	0.00	0.00	0.00
3201	Capital Lease	0.00	0.00	0.00	0.00
3202	Debt Service Capital	0.00	0.00	0.00	0.00
3203	Debt Service Interest	0.00	0.00	0.00	0.00
	Capital Outlay Totals:	0.00	132,500.00	132,500.00	132,500.00
E4	Contingency				
4000	Contingency	0.00	72,017.00	72,017.00	72,017.00
	Contingency Totals:	0.00	72,017.00	72,017.00	72,017.00
E5	Transfer				
5000	Transfers Out	0.00	0.00	0.00	0.00
	Transfer Totals:	0.00	0.00	0.00	0.00
	EXPENDITURES TOTALS:	2.65	617,426.00	617,426.00	617,426.00
	Sewer Expenditures Totals:	(2.65)	(617,426.00)	(617,426.00)	(617,426.00)
	FUND REVENUES	0.00	617,426.00	617,426.00	617,426.00
	FUND EXPENSES	2.65	617,426.00	617,426.00	617,426.00
	Sewer Fund Totals:	(2.65)	0.00	0.00	0.00

***WATER ENTERPRISE
FUND***

WATER FUND

Budget Analysis



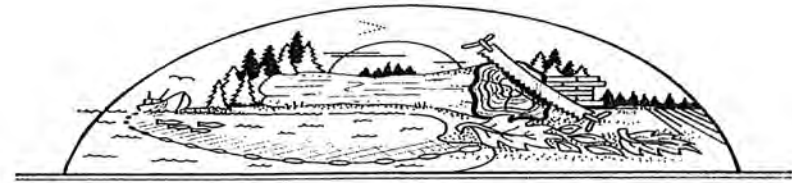
2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				04	Water Fund					
				RI	Revenue					
97,007.00	94,693.66	93,460.00	93,460.00	3015	Beginning Working Capital	0.00	70,464.00	70,464.00	70,464.00	70,464.00
218.34	450.86	0.00	72.94	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0.00	533.58	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
323.38	463.52	200.00	531.59	5000	Interest	0.00	200.00	200.00	200.00	200.00
6,705.00	7,695.00	5,000.00	5,868.00	6000	Charges For Current Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
2,240.00	2,760.00	2,800.00	1,845.00	6001	Penalty Fee	0.00	2,800.00	2,800.00	2,800.00	2,800.00
459,526.90	465,520.05	465,000.00	465,000.00	6500	Sale of Water	0.00	465,000.00	465,000.00	465,000.00	465,000.00
2,790.75	2,406.59	0.00	1,770.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
74,000.00	66,000.00	44,000.00	46,000.00	9500	Transfers In	0.00	52,500.00	52,500.00	52,500.00	52,500.00
0.00	0.00	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
642,811.37	640,523.26	610,460.00	601,748.35		REVENUES TOTALS:	0.00	595,964.00	595,964.00	595,964.00	595,964.00
				410	Water Expenditures					
				EI	Personnel Services					
235,903.94	247,942.18	239,588.00	234,990.00	1051	Salaries	3.94	257,908.00	257,908.00	257,908.00	257,908.00
9,659.65	9,954.34	21,523.00	8,500.00	1054	Overtime	0.00	17,975.00	17,975.00	17,975.00	17,975.00
18,593.89	19,611.33	19,974.00	17,000.00	1150	FICA	0.00	21,346.00	21,346.00	21,346.00	21,346.00
35,774.13	40,187.65	42,247.00	35,485.00	1200	PERS	0.00	51,450.00	51,450.00	51,450.00	51,450.00
255.66	261.68	304.00	300.00	1250	State Workers Comp	0.00	317.00	317.00	317.00	317.00
75,004.06	69,695.09	62,741.00	70,000.00	1251	Health Insurance	0.00	69,349.00	69,349.00	69,349.00	69,349.00
160.41	132.10	117.00	400.00	1252	Life & AD&D Insurance	0.00	405.00	405.00	405.00	405.00
5,509.51	5,461.89	8,365.00	8,500.00	1253	Workerscomp	0.00	9,650.00	9,650.00	9,650.00	9,650.00
801.22	786.34	731.00	700.00	1254	VEBA	0.00	847.00	847.00	847.00	847.00
0.00	0.00	200.00	0.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0.00	0.00	5,000.00	5,000.00	1300	Benefit Accruals	0.00	5,000.00	5,000.00	5,000.00	5,000.00
(19,999.90)	(17,191.55)	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
361,662.57	376,841.05	400,790.00	380,875.00		Personnel Services Totals:	3.94	434,447.00	434,447.00	434,447.00	434,447.00

