



# City of Clatskanie

## **FISCAL BUDGET**

Fiscal Year 2020 - 2021

# City of Clatskanie

2020 – 2021  
Fiscal Budget

## Budget Committee

### **City Council**

Bob Brajcich, Mayor  
Bruce Holsey  
Toby Harris  
Jim Helmen  
Bruce Jolma  
Gary Jones  
Jean Sampson

### **Citizen Members**

Bonnie Davis  
Mort Frazier  
Rich Larson  
Diane Pohl  
Karen Sampair  
Sandy Niemela  
Diane McKinney

### **City Staff**

Greg Hinkelman, City Manager  
Marci Moore, City Recorder / Finance Manager  
Harpiar Gandhi, Public Works Director

# ***INTRODUCTION***

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City of Clatskanie  
2020 - 2021 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 2020-21.

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

The **Enterprise Funds** section contains detail revenue and expenditure information for Sewer, Water, Sewer System Development 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 2 General Clerks. 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;
- 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***  
***Toby Harris, Council President***  
***Bruce Jolma, Councilor***  
***Gary Jones, Councilor***  
***Bruce Holsey, Councilor***  
***Jim Helmen, Councilor***  
***Jean Sampson, 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***  
***Shawn Lenderman***  
***Jeff Horness***  
***Jan Acquistapace***  
***Zeina Alumari***

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.*

<b><i>Bob Brajcich</i></b>	<b><i>Diane Pohl</i></b>
<b><i>Toby Harris</i></b>	<b><i>Rich Larsen</i></b>
<b><i>Bruce Jolma</i></b>	<b><i>Bonnie Davis</i></b>
<b><i>Gary Jones</i></b>	<b><i>Mort Frazier</i></b>
<b><i>Jim Helmen</i></b>	<b><i>Karen Sampair</i></b>
<b><i>Bruce Holsey</i></b>	<b><i>Diane McKinney</i></b>
<b><i>Jean Sampson</i></b>	<b><i>Sandy Niemela</i></b>

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***  
***Michelle Keyser***  
***Laura Lovegren***

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

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## **Honorable Mayor, Councilors and Budget Committee:**

It is my pleasure to present to you the proposed budget for FY 2020-21. This budget reflects the priorities of the City to provide the citizens of Clatskanie with safe and effective water and sewer services along with regular street maintenance and our continued commitment to public safety. This budget is however, presented at a time of extreme uncertainty due to the COVID-19 coronavirus outbreak. As of the writing of this budget letter, the City, state, and the nation are still observing in-home isolation with many businesses closed or operating at very-reduced capacity. This lock-down is hitting our retail and restaurant businesses especially hard. City Hall is closed to the public and staff is either working from home or on a rotating shift to avoid prolonged public exposure. When we present the budget to the budget committee, we will do so observing the current social-distancing protocols.

The greatest impact that the COVID-19 pandemic has on the proposed city budget is on the revenue side. We have ratcheted down our revenue projections, most notably in three areas: interest income; utility billing (our water and sewer bill income); and gas tax revenue. Aside from the lowering of those revenue projections, the budget still remains in good shape. The reduced revenue projections are as purely an educated guess as we can make. We don't have any data on what the impact of the COVID-19 aftermath will be or how long it will take the economy and society to recover. We focused our revenue projection reduction as follows: Water/Sewer utility bill income reduced by about 3%; State Gas Tax revenue we reduced by 4%; and interest income was eliminated which is an over \$100,000 reduction. We decided to eliminate any interest revenue because of falling interest rates. Last year, we had budgeted \$120,000 in revenue and we were on track to receive that until the COVID-19 virus crisis hit. As a result, as of this writing, interest rates have tumbled from 2.8% to 1.75% and are falling.

The overall budget is \$9,502,737 which is a \$761,281 increase from last year. The primary reason for the increase comes on the expense side with the City Council electing to contribute \$1,200,000 to the Public Employees Retirement System (PERS) Employer Incentive Fund (EIF). The EIF was a fund set up by the legislature with a 25% match to allow public entities enrolled in PERS to reduce their unfunded actuarial liability. The City of Clatskanie has an Unfunded Actuarial Liability of 605%. By contributing to the EIF at this time, the city has substantially reduced its future PERS liability for the next 20 years

The budget for the General fund is \$2,560,794 which is \$1,248,235 more than last year. The bulk of that is the PERS payment. However, removing the PERS payment and comparing the operational aspects of the General Fund from last year the increase is a modest \$48,235. The small increase is due to scheduled wage increases and additional monies to the Sheriff's Office policing contract to add a third deputy, 100% funded by the city, to our operational patrol. The intent of this deputy is to fulfill some coverage gaps and they will also do our code compliance duties.


The Enterprise funds are in good fiscal health, despite the projected decline in revenue. Our contingency amounts, though less than last year, are still respectable. We are not recommending a rate increase this year.

Our Capital Improvement Program (CIP) budget will follow the same format of the past few years which is \$205,000 budget allotment from the TIIF (\$125,000) and IMIF (\$80,000) and this year, we will draw \$40,000 from our Sewer System Development Fund for a total CIP budget of \$245,000. We have 7 projects slated for this year, the biggest is a \$105,000 allotment to repave Howard Drive. We will also replace a Sewer line on Pine St and Cedar St. for \$60,000; our every-five-year inspection of our water reservoir tanks is \$5000; and we will do some electrical controller replacements at a sewer lift station (\$14,000) and upgrade a PLC controller at the water plant (\$40,000). The remaining projects are \$6000 for another radar speed sign and \$14,000 for a concrete pad and shelter to be built at the Legion Hall for the new generator we received via a grant.

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  
2020 - 2021 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 Grove, Mueller & Swank, P.C. for the fiscal year ending June 30, 2019. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

**BUDGET CALENDAR**  
**2020 – 2021 ANNUAL BUDGET**

January 2020	City Manager & staff begin developing recommended Budget
Tuesday, April 14	Send to Chief: First Hearing on the Proposed Use of State Shared Revenues Notice of Budget Committee Meeting Publish on website
Friday, April 30	Preliminary Budget mailed to Budget Committee
Thursday, May 7	<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 14	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 12	Send to Chief: Notice of Hearing on State Shared Revenues
Tuesday, May 19	Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 3	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 17	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					
GENERAL FUND	1,204,004	854,779	1,144,440	1,312,559	2,560,794
STREET FUND	281,497	279,647	315,730	330,758	302,712
SEWER FUND	525,335	557,426	588,344	529,434	554,064
WATER FUND	610,460	595,964	572,945	608,146	617,982
TIMBER INFRASTRUCTURE IMPROVEMENT	4,913,600	4,733,462	4,356,553	4,420,497	4,146,771
SCOUT LAKE FUND	1,024,575	1,031,538	999,073	1,151,326	956,060
ENTERPRISE ZONE	244,095	68,315	62,116	65,250	66,015
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	168,675	163,568	196,614	208,033	211,852
SEWER SDC	7,215	25,270	33,799	40,767	30,266
WATER SDC	44,880	54,734	69,130	74,685	56,221
<b>TOTAL ALL FUNDS</b>					

CITY OF CLATSKANIE  
TAX RATE CALCULATION  
FY 2020 - 2021

Rate Limit Per Thousand 6.2088		Estimated Assessed Value		Estimated Tax Levy Amount
0.0062088	x	\$138,441,546	=	\$859,556
Less: Estimated Loss Due to Measure 5				49,000
Add: Taxes/Penalties				0
Equals: Total Taxes to Be Collected				\$810,556
Times: Estimated Uncollectable & Discount				0.0882
Equals: Estimated Loss due to Discount & uncollectables				\$71,491
Less: Loss due to Tax refunds				0
Estimated Net tax to be collected				\$739,065

2019-20 Actual Value \$134,559,252 - Actual Tax \$786,459

CITY OF CLATSKANIE  
SUMMARY OF REVENUE AND EXPENDITURES  
FY 2020 - 2021

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	380,079	21,712	70,064	99,182	4,146,771	956,060	64,515	129,852	27,266	52,221	5,947,722
Estimated Revenues	966,715	170,000	410,000	472,800	0	0	1,500	82,000	3,000	4,000	2,110,015
Transfers In	1,214,000	111,000	74,000	46,000							1,445,000
<b>Total Revenues</b>	<b>2,560,794</b>	<b>302,712</b>	<b>554,064</b>	<b>617,982</b>	<b>4,146,771</b>	<b>956,060</b>	<b>66,015</b>	<b>211,852</b>	<b>30,266</b>	<b>56,221</b>	<b>9,502,737</b>
Budgeted Expenditures	2,403,612	287,126	533,585	569,523	1,368,000	629,500	0	80,000	0	40,000	5,911,346
Admin	1,687,398										
Non-Dept	228,714										
Court	17,000										
Police	470,500										
Contingency	157,182	15,586	20,479	48,459	2,778,771	326,560	66,015	131,852	30,266	16,221	3,591,391
Unappropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,403,612</b>	<b>287,126</b>	<b>533,585</b>	<b>569,523</b>	<b>1,368,000</b>	<b>629,500</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>40,000</b>	<b>9,502,737</b>

2020 - 2021 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	5,947,722	380,079	21,712	70,064	99,182	4,146,771	956,060	64,515	129,852	27,266	52,221
3100	Property Taxes	739,065	739,065									
3110	Delinquent Taxes	10,000	10,000									
3200	Franchise Fees	110,000	110,000									
3500	Licenses	21,000	21,000									
4000	Building Permits	20,000	20,000									
4050	Permit Surcharges (12%)	2,500	2,500									
4100	Land Use Fees	1,500	1,500									
4400	Collection Services	0	0									
4550	Sale of Property	0	0				0					
4500	Court Fines & Forfeitures	5,000	5,000									
4600	County Revenue/Gas Royalties	2,000	2,000									
4700	State Revenues	48,000	48,000									
	Gas Tax Revenue	112,000	0	112,000								
4710	Oregon State 911	0										
4900	Grants											
5000	Interest (1.75%)	0										
5100	Use of Property	6,000	6,000									
	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	1,015,000	0	58,000	410,000	465,000				82,000		
7000	Miscellaneous Revenue	8,500	0						1,500		3,000	4,000
9500	Transfers In											
	From General Fund	0										
	From Street	0	0									
	From Sewer	0	0									
	From Water	0	0									
	From TIIF	1,325,000	1,214,000	111,000	0							
	From Enterprise Zone	0	0									
	From IMIF	80,000		0	74,000	6,000						
	From SSDC	0										
	From WSDC	40,000				40,000						
9600	Loan Proceeds	0	0									
	Total Revenues	9,502,737	2,560,794	302,712	554,064	617,982	4,146,771	956,060	66,015	211,852	30,266	56,221
		2,110,015	966,715	170,000	410,000	472,800	0	0	1,500	82,000	3,000	4,000

**2020 - 2021 BUDGETED EXPENDITURES  
CLASSIFICATION BY FUND**

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC
PERSONNEL SERVICES	388,623	109,721	318,520	405,308	0					
Administration										
Non-Departmental										
Court										
Police- McLeod insurance										
<b>TOTAL</b>	<b>388,623</b>	<b>109,721</b>	<b>318,520</b>	<b>405,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
MATERIAL AND SERVICES		51,405	141,065	100,915	43,000	629,500	0			0
Administration	1,284,775									
Non-Departmental	228,714									
Court	17,000									
Police	470,500									
<b>TOTAL</b>	<b>2,000,989</b>	<b>51,405</b>	<b>141,065</b>	<b>100,915</b>	<b>43,000</b>	<b>629,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL OUTLAY	14,000	126,000	74,000	63,300						
Administration										
Non-Departmental	0									
Court	0									
Police	0									
<b>TOTAL</b>	<b>14,000</b>	<b>126,000</b>	<b>74,000</b>	<b>63,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCY	157,182	15,586	20,479	48,459	2,778,771	326,560	66,015	131,852	30,266	16,221
Administration	0									
Non-Departmental	0									
Court	0									
Police	0									
<b>TOTAL</b>	<b>157,182</b>	<b>15,586</b>	<b>20,479</b>	<b>48,459</b>	<b>2,778,771</b>	<b>326,560</b>	<b>66,015</b>	<b>131,852</b>	<b>30,266</b>	<b>16,221</b>
INTERFUND TRANSFERS		0	0	0	1,325,000	0		80,000	0	40,000
UNAPPROPRIATED FUND BALANCE						0	0	0	0	0
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>2,560,794</b>	<b>302,712</b>	<b>554,064</b>	<b>617,982</b>	<b>4,146,771</b>	<b>956,060</b>	<b>66,015</b>	<b>211,852</b>	<b>30,266</b>	<b>56,221</b>

