



City of Clatskanie

FISCAL BUDGET

Fiscal Year 2021 - 2022

City of Clatskanie

2021 – 2022
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

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City of Clatskanie
2021 - 2022 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 2021-22.

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 Sewer Treatment Plant Project is a Capital Project 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.

Sewer Treatment Plant Project Fund is established this fiscal year to manage the planning, design and construction of a new Sewer Treatment Plant to serve the City. This is a **Capital Project Fund** which will be funded with grants and loans and will be dissolved at the project's completion.

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.

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

The Budget Committee consists of the members of the Council and an equal number of citizens that are each appointed by the Council to serve a three-year term.

The budget process usually begins in February, when Department heads submit their budget requests to the City Manager. The Finance Manager then prepares the base budget, which provides for the minimum level to maintain services. In March, the City Manager works with staff to devise a proposed budget. When the City Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Budget Committee is then assembled to review the proposed budget. When the committee is satisfied with the proposed budget, it is approved and forwarded to the City Council for final adoption.

Recreation Advisory Committee

Meets the Fourth Thursday of the month at 7:30 p.m. in the Council Chambers.

Steve Sharek, Chair
Liz Dykes
Roy Tuomi
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

Honorable Mayor, Councilors and Budget Committee:

It is my pleasure to present to you the proposed budget for FY 2021-22. This budget is a very different budget than what has been presented in years past. The reason for the big differences is the fallout from the COVID pandemic of 2020 that has extended into 2021 and beyond. As all of us are aware, we have had lock downs and mask restrictions that have affected all of society. The impact on the service industry (specifically restaurants here in town) has been devastating. As a result of this pandemic, the federal government has pumped literally trillions of dollars into the economy for which we are going to be recipients of some of those funds. This has made the budget very different. Aside from management of COVID monies, the City is aggressively pursuing funds for a new Waste-water treatment plant.

The proposed budget is \$ 9,747,424. This budget is impacted by 3 sources of grant revenue. The first is a grant from ODOT coming from the Small Cities Allotment (SCA) program. The city was initially denied award of this grant. However, due to the \$1.9 trillion American Rescue Plan Act (ARPA), ODOT received funds for infrastructure which they in turn, have awarded projects that were initially rejected (because of funding) last year. The city will receive a \$100,000 grant to re-pave Bel Aire Dr. As a result, the city must budget an additional \$125,000 in CIP project money to pay for the \$225,000 project.

The second source of new funds comes from the ARPA in the form of a direct payment to the city. As of the writing of this letter, the city is slated to get \$373,000 of which, we will receive half at this time (\$186,500 in June), but we do not have confirmation on when we will get the second half distribution. There are still unknowns with the money, specifically all the parameters on what we can spend the money on, but we do know that we can spend it on infrastructure. This is fortunate because, with the unexpected award of the SCA grant, the ARPA money will enable us to pay for the Bel Aire paving project. We have had to completely re-organize our CIP list to accommodate the paving project so that we can now cost projects to the ARPA funds.

The third source of new funds that may come (if successful) to the City is in the form of a Community Development Block Grant (CDBG) in the amount of \$721,000. This grant request will fund the engineering, design, and environmental assessment needed to build a new Waste-water treatment plant. As many of you are aware, the existing plant is in need of replacement. We have had a couple of mechanical failures in the past year and a half. With the commission of a Facility Master Plan completed in 2020, the

assessment of the current facility shows it is operating beyond its design specifications and is experiencing degradation of the structure itself. In short, we need to replace. For the record, I am pursuing a \$10 million request from the Federal Government, the State, and the State's lottery-bond program. I am doing everything I can to pay for the new Waste-water plant with grants, not loans. A financing option (loans) would see a huge spike in sewer rates. Financing is our last option.

The budget for the General fund is \$1,663,841 which is 896,953 less than last year. The biggest reason for the decline is we do not have the one-time payment to PERS. There is a small increase (\$4500) in the Sheriff's Office contract to maintain our current manning level with the increase covering the usual increases in operational costs, most notably labor.

The Enterprise funds are in good fiscal health, with revenues remaining steady. Our contingency amounts are better than last year. We are not recommending a rate increase this year. However, we will be recommending one for next year. That will be due to the possible costs of financing a new plant, and increased operational costs.