429.67	904.61	1,000.00	500.00	E2	Material & Services					
22,500.00	32,434.53	30,000.00	30,000.00	2050	Office Materials	0.00	250.00	250.00	250.00	250.00
5,298.85	1,513.25	10,910.00	7,400.00	2100	Operating Material/Equipment	0.00	30,300.00	30,300.00	30,300.00	30,300.00
5,819.74	4,356.72	6,000.00	5,000.00	2250	Contract Services	0.00	9,850.00	9,850.00	9,850.00	9,850.00
855.48	1,515.95	2,000.00	1,000.00	2300	Communications	0.00	6,000.00	6,000.00	6,000.00	6,000.00
10,781.62	10,374.56	10,000.00	12,000.00	2350	Information Technology	0.00	2,360.00	2,360.00	2,360.00	2,360.00
15,406.16	0.00	16,000.00	12,000.00	2450	Utility Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
500.00	500.00	800.00	800.00	2500	Repair & Maintenance Services	0.00	16,000.00	16,000.00	16,000.00	16,000.00
961.05	1,584.90	4,000.00	750.00	2550	Rental/Lease	0.00	800.00	800.00	800.00	800.00
746.50	970.00	500.00	0.00	2600	Professional Development	0.00	4,000.00	4,000.00	4,000.00	4,000.00
104.00	0.00	200.00	0.00	2605	Dues & Memberships	0.00	500.00	500.00	500.00	500.00
1,275.00	75.00	2,000.00	3,000.00	2625	Books & Publication	0.00	200.00	200.00	200.00	200.00
415.92	0.00	100.00	3,600.00	2650	Intergovernmental	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0.00	0.00	0.00	0.00	2700	Miscellaneous	0.00	3,700.00	3,700.00	3,700.00	3,700.00
65,093.99	54,229.52	83,510.00	76,050.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
					Material & Services Totals:	0.00	85,960.00	85,960.00	85,960.00	85,960.00
74,000.00	66,000.00	44,000.00	44,000.00	E3	Capital Outlay					
0.00	2,000.00	0.00	0.00	3150	General Improvements	0.00	52,500.00	52,500.00	52,500.00	52,500.00
0.00	0.00	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
2,996.60	3,228.88	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
482.57	250.29	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
77,479.17	71,479.17	44,000.00	44,000.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
					Capital Outlay Totals:	0.00	52,500.00	52,500.00	52,500.00	52,500.00
0.00	0.00	43,088.00	0.00	E4	Contingency					
0.00	0.00	43,088.00	0.00	4000	Contingency	0.00	23,057.00	23,057.00	23,057.00	23,057.00
					Contingency Totals:	0.00	23,057.00	23,057.00	23,057.00	23,057.00
33,310.00	33,165.00	39,072.00	39,072.00	E5	Transfer					
33,310.00	33,165.00	39,072.00	39,072.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
					Transfer Totals:	0.00	0.00	0.00	0.00	0.00
537,545.73	535,714.74	610,460.00	539,997.00		EXPENDITURES TOTALS:	3.94	595,964.00	595,964.00	595,964.00	595,964.00
(537,545.73)	(535,714.74)	(610,460.00)	(539,997.00)		Water Expenditures Totals:	(3.94)	(595,964.00)	(595,964.00)	(595,964.00)	(595,964.00)
642,811.37	640,523.26	610,460.00	601,748.35		FUND REVENUES	0.00	595,964.00	595,964.00	595,964.00	595,964.00
537,545.73	535,714.74	610,460.00	539,997.00		FUND EXPENSES	3.94	595,964.00	595,964.00	595,964.00	595,964.00
105,265.64	104,808.52	0.00	61,751.35		Water Fund Totals:	(3.94)	0.00	0.00	0.00	0.00