CITY OF CLATSKANIE

2020 - 2021 Budget

INTERFUND TRANSFER DETAIL



Capital Improvement Program	\$111,000	TIIF	Street
Capital Improvement Program	\$74,000	IMIF	Sewer
Capital Improvement Program	\$40,000	WSDC	Water
Capital Improvement Program	\$6,000	IMIF	Water
Capital Improvement Program	\$14,000	TIIF	Gen
EIF	<u>\$1,200,000</u>	TIIF	Gen
Total Transfers	<u><u>\$1,445,000</u></u>		

2020- 2021 Fiscal Budget  
Capital Improvement Program

PROJECT NO.		ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat	IMIF	TIIF	WSDC
		Capital Improvement								
2021	101	SW Howard Dr. Pavement Overlay	105,000		105,000				105,000	
2021	106	Water Treatment Plant PLC Upgrade	40,000				40,000			40,000
2021	107	NW Pine/NW Cedar St.Sanitary Sewer Relocation	60,000			60,000		60,000		
2021	108	Water Reservoir Inspection	6,000				6,000	6,000		
2021	109	Sewer Lift Station Electrical Controls Replacement	14,000			14,000		14,000		
2021	110	Clatskanie River West Bound Speed Radar Sign	6,000		6,000				6,000	
2021	111	Concrete Pad & Cover for Amer.Legion Hall Generator	14,000	14,000					14,000	
			0							
			0							
Totals			245,000	14,000	111,000	74,000	46,000	80,000	125,000	40,000

City of Clatskanie Timber and Infrastructure Improvement Fund 10 Year History - 20 Year Projection April 28, 2020							
Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
<b>ACTUAL</b>							
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	122,051	151,788	4,955,682
2016	4,955,682	0.75%	30,416	0	110,046	195,806	4,680,246
2017	4,680,246	0.70%	50,582	66,185	218,062	128,857	4,450,094
2018	4,450,094	1.74%	75,769	0	137,773	117,898	4,270,193
2019	4,270,193	2.57%	215,297	0	98,282	120,000	4,267,208
2020	4,267,208	1.99%	84,789	0	40,437	165,000	4,146,560
<b>PROJECTED</b>							
2021	4,146,560	0.00%	0	0	1,368,000	125,000	2,653,560
2022	2,653,560	0.50%	13,268	0	40,000	125,000	2,501,828
2023	2,501,828	0.75%	18,764	0	41,200	125,000	2,354,392
2024	2,354,392	0.75%	17,658	710,500	520,708	125,000	2,436,842
2025	2,436,842	0.75%	16,276	0	140,932	125,000	2,189,186
2026	2,189,186	0.75%	16,419	0	145,160	125,000	1,935,445
2027	1,935,445	0.75%	14,516	0	149,515	125,000	1,675,446
2028	1,675,446	0.75%	12,566	0	154,000	125,000	1,409,012
2029	1,409,012	0.75%	10,568	0	158,620	125,000	1,135,959
2030	1,135,959	0.75%	8,520	0	163,379	125,000	856,100
2031	856,100	0.75%	6,421	0	168,280	125,000	569,241
2031	569,241	0.75%	4,269	0	173,329	125,000	275,181
2032	275,181	0.75%	2,064	1,217,040	716,968	125,000	652,317
2033	652,317	0.75%	4,892	0	183,884	125,000	348,325
2034	348,325	0.75%	2,612	0	183,884	125,000	42,054
2035	42,054	0.75%	315	0	189,401	125,000	-272,032
2036	-272,032	0.75%	-2,040	0	189,401	125,000	-588,472

**Assumptions:**

1. Current fund uses and Ordinance limitations are applied throughout the projection.
2. \$360,000 of FY2010 Projects are based on projects budgeted in FY2009 that were not completed
3. Harvest Revenue from logging in the near term based on the April 2006 plan prepared by ELS and
4. Expenses are at the FY 2010 rate plus 3% compounded annually with the exception of harvest years
5. Project costs by Ordinance are either \$125,000 or 90% of interest earnings of the prior fiscal year,
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***

CITY OF CLATSKANIE  
 STEPS BY CLASSIFICATION  
 Fiscal Year 2020 - 2021

Monthly Rate of Pay for a 40 Hour Week

RANGE CLASSIFICATION	1	2	3	4	5	6
<b>MANAGEMENT</b>						
						8,800
18	City Manager					8,800
18	Public Works Director					8,381
18	Finance Director	6,002	6,302	6,618	6,948	7,296
<b>UNION - GENERAL UNIT</b>						
14	Public Works Foreman II	4,894	5,138	5,395	5,665	5,948
13	Public Works Foreman I	4,661	4,894	5,138	5,395	5,665
13	Chief Operator	4,661	4,894	5,138	5,395	5,665
12	Treatment Plant Operator II	4,439	4,661	4,894	5,139	5,396
11	Utility Worker II	4,227	4,438	4,660	4,893	5,138
8	Treatment Plant Operator I	3,652	3,835	4,027	4,228	4,439
8	Utility Worker I	3,652	3,835	4,027	4,228	4,439
7	Senior Clerk	3,652	3,835	4,027	4,228	4,439
5	General Clerk	3,154	3,312	3,477	3,651	3,834

2020 - 2021 FISCAL BUDGET  
PERSONNEL SERVICES

ACCT NO.	ITEM	AMOUNT	01-110 Adm	02-210 Str	03-310 Sew	04-410 Water	06-610 TIIF
1051	Salaries	695,863	242,605	49,573	177,315	226,371	0
1054	Overtime	44,611	0	4,354	19,911	20,347	0
1150	Fica	53,266	17,328	5,680	13,074	17,184	0
1200	PERS	175,652	63,006	17,950	42,189	52,507	0
1250	State Workers Comp	448	53	117	278	0	0
1251	Health Insurance	210,296	58,511	26,246	53,108	72,430	0
1252	Life Insurance	802	280	48	356	119	0
1253	Workers Comp	22,653	2,396	3,373	7,477	9,407	0
1254	VEBA	1,680	144	180	612	744	0
1260	Unemployment	900	300	200	200	200	0
1300	Benefit Accruals	16,000	4,000	2,000	4,000	6,000	0
1400	Other	0	0	0	0	0	0
	Totals	1,222,172	388,623	109,721	318,520	405,308	0

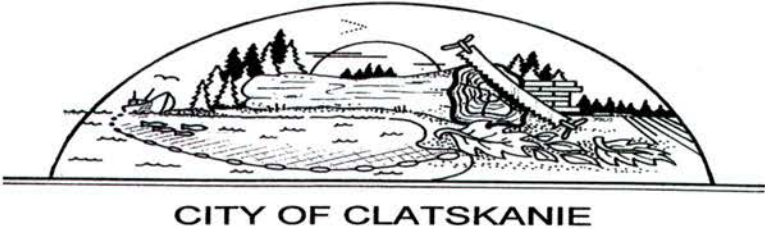
## ***BUDGET BY FUND TYPE***

***GENERAL FUND***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:03PM  
 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				01	General Fund					
				R1	Revenue					
0	0	388,103.00	509,417.00	3010	Beginning Fund Balance	0.00	0.00	380,079.00	380,079.00	380,079.00
669,923	710,937	691,603.00	723,552.00	3100	Property Taxes	0.00	0.00	739,065.00	739,065.00	739,065.00
31,620	36,691	10,000.00	20,538.00	3110	Delinquent Taxes	0.00	0.00	10,000.00	10,000.00	10,000.00
110,774	113,765	105,000.00	73,610.00	3200	Franchise Fees	0.00	0.00	110,000.00	110,000.00	110,000.00
23,056	23,362	21,000.00	21,030.00	3500	Licenses	0.00	0.00	21,000.00	21,000.00	21,000.00
41,139	25,523	30,000.00	28,030.00	4000	Building Permits	0.00	0.00	20,000.00	20,000.00	20,000.00
3,546	2,525	2,500.00	2,050.00	4050	Permit Surcharges	0.00	0.00	2,500.00	2,500.00	2,500.00
1,025	2,825	200.00	130.00	4100	Land Use Fees	0.00	0.00	1,500.00	1,500.00	1,500.00
0	0	0.00	935.00	4400	Collection Service	0.00	0.00	0.00	0.00	0.00
15,836	9,370	12,000.00	3,450.00	4500	Court Fines and Forfeitures	0.00	0.00	5,000.00	5,000.00	5,000.00
2,320	1,604	3,500.00	6,175.00	4600	County Revenue	0.00	0.00	2,000.00	2,000.00	2,000.00
49,284	50,648	42,000.00	38,500.00	4700	State Revenues	0.00	0.00	48,000.00	48,000.00	48,000.00
0	0	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
3,886	11,434	5,003.00	2,000.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	1,650.00	0.00	5100	Use of Property	0.00	0.00	7,650.00	7,650.00	7,650.00
0	0	0.00	0.00	6050	Police Department Revenue	0.00	0.00	0.00	0.00	0.00
19,132	9,902	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9500	Transfers In	0.00	0.00	1,214,000.00	1,214,000.00	1,214,000.00
0	0	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
971,541	998,585	1,312,559	1,429,417		Revenue Totals:	0.00	0	2,560,794	2,560,794	2,560,794
971,541	998,585	1,312,559	1,429,417		REVENUES TOTALS:	0.00	0	2,560,794	2,560,794	2,560,794
				110	Administration					