Our Capital Improvement Program (CIP) budget is substantial bigger than last year. We will spend our usual \$205,000 (From TIIF and IMIF) like we do each year, but we are also going to spend \$146,130 of the ARPA money on CIP projects too. From the IMIF, we will spend \$60,000 on a hydromantic pump for one of the lift stations and \$20,000 for part of the Tichenor water line replacement. From the TIIF, we will spend \$25,000 on the Deer Island mobile home park water line replacement; \$15,000 on the Legion Hall Transfer Switch; \$10,000 on a portable traffic radar sign; and \$25,000 toward the Bel Air paving Project. The ARPA will provide funds for the Water Plant filter media, \$10,000; Reach rod Replacement, \$11,500; Ultraviolet light meters, \$95,000; the aforementioned Tichenor water line, \$35,000; Camera inspection of part of the City's sewer system, \$9000; the Bel Air Paving project, \$50,000; and the upgrade of the City's IT system, \$21,130.

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
2021 - 2022 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, 2020. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

BUDGET CALENDAR
2021 – 2022 ANNUAL BUDGET

January 2021	City Manager & staff begin developing recommended Budget
Tuesday, April 13	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 6	<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 13	<i>Budget Committee Meeting #2 (if needed)</i> Approval of Annual Budget Adoption of Tax Rate
Tuesday, May 11	Send to Chief: Notice of Hearing on State Shared Revenues
Tuesday, May 18	Send to Chief: Publication of Notice of City Budget Hearing Publish summary budget
Wednesday, June 2	<i>Before Council</i> Hearing on Use of State Shared Revenues
AND, IF NEEDED	Hearing on approved Budget
Wednesday, June 16	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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TOTAL BUDGET COMPARISON

FUND	2017-18 BUDGET	2018-19 BUDGET	2019-20 BUDGET	2020-21 BUDGET	2021-22 BUDGET
GENERAL FUND	854,779	1,144,440	1,312,559	2,560,794	1,648,841
STREET FUND	279,647	315,730	330,758	302,712	476,038
SEWER FUND	557,426	588,344	529,434	554,064	514,648
WATER FUND	595,964	572,945	608,146	617,982	764,704
TIMBER INFRASTRUCTURE IMPROVEMENT	4,733,462	4,356,553	4,420,497	4,146,771	4,854,131
SCOUT LAKE FUND	1,031,538	999,073	1,151,326	956,060	374,776
ENTERPRISE ZONE	68,315	62,116	65,250	66,015	69,277
INFRASTRUCTURE MAINTENANCE & IMPROVEMENT	163,568	196,614	208,033	211,852	220,570
SEWER SDC	25,270	33,799	40,767	30,266	25,173
WATER SDC	54,734	69,130	74,685	56,221	54,266
SEWER TREATMENT PLANT PROJECT	0	0	0	0	720,000
TOTAL ALL FUNDS	8,364,703	8,338,744	8,741,455	9,502,737	9,722,424

CITY OF CLATSKANIE
TAX RATE CALCULATION
FY 2021 - 2022

Rate Limit Per Thousand 6.2088	Estimated Assessed Value	Estimated Tax Levy Amount
0.0062088	x \$142,266,933	= \$883,307
Less: Estimated Loss Due to Measure 5		39,176
Add: Taxes/Penalties		0
Equals: Total Taxes to Be Collected		\$844,131
Times: Estimated Uncollectable & Discount		0.0882
Equals: Estimated Loss due to Discount & uncollectables		\$74,452
Less: Loss due to Tax refunds		0
Estimated Net tax to be collected		\$769,679

2020-21 Actual Value \$138,148,773 - Actual Tax \$818,695

CITY OF CLATSKANIE
SUMMARY OF REVENUE AND EXPENDITURES
FY 2021 - 2022

FUND	OPERATING FUNDS										TOTAL ALL FUNDS	
	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRIS E ZONE	IMIF FUND	SEWER SDC	WATER SDC		STPP
Beginning Fund Balance	462,262	78,038	74,648	126,904	4,834,131	369,776	67,777	138,570	22,173	50,266	0	6,224,545
Estimated Revenues	1,186,579	173,000	410,000	487,800	20,000	5,000	1,500	82,000	3,000	4,000	720,000	3,092,879
Transfers In	0	125,000	30,000	155,000								310,000
Total Revenues	1,648,841	376,038	514,648	769,704	4,854,131	374,776	69,277	220,570	25,173	54,266	720,000	9,627,424
Budgeted Expenditures	1,337,176	444,652	468,358	703,935	174,000	129,500	0	80,000	0	0	720,000	4,057,621
Admin	631,226											
Non-Dept	228,450											
Court	2,500											
Police	475,000											
Contingency	311,664	31,386	46,290	60,769	4,680,131	245,276	69,277	140,570	25,173	54,266	0	5,664,802
Total Expenditures	1,648,841	476,038	514,648	764,704	4,854,131	374,776	69,277	220,570	25,173	54,266	720,000	9,722,424