***SEWER SDC
ENTERPRISE FUND***

SEWER SYSTEM DEVELOPMENT FUND

Budget Analysis



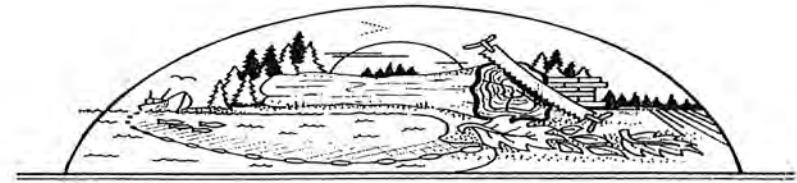
CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
5,611.00	5,640.00	7,180.00	7,182.00	13	Sewer SDC					
				R1	Revenue					
				3010	Beginning Fund Balance	0.00	19,235.00	19,235.00	19,235.00	19,235.00
28.80	42.11	35.00	55.00	5000	Interest	0.00	35.00	35.00	35.00	35.00
0.00	1,500.00	0.00	12,000.00	6520	System Development Fees	0.00	6,000.00	6,000.00	6,000.00	6,000.00
<u>5,639.80</u>	<u>7,182.11</u>	<u>7,215.00</u>	<u>19,237.00</u>		REVENUES TOTALS:	<u>0.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>
				330	Sewer SDC					
				E4	Contingency					
0.00	0.00	7,215.00	0.00	4000	Contingency	0.00	25,270.00	25,270.00	25,270.00	25,270.00
<u>0.00</u>	<u>0.00</u>	<u>7,215.00</u>	<u>0.00</u>		Contingency Totals:	<u>0.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>
0.00	0.00	7,215.00	0.00		EXPENDITURES TOTALS:	0.00	25,270.00	25,270.00	25,270.00	25,270.00
<u>0.00</u>	<u>0.00</u>	<u>(7,215.00)</u>	<u>0.00</u>		Sewer SDC Totals:	<u>0.00</u>	<u>(25,270.00)</u>	<u>(25,270.00)</u>	<u>(25,270.00)</u>	<u>(25,270.00)</u>
<u>5,639.80</u>	<u>7,182.11</u>	<u>7,215.00</u>	<u>19,237.00</u>		FUND REVENUES	<u>0.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>
<u>0.00</u>	<u>0.00</u>	<u>7,215.00</u>	<u>0.00</u>		FUND EXPENSES	<u>0.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>	<u>25,270.00</u>
<u>5,639.80</u>	<u>7,182.11</u>	<u>0.00</u>	<u>19,237.00</u>		Sewer SDC Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

***WATER SDC
ENTERPRISE FUND***

WATER SYSTEM DEVELOPMENT FUND

Budget Analysis



CITY OF CLATSKANIE

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	2018 FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				14	Water SDC					
				R1	Revenue					
44,127.00	44,353.00	44,620.00	44,620.00	3010	Beginning Fund Balance	0.00	51,474.00	51,474.00	51,474.00	51,474.00
226.31	286.33	260.00	354.00	5000	Interest	0.00	260.00	260.00	260.00	260.00
0.00	1,500.00	0.00	6,500.00	6520	System Development Fees	0.00	3,000.00	3,000.00	3,000.00	3,000.00
<u>44,353.31</u>	<u>46,139.33</u>	<u>44,880.00</u>	<u>51,474.00</u>		REVENUES TOTALS:	<u>0.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>
				430	Water SDC					
				E4	Contingency					
0.00	0.00	44,880.00	0.00	4000	Contingency	0.00	54,734.00	54,734.00	54,734.00	54,734.00
<u>0.00</u>	<u>0.00</u>	<u>44,880.00</u>	<u>0.00</u>		Contingency Totals:	<u>0.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>
					EXPENDITURES TOTALS:	0.00	54,734.00	54,734.00	54,734.00	54,734.00
0.00	0.00	44,880.00	0.00		Water SDC Totals:	0.00	(54,734.00)	(54,734.00)	(54,734.00)	(54,734.00)
					FUND REVENUES	0.00	54,734.00	54,734.00	54,734.00	54,734.00
<u>44,353.31</u>	<u>46,139.33</u>	<u>44,880.00</u>	<u>51,474.00</u>		FUND EXPENSES	<u>0.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>	<u>54,734.00</u>
0.00	0.00	44,880.00	0.00		Water SDC Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>44,353.31</u>	<u>46,139.33</u>	<u>0.00</u>	<u>51,474.00</u>							

COMMUNITY PROFILE

**City of Clatskanie
2017 - 2018 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 'Tlatskanai' 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 stores, 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, the local newspaper which has served the Lower Columbia region since 1891. The city provides services such as building, water, street, sewer, municipal court and planning to the community and administers a contract with the Columbia County Sheriff's Office for police services. 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
2017 - 2018 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

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)

2017-2018	\$126,012,416
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

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

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BUDGET LEGISLATION

CITY OF CLATSKANIE

RESOLUTION 2017-05

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY
BEGINNING JULY 1, 2017

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 General Fund:

General Fund: This is the general purpose operating fund of the City. It accounts for Administration, Planning, Building, Law Enforcement, and the Municipal Court Prosecution functions of the City in addition to funding for other general-purpose needs. Principal revenue sources consist of franchise fees 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 7th day of June 2017.