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
56,552	160,097	233,689.00	233,689.00	E1 1051	Personnel Services Salaries	3.00	0.00	242,605.00	242,605.00	242,605.00
0	0	0.00	0.00	1052		0.00	0.00	0.00	0.00	0.00
0	48	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
4,321	12,272	17,809.00	17,809.00	1150	FICA	0.00	0.00	17,328.00	17,328.00	17,328.00
11,463	34,246	61,014.00	61,014.00	1200	PERS	0.00	0.00	63,006.00	63,006.00	63,006.00
43	115	53.00	53.00	1250	State Workers Comp	0.00	0.00	53.00	53.00	53.00
14,661	35,463	56,073.00	56,073.00	1251	Health Insurance	0.00	0.00	58,511.00	58,511.00	58,511.00
92	71	295.00	295.00	1252	Life & AD&D Insurance	0.00	0.00	280.00	280.00	280.00
50	147	1,801.00	1,801.00	1253	Workerscomp	0.00	0.00	2,396.00	2,396.00	2,396.00
33	170	144.00	144.00	1254	VEBA	0.00	0.00	144.00	144.00	144.00
0	0	200.00	200.00	1260	Unemployment	0.00	0.00	300.00	300.00	300.00
0	0	3,000.00	3,000.00	1300	Benefit Accruals	0.00	0.00	4,000.00	4,000.00	4,000.00
87,214	242,629	374,078	374,078		Personnel Services Totals:	3.00	0	388,623	388,623	388,623
0	0	0.00	0.00	E2 2050	Material & Services Office Materials	0.00	0.00	0.00	0.00	0.00
182	848	300.00	300.00	2100	Operating Materials/Equipment	0.00	0.00	300.00	300.00	300.00
0	0	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
38,362	23,353	28,000.00	20,000.00	2250	Contract Services	0.00	0.00	28,000.00	28,000.00	28,000.00
905	3,267	4,550.00	3,000.00	2300	Communications	0.00	0.00	4,550.00	4,550.00	4,550.00
4,500	2,969	1,200.00	1,200.00	2350	Information Technology	0.00	0.00	1,200.00	1,200.00	1,200.00
1,125	4,893	5,200.00	5,200.00	2400	Liability & Property Insurance	0.00	0.00	5,200.00	5,200.00	5,200.00
2,690	2,884	3,000.00	3,000.00	2450	Utility Services	0.00	0.00	3,000.00	3,000.00	3,000.00
0	0	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2540	2015 Flood Damage	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2545	2015 Wind Storm Damage	0.00	0.00	0.00	0.00	0.00
3,921	2,491	5,900.00	3,000.00	2600	Professional Dev - Admin	0.00	0.00	11,000.00	11,000.00	11,000.00
1,002	1,131	1,375.00	1,375.00	2605	Dues & Memberships	0.00	0.00	1,375.00	1,375.00	1,375.00
199	78	1,150.00	1,150.00	2625	Books & Publications	0.00	0.00	1,150.00	1,150.00	1,150.00
10,713	10,854	21,000.00	21,000.00	2650	Intergovernmental	0.00	0.00	21,000.00	21,000.00	21,000.00
0	0	0.00	3,000.00	2660	Columbia County 911	0.00	0.00	8,000.00	8,000.00	8,000.00
4,413	2,953	8,000.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0.00	0.00	2900	Other	0.00	0.00	1,200,000.00	1,200,000.00	1,200,000.00
68,013	55,721	79,675	62,225		Material & Services Totals:	0.00	0	1,284,775	1,284,775	1,284,775
0	29,037	0.00	0.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	14,000.00	14,000.00	14,000.00
0	29,037	0	0		Capital Outlay Totals:	0.00	0	14,000	14,000	14,000
0	0	65,493.00	0.00	E4 4000	Contingency Contingency	0.00	0.00	48,591.00	48,591.00	48,591.00
0	0	65,493	0		Contingency Totals:	0.00	0	48,591	48,591	48,591
155,227	327,386	519,246	436,303		EXPENDITURES TOTALS:	3.00	0	1,735,989	1,735,989	1,735,989
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
155,227	327,386	519,246	436,303		DEPARTMENT EXPENSES	3.00	0	1,735,989	1,735,989	1,735,989
(155,227)	(327,386)	(519,246)	(436,303)		Administration Totals:	(3.00)	0	(1,735,989)	(1,735,989)	(1,735,989)
				120	Non-Departmental					
				E2	Material & Services					
2,720	2,973	3,000.00	2,000.00	2050	Office Materials	0.00	0.00	3,000.00	3,000.00	3,000.00
2,087	1,248	3,100.00	3,000.00	2100	Operating Materials/Equipment	0.00	0.00	3,100.00	3,100.00	3,100.00
67,341	75,677	115,000.00	100,000.00	2200	Professional Services	0.00	0.00	100,600.00	100,600.00	100,600.00
13,145	6,002	8,100.00	8,100.00	2250	Contract Services	0.00	0.00	8,100.00	8,100.00	8,100.00
1,824	1,723	1,900.00	1,900.00	2300	Communications	0.00	0.00	1,900.00	1,900.00	1,900.00
25,093	21,082	26,520.00	26,520.00	2350	Information Technology	0.00	0.00	26,520.00	26,520.00	26,520.00
51,802	42,629	56,210.00	50,000.00	2400	Liability & Property Insurance	0.00	0.00	56,210.00	56,210.00	56,210.00
639	614	2,200.00	2,200.00	2500	Repair & Maintenance Services	0.00	0.00	2,200.00	2,200.00	2,200.00
1,772	1,843	3,300.00	1,500.00	2550	Rental/Lease	0.00	0.00	3,300.00	3,300.00	3,300.00
1,167	78	1,300.00	1,000.00	2600	Professional Development	0.00	0.00	1,300.00	1,300.00	1,300.00
2,684	2,625	2,815.00	2,815.00	2605	Dues & Memberships	0.00	0.00	2,869.00	2,869.00	2,869.00
0	0	100.00	100.00	2625	Books & Publications	0.00	0.00	100.00	100.00	100.00
6,174	8,009	15,215.00	12,000.00	2650	Intergovernmental	0.00	0.00	12,215.00	12,215.00	12,215.00
2,430	1,268	10,250.00	8,000.00	2700	Miscellaneous	0.00	0.00	4,000.00	4,000.00	4,000.00



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
2,811	2,849	3,300.00	3,300.00	2710	Bank Fees	0.00	0.00	3,300.00	3,300.00	3,300.00
181,688	168,621	252,310	222,435		Material & Services Totals:	0.00	0	228,714	228,714	228,714
0	0	50,000.00	0.00	E4 4000	Contingency	0.00	0.00	48,591.00	48,591.00	48,591.00
0	0	50,000	0		Contingency Totals:	0.00	0	48,591	48,591	48,591
0	0	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
181,688	168,621	302,310	222,435		EXPENDITURES TOTALS:	0.00	0	277,305	277,305	277,305
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
181,688	168,621	302,310	222,435		DEPARTMENT EXPENSES	0.00	0	277,305	277,305	277,305
(181,688)	(168,621)	(302,310)	(222,435)		Non-Departmental Totals:	0.00	0	(277,305)	(277,305)	(277,305)
18,783	13,797	25,000.00	17,000.00	130 E2 2200	Court Material & Services Professional Services	0.00	0.00	17,000.00	17,000.00	17,000.00
0	0	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2725	Court Refunds	0.00	0.00	0.00	0.00	0.00
18,783	13,797	25,000	17,000		Material & Services Totals:	0.00	0	17,000	17,000	17,000
0	0	31,000.00	0.00	E4 4000	Contingency	0.00	0.00	30,000.00	30,000.00	30,000.00
0	0	31,000	0		Contingency Totals:	0.00	0	30,000	30,000	30,000
18,783	13,797	56,000	17,000		EXPENDITURES TOTALS:	0.00	0	47,000	47,000	47,000

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
18,783	13,797	56,000	17,000		DEPARTMENT EXPENSES	0.00	0	47,000	47,000	47,000
(18,783)	(13,797)	(56,000)	(17,000)		Court Totals:	0.00	0	(47,000)	(47,000)	(47,000)
				140	Police					
				E1	Personnel Services					
0	0	0.00	0.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1052	Standby Pay	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1053	Seatbelt/DUII	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
3,600	3,300	3,600.00	3,600.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1260	Unemployment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1400	Other	0.00	0.00	0.00	0.00	0.00
3,600	3,300	3,600	3,600		Personnel Services Totals:	0.00	0	0	0	0
				E2	Material & Services					
0	0	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2200	Professional Services	0.00	0.00	0.00	0.00	0.00
350,049	350,440	400,500.00	370,000.00	2250	Contract Services	0.00	0.00	470,500.00	470,500.00	470,500.00
0	0	0.00	0.00	2300	Communications	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2350	Information Technology	0.00	0.00	0.00	0.00	0.00
245	0	0.00	0.00	2450	Utility Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2500	Repair & Maintenance Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2550	Rental/Lease	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0.00	0.00	2575	K-9 Unit	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2600	Professional Development	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2605	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2625	Books & Publication	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2700	Miscellaneous	0.00	0.00	0.00	0.00	0.00
350,293	350,440	400,500	370,000		Material & Services Totals:	0.00	0	470,500	470,500	470,500
				E3	Capital Outlay					
0	0	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
				E4	Contingency					
0	0	30,903.00	0.00	4000	Contingency	0.00	0.00	30,000.00	30,000.00	30,000.00
0	0	30,903	0		Contingency Totals:	0.00	0	30,000	30,000	30,000
353,893	353,740	435,003	373,600		EXPENDITURES TOTALS:	0.00	0	500,500	500,500	500,500
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
353,893	353,740	435,003	373,600		DEPARTMENT EXPENSES	0.00	0	500,500	500,500	500,500
(353,893)	(353,740)	(435,003)	(373,600)		Police Totals:	0.00	0	(500,500)	(500,500)	(500,500)
971,541	998,585	1,312,559	1,429,417		FUND REVENUES	0.00	0	2,560,794	2,560,794	2,560,794
709,592	863,544	1,312,559	1,049,338		FUND EXPENSES	3.00	0	2,560,794	2,560,794	2,560,794
261,949	135,040	0	380,079		General Fund Totals:	(3.00)	0	0	0	0

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
971,541	998,585	1,312,559	1,429,417		REPORT REVENUES	0.00	0	2,560,794	2,560,794	2,560,794
709,592	863,544	1,312,559	1,049,338		REPORT EXPENSES	3.00	0	2,560,794	2,560,794	2,560,794
261,949	135,040	0	380,079		REPORT TOTALS:	(3.00)	0	0	0	0

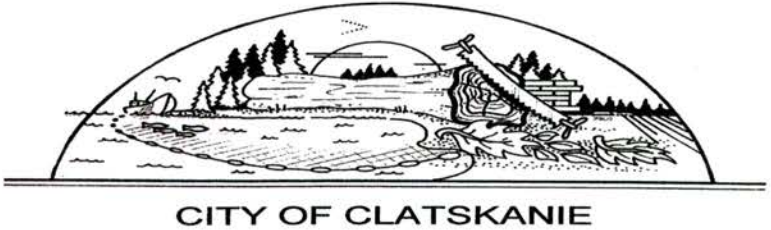
# ***SPECIAL REVENUE FUNDS***

# ***STREET FUND***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:09PM  
 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				02	Street Fund					
				R1	Revenue					
0	0	61,230.00	71,140.00	3015	Beginning Working Capital	0.00	0.00	21,712.00	21,712.00	21,712.00
25	6	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
122,251	129,271	125,000.00	110,000.00	4700	Gas Tax Revenue	0.00	0.00	112,000.00	112,000.00	112,000.00
0	50,000	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
543	(214)	1,028.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
54,592	63,856	58,500.00	55,000.00	6500	Street/Storm Utility Charge	0.00	0.00	58,000.00	58,000.00	58,000.00
1,595	0	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
73,338	66,237	25,000.00	25,000.00	9500	Transfers In	0.00	0.00	111,000.00	111,000.00	111,000.00
0	0	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>Revenue Totals:</b>										
252,343	309,155	270,758	261,140			0.00	0	302,712	302,712	302,712
<b>REVENUES TOTALS:</b>										
252,343	309,155	270,758	261,140			0.00	0	302,712	302,712	302,712
				210	Street Expenditures					
				E1	Personnel Services					
79,672	74,932	86,185.00	90,322.00	1051	Salaries	2.00	0.00	49,573.00	49,573.00	49,573.00
1,086	2,127	4,137.00	0.00	1054	Overtime	0.00	0.00	4,354.00	4,354.00	4,354.00
6,165	5,897	6,959.00	6,959.00	1150	FICA	0.00	0.00	5,680.00	5,680.00	5,680.00
13,757	13,114	20,470.00	21,470.00	1200	PERS	0.00	0.00	17,950.00	17,950.00	17,950.00
65	82	117.00	117.00	1250	State Workers Comp	0.00	0.00	117.00	117.00	117.00
22,719	20,142	26,328.00	25,328.00	1251	Health Insurance	0.00	0.00	26,246.00	26,246.00	26,246.00
88	22	74.00	74.00	1252	Life & AD&D Insurance	0.00	0.00	48.00	48.00	48.00
2,069	1,933	3,373.00	3,373.00	1253	Workerscomp	0.00	0.00	3,373.00	3,373.00	3,373.00
170	253	180.00	180.00	1254	VEBA	0.00	0.00	180.00	180.00	180.00
0	0	200.00	200.00	1260	Unemployment	0.00	0.00	200.00	200.00	200.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	2,000.00	2,000.00	1300	Benefit Accruals	0.00	0.00	2,000.00	2,000.00	2,000.00
0	0	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
125,790	118,501	150,023	150,023		Personnel Services Totals:	2.00	0	109,721	109,721	109,721
				E2	Material & Services					
103	30	300.00	300.00	2050	Office Materials	0.00	0.00	300.00	300.00	300.00
13,631	18,659	15,000.00	15,000.00	2100	Operating Materials/Equipment	0.00	0.00	15,000.00	15,000.00	15,000.00
5,135	8,700	7,345.00	7,375.00	2250	Contract Services	0.00	0.00	7,375.00	7,375.00	7,375.00
1,338	1,774	1,680.00	1,680.00	2300	Communications	0.00	0.00	1,680.00	1,680.00	1,680.00
12,549	13,749	15,000.00	13,000.00	2450	Utility Service	0.00	0.00	15,000.00	15,000.00	15,000.00
12,783	2,904	11,000.00	11,000.00	2500	Repair & Maintenance Services	0.00	0.00	11,000.00	11,000.00	11,000.00
0	0	200.00	200.00	2550	Rental/Lease	0.00	0.00	200.00	200.00	200.00
297	414	350.00	350.00	2600	Professional Development	0.00	0.00	350.00	350.00	350.00
0	0	0.00	0.00	2650	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0	0	500.00	500.00	2700	Miscellaneous	0.00	0.00	500.00	500.00	500.00
0	0	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
45,837	46,230	51,375	49,405		Material & Services Totals:	0.00	0	51,405	51,405	51,405
				E3	Capital Outlay					
73,338	121,237	25,000.00	25,000.00	3150	General Improvements	0.00	0.00	111,000.00	111,000.00	111,000.00
0	1,676	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0	2,333	15,000.00	15,000.00	3201	Capital Lease	0.00	0.00	15,000.00	15,000.00	15,000.00
0	0	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3250	Bike Paths	0.00	0.00	0.00	0.00	0.00
73,338	125,246	40,000	40,000		Capital Outlay Totals:	0.00	0	126,000	126,000	126,000
				E4	Contingency					
0	0	29,360.00	0.00	4000	Contingency	0.00	0.00	15,586.00	15,586.00	15,586.00
0	0	29,360	0		Contingency Totals:	0.00	0	15,586	15,586	15,586
				E5	Transfer					
0	0	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0