2021 - 2022 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	16 STPP
3010	Beginning Fund Balance estimate	6,224,545	462,262	78,038	74,648	126,904	4,834,131	369,776	67,777	138,570	22,173	50,266	0
3100	Property Taxes	769,679	769,679										
3110	Delinquent Taxes	10,000	10,000										
3200	Franchise Fees	115,000	115,000										
3500	Licenses	21,000	21,000										
4000	Building Permits	25,000	25,000										
4050	Permit Surcharges (12%)	2,750	2,750										
4100	Land Use Fees	500	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	115,000	0	115,000									
4710	Oregon State 911	0	0										
4900	Grants	1,006,000	186,000	100,000									720,000
5000	Interest (1.75%)	25,000					20,000	5,000					
5100	Use of Property	0	0										
	Gas & Oil Lease	1,650	1,650			5,000							
6000	Charges for Current Services	5,000	0			2,800							
6001	Penalty Fee	2,800											
6500	Utility Billing	1,025,000	0	58,000	410,000	475,000				82,000			
7000	Miscellaneous Revenue	13,500	0			5,000			1,500		3,000	4,000	
9500	Transfers In	0	0										
	From General Fund	100,000	0	0	30,000	70,000							
	From Street	0	0										
	From Sewer	0	0										
	From Water	0	0										
	From TIIF	125,000	0	125,000	0	0							
	From Enterprise Zone	0	0										
	From IMIF	80,000				80,000							
	From SSDC	0											
	From WSDC	0				0							
9600	Loan Proceeds	0	0										
	Total Revenues	9,722,424	1,648,841	476,038	514,648	764,704	4,854,131	374,776	69,277	220,570	25,173	54,266	720,000
		3,092,879	1,186,579	173,000	410,000	487,800	20,000	5,000	1,500	82,000	720,000	3,000	4,000

2021 - 2022 BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

FUND TITLE	GENERAL	STREET	SEWER	WATER	TIIF	SCOUT LAKE	ENTERPRISE ZONE	IMIF	SEWER SDC	WATER SDC	STPP
PERSONNEL SERVICES	371,526	153,447	296,493	429,720	0	0	0	0	0	0	0
TOTAL	371,526	153,447	296,493	429,720	0	0	0	0	0	0	0
MATERIAL AND SERVICES		51,205	141,865	101,915	49,000	129,500	0	0	0	0	0
Administration	138,570										
Non-Departmental	228,450										
Court	2,500										
Police	475,000										
ARP Act	21,130										
TOTAL	865,650	51,205	141,865	101,915	49,000	129,500	0	0	0	0	0
CAPITAL OUTLAY											
Administration	21,130	225,000	30,000	155,000	0	0	0	0	0		720,000
Non-Departmental	0										
Court	0										
Police	0										
TOTAL	21,130	225,000	30,000	155,000	0	0	0	0	0	0	720,000
CONTINGENCY											
Administration	311,664	31,386	46,290	60,769	4,680,131	245,276	69,277	140,570	25,173	54,266	0
Non-Departmental	0										
Court	0										
Police	0										
TOTAL	311,664	31,386	46,290	60,769	4,680,131	245,276	69,277	140,570	25,173	54,266	0
INTERFUND TRANSFERS											
	100,000	0	0	0	125,000	0	0	80,000	0	0	0
CAPITAL LEASE		15,000		17,300		0	0	0	0	0	0
TOTAL BUDGETED EXPENDITURES	1,669,971	476,038	514,648	764,704	4,854,131	374,776	69,277	220,570	25,173	54,266	720,000