ATTEST: Marci Moore
Marci Moore, City Recorder

Bob Brajcich
Bob Brajcich, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	x			
Councilor:	Neil Christiansen	x			
	Willard Evenson	x			
	Toby Harris	x			
	Jim Helmen	x			
	Bruce Jolma	x			
	Gary Jones	x			

CITY OF CLATSKANIE

RESOLUTION 2017-06

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

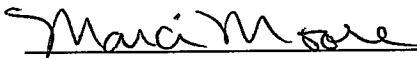
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2017 - 2018.

Passed by the Council this 7th day of June, 2017.

Approved by the Mayor this 7th day of June 2017.

Attest:



Marci Moore, City Recorder



Bob Brajcich, Mayor

I certify that a public hearing before the Budget Committee was held on May 4, 2017 and a public hearing before the City Council was held on June 7, 2017, giving citizens an opportunity to comment on the use of State Revenue Sharing.



Marci Moore, City Recorder

ROLL CALL ADOPTION

	AYE	NAY	ABSENT	ABSTAIN
Mayor: Bob Brajcich	X			
Councilor: Neil Christensen	X			
Willard Evenson	X			
Toby Harris	X			
Jim Helmen	X			
Bruce Jolma	X			
Gary Jones	X			

RESOLUTION No. 2017-07

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Clatskanie hereby adopts the budget for fiscal year 2017-2018 in the total amount of **\$8,364,703**. 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, 2017, for the following purposes:

General Fund		Timber Infrastructure & Improvement Fund	
Administration	155,527	TIIF	326,554
Public Safety	379,850	Transfers Out	125,000
Municipal Court	84,330	Contingency	1,500,000
<u>Not Allocated to Organizational Unit or Program:</u>		Total.....	\$1,951,554
Non -Department	182,028		
Debt Service	0	Scout Lake Fund	
Contingency	53,045	Scout Lake	38,500
Total.....	\$854,780	Contingency	7,000
		Total.....	\$45,500
Street Fund		Enterprise Zone Fund	
Streets	203,545	Transfers Out	10,000
Transfers Out	0	Contingency	58,315
Contingency	16,102	Total.....	\$68,315
Total.....	\$219,647		
Sewer Fund		Infrastructure Maintenance & Improvement Fund	
Sewer	545,408	Transfers Out	80,000
Transfers Out	0	Contingency	83,568
Contingency	72,017	Total.....	\$163,568
Total.....	\$617,425		
Water Fund		Sewer System Development	
Water Fund	572,907	Contingency	25,270
Transfers Out	0	Total.....	\$25,270
Contingency	23,057		
Total.....	\$595,964	Water System Development	
		Contingency	54,734
		Total.....	\$54,734
		Total APPROPRIATIONS, All Funds . . .	\$4,596,757
		Total Unappropriated and Reserve Amounts, All Funds . . .	3,767,946
		TOTAL ADOPTED BUDGET . . .	\$8,364,703

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 **2017- 2018**:

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 7, 2017**.

X Marc Moore

Marci Moore, City Recorder

X Bob Brajcich

Bob Brajcich, Mayor

ROLL CALL ADOPTION

Mayor:	Bob Brajcich
Councilor:	Neil Christensen
	Willard Evenson
	Toby Harris
	Jim Helmen
	Bruce Jolma
	Gary Jones

AYE	NAY	ABSENT
X		
X		
X		
X		
X		
X		
X		

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Clatskanie will be held on June 7, 2017 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 2015-2016	Adopted Budget This Year 2016-2017	Approved Budget Next Year 2017-2018
Beginning Fund Balance/Net Working Capital	6,662,125	6,317,582	5,994,010
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,346,085	1,317,050	1,323,650
Federal, State and All Other Grants, Gifts, Allocations and Donations	86,495	202,650	167,500
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	354,803	526,652	215,000
All Other Resources Except Property Taxes	56,909	56,950	33,145
Property Taxes Estimated to be Received	596,382	603,452	631,398
Total Resources	9,102,799	9,024,336	8,364,703