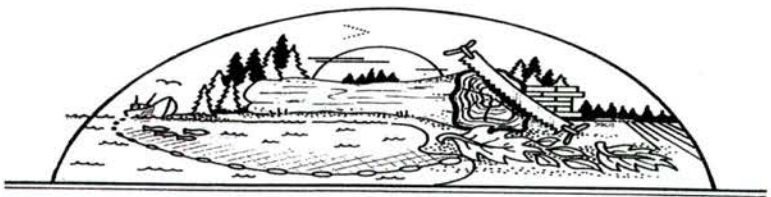
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
244,965	289,977	270,758	239,428		EXPENDITURES TOTALS:	2.00	0	302,712	302,712	302,712
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
244,965	289,977	270,758	239,428		DEPARTMENT EXPENSES	2.00	0	302,712	302,712	302,712
(244,965)	(289,977)	(270,758)	(239,428)		Street Expenditures Totals:	(2.00)	0	(302,712)	(302,712)	(302,712)
252,343	309,155	270,758	261,140		FUND REVENUES	0.00	0	302,712	302,712	302,712
244,965	289,977	270,758	239,428		FUND EXPENSES	2.00	0	302,712	302,712	302,712
7,378	19,178	0	21,712		Street Fund Totals:	(2.00)	0	0	0	0
252,343	309,155	270,758	261,140		REPORT REVENUES	0.00	0	302,712	302,712	302,712
244,965	289,977	270,758	239,428		REPORT EXPENSES	2.00	0	302,712	302,712	302,712
7,378	19,178	0	21,712		REPORT TOTALS:	(2.00)	0	0	0	0

***TIMBER AND INFRASTRUCTURE  
IMPROVEMENT FUND***

# General Ledger

## Budget Analysis

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 Fiscal Year: 2021



### CITY OF CLATSKANIE

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				06	TIIF					
				R1	Revenue					
0	0	4,340,497.00	4,267,208.00	3010	Beginning Fund Balance	0.00	0.00	4,146,771.00	4,146,771.00	4,146,771.00
0	0	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
190,828	105,171	0.00	0.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
75,769	110,126	80,000.00	85,000.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9000	Reimbursement	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9250	Interfund Loan Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
<b>266,597</b>	<b>215,297</b>	<b>4,420,497</b>	<b>4,352,208</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>0</b>	<b>4,146,771</b>	<b>4,146,771</b>	<b>4,146,771</b>
<b>266,597</b>	<b>215,297</b>	<b>4,420,497</b>	<b>4,352,208</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>4,146,771</b>	<b>4,146,771</b>	<b>4,146,771</b>
				610	TIIF Expenditures					
				E1	Personnel Services					
60,422	36,400	13,812.00	13,812.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00
4,615	2,785	1,042.00	2,000.00	1150	FICA	0.00	0.00	0.00	0.00	0.00
13,275	8,624	4,062.00	4,025.00	1200	PERS	0.00	0.00	0.00	0.00	0.00
27	22	63.00	5.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
13,970	6,304	2,939.00	3,200.00	1251	Health Insurance	0.00	0.00	0.00	0.00	0.00
94	17	24.00	2.00	1252	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
917	706	595.00	593.00	1253	Workerscomp	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1254	VEBA	0.00	0.00	0.00	0.00	0.00
0	0	100.00	0.00	1260	Unemployment	0.00	0.00	0.00	0.00	0.00
0	0	1,000.00	0.00	1300	Benefit Accruals	0.00	0.00	0.00	0.00	0.00
<b>93,321</b>	<b>54,856</b>	<b>23,637</b>	<b>23,637</b>		<b>Personnel Services Totals:</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				E2	Material & Services					

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0.00	0.00	2050	Office Materials	0.00	0.00	5,000.00	5,000.00	5,000.00
758	660	5,000.00	5,000.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
7,308	7,548	27,000.00	6,000.00	2250	Contract Services	0.00	0.00	25,000.00	25,000.00	25,000.00
0	2,925	10,000.00	2,000.00	2500	Repairs & Maintenance Services	0.00	0.00	10,000.00	10,000.00	10,000.00
225,124	30,335	0.00	0.00	2550	2015 Flood & Wind Repair	0.00	0.00	0.00	0.00	0.00
2,090	1,958	3,000.00	3,000.00	2650	Intergovernmental	0.00	0.00	3,000.00	3,000.00	3,000.00
235,280	43,426	45,000	16,000		Material & Services Totals:	0.00	0	43,000	43,000	43,000
0	0	0.00	800.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0	800		Capital Outlay Totals:	0.00	0	0	0	0
0	0	1,460,000.00	0.00	E4 4000	Contingency	0.00	0.00	2,778,771.00	2,778,771.00	2,778,771.00
0	0	1,460,000	0		Contingency Totals:	0.00	0	2,778,771	2,778,771	2,778,771
117,898	120,000	165,000.00	165,000.00	E5 5000	Transfer Transfers Out	0.00	0.00	1,325,000.00	1,325,000.00	1,325,000.00
117,898	120,000	165,000	165,000		Transfer Totals:	0.00	0	1,325,000	1,325,000	1,325,000
0	0	2,726,860.00	2,691,771.00	E7 9000	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	2,726,860	2,691,771		Unappropriated Fund Balance Total	0.00	0	0	0	0
446,498	218,282	4,420,497	2,897,208		EXPENDITURES TOTALS:	0.00	0	4,146,771	4,146,771	4,146,771
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
446,498	218,282	4,420,497	2,897,208		DEPARTMENT EXPENSES	0.00	0	4,146,771	4,146,771	4,146,771
(446,498)	(218,282)	(4,420,497)	(2,897,208)		TIIF Expenditures Totals:	0.00	0	(4,146,771)	(4,146,771)	(4,146,771)
266,597	215,297	4,420,497	4,352,208		FUND REVENUES	0.00	0	4,146,771	4,146,771	4,146,771
446,498	218,282	4,420,497	2,897,208		FUND EXPENSES	0.00	0	4,146,771	4,146,771	4,146,771

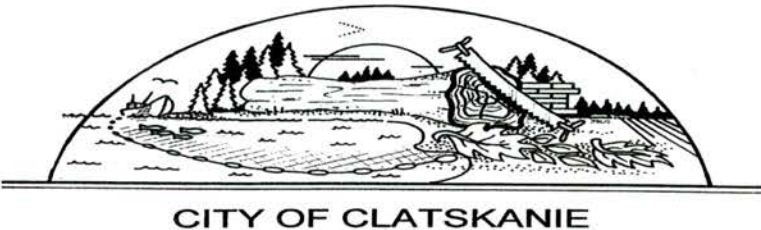
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
(179,901)	(2,985)	0	1,455,000		TIF Totals:	0.00	0	0	0	0
266,597	215,297	4,420,497	4,352,208		REPORT REVENUES	0.00	0	4,146,771	4,146,771	4,146,771
446,498	218,282	4,420,497	2,897,208		REPORT EXPENSES	0.00	0	4,146,771	4,146,771	4,146,771
(179,901)	(2,985)	0	1,455,000		REPORT TOTALS:	0.00	0	0	0	0

***SCOUT LAKE FUND***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:18PM  
 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				07	Scout Lake Fund					
				R1	Revenue					
0	0	1,128,429.00	970,560.00	3010	Beginning Fund Balance	0.00	0.00	956,060.00	956,060.00	956,060.00
0	0	0.00	0.00	4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
17,931	25,134	22,897.00	20,000.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
<hr/>										
17,931	25,134	1,151,326	990,560		Revenue Totals:	0.00	0	956,060	956,060	956,060
<hr/>										
17,931	25,134	1,151,326	990,560		REVENUES TOTALS:	0.00	0	956,060	956,060	956,060
				710	Scout Lake Expenditures					
				E2	Material & Services					
1,398	670	5,000.00	5,000.00	2100	Operating Material	0.00	0.00	5,000.00	5,000.00	5,000.00
0	0	10,000.00	10,000.00	2250	Contract Services	0.00	0.00	5,000.00	5,000.00	5,000.00
0	93,074	10,000.00	10,000.00	2500	Repairs & Maint. Services	0.00	0.00	10,000.00	10,000.00	10,000.00
854	1,580	3,500.00	3,500.00	2650	Intergovernmental	0.00	0.00	3,500.00	3,500.00	3,500.00
0	0	6,000.00	6,000.00	2900	Other	0.00	0.00	606,000.00	606,000.00	606,000.00
<hr/>										
2,252	95,324	34,500	34,500		Material & Services Totals:	0.00	0	629,500	629,500	629,500
				E4	Contingency					
0	0	20,000.00	0.00	4000	Contingency	0.00	0.00	326,560.00	326,560.00	326,560.00
<hr/>										
0	0	20,000	0		Contingency Totals:	0.00	0	326,560	326,560	326,560
				E7	Unappropriated Fund Balance					
0	0	1,096,826.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	1,096,826	0		Unappropriated Fund Balance Total	0.00	0	0	0	0
<hr/>										
2,252	95,324	1,151,326	34,500		EXPENDITURES TOTALS:	0.00	0	956,060	956,060	956,060

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
2,252	95,324	1,151,326	34,500		DEPARTMENT EXPENSES	0.00	0	956,060	956,060	956,060
(2,252)	(95,324)	(1,151,326)	(34,500)		Scout Lake Expenditures Totals:	0.00	0	(956,060)	(956,060)	(956,060)
17,931	25,134	1,151,326	990,560		FUND REVENUES	0.00	0	956,060	956,060	956,060
2,252	95,324	1,151,326	34,500		FUND EXPENSES	0.00	0	956,060	956,060	956,060
15,679	(70,190)	0	956,060		Scout Lake Fund Totals:	0.00	0	0	0	0
17,931	25,134	1,151,326	990,560		REPORT REVENUES	0.00	0	956,060	956,060	956,060
2,252	95,324	1,151,326	34,500		REPORT EXPENSES	0.00	0	956,060	956,060	956,060
15,679	(70,190)	0	956,060		REPORT TOTALS:	0.00	0	0	0	0