CITY OF CLATSKANIE

2021 - 2022 Budget

INTERFUND TRANSFER DETAIL

PURPOSE	AMOUNT	FROM	TO
Capital Improvement Program	\$80,000	IMIF	Water
Capital Improvement Program	70,000	Gen.Fund ARPA	Water
Capital Improvement Program	30,000	Gen.Fund ARPA	Sewer
Capital Improvement Program	125,000	TIIF	Street
Total Transfers	<u>\$305,000</u>		

2021- 2022 Fiscal Budget
Capital Improvement Program

PROJECT NO.	ITEM	Total Amount	01-110 GF	02-210 Street	03-310 Sew	04-410 Wat	16-630 STPP	IMIF	TIIF	SCA Grant	ARPA	CBDG	Reimb.
	Capital Improvement												
2022	112 Hydromatic Replacement Pump- Lift Station	60,000				60,000		60,000					
2022	113 Filter Media Replacement	10,000				10,000					10,000		
2022	114 Deer Island Water Service Replacement	30,000				30,000					25,000		5,000
2022	115 Reach Rod Replacement	11,500			11,500						11,500		
2022	116 2 Trojan UV Intensity Meter replacements	9,500			9,500						9,500		
2022	117 Tichenor Water line replacement from 4th to 7th	55,000				55,000		20,000			35,000		
2022	118 Transfer Switch for Legion Hall	0											
2022	119 Portable Traffic Radar Sign	0											
2022	120 Camera Sewerlines on SE Section	9,000			9,000						9,000		
2022	121 Belair Paving	225,000		225,000					125,000	100,000			
2022	122 IT Infrastructure	21,130	21,130								21,130		
2022	123 Sewer Treatment Plant Project	720,000					720,000				0	720,000	
		0											
		0											
Totals		1,151,130	21,130	225,000	30,000	155,000	720,000	80,000	125,000	100,000	121,130	720,000	5,000

City of Clatskanie
Timber and Infrastructure Improvement Fund
10 Year History - 20 Year Projection
April 28, 2021

Fiscal Year	Beginning Fund Balance	Interest Rate	Interest Revenue	Harvest Revenue	Expenses: Personnel, Material &	Projects: CIP	Ending Fund Balance
ACTUAL							
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%	89,671	0	25,344	165,000	4,166,535
2021	4,166,535	0.60%	27,000	2,717,229	2,100,000	125,000	4,685,764
PROJECTED							
2022	4,685,764	0.50%	23,429	0	40,000	125,000	4,544,193
2023	4,544,193	0.75%	34,081	0	41,200	125,000	4,412,074
2024	4,412,074	0.75%	33,091	710,500	520,708	125,000	4,509,957
2025	4,509,957	0.75%	33,825	0	140,932	125,000	4,277,849
2026	4,277,849	0.75%	32,084	0	145,160	125,000	4,039,773
2027	4,039,773	0.75%	30,298	0	149,515	125,000	3,795,557
2028	3,795,557	0.75%	28,467	0	154,000	125,000	3,545,023
2029	3,545,023	0.75%	26,588	0	158,620	125,000	3,287,991
2030	3,287,991	0.75%	24,660	0	163,379	125,000	3,024,272
2031	3,024,272	0.75%	22,682	0	168,280	125,000	2,753,674
2031	2,753,674	0.75%	20,653	0	173,329	125,000	2,475,998
2032	2,475,998	0.75%	18,570	1,217,040	716,968	125,000	2,869,639
2033	2,869,639	0.75%	21,522	0	183,884	125,000	2,582,278
2034	2,582,278	0.75%	19,367	0	183,884	125,000	2,292,761
2035	2,292,761	0.75%	17,196	0	189,401	125,000	1,995,556
2036	1,995,556	0.75%	14,967	0	189,401	125,000	1,696,122

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 2021-2022
 3% cost of living
 Monthly Rate of Pay for a 40 Hour Week

RANGE	CLASSIFICATION	1	2	3	4	5	6
	MANAGEMENT						
	City Manager						9064
18	Public Works Director	6182	6492	6816	7157	7515	7891
18	Finance Director	6182	6492	6816	7157	7515	7891
	UNION - GENERAL UNIT						
14	Public Works Foreman II	5040	5292	5557	5835	6127	6433
13	Public Works Foreman I	4801	5041	5293	5557	5835	6127
13	Chief Operator	4801	5041	5293	5557	5835	6127
12	Treatment Plant Operator II	4572	4801	5041	5293	5558	5836
11	Utility Worker II	4354	4572	4800	5040	5292	5557
8	Treatment Plant Operator I	3762	3950	4148	4355	4573	4801
8	Utility Worker I	3762	3950	4148	4355	4573	4801
7	Senior Clerk	3762	3950	4148	4355	4573	4801
5	General Clerk	3248	3411	3581	3761	3949	4146