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,580,626	1,080,647	1,039,594
Materials and Services	569,037	1,239,183	1,234,055
Capital Outlay	266,143	404,150	215,000
Debt Service	25,065	0	0
Interfund Transfers	354,803	526,652	215,000
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	6,307,125	5,773,704	5,661,054
Total Requirements	9,102,799	9,024,336	8,364,703

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration	288,796	489,192	384,600
FTE	1	1	1
Police	809,579	577,009	384,850
FTE	6	6	0
Court	7,350	60,330	85,330
FTE	0	0	0
Street	292,480	245,960	263,545
FTE	1	1	1
Sewer	429,402	465,336	485,408
FTE	3	3	3
Water	502,550	528,300	572,907
FTE	4	4	4
Timber Infrastructure Improvement Fund (TIIF)	110,047	320,553	326,554
FTE	1	1	1
Scout Lake	8,018	38,500	38,500
FTE	0	0	0
Enterprise Zone	0	0	0
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	0	0
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	6,654,578	6,299,156	5,823,009
FTE	0	0	0
Total Requirements	9,102,799	9,024,336	8,364,703
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. We are outsourcing our Law Enforcement and Court prosecutorial services.

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	\$0	\$0

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

FORM LB-50 2017-2018

To assessor of Columbia County

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

<u>PO Box 9</u> <small>Mailing Address of District</small>	<u>Clatskanie</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97016</u> <small>ZIP code</small>	<u>June 30, 2017</u> <small>Date</small>
<u>Marci Moore</u> <small>Contact Person</small>	<u>Finance Manager</u> <small>Title</small>	<u>503-728-2622</u> <small>Daytime Telephone</small>	<u>mmoore@cityofclatskanie.cc</u> <small>Contact Person E-Mail</small>	

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 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits		
	Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar 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. City of Portland 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	NA
8. Estimated permanent rate limit for newly merged/consolidated district	8	NA

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 tax year levied	Final tax 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 insurance.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Leasing: A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Liability: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Measure 5: A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a declining rate limit on taxes for schools and a rate limit of \$10.00 per \$1,000 assessed valuation on the consolidated taxes of all other governments.

Measure 50: A ballot measure approved by Oregon voters at the special election held on May 20, 1997 and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction

measure known as Measure 47 and replaces it with a new ad valorem property tax limitation. In short, Measure 50 cuts district levies, rolls back assessed values, and limits future taxable value increases, establishes permanent tax rate limits, allows for local option levies, and retains Measure 5 limits.

Modified Accrual Basis of Accounting: Under the modified accrual basis of accounting revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

Performance Indicators: Statistical measures, which are collected to show impact of dollars, spent on city services.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Permanent Tax Rate Limit: The tax rate limit established as a result of Measure 50, which can only be increased with the approval of short-term local option levies.

PERS: Public Employees Retirement System.

Personnel Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Proposed Budget: Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

Reserve Funds: Established to accumulate resources from one fiscal year to another for a specific purpose.

Resources: The actual assets of the City such as cash, taxes receivable, land buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

Retained Earnings: An equity account reflecting the accumulated earning to the City.

Revenue: Monies received or anticipated during the year to finance city services.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

System Development Charge (SDC): A fee imposed at the time development occurs which is designed to finance the construction, extension or enlargement of a street, community water supply, storm sewer or sewerage or disposal system, or public park.

Unappropriated Ending Fund Balance: Funds set aside for use in the fiscal year following the current budget year.



City of Clatskanie

INTERNAL FISCAL BUDGET

Fiscal Year 2017- 2018

**2017 - 2018 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND**

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES		123,995	289,163	434,447	91,554					
Administration	85,335									
Non-Departmental	0									
Court	0									
Police- McLeod insurance	3,600									
Police- Stone unemployment	11,500									
TOTAL	100,435	123,995	289,163	434,447	91,554	0	0	0	0	0
MATERIAL AND SERVICES		49,550	123,745	85,960	235,000	38,500				
Administration	70,192									
Non-Departmental	182,028									
Court	84,330									
Police	364,750									
TOTAL	701,300	49,550	123,745	85,960	235,000	38,500	0	0	0	0
CAPITAL OUTLAY		90,000	72,500	52,500	0					
Administration	0									
Non-Departmental	0									
Court	0									
Police	0									
TOTAL	0	90,000	72,500	52,500	0	0	0	0	0	0
CONTINGENCY		16,102	72,017	23,057	1,500,000	6,963	58,315	83,568	25,270	54,734
Administration	16,280									
Non-Departmental	30,764									
Court	1,000									
Police	5,000									
TOTAL	53,044	16,102	72,017	23,057	1,500,000	6,963	58,315	83,568	25,270	54,734
INTERFUND TRANSFERS	0	0	0	0	125,000	0	10,000	80,000	0	0
UNAPPROPRIATED FUND BALANCE					2,781,908	986,038	0	0	0	0
TOTAL BUDGETED EXPENDITURES	854,779	279,647	557,425	595,964	4,733,462	1,031,501	68,315	163,568	25,270	54,734