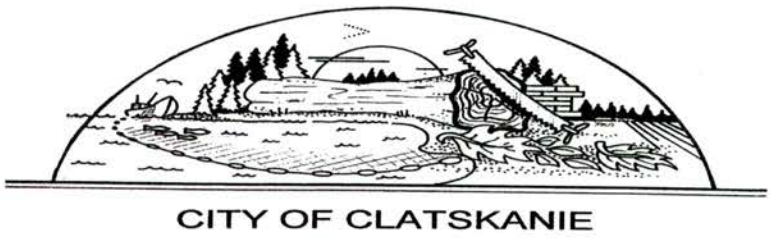


# ***ENTERPRISE ZONE***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:15PM  
 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
0	0	62,407.00	63,175.00	3010	Beginning Fund Balance	0.00	0.00	64,515.00	64,515.00	64,515.00
1,096	1,581	1,343.00	1,340.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
1,535	1,588	1,500.00	0.00	7000	Miscellaneous Revenue	0.00	0.00	1,500.00	1,500.00	1,500.00
0	0	0.00	0.00	9500	Transfers In	0.00	0.00	0.00	0.00	0.00
2,631	3,169	65,250	64,515		Revenue Totals:	0.00	0	66,015	66,015	66,015
2,631	3,169	65,250	64,515		REVENUES TOTALS:	0.00	0	66,015	66,015	66,015
				810	Enterprise Zone Fund					
				E4	Contingency					
0	0	65,250.00	0.00	4000	Contingency	0.00	0.00	66,015.00	66,015.00	66,015.00
0	0	65,250	0		Contingency Totals:	0.00	0	66,015	66,015	66,015
				E5	Transfer					
9,340	0	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
9,340	0	0	0		Transfer Totals:	0.00	0	0	0	0
9,340	0	65,250	0		EXPENDITURES TOTALS:	0.00	0	66,015	66,015	66,015
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
9,340	0	65,250	0		DEPARTMENT EXPENSES	0.00	0	66,015	66,015	66,015
(9,340)	0	(65,250)	0		Enterprise Zone Fund Totals:	0.00	0	(66,015)	(66,015)	(66,015)
2,631	3,169	65,250	64,515		FUND REVENUES	0.00	0	66,015	66,015	66,015

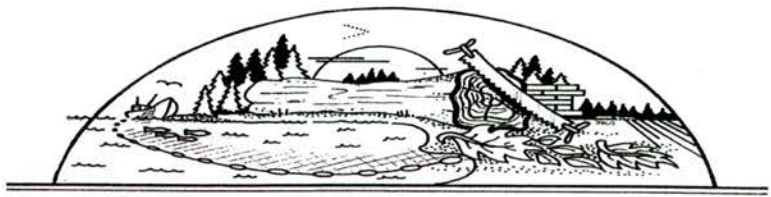
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
9,340	0	65,250	0		FUND EXPENSES	0.00	0	66,015	66,015	66,015
(6,709)	3,169	0	64,515		Enterprise Zone Fund Totals:	0.00	0	0	0	0
2,631	3,169	65,250	64,515		REPORT REVENUES	0.00	0	66,015	66,015	66,015
9,340	0	65,250	0		REPORT EXPENSES	0.00	0	66,015	66,015	66,015
(6,709)	3,169	0	64,515		REPORT TOTALS:	0.00	0	0	0	0

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

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:16PM  
 Fiscal Year: 2021



### CITY OF CLATSKANIE

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				10 R1	IMIF Revenue					
0	0	123,318.00	129,852.00	3010	Beginning Fund Balance	0.00	0.00	129,852.00	129,852.00	129,852.00
32	9	0.00	0.00	4400	Collection Services	0.00	0.00	82,000.00	82,000.00	82,000.00
2,061	4,111	2,715.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
83,476	83,914	82,000.00	80,000.00	6500	Capital Improvement Fees	0.00	0.00	0.00	0.00	0.00
85,570	88,034	208,033	209,852		Revenue Totals:	0.00	0	211,852	211,852	211,852
85,570	88,034	208,033	209,852		REVENUES TOTALS:	0.00	0	211,852	211,852	211,852
				100 E4	(No Description) Contingency					
0	0	128,033.00	0.00	4000	Contingency	0.00	0.00	131,852.00	131,852.00	131,852.00
0	0	128,033	0		Contingency Totals:	0.00	0	131,852	131,852	131,852
				E5	Transfer					
77,866	80,000	80,000.00	80,000.00	5000	Transfers Out	0.00	0.00	80,000.00	80,000.00	80,000.00
77,866	80,000	80,000	80,000		Transfer Totals:	0.00	0	80,000	80,000	80,000
77,866	80,000	208,033	80,000		EXPENDITURES TOTALS:	0.00	0	211,852	211,852	211,852
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
77,866	80,000	208,033	80,000		DEPARTMENT EXPENSES	0.00	0	211,852	211,852	211,852
(77,866)	(80,000)	(208,033)	(80,000)		(No Description) Totals:	0.00	0	(211,852)	(211,852)	(211,852)
85,570	88,034	208,033	209,852		FUND REVENUES	0.00	0	211,852	211,852	211,852

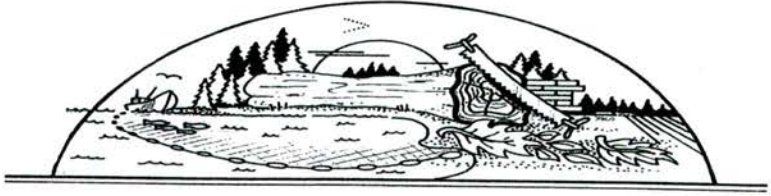
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
77,866	80,000	208,033	80,000		FUND EXPENSES	0.00	0	211,852	211,852	211,852
7,704	8,034	0	129,852		IMIF Totals:	0.00	0	0	0	0
85,570	88,034	208,033	209,852		REPORT REVENUES	0.00	0	211,852	211,852	211,852
77,866	80,000	208,033	80,000		REPORT EXPENSES	0.00	0	211,852	211,852	211,852
7,704	8,034	0	129,852		REPORT TOTALS:	0.00	0	0	0	0

# ***ENTERPRISE FUNDS***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:13PM  
 Fiscal Year: 2021



### CITY OF CLATSKANIE

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				04	Water Fund					
				R1	Revenue					
0	0	89,469.00	130,289.00	3015	Beginning Working Capital	0.00	0.00	99,182.00	99,182.00	99,182.00
160	38	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
22,913	0	0.00	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
855	1,367	877.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
7,420	7,204	5,000.00	0.00	6000	Charges For Current Services	0.00	0.00	5,000.00	5,000.00	5,000.00
2,525	2,735	2,800.00	0.00	6001	Penalty Fee	0.00	0.00	2,800.00	2,800.00	2,800.00
462,292	500,604	475,000.00	465,000.00	6500	Sale of Water	0.00	0.00	465,000.00	465,000.00	465,000.00
4,566	3,740	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
45,960	38,263	35,000.00	35,000.00	9500	Transfers In	0.00	0.00	46,000.00	46,000.00	46,000.00
0	0	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
<b>546,690</b>	<b>553,950</b>	<b>608,146</b>	<b>630,289</b>		<b>Revenue Totals:</b>	<b>0.00</b>	<b>0</b>	<b>617,982</b>	<b>617,982</b>	<b>617,982</b>
<b>546,690</b>	<b>553,950</b>	<b>608,146</b>	<b>630,289</b>		<b>REVENUES TOTALS:</b>	<b>0.00</b>	<b>0</b>	<b>617,982</b>	<b>617,982</b>	<b>617,982</b>
				410	Water Expenditures					
				E1	Personnel Services					
250,510	232,806	225,925.00	240,000.00	1051	Salaries	3.00	0.00	226,371.00	226,371.00	226,371.00
11,477	15,489	19,552.00	0.00	1054	Overtime	0.00	0.00	20,347.00	20,347.00	20,347.00
20,363	18,522	18,736.00	18,736.00	1150	FICA	0.00	0.00	17,184.00	17,184.00	17,184.00
45,844	43,127	55,111.00	55,111.00	1200	PERS	0.00	0.00	52,506.00	52,506.00	52,506.00
221	240	278.00	278.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
74,349	67,894	72,212.00	65,368.00	1251	Health Insurance	0.00	0.00	72,430.00	72,430.00	72,430.00
245	66	156.00	156.00	1252	Life & AD&D Insurance	0.00	0.00	119.00	119.00	119.00
8,920	6,715	9,407.00	9,407.00	1253	Workerscomp	0.00	0.00	9,407.00	9,407.00	9,407.00
576	837	744.00	744.00	1254	VEBA	0.00	0.00	744.00	744.00	744.00



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	200.00	200.00	1260	Unemployment	0.00	0.00	200.00	200.00	200.00
0	0	6,000.00	0.00	1300	Benefit Accruals	0.00	0.00	6,000.00	6,000.00	6,000.00
0	0	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
0	(1,202)	0.00	0.00	1700	OPEB Expense	0.00	0.00	0.00	0.00	0.00
0	82,228	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
412,504	466,722	408,321	390,000		Personnel Services Totals:	3.00	0	405,308	405,308	405,308
274	281	300.00	300.00	E2 2050	Material & Services Office Materials	0.00	0.00	300.00	300.00	300.00
30,667	29,726	30,300.00	30,300.00	2100	Operating Material/Equipment	0.00	0.00	35,300.00	35,300.00	35,300.00
10,339	10,425	13,715.00	13,715.00	2250	Contract Services	0.00	0.00	16,215.00	16,215.00	16,215.00
4,302	4,040	5,300.00	5,300.00	2300	Communications	0.00	0.00	5,300.00	5,300.00	5,300.00
585	1,198	1,600.00	1,600.00	2350	Information Technology	0.00	0.00	1,600.00	1,600.00	1,600.00
14,074	17,006	15,000.00	15,000.00	2450	Utility Services	0.00	0.00	17,000.00	17,000.00	17,000.00
7,118	8,143	16,000.00	16,000.00	2500	Repair & Maintenance Services	0.00	0.00	16,000.00	16,000.00	16,000.00
524	500	800.00	800.00	2550	Rental/Lease	0.00	0.00	800.00	800.00	800.00
5,896	2,227	4,000.00	1,500.00	2600	Professional Development	0.00	0.00	4,000.00	4,000.00	4,000.00
473	300	500.00	500.00	2605	Dues & Memberships	0.00	0.00	500.00	500.00	500.00
0	0	200.00	200.00	2625	Books & Publication	0.00	0.00	200.00	200.00	200.00
3,880	113	2,000.00	2,800.00	2650	Intergovernmental	0.00	0.00	3,200.00	3,200.00	3,200.00
0	0	500.00	500.00	2700	Miscellaneous	0.00	0.00	500.00	500.00	500.00
0	0	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
78,132	73,958	90,215	88,515		Material & Services Totals:	0.00	0	100,915	100,915	100,915
68,873	32,891	35,000.00	35,000.00	E3 3150	Capital Outlay General Improvements	0.00	0.00	46,000.00	46,000.00	46,000.00
0	1,676	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0	2,333	18,261.16	17,592.00	3201	Capital Lease	0.00	0.00	17,300.00	17,300.00	17,300.00
0	0	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
68,873	36,901	53,261	52,592		Capital Outlay Totals:	0.00	0	63,300	63,300	63,300
0	0	56,348.84	0.00	E4 4000	Contingency Contingency	0.00	0.00	48,459.00	48,459.00	48,459.00

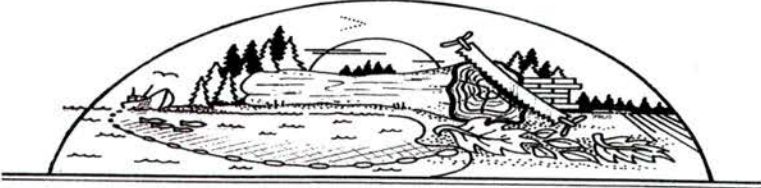
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	56,349	0		Contingency Totals:	0.00	0	48,459	48,459	48,459
				E5	Transfer					
0	0	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
				E6	Depreciation Expense					
0	0	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Depreciation Expense Totals:	0.00	0	0	0	0
559,509	577,581	608,146	531,107		EXPENDITURES TOTALS:	3.00	0	617,982	617,982	617,982
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
559,509	577,581	608,146	531,107		DEPARTMENT EXPENSES	3.00	0	617,982	617,982	617,982
(559,509)	(577,581)	(608,146)	(531,107)		Water Expenditures Totals:	(3.00)	0	(617,982)	(617,982)	(617,982)
546,690	553,950	608,146	630,289		FUND REVENUES	0.00	0	617,982	617,982	617,982
559,509	577,581	608,146	531,107		FUND EXPENSES	3.00	0	617,982	617,982	617,982
(12,819)	(23,631)	0	99,182		Water Fund Totals:	(3.00)	0	0	0	0
546,690	553,950	608,146	630,289		REPORT REVENUES	0.00	0	617,982	617,982	617,982
559,509	577,581	608,146	531,107		REPORT EXPENSES	3.00	0	617,982	617,982	617,982
(12,819)	(23,631)	0	99,182		REPORT TOTALS:	(3.00)	0	0	0	0