**2021-2022 FISCAL BUDGET
PERSONNEL SERVICES**

ACCT NO.	ITEM	AMOUNT	01-110 ADMINISTRATIO N	02-210 STREET	03-310 SEWER	04-410 WATER	06-610 TIIF
1051	Salaries	733,152	230,099	90,786	166,964	245,303	0
1054	Overtime	23,821	0	0	23,821	0	0
1150	FICA	59,212	17,085	7,427	14,316	20,385	0
1200	PERS	178,218	59,306	21,572	37,564	59,777	0
1250	State Worker's Comp	434	53	108	273	0	0
1251	Health Insurance	210,296	58,511	26,917	43,447	81,421	0
1252	Life Insurance	735	250	36	341	107	0
1253	Workers Comp	26,978	1,874	4,065	5,315	15,724	0
1254	VEBA	1,440	48	336	252	804	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 (PERS)	0	0	0	0	0	0
	TOTALS	1,251,186	371,526	153,447	296,493	429,720	0

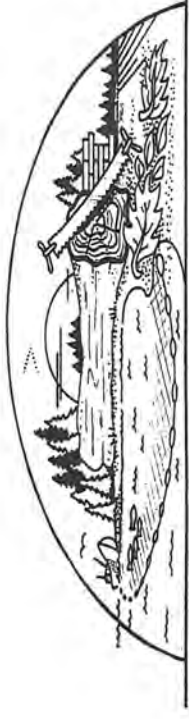
BUDGET BY FUND TYPE

GENERAL FUND

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				01	General Fund					
				R1	Revenue					
				3010	Beginning Fund Balance		462,262.00	462,262.00	462,262.00	462,262.00
710,937	744,930	739,065.00	575,998.00	3100	Property Taxes	0.00	769,679.00	769,679.00	769,679.00	769,679.00
36,691	26,593	10,000.00	12,000.00	3110	Delinquent Taxes	0.00	10,000.00	10,000.00	10,000.00	10,000.00
113,765	113,817	110,000.00	105,000.00	3200	Franchise Fees	0.00	115,000.00	115,000.00	115,000.00	115,000.00
23,362	22,539	21,000.00	23,600.00	3500	Licenses	0.00	21,000.00	21,000.00	21,000.00	21,000.00
25,523	33,542	20,000.00	54,625.00	4000	Building Permits	0.00	25,000.00	25,000.00	25,000.00	25,000.00
2,525	3,098	2,500.00	5,000.00	4050	Permit Surcharges	0.00	2,750.00	2,750.00	2,750.00	2,750.00
2,825	1,950	1,500.00	925.00	4100	Land Use Fees	0.00	500.00	500.00	500.00	500.00
0	1,032	0.00	1,150.00	4400	Collection Service	0.00	0.00	0.00	0.00	0.00
9,370	6,268	5,000.00	2,700.00	4500	Court Fines and Forfeitures	0.00	5,000.00	5,000.00	5,000.00	5,000.00
1,604	16,159	2,000.00	25,000.00	4600	County Revenue	0.00	2,000.00	2,000.00	2,000.00	2,000.00
50,648	49,446	48,000.00	30,000.00	4700	State Revenues	0.00	48,000.00	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
0	0	0.00	0.00	4950	ARP Fund Grant	0.00	186,000.00	186,000.00	186,000.00	186,000.00
11,434	12,866	0.00	3,578.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	7,650.00	0.00	5100	Use of Property	0.00	1,650.00	1,650.00	1,650.00	1,650.00
0	0	0.00	0.00	6050	Police Department Revenue	0.00	0.00	0.00	0.00	0.00
9,902	1,306	0.00	53,731.00	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	1,214,000.00	1,214,000.00	9500	Transfers In	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0	0	0.00	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
998,585	1,033,546	2,560,794	2,857,807		Revenue Totals:	0.00	1,663,841	1,663,841	1,663,841	1,648,841