2017 - 2018 BUDGETED FISCAL REVENUES

ACCT NO.	ITEM	AMOUNT	01 Gen	02 Street	03 Sewer	04 Water	06 TIIF	07 Sct Lk	08 Enterprise	10 IMIF	13 SSDC	14 WSDC
3010	Beginning Fund Balance estimate	5,994,010	6,281	35,847	84,826	70,464	4,550,962	1,027,038	65,315	82,568	19,235	51,474
3100	Property Taxes	621,398	621,398									
3110	Delinquent Taxes	10,000	10,000									
3200	Franchise Fees	105,000	105,000									
3500	Licenses	25,000	25,000									
4000	Building Permits	25,000	25,000									
4050	Permit Surcharges (12%)	2,500	2,500									
4100	Land Use Fees	200	200									
4400	Collection Services	0	0									
4550	Sale of Property	0	0				0					
4500	Court Fines & Forfeitures	12,000	12,000									
4600	County Revenue/Gas Royalties	3,500	3,500									
4700	State Revenues	42,000	42,000									
	Gas Tax Revenue	95,000	0	95,000								
4710	Oregon State 911	0										
4900	Grants											
	FEMA	167,500					167,500					
	Port of St Helens - CERT garage	0										
	Port of St Helens - Demo	0										
5000	Interest (0.5%)	23,145	250	300	100	200	15,000	4,500	1,500	1,000	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						
6500	Utility Billing	993,500	0	58,500	390,000	465,000				80,000		
7000	Miscellaneous Revenue	20,500	0		10,000				1,500		6,000	3,000
9500	Transfers In											
	From General Fund											
	From Street	0	0									
	From Sewer	0	0									
	From Water	0	0									
	From TIIF	125,000	0	80,000	12,500	32,500						
	From Enterprise Zone	10,000	0	10,000								
	From IMIF	80,000	0	0	60,000	20,000						
	From SSDC	0										
	From WSDC	0										
9600	Loan Proceeds	0	0									
	Total Revenues	8,364,703	854,779	279,647	557,426	595,964	4,733,462	1,031,538	68,315	163,568	25,270	54,734

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2250	Contract Services														
	Janitorial	3,250		3,250		0									
	Building Permits	20,000	20,000												
	Fire Extinguisher Check	600		600											
	Shredding	500		500											
	Hearing Tests	560					160	200	200						
	Street Sweeping @72 per hr	5,840					5,840								
	Paint Striping	4,000					4,000								
	Sewage Dump	3,000						3,000							
	Cleaning - Sewer mains/lift statio	4,000						4,000							
	Sewer Flow Meter Maint/Annual	3,200						3,200							
	Sewer Testing	3,000						3,000							
	Water Chlorination	2,000							2,000						
	Water Testing	5,000							5,000						
	One Call Concepts	200					200								
	Timber Consultant	22,000								12,000	10,000				
	Aerial Spraying	15,000								15,000					
	ADT	1,450		700			250	250	250						
	Paychex Fees	3,500		3,500											
	Other	371,050	3,000	0		363,250		2,400	2,400						
	Planning	5,000	5,000												
	Annual Fee for Hosting code on I	500		500											
	Code Supplement	2,000		2,000											
	Total Contract Services	475,650	28,000	11,050	0	363,250	10,450	16,050	9,850	27,000	10,000	0	0	0	0
2300	Communications														
	Postage/bulk permit	8,330	250	1,500			180	3,000	3,400						
	Advertising	2,530	2,250				150	65	65						
	Phones	10,805	1,000	400			870	6,000	2,535						
	Total Communications	21,665	3,500	1,900	0	0	1,200	9,065	6,000	0	0	0	0	0	0