***WATER ENTERPRISE  
FUND***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:11PM  
 Fiscal Year: 2021



### CITY OF CLATSKANIE

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				03	Sewer Fund					
				R1	Revenue					
0	0	34,417.00	86,665.00	3015	Beginning Working Capital	0.00	0.00	70,064.00	70,064.00	70,064.00
170	41	0.00	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	4900	Grant Revenue	0.00	0.00	0.00	0.00	0.00
374	(622)	1,017.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
383,457	436,011	409,000.00	385,000.00	6500	Sewer Billing	0.00	0.00	410,000.00	410,000.00	410,000.00
442	97	0.00	0.00	7000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
85,805	95,500	185,000.00	185,000.00	9500	Transfers In	0.00	0.00	74,000.00	74,000.00	74,000.00
0	0	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
470,248	531,027	629,434	656,665		Revenue Totals:	0.00	0	554,064	554,064	554,064
470,248	531,027	629,434	656,665		REVENUES TOTALS:	0.00	0	554,064	554,064	554,064
				310	Sewer Expenditures					
				E1	Personnel Services					
173,849	174,683	163,597.00	183,191.00	1051	Salaries	3.00	0.00	177,315.00	177,315.00	177,315.00
7,695	7,713	19,594.00	0.00	1054	Overtime	0.00	0.00	19,911.00	19,911.00	19,911.00
13,585	13,804	13,941.00	13,941.00	1150	FICA	0.00	0.00	13,074.00	13,074.00	13,074.00
20,079	21,057	25,052.00	25,052.00	1200	PERS	0.00	0.00	42,189.00	42,189.00	42,189.00
158	182	278.00	278.00	1250	State Workers Comp	0.00	0.00	278.00	278.00	278.00
53,037	51,961	52,913.00	52,913.00	1251	Health Insurance	0.00	0.00	53,108.00	53,108.00	53,108.00
404	151	372.00	372.00	1252	Life & AD&D Insurance	0.00	0.00	356.00	356.00	356.00
5,794	5,074	7,477.00	7,477.00	1253	Workerscomp	0.00	0.00	7,477.00	7,477.00	7,477.00
501	660	612.00	612.00	1254	VEBA	0.00	0.00	612.00	612.00	612.00
0	0	200.00	200.00	1260	Unemployment	0.00	0.00	200.00	200.00	200.00
0	0	4,000.00	4,000.00	1300	Benefit Accruals	0.00	0.00	4,000.00	4,000.00	4,000.00

2018	2019	2020	2020				2021	2021	2021	2021
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
0	(586)	0.00	0.00	1700	OPEB Expense	0.00	0.00	0.00	0.00	0.00
0	40,149	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
275,101	314,848	288,036	288,036		Personnel Services Totals:	3.00	0	318,520	318,520	318,520
				E2	Material & Services					
336	203	750.00	750.00	2050	Office Materials	0.00	0.00	750.00	750.00	750.00
22,654	24,754	30,000.00	30,000.00	2100	Operating Materials/Equipment	0.00	0.00	35,000.00	35,000.00	35,000.00
12,607	19,762	19,915.00	19,915.00	2250	Contract Services	0.00	0.00	19,915.00	19,915.00	19,915.00
10,356	10,625	11,500.00	10,000.00	2300	Communications	0.00	0.00	11,500.00	11,500.00	11,500.00
1,032	755	1,500.00	1,500.00	2350	Information Technology	0.00	0.00	1,500.00	1,500.00	1,500.00
36,066	35,014	30,000.00	28,000.00	2450	Utility Services	0.00	0.00	35,000.00	35,000.00	35,000.00
18,694	24,691	24,000.00	15,000.00	2500	Repairs & Maintenance Service	0.00	0.00	29,000.00	29,000.00	29,000.00
0	1,855	1,500.00	1,500.00	2550	Rental/Lease	0.00	0.00	1,500.00	1,500.00	1,500.00
2,414	2,136	3,000.00	3,000.00	2600	Professional Development	0.00	0.00	3,000.00	3,000.00	3,000.00
441	300	400.00	400.00	2605	Dues & Memberships	0.00	0.00	400.00	400.00	400.00
2,955	4,592	3,000.00	3,000.00	2650	Intergovernmental	0.00	0.00	3,000.00	3,000.00	3,000.00
0	0	500.00	500.00	2700	Miscellaneous	0.00	0.00	500.00	500.00	500.00
0	0	0.00	0.00	2710	Bank Fees	0.00	0.00	0.00	0.00	0.00
107,553	124,686	126,065	113,565		Material & Services Totals:	0.00	0	141,065	141,065	141,065
				E3	Capital Outlay					
86,864	95,079	185,000.00	185,000.00	3150	General Improvements	0.00	0.00	74,000.00	74,000.00	74,000.00
0	1,676	0.00	0.00	3200	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0	2,333	0.00	0.00	3201	Capital Lease	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3202	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
86,864	99,088	185,000	185,000		Capital Outlay Totals:	0.00	0	74,000	74,000	74,000
				E4	Contingency					
0	0	30,333.00	0.00	4000	Contingency	0.00	0.00	20,479.00	20,479.00	20,479.00
0	0	30,333	0		Contingency Totals:	0.00	0	20,479	20,479	20,479
				E5	Transfer					
0	0	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E6 6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Depreciation Expense Totals:	0.00	0	0	0	0
469,518	538,622	629,434	586,601		EXPENDITURES TOTALS:	3.00	0	554,064	554,064	554,064
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
469,518	538,622	629,434	586,601		DEPARTMENT EXPENSES	3.00	0	554,064	554,064	554,064
(469,518)	(538,622)	(629,434)	(586,601)		Sewer Expenditures Totals:	(3.00)	0	(554,064)	(554,064)	(554,064)
470,248	531,027	629,434	656,665		FUND REVENUES	0.00	0	554,064	554,064	554,064
469,518	538,622	629,434	586,601		FUND EXPENSES	3.00	0	554,064	554,064	554,064
731	(7,595)	0	70,064		Sewer Fund Totals:	(3.00)	0	0	0	0
470,248	531,027	629,434	656,665		REPORT REVENUES	0.00	0	554,064	554,064	554,064
469,518	538,622	629,434	586,601		REPORT EXPENSES	3.00	0	554,064	554,064	554,064
731	(7,595)	0	70,064		REPORT TOTALS:	(3.00)	0	0	0	0

***SEWER SDC  
ENTERPRISE FUND***

# General Ledger

## Budget Analysis

User: mmoore  
 Printed: 06/05/2020 - 2:19PM  
 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				13	Sewer SDC					
				R1	Revenue					
0	0	34,267.00	34,766.00	3010	Beginning Fund Balance	0.00	0.00	27,266.00	27,266.00	27,266.00
0	0	20,000.00	20,000.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
498	847	500.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
6,500	3,000	6,000.00	2,500.00	6520	System Development Fees	0.00	0.00	3,000.00	3,000.00	3,000.00
<hr/>										
6,998	3,847	60,767	57,266		Revenue Totals:	0.00	0	30,266	30,266	30,266
<hr/>										
6,998	3,847	60,767	57,266		REVENUES TOTALS:	0.00	0	30,266	30,266	30,266
				311	Improvement Fee					
				E5	Transfer					
0	0	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
<hr/>										
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
<hr/>										
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
<hr/>										
0	0	0	0		DEPARTMENT EXPENSES	0.00	0	0	0	0
<hr/>										
0	0	0	0		Improvement Fee Totals:	0.00	0	0	0	0
				312	Reimbursement Fee					
				E5	Transfer					
0	0	0.00	10,000.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
<hr/>										
0	0	0	10,000		Transfer Totals:	0.00	0	0	0	0



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	0	10,000		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	0	10,000		DEPARTMENT EXPENSES	0.00	0	0	0	0
0	0	0	(10,000)		Reimbursement Fee Totals:	0.00	0	0	0	0
0	0	30,000.00	20,000.00	330 E2 2200	Sewer SDC Material & Services Professional Services	0.00	0.00	0.00	0.00	0.00
0	0	30,000	20,000		Material & Services Totals:	0.00	0	0	0	0
0	0	30,767.00	0.00	E4 4000	Contingency Contingency	0.00	0.00	30,266.00	30,266.00	30,266.00
0	0	30,767	0		Contingency Totals:	0.00	0	30,266	30,266	30,266
0	0	60,767	20,000		EXPENDITURES TOTALS:	0.00	0	30,266	30,266	30,266
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	60,767	20,000		DEPARTMENT EXPENSES	0.00	0	30,266	30,266	30,266
0	0	(60,767)	(20,000)		Sewer SDC Totals:	0.00	0	(30,266)	(30,266)	(30,266)
6,998	3,847	60,767	57,266		FUND REVENUES	0.00	0	30,266	30,266	30,266
0	0	60,767	30,000		FUND EXPENSES	0.00	0	30,266	30,266	30,266
6,998	3,847	0	27,266		Sewer SDC Totals:	0.00	0	0	0	0

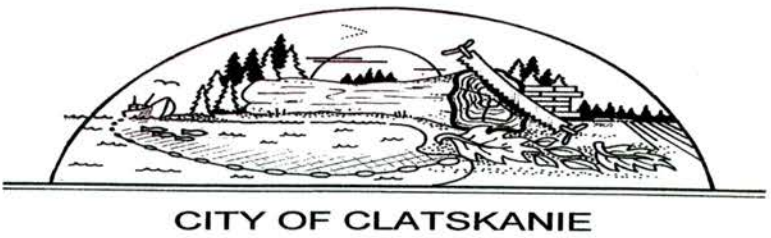
2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
6,998	3,847	60,767	57,266		REPORT REVENUES	0.00	0	30,266	30,266	30,266
0	0	60,767	30,000		REPORT EXPENSES	0.00	0	30,266	30,266	30,266
6,998	3,847	0	27,266		REPORT TOTALS:	0.00	0	0	0	0

***WATER SDC  
ENTERPRISE FUND***

# General Ledger

## Budget Analysis

User: mmoore  
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 Fiscal Year: 2021



2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
				14 R1	Water SDC Revenue					
0	0	70,185.00	74,321.00	3010	Beginning Fund Balance	0.00	0.00	52,221.00	52,221.00	52,221.00
1,130	1,786	500.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
5,250	5,250	4,000.00	2,900.00	6520	System Development Fees	0.00	0.00	4,000.00	4,000.00	4,000.00
6,380	7,036	74,685	77,221		Revenue Totals:	0.00	0	56,221	56,221	56,221
6,380	7,036	74,685	77,221		REVENUES TOTALS:	0.00	0	56,221	56,221	56,221
				411 E5	Improvement Fee Transfer					
0	0	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPARTMENT EXPENSES	0.00	0	0	0	0
0	0	0	0		Improvement Fee Totals:	0.00	0	0	0	0
				430 E2	Water SDC Material & Services					
0	0	25,000.00	25,000.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0	0	25,000	25,000		Material & Services Totals:	0.00	0	0	0	0
0	0	49,685.00	0.00	E4 4000	Contingency Contingency	0.00	0.00	16,221.00	16,221.00	16,221.00

2018 Actual	2019 Actual	2020 Adopted	2020 Estimated	Account	Description	FTE	2021 Requested	2021 Proposed	2021 Approved	2021 Adopted
0	0	49,685	0		Contingency Totals:	0.00	0	16,221	16,221	16,221
0	0	0.00	0.00	E5 5000	Transfer Transfer Out	0.00	0.00	40,000.00	40,000.00	40,000.00
0	0	0	0		Transfer Totals:	0.00	0	40,000	40,000	40,000
0	0	74,685	25,000		EXPENDITURES TOTALS:	0.00	0	56,221	56,221	56,221
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	74,685	25,000		DEPARTMENT EXPENSES	0.00	0	56,221	56,221	56,221
0	0	(74,685)	(25,000)		Water SDC Totals:	0.00	0	(56,221)	(56,221)	(56,221)
6,380	7,036	74,685	77,221		FUND REVENUES	0.00	0	56,221	56,221	56,221
0	0	74,685	25,000		FUND EXPENSES	0.00	0	56,221	56,221	56,221
6,380	7,036	0	52,221		Water SDC Totals:	0.00	0	0	0	0
6,380	7,036	74,685	77,221		REPORT REVENUES	0.00	0	56,221	56,221	56,221
0	0	74,685	25,000		REPORT EXPENSES	0.00	0	56,221	56,221	56,221
6,380	7,036	0	52,221		REPORT TOTALS:	0.00	0	0	0	0

# ***COMMUNITY PROFILE***

**City of Clatskanie  
2020 - 2021 Fiscal Budget  
Community Profile**

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

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

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

Clatskanie continues to experience 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, cemetery and park and recreation services are provided by special districts.