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
998,585	1,033,546	2,560,794	2,857,807		REVENUES TOTALS:	0.00	1,663,841	1,663,841	1,663,841	1,648,841
				110	Administration					
160,097	230,942	242,605.00	242,605.00	E1	Personnel Services	3.00	230,099.00	230,099.00	230,099.00	230,099.00
48	0	0.00	0.00	1051	Salaries	0.00	0.00	0.00	0.00	0.00
12,272	17,637	17,328.00	17,328.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
34,246	54,113	63,006.00	61,006.00	1150	FICA	0.00	17,085.00	17,085.00	17,085.00	17,085.00
115	125	53.00	53.00	1200	PERS	0.00	59,306.00	59,306.00	59,306.00	59,306.00
35,463	51,786	58,511.00	58,511.00	1250	State Workers Comp	0.00	53.00	53.00	53.00	53.00
71	88	280.00	280.00	1251	Health Insurance	0.00	58,511.00	58,511.00	58,511.00	58,511.00
147	1,346	2,396.00	2,396.00	1252	Life & AD&D Insurance	0.00	250.00	250.00	250.00	250.00
170	144	144.00	144.00	1253	Workerscomp	0.00	1,874.00	1,874.00	1,874.00	1,874.00
0	0	300.00	300.00	1254	VEBA	0.00	48.00	48.00	48.00	48.00
0	0	300.00	300.00	1260	Unemployment	0.00	300.00	300.00	300.00	300.00
0	0	4,000.00	0.00	1300	Benefit Accruals	0.00	4,000.00	4,000.00	4,000.00	4,000.00
242,629	356,182	388,623	382,623		Personnel Services Totals:	3.00	371,526	371,526	371,526	371,526
0	0	0.00	0.00	E2	Material & Services	0.00	0.00	0.00	0.00	0.00
848	462	300.00	300.00	2050	Office Materials	0.00	300.00	300.00	300.00	300.00
0	0	0.00	0.00	2100	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
23,353	28,480	28,000.00	42,000.00	2250	Professional Services	0.00	28,000.00	28,000.00	28,000.00	28,000.00
3,267	2,157	4,550.00	3,000.00	2300	Contract Services	0.00	4,550.00	4,550.00	4,550.00	4,550.00
2,969	665	1,200.00	500.00	2350	Communications	0.00	1,200.00	1,200.00	1,200.00	1,200.00
4,893	5,020	5,200.00	5,310.00	2400	Information Technology	0.00	5,300.00	5,300.00	5,300.00	5,300.00
2,884	2,403	3,000.00	3,000.00	2450	Liability & Property Insurance	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	0	0.00	0.00	2500	Utility Services	0.00	0.00	0.00	0.00	0.00
2,491	2,279	11,000.00	1,000.00	2600	Repair & Maintenance Services	0.00	7,000.00	7,000.00	7,000.00	7,000.00
1,131	830	1,375.00	1,000.00	2605	Professional Dev - Admin	0.00	1,375.00	1,375.00	1,375.00	1,375.00
78	942	1,150.00	500.00	2625	Dues & Memberships	0.00	975.00	975.00	975.00	975.00
10,854	10,176	21,000.00	10,000.00	2650	Books & Publications	0.00	16,000.00	16,000.00	16,000.00	16,000.00
0	0	8,000.00	0.00	2660	Intergovernmental	0.00	6,000.00	6,000.00	6,000.00	6,000.00
2,953	3,864	0.00	1,500.00	2700	Columbia County 911	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	0.00
					Bank Fees	0.00	0.00	0.00	0.00	0.00