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2350	Information Technology														
	Internet Service Provider	2,300		1,200				500	600						
	Computer Equipment	10,500	2,500	8,000											
	Computer Tech	7,850		5,500	330			260	1,760						
2355	I T Equipment														
	Springbrook	7,500		7,500											
	Centerlogic- Qtrly Monitoring	800		800											
	Springbrook User Group Dues	100		100											
	Website Hosting-Network Solutio	300		300											
	Antivirus/Security	400		400											
	Backup- LiveVault	1,200		1,200											
	Total Information Technology	30,950	2,500	25,000	330	0	0	760	2,360	0	0	0	0	0	0
2400	Liability & Property Insurance														
	Liability & Auto -	55,500		55,500											
	Consession Stand Flood Ins	1,182	1,182												
	Pool Flood Insurance	3,110	3,110												
	Treasurer Bond	190		190											
	Manager Bond	300		300											
	Employee Bond	220		220											
	Total Liability & Property Ins.	60,502	4,292	56,210	0	0	0	0	0	0	0	0	0	0	0
2450	Utility Services	55,200	2,700			1,500	11,000	30,000	10,000						

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2500	Repair & Maint. Service														
	Air Conditioning	0				0									
	Vehicle Maintenance	10,000		1,000			2,000	2,000	5,000						
	Annual Maint. Lift Stations - Main	5,000						5,000							
	Backhoe - Western Power	4,000					1,000	1,000	2,000						
	Other Improvements	243,000				0	8,000	16,000	9,000	200,000	10,000				
	Total Repair & Maintenance	262,000	0	1,000	0	0	11,000	24,000	16,000	200,000	10,000	0	0	0	0
2550	Rental/Lease														
	Copier	2,150		2,150		0									
	Excess Copies	1,000		1,000		0									
	Post Office Box	150		150											
	General/Public Works	2,500					200	1,500	800						
	Total Rental/Lease	5,800	0	3,300	0	0	200	1,500	800	0	0	0	0	0	0
2600	Training														
	City Manager														
	City Manager Lunch Meetings	400	400												
	City Manager Conference	5,000	5,000												
	Other In-State Training	500	500												
	Finance Manager														
	Other In-State Training	1,500	1,500												
	General Clerk														
	Other In-State Training	1,500	1,500												
	Mayor & Council														
	City County Dinners	300		300											
	Mayor's Conference	1,000		1,000											
	Public Works														
	Other	7,350					350	3,000	4,000						
	Total Training	17,550	8,900	1,300	0	0	350	3,000	4,000	0	0	0	0	0	0

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2605	Dues & Memberships														
City Manager															
	ICMA	200	200												
	OCCMA	200	200												
	Planning Membership	25	25												
	Other Dues & Memberships	150	150												
Finance Manager															
	OMFOA	110	110												
	GFOA	175	175												
	OAMR	50	50												
	IIMC	100	100												
City Recorder															
	OAMR	50	50												
	IIMC	160	160												
Mayor & Council															
	Col-Pac	250		250											
	Mayor's Assoc. Membership	100		100											
City															
	Chamber of Commerce	75		75											
	LGPI	600		600											
	Portland State	35		35											
	League of Oregon Cities	1,450		1,450											
	Other	215		215											
	Public Works	900						400	500						
	Total Dues & Memberships	4,845	1,220	2,725	0	0	0	400	500	0	0	0	0	0	0

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2625	Books & Publications														
	Newspaper Subscriptions	700	450	50					200						
	Traffic/Criminal Code	0	0												
	Total Books & Publications	700	450	50	0	0	0	0	200	0	0	0	0	0	0
2650	Intergovernmental														
	OR State Audit Review	250		250											
	Ethics Commission Assessment	550		550											
	DEQ Permit	5,000						3,000	2,000						
	Fire Protection	2,000								2,000					
	CC Rider Funding	5,000	0	5,000											
	County Economic Development	2,500	2,500												
	HSEMC	4,500	4,500												
	Columbia 911 (CAN)	1,200		1,200											
	Drainage District Fees	1,750	1,750												
	State Purchasing	200		200											
	PERS	15		15											
	Property taxes/PUD lease	7,250	3,750							1,000	2,500				
	Building Permits	2,280	2,280												
	Total Intergovernmental	32,495	14,780	7,215	0	0	0	3,000	2,000	3,000	2,500	0	0	0	0
2700	Miscellaneous	1,300	550	450				200	100						
	Employee Appreciation	2,550		2,550											
	Community Programs/Activities	3,000	3,000												
	Clatskanie Senior Center	0	0												
	Trail Grant	0	0												
	Recruitment	500		500											
	Total Miscellaneous	7,350	3,550	3,500	0	0	0	200	100	0	0	0	0	0	0