Two newspapers - The Chief and the Longview Daily News, serve Clatskanie.

**City of Clatskanie  
2019 - 2020 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 are administered and maintained by the Rainier Cemetery District.

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

<b>Population:</b>		<b>Age Composition:</b>	
2010 (Official U.S. Census)	1737		<b>2010</b>
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	<b>Household Income</b>	
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 15  
Number of Volunteers 12

## 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)

2019-2020 \$134,559,252  
2018-2019 \$130,606,144  
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

## 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 2020-09

A RESOLUTION AUTHORIZING A LOAN FROM THE TIMBER AND INFRASTRUCTURE IMPROVEMENT FUND  
TO THE GENERAL FUND FOR FY 2020-2021


Whereas, the City of Clatskanie does not have sufficient money in its General Fund to pay immediate and future operating costs; and

Whereas, property tax revenue will not be received within sufficient time to provide the money necessary to pay current operating expenses; and

Whereas, ORS 294.468 permits interfund loans;

Now, Therefore, Be It Resolved and Ordered, that the Council of the City of Clatskanie, Oregon does hereby authorize the General Fund of the City of Clatskanie to borrow from the Timber Infrastructure Improvement Fund of said city sufficient funds to operate the City, to be repaid in full to the Timber Infrastructure Improvement Fund on or before February 2021 and it is further resolved that the loan is made effective on July 1, 2020, upon passage of this resolution.

Approved by the Council and certified by the Mayor this 3rd day of June 2020.

ATTEST:   
Marci Moore, City Recorder

  
Bob Brajcich, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	X			
Councilor:	Toby Harris	X			
	Bruce Holsey			X	
	Jim Helmen			X	
	Bruce Jolma	X			
	Gary Jones	X			
	Jean Sampson			X	

CITY OF CLATSKANIE  
RESOLUTION 2020-10

A RESOLUTION EXTENDING WORKERS' COMPENSATION COVERAGE TO VOLUNTEERS OF THE CITY OF CLATSKANIE IN WHICH THE CITY ELECTS THE FOLLOWING:

Pursuant to ORS 656.031, workers' compensation coverage will be provided to the classes of volunteers listed in this resolution, noted on CIS payroll schedule, and verified at audit:

**1. Public Safety Volunteers**

Applicable  Non-applicable \_\_\_\_\_

An assumed monthly wage of \$800 per month per volunteer will be used for public safety volunteers in police reserve and Community Emergency Response Team (CERT) volunteer positions

- Search and rescue
- Firefighter
- Emergency medical personnel
- Ambulance drivers
- CERT

**2. Volunteer boards, commissions, and councils for the performance of administrative duties.**

Applicable  Non-applicable \_\_\_\_\_

An aggregate assumed annual wage of \$2,500 will be used per each volunteer board, commission, or council for the performance of administrative duties. The covered bodies are:

- a. City Council
- b. Planning Commission
- c. Budget Committee
- d. Recreation Advisory Committee
- f. Development Review Committee

**3. Manual labor by elected officials.**

Applicable \_\_\_\_\_ Non-applicable

An assumed monthly wage of \$800 per month will be used for public officials for the performance of non-administrative duties other than those covered in paragraph 2 above.

**4. Non-public safety volunteers**

Applicable \_\_\_\_\_ Non-applicable  X

All non-public safety volunteers listed below will track their hours and Oregon minimum wage will serve as assumed wage for both premium and benefits calculations. CIS will assign the appropriate classification code according to the type of volunteer work being performed. (List specific non-public safety volunteers below)

- Parks and recreation
- Senior center
- Public works Library
- Other

#### 5. Public Events

Applicable \_\_\_\_\_ Non-applicable  X

Volunteers at the following public events will be covered under workers' compensation coverage using verified hourly Oregon minimum wage as basis for premium and/or benefit calculation: (List specific events)

- a.
- b.
- c.

#### 6. Community Service Volunteers/Inmates

Applicable \_\_\_\_\_ Non-applicable  X

Pursuant to ORS 656.041, workers' compensation coverage will be provided to community service volunteers commuting their sentences by performing work authorized by

Oregon minimum wage tracked hourly will be used for both premium and benefit calculations, verifiable by providing a copy of the roster and/or sentencing agreement from the court.

#### 7. Other Volunteers

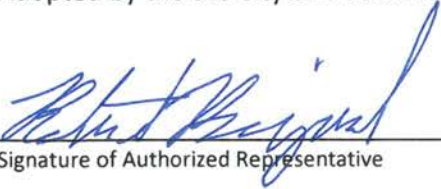
Volunteer exposures not addressed here will have workers' compensation coverage if, prior to the onset of the work provided that the City of Clatskanie:

- a. Provides at least two weeks' advance written notice to CIS underwriting requesting the coverage
- b. CIS approves the coverage and date of coverage
- c. CIS provides written confirmation of coverage


**The City of Clatskanie agrees to maintain verifiable rosters for all volunteers including volunteer name, date of service, and hours of service and make them available at the time of a claim or audit to verify coverage.**

Now, therefore, be it resolved by to provide workers' compensation coverage as indicated above.

Adopted by the the City of Clatskanie this 3rd day of June, 2020.

 \_\_\_\_\_  
Signature of Authorized Representative      Printed Name      Title  
Robert Brajcich      Mayor

Attest by Marci M Moore this 3<sup>rd</sup> day of June, 2020  
Printed Name

 \_\_\_\_\_  
Signature      Title  
Recorder/Finance Manager

CITY OF CLATSKANIE

RESOLUTION 2020-11

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY  
BEGINNING JULY 1, 2020

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 3rd day of June 2020.

ATTEST: Marci Moore  
Marci Moore, City Recorder

Bob Brajcich  
Bob Brajcich, Mayor

ROLL CALL ADOPTION		AYE	NAY	ABSENT	ABSTAIN
Mayor:	Bob Brajcich	X			
Councilor:	Toby Harris	X			
	Bruce Holsey			X	
	Gary Jones	X			
	Jim Helmen			X	
	Bruce Jolma	X			
	Jean Sampson			X	

CITY OF CLATSKANIE

RESOLUTION 2020-12

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 2020 - 2021.

Passed by the Council this 3rd day of June, 2020.

Approved by the Mayor this 3rd day of June 2020.

Attest:



Marci Moore, City Recorder



Bob Brajcich, Mayor

I certify that a public hearing before the Budget Committee was held on May 7, 2020 and a public hearing before the City Council was held on June 3, 2020, 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:	Toby Harris	X			
	Bruce Holsey			X	
	Gary Jones	X			
	Jim Helmen			X	
	Bruce Jolma	X			
	Jean Sampson			X	

**CITY OF CLATSKANIE  
RESOLUTION 2020-13**

**A RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the City Council of the City of Clatskanie hereby adopts the budget for the fiscal year 2020-2021 in the total amount of \$9,502,737. This budget is now on file at 75 S. Nehalem St., in Clatskanie Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

<u>General Fund</u>		<u>Timber Infrastructure &amp; Improvement Fund</u>	
Administration	1,687,398	TIIF	43,000
Police	470,500	Transfers Out	1,325,000
Municipal Court	17,000	Contingency	2,778,771
<u>Not allocated to Organization Unit or Program:</u>		<b>Total</b>	<b>\$4,146,771</b>
Materials & Services	228,714		
Combined Contingency	157,182	<u>Scout Lake Fund</u>	
<b>Total</b>	<b>\$2,560,794</b>	Scout Lake	23,500
		Transfers Out	606,000
		Contingency	326,560
		<b>Total</b>	<b>\$956,060</b>
<u>Street Fund</u>		<u>Enterprise Zone Fund</u>	
Streets	272,126	Transfers Out	0
Debt Service	15,000	Contingency	66,015
Transfers Out	0	<b>Total</b>	<b>\$66,015</b>
Contingency	15,586		
<b>Total</b>	<b>\$302,712</b>	<u>Infrastructure Maintenance &amp; Improvement Fund</u>	
<u>Sewer Fund</u>		Transfers Out	80,000
Sewer	533,585	Contingency	131,852
Debt Service	0	<b>Total</b>	<b>\$211,852</b>
Transfers Out	0	<u>Sewer System Development</u>	
Contingency	20,479	Contingency	30,266
<b>Total</b>	<b>\$554,064</b>	<b>Total</b>	<b>\$30,266</b>
<u>Water Fund</u>		<u>Water System Development</u>	
Water Fund	552,223	WSD	0
Debt Service	17,300	Transfers Out	40,000
Transfers Out	0	Contingency	16,221
Contingency	48,495	<b>Total</b>	<b>\$56,221</b>
<b>Total</b>	<b>\$617,982</b>		
		<b>Total APPROPRIATIONS, All Funds.....</b>	<b>\$9,502,737</b>
		Total Unappropriated and Reserve Amounts, All Funds.....	0
		<b>TOTAL ADOPTED BUDGET.....</b>	<b>\$9,502,737</b>

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 2020 – 2021:

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

Passed by the Council this 3rd day of June, 2020.

ATTEST:

  
Marci Moore, City Recorder

  
Bob Brajcich, Mayor

ROLL CALL ADOPTION

	AYE	NAY	ABSENT	ABSTAIN
Mayor: Bob Brajcich	X			
Councilor: Toby Harris	X			
Bruce Holsey			X	
Gary Jones	X		X	
Jim Helmen			X	
Bruce Jolma	X		X	
Jean Sampson			X	

A public meeting of the Clatskanie City Council will be held on June 3rd, 2020 at 7 pm at 75 S Nehalem, Clatskanie Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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 Clatskanie City Hall, between the hours of 8 a.m. and 5 p.m. by appointment, due to social distancing, or online at [www.cityofclatskanie.com](http://www.cityofclatskanie.com). This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Greg Hinkelman

Telephone: 503-728-2622

Email: [ghinkelman@cityofclatskanie.com](mailto:ghinkelman@cityofclatskanie.com)**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	5,919,107	6,332,322	5,947,722
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,526,634	1,512,530	1,370,950
Federal, State & all Other Grants, Gifts, Allocations & Donations	130,170	0	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	133,763	205,000	1,445,000
All Other Resources Except Current Year Property Taxes	0	0	0
Current Year Property Taxes Estimated to be Received	745,503	691,603	739,065
<b>Total Resources</b>	<b>8,455,177</b>	<b>8,741,455</b>	<b>9,502,737</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Personnel Services	1,072,344	1,242,672	1,222,172
Materials and Services	974,715	1,134,670	2,966,874
Capital Outlay	281,596	205,000	245,000
Debt Service	7,000	30,000	32,300
Interfund Transfers	200,000	205,000	1,445,000
Contingencies	0	2,100,427	3,591,391
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	5,919,522	3,823,686	0
<b>Total Requirements</b>	<b>8,455,177</b>	<b>8,741,455</b>	<b>9,502,737</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM \***

Name of Organizational Unit or Program FTE for that unit or program			
Administration	327,386	527,846	1,844,580
FTE	3	3	3
Non-Departmental	168,621	297,310	228,714
FTE	0	0	0
Court	13,798	56,000	17,000
FTE	0	0	0
Law Enforcement	353,740	431,403	470,500
FTE	0	0	0
Street	290,191	330,758	302,712
FTE	2	2	2
Sewer	498,066	529,434	554,064
FTE	3	3	3
Water	490,246	608,146	617,982
FTE	4	4	3
Timber Infrastructure & Improvement Fund (TIIF)	98,282	4,420,497	4,146,771
FTE	0	0	0
Scout Lake Fund	95,324	1,151,326	956,060
FTE	0	0	0
Enterprise Zone	0	65,250	66,015
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	208,033	211,852
FTE	0	0	0
Sewer System Development Fund	0	40,767	30,266
FTE	0	0	0
Water System Development Fund	0	74,685	56,221
FTE	0	0	0
Not Allocated to Unit or program	6,119,523	0	0
FTE	0	0	0
<b>Total Requirements</b>	<b>8,455,189</b>	<b>8,741,455</b>	<b>9,502,748</b>
<b>Total FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

This budget reflects a \$1.2 million payment into the PERS EIF program to reduce our unfunded actuarial liability. It also reflects a \$600,000 expenditure for the rebuilding of the City Pool.