2019	2020		2021		Description	FTE	2022		2022		2022	
	Actual	Adopted	Estimated	Account			Requested	Proposed	Approved	Adopted		
0	0	1,200,000.00	1,252,177.00	2900	Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55,721	57,278	1,284,775	1,320,287	E3	Material & Services Totals: Capital Outlay	0.00	73,700	73,700	73,700	73,700	73,700	73,700
29,037	0	14,000.00	14,000.00	3150	General Improvements	0.00	36,130.00	36,130.00	36,130.00	36,130.00	36,130.00	0.00
29,037	0	14,000	14,000	E4	Capital Outlay Totals:	0.00	36,130	36,130	36,130	36,130	36,130	0
0	0	48,591.00	0.00	4000	Contingency	0.00	141,164.00	141,164.00	141,164.00	141,164.00	141,164.00	141,664.00
0	0	48,591	0	E5	Contingency Totals:	0.00	141,164	141,164	141,164	141,164	141,164	141,664
0	0	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfers Out	0.00	0	0	0	0	0	0
0	0	0	0		Transfer Totals:	0.00	0	0	0	0	0	0
327,386	413,459	1,735,989	1,716,910		EXPENDITURES TOTALS:	3.00	622,520	622,520	622,520	622,520	622,520	586,890
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0	0	0
327,386	413,459	1,735,989	1,716,910		DEPARTMENT EXPENSES	3.00	622,520	622,520	622,520	622,520	622,520	586,890
(327,386)	(413,459)	(1,735,989)	(1,716,910)		Administration Totals:	(3.00)	(622,520)	(622,520)	(622,520)	(622,520)	(622,520)	(586,890)
2,973	1,427	3,000.00	2,000.00	2050	Non-Departmental Material & Services Office Materials	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1,248	1,711	3,100.00	3,000.00	2100	Operating Materials/Equipment	0.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
75,677	97,517	100,600.00	100,000.00	2200	Professional Services	0.00	100,300.00	100,300.00	100,300.00	100,300.00	100,300.00	100,300.00
6,002	6,582	8,100.00	8,100.00	2250	Contract Services	0.00	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00
1,723	1,170	1,900.00	1,900.00	2300	Communications	0.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
21,082	21,771	26,520.00	26,520.00	2350	Information Technology	0.00	30,520.00	30,520.00	30,520.00	30,520.00	30,520.00	30,520.00
42,629	44,220	56,210.00	50,000.00	2400	Liability & Property Insurance	0.00	56,210.00	56,210.00	56,210.00	56,210.00	56,210.00	56,210.00
614	1,070	2,200.00	2,200.00	2500	Repair & Maintenance Services	0.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
1,843	2,193	3,300.00	1,500.00	2550	Rental/Lease	0.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
78	262	1,300.00	1,000.00	2600	Professional Development	0.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
2,625	2,576	2,869.00	2,815.00	2605	Dues & Memberships	0.00	2,905.00	2,905.00	2,905.00	2,905.00	2,905.00	2,905.00

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	100.00	100.00	2625	Books & Publications	0.00	100.00	100.00	100.00	100.00
8,009	3,521	12,215.00	9,000.00	2650	Intergovernmental	0.00	10,915.00	10,915.00	10,915.00	10,915.00
1,268	5,995	4,000.00	1,500.00	2700	Miscellaneous	0.00	1,300.00	1,300.00	1,300.00	1,300.00
2,849	1,539	3,300.00	1,500.00	2710	Bank Fees	0.00	3,300.00	3,300.00	3,300.00	3,300.00
168,621	191,556	228,714	211,135		Material & Services Totals:	0.00	228,450	228,450	228,450	228,450
0	0	48,591.00	0.00	E4 4000	Contingency	0.00	100,000.00	100,000.00	100,000.00	100,000.00
0	0	48,591	0		Contingency Totals:	0.00	100,000	100,000	100,000	100,000
0	0	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
168,621	191,556	277,305	211,135		EXPENDITURES TOTALS:	0.00	328,450	328,450	328,450	328,450
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
168,621	191,556	277,305	211,135		DEPARTMENT EXPENSES	0.00	328,450	328,450	328,450	328,450
(168,621)	(191,556)	(277,305)	(211,135)		Non-Departmental Totals:	0.00	(328,450)	(328,450)	(328,450)	(328,450)
13,797	13,487	17,000.00	2,500.00	130 E2 2200	Court	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0	0	0.00	0.00	2250	Material & Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2350	Professional Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2650	Contract Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2725	Information Technology	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		Intergovernmental	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		Court Refunds	0.00	0.00	0.00	0.00	0.00
13,797	13,487	17,000	2,500		Material & Services Totals:	0.00	2,500	2,500	2,500	2,500
0	0	30,000.00	0.00	E4 4000	Contingency	0.00	20,000.00	20,000.00	20,000.00	20,000.00
0	0	30,000	0		Contingency Totals:	0.00	20,000	20,000	20,000	20,000
13,797	13,487	47,000	2,500		EXPENDITURES TOTALS:	0.00	22,500	22,500	22,500	22,500