2017 - 2018 MATERIALS & SERVICES DETAIL

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2710	Bank Fees	2,400		2,400											
2900	Other	39,878		18,878			1,200	5,200	3,600		11,000				
	Evergreen Shopping Center	10,000					1,200	5,200	3,600						
	Scout Lake Grants	11,000									11,000				
	Frazier PERS pmt	18,878		18,878											
	Total Other	39,878	0	18,878	0	0	0	0	0	0	11,000	0	0	0	0
	Total Material & Services	1,234,005	70,192	182,028	84,330	364,750	49,500	123,745	85,960	235,000	38,500	0	0	0	0

2017 - 2018 Fiscal Budget - CAPITAL OUTLAY

ACCT NO.	ITEM	Total Amount	01-110 Adm	01-120 Non-Dept	01-130 Court	01-140 PD	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIF	07-710 Sct Lk	08-810 Enterpse	10-190 IMIF	13-311 SSDC/Imp	13-312 SSDC/Reim	14-411 WSCD/Imp	14-412 WSCD/Reim
3150	General Improvements																
Capital Improvement Program																	
	2017-70 Tichenor St Sewer Phase IV	60,000						60,000									
	2017-73 Raw Water Feed Extension in	40,000							40,000								
	2018-76 Pedestrian Activated Warning System- US 30 @ Mini Mart	20,000					20,000										
	2018-77 Tichenor St Sewer Replacement Phase IV	60,000					60,000										
	2018-79 Sanitary Sewer Video Equipment	12,500						12,500									
	2018-80 WTP Roof Repair	3,500							3,500								
	2018-81 Co-Op Road Booster Pump Replacement	9,000							9,000								
	2018-82 Radar Speed Warning Signs	10,000					10,000										
	Total Capital Improvement Prg.	215,000	0	0	0	0	90,000	72,500	52,500	0	0	0	0	0	0	0	0
3250	Reserve Funds																
		0					0										
	Total Reserve Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Capital Outlay	215,000	0	0	0	0	90,000	72,500	52,500	0	0	0	0	0	0	0	0

2017 - 2018 CONTINGENCY - TRANSFERS OUT - UNAPPROPRIATED FUND BALANCES

ACCT NO.	ITEM	Total Amount	01-120 Non-Dept	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-311 SSSC/Imp	13-312 SSSC/Reim	14-411 WSCD/Imp	14-412 WSCD/Reim
4000	Contingency	1,893,108	53,045	16,102	72,017	23,057	1,500,000	7,000	58,315	83,568	25,270	0	54,734	0
	Totals	1,893,108	53,045	16,102	72,017	23,057	1,500,000	7,000	58,315	83,568	25,270	0	54,734	0
5000	Transfers Out													
	To General Fund	0												
	To Street	90,000					20,000		10,000	60,000				
	To Sewer	72,500					72,500							
	To Water	52,500					32,500			20,000				
	To Enterprise Zone Fund	0												
	To TIIF	0												
		0												
	To General Fund/Charge Back	0												
	Totals	215,000	0	0	0	0	125,000	0	10,000	80,000	0	0	0	0
9000	Unappropriated Fund Balance	3,767,946	0	0	0	0	2,781,908	986,038	0	0	0	0	0	0
	Unappropriated Reserve													
	Unappropriated Fund Balance			0	0	0	2,781,908	986,038			0	0	0	0

2017 - 2018 Fiscal Budget
Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110	02-210	03-310	04-410	Source of Funds		
			GF	Street	Sew	Wat	Enterprise	IMIF	TIIF
	Capital Improvement								
2017	70 Tichenor St Sewer Phase IV	60,000			60,000			60,000	
2017	73 Raw Water Feed Extensions in CMHS Driveway, Phase II	40,000				40,000		20,000	20,000
2018	76 Pedestrian Activated Warning System- US 30 @ Mini Mar	20,000		20,000					20,000
2018	77 Tichenor St Sewer Replacement Phase IV Overlay	60,000		60,000					60,000
2018	79 Sanitary Sewer Video Equipment	12,500			12,500				12,500
2018	80 WTP Roof Repair	3,500				3,500			3,500
2018	81 Co-Op Road Booster Pump Replacement	9,000				9,000			9,000
2018	82 Radar Speed Warning Signs	10,000		10,000			10,000		
		0							
	Totals	215,000	0	90,000	72,500	52,500	10,000	80,000	125,000

City of Clatskanie
PERSONNEL SERVICES WAGE DISTRIBUTION
 2017 - 2018 FISCAL YEAR

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