<b>PROPERTY TAX LEVIES</b>			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (rate limit \$6.2088 per \$1,000)	6.2088	6.2088	6.2088
Local Option Levy			
Levy For General Obligation Bonds			

<b>STATEMENT OF INDEBTEDNESS</b>		
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		
<b>Total</b>		

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

150-504-073-2 (Rev. 11-18)

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

# FORM LB-50 2020-2021

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.

<b>PO Box 9</b> <small>Mailing Address of District</small>	<b>Clatskanie</b> <small>City</small>	<b>OR</b> <small>State</small>	<b>97016</b> <small>ZIP code</small>	<b>06/10/2020</b> <small>Date</small>
<b>Marci Moore</b> <small>Contact Person</small>	<b>City Recorder/Finance Manager</b> <small>Title</small>	<b>503-728-2622</b> <small>Daytime Telephone</small>	<a href="mailto:mmoore@cityofclatskanie.c">mmoore@cityofclatskanie.c</a> <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) . . .	6.2088	<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
2.	Local option operating tax . . . . .	0	
3.	Local option capital project tax . . . . .	0	
4.	City of Portland Levy for pension and disability obligations . . . . .	0	
5a.	Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001 . . . . .		0
5b.	Levy for bonded indebtedness from bonds approved by voters <b>on or after</b> October 6, 2001 . . . . .		0
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b) . . . . .		0

**PART II: RATE LIMIT CERTIFICATION**

6.	Permanent rate limit in dollars and cents per \$1,000 . . . . .	6.2088
7.	Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	7
8.	<b>Estimated</b> permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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	ORS Authority**	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 ORS authority for putting these assessments on the roll 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.

2020-2021 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
2050	Office Materials	4,350	0	3,000		0	300	750	300						
2100	Operating Materials														
	Janitorial Supplies	2,750		1,300			150	1,000	300						
	General Operation Materials	77,850		1,000			11,850	30,000	25,000	5,000	5,000				
	Fuel (gas)	18,100	300	800			3,000	4,000	10,000						
	Total Operating Materials	98,700	300	3,100	0	0	15,000	35,000	35,300	5,000	5,000	0	0	0	0
2200	Professional Services														
	Legal Services	77,000		60,000	17,000										
	Auditor	21,400		21,400											
	Update Comprehensive Plan	1,000		1,000											
	GASB 75 Valuation fee			1,200											
	Union Negotiations	5,000		5,000											
	Professional Services	12,000	0	12,000											
	Total Professional Services	116,400	0	100,600	17,000	0	0	0	0	0	0	0	0	0	0

2020-2021 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 TIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2250	<b>Contract Services</b>														
	Janitorial	3,250		3,250		0									
	Building Permits/ NW Code Pro	20,000	20,000												
	Fire Extinguisher Check	1,395		600			265	265	265						
	Shredding	750		750											
	Hearing Tests	560					160	200	200						
	Street Sweeping @80 per hr	6,500					6,500								
	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	7,500							7,500						
	One Call Concepts	200					200								
	Timber Consultant	15,000								10,000	5,000				
	Aerial Spraying	15,000								15,000					
	ADT	1,750		1,000			250	250	250						
	Code Compliance Officer	5,500				5,500									
	Law Enforcement Services	465,000				465,000									
	Other	9,000	3,000					3,000	3,000						
	Planning	5,000	5,000												
	Annual Fee for Hosting code on l	500		500											
	Credit Card Services	6,000						3,000	3,000						
	Code Supplement	2,000		2,000											
	<b>Total Contract Services</b>	<b>580,105</b>	<b>28,000</b>	<b>8,100</b>	<b>0</b>	<b>470,500</b>	<b>7,375</b>	<b>19,915</b>	<b>16,215</b>	<b>25,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2300	<b>Communications</b>														
	Postage/bulk permit	10,030	300	1,500			230	4,000	4,000						
	Advertising	3,450	3,000				250	100	100						
	Phones	11,450	1,250	400			1,200	7,400	1,200						
	<b>Total Communications</b>	<b>24,930</b>	<b>4,550</b>	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>1,680</b>	<b>11,500</b>	<b>5,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



2020-2021 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 TIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
2350	Information Technology														
	Internet Service Provider	2,600		1,500				500	600						
	Computer Equipment	2,200	1,200	1,000											
	Computer Tech	8,800		6,800	0			1,000	1,000						
2355	I T Equipment														
	Springbrook	9,500		9,500											
	Centerlogic- Qtrly Monitoring	1,200		1,200											
	Springbrook User Group Dues	200		200											
	Website Hosting-Network Solutio	500		500											
	Antivirus/Security Sonic Wall	1,500		1,500											
	Server Backup Service	4,320		4,320											
	Total Information Technology	30,820	1,200	26,520	0	0	0	1,500	1,600	0	0	0	0	0	0
2400	Liability & Property Insurance														
	Liability & Auto -	55,500		55,500											
	Consession Stand Flood Ins	1,200	1,200												
	Pool Flood Insurance	4,000	4,000												
	Treasurer Bond	190		190											
	Manager Bond	300		300											
	Employee Bond	220		220											
	Total Liability & Property Ins.	61,410	5,200	56,210	0	0	0	0	0	0	0	0	0	0	0
2450	Utility Services	70,000	3,000				15,000	35,000	17,000						

2020-2021 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														
	City Hall Generator Maint.	1,200		1,200		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	58,000				0	8,000	21,000	9,000	10,000	10,000			0	
	Total Repair & Maintenance	78,200	0	2,200	0	0	11,000	29,000	16,000	10,000	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	500	500												
	City Manager Conference	5,000	5,000												
	Other In-State Training	500	500												
	Finance Manager														
	Other In-State Training	3,500	3,500												
	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	19,650	11,000	1,300	0		350	3,000	4,000	0	0	0	0	0	0
2605	Dues & Memberships														

2020-2021 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 TIF	07-710 Sct Lk	08-810 Enter	10-100 IMIF	13-S/SDC	14-W/SDC
<b>City Manager</b>															
	ICMA	200	200												
	OCCMA	225	225												
	Planning Membership	25	25												
	Other Dues & Memberships	150	150												
<b>Finance Manager</b>															
	OMFOA	110	110												
	GFOA	180	180												
	OAMR	50	50												
	Notary	125	125												
	IIMC	100	100												
<b>City Recorder</b>															
	OAMR	50	50												
	IIMC	160	160												
<b>Mayor &amp; Council</b>															
	Col-Pac	250		250											
	Mayor's Assoc. Membership	110		110											
<b>City</b>															
	Chamber of Commerce	80		80											
	LGPI	615		615											
	Portland State	35		35											
	League of Oregon Cities	1,564		1,564											
	Other	215		215											
	Public Works	900						400	500						
	<b>Total Dues &amp; Memberships</b>	<b>5,144</b>	<b>1,375</b>	<b>2,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

2020-2021 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
<b>2625</b>	<b>Books &amp; Publications</b>														
	Newspaper Subscriptions	750	450	100					200						
	Oregon Revised Statutes	700	700												
		1,450	1,150	100	0	0	0	0	200	0	0	0	0	0	0
<b>2650</b>	<b>Intergovernmental</b>														
	OR State Audit Review	250		250											
	Ethics Commission Assessment	550		550											
	DEQ Permit	6,200						3,000	3,200						
	Fire Protection	3,000								2,000	1,000				
	CC Rider Funding	5,000	0	5,000											
	County Economic Development	2,500	2,500												
	HSEMC	5,000	5,000												
	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				
	CERT Expenses	5,000		5,000											
	Building Permits- Internal	8,000	8,000												
	<b>Total Intergovernmental</b>	<b>45,915</b>	<b>21,000</b>	<b>12,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,200</b>	<b>3,000</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700</b>	<b>Miscellaneous</b>														
	Employee Appreciation	3,000		3,000											
	Community Programs/Activities	3,000	3,000												
	Code Enforcement/ Abatement	5,000	5,000												
	Clatskanie Senior Center	0	0												
	Recruitment	2,500		1,000			500	500	500						
	<b>Total Miscellaneous</b>	<b>13,500</b>	<b>8,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

2020-2021 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	3,300		3,300											
2900	Other	0		0			0	0	0		0				
	Scout Lake Grants	606,000									606,000				
	EIF- PERS	1,200,000	1,200,000								0				
	Total Other	1,806,000	1,200,000	0	0	0	0	0	0	0	606,000	0	0	0	0
	Total Material & Services	1,159,674	1,284,775	228,714	17,000	470,500	51,405	141,065	100,915	43,000	629,500	0	0	0	0

2020 - 2021 Fiscal Budget - CAPITAL OUTLAY

ACCT NO.	ITEM	Total Amount	01-110 Adm	02-210 Str	03-310 Sew	04-410 Wat	06-610 TIIF	07-710 Sct Lk	08-810 Enterpse	10-190 IMIF	13-311 SSSDC/Imp	13-312 SSSDC/Reim	14-411 WSCD/Imp	14-412 WSCD/Reim
3150	General Improvements													
Capital Improvement Program														
101	SW Howard Dr. Pavement Overlay	105,000		105,000										
106	Water Treatment Plant PLC Upgrade	40,000				40,000								
107	NW Pine/NW Cedar St.Sanitary Sewer Relocation	60,000			60,000									
108	Water Reservoir Inspection	6,000				6,000								
109	Sewer Lift Station Electrical Controls Replacement	14,000			14,000									
110	Clatskanie River West Bound Speed Radar Sign	6,000		6,000										
111	Concrete Pad & Cover for Amer.Legion Hall Generator	14,000	14,000											
		0												
	Total Capital Improvement Prg.	245,000	14,000	111,000	74,000	46,000	0	0	0	0	0	0	0	0
3201	Capital Lease													
		32,300		15,000	0	17,300								
	Total Lease Expenditure	32,300	0	15,000	0	17,300	0	0	0	0	0	0	0	0
3250	Reserve Funds													
		0		0			0	0						
	Total Reserve Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Capital Outlay	277,300	14,000	126,000	74,000	63,300	0	0	0	0	0	0	0	0

City of Clatskanie  
**PERSONNEL SERVICES WAGE DISTRIBUTION**  
**2020- 2021 FISCAL YEAR**

		110	210	310	410	610
	Cost to spread	<b>Admin</b>	<b>Street</b>	<b>Sewer</b>	<b>Water</b>	<b>TIIF</b>
City Manager	1.00	1.00	0.00	0.00	0.00	0.00
Finance Manager	1.00	1.00	0.00	0.00	0.00	0.00
Public Works Director	1.00	0.30	0.10	0.25	0.35	0.00
Public Works 6 mo.	1.00	0.30	0.10	0.25	0.35	0.00
General clerk	1.00	0.30	0.15	0.20	0.35	0.00
General Clerk	1.00	0.30	0.15	0.20	0.35	0.00
Utility Worker I	1.00	0.00	0.10	0.35	0.55	0.00
Utility Worker I	1.00	0.00	0.10	0.45	0.45	0.00
Foreman II	1.00	0.00	0.15	0.35	0.50	0.00
Treatment Plant Operator II	1.00	0.00	0.00	0.00	1.00	0.00
Treatment Plant Operator II	1.00	0.00	0.00	1.00	0.00	0.00
Summer Crew	1.00	0.00	0.50	0.00	0.50	0.00
		3.20	1.35	3.05	4.40	0.00