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
13,797	13,487	47,000	2,500		DEPARTMENT EXPENSES	0.00	22,500	22,500	22,500	22,500
(13,797)	(13,487)	(47,000)	(2,500)		Court Totals:	0.00	(22,500)	(22,500)	(22,500)	(22,500)
0	0	0.00	0.00	140	Police					
0	0	0.00	0.00	E2 2100	Material & Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2200	Operating Materials/Equipment	0.00	0.00	0.00	0.00	0.00
350,440	345,664	470,500.00	465,000.00	2250	Professional Services	0.00	475,000.00	475,000.00	475,000.00	475,000.00
0	0	0.00	0.00	2575	Contract Services	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2600	K-9 Unit	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2605	Professional Development	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2625	Dues & Memberships	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2650	Books & Publication	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	2700	Intergovernmental	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		Miscellaneous	0.00	0.00	0.00	0.00	0.00
350,440	345,664	470,500	465,000		Material & Services Totals:	0.00	475,000	475,000	475,000	475,000
0	0	0.00	0.00	E3 3150	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3201	General Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		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
0	0	30,000.00	0.00	E4 4000	Contingency	0.00	50,000.00	50,000.00	50,000.00	50,000.00
0	0	30,000	0		Contingency Totals:	0.00	50,000	50,000	50,000	50,000
350,440	345,664	500,500	465,000		EXPENDITURES TOTALS:	0.00	525,000	525,000	525,000	525,000

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
350,440	345,664	500,500	465,000		DEPARTMENT EXPENSES	0.00	525,000	525,000	525,000	525,000
(350,440)	(345,664)	(500,500)	(465,000)		Police Totals:	0.00	(525,000)	(525,000)	(525,000)	(525,000)
				170	ARPA					
				E2	Material & Services					
0	0	0.00	0.00	2900	Other ARP Fund Expenditures	0.00	40,370.00	40,370.00	40,370.00	64,870.00
0	0	0	0		Material & Services Totals:	0.00	40,370	40,370	40,370	64,870
0	0	0.00	0.00	E3	Capital Outlay	0.00	0.00	0.00	0.00	21,130.00
				3150	ARP Funds	0.00	0.00	0.00	0.00	21,130.00
0	0	0	0		Capital Outlay Totals:	0.00	0	0	0	21,130
0	0	0.00	0.00	E5	Transfer	0.00	125,000.00	125,000.00	125,000.00	100,000.00
				5000	ARP Fund Transfer out	0.00	125,000.00	125,000.00	125,000.00	100,000.00
0	0	0	0		Transfer Totals:	0.00	125,000	125,000	125,000	100,000
0	0	0	0		EXPENDITURES TOTALS:	0.00	165,370	165,370	165,370	186,000
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPARTMENT EXPENSES	0.00	165,370	165,370	165,370	186,000
					ARPA Totals:	0.00	(165,370)	(165,370)	(165,370)	(186,000)
998,585	1,033,546	2,560,794	2,857,807		FUND REVENUES	0.00	1,663,841	1,663,841	1,663,841	1,648,841
860,244	964,167	2,560,794	2,395,545		FUND EXPENSES	3.00	1,663,840	1,663,840	1,663,840	1,648,840
138,340	69,379	0	462,262		General Fund Totals:	(3.00)	1	1	1	1

2019	2020	2021	2021	2021		2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
998,585	1,033,546	2,560,794	2,857,807		REPORT REVENUES	0.00	1,663,841	1,663,841	1,663,841	1,648,841
860,244	964,167	2,560,794	2,395,545		REPORT EXPENSES	3.00	1,663,840	1,663,840	1,663,840	1,648,840
138,340	69,379	0	462,262		REPORT TOTALS:	(3.00)	1	1	1	1

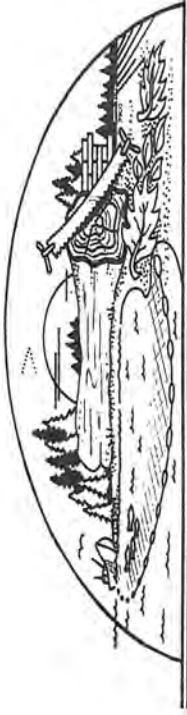
SPECIAL REVENUE FUNDS

STREET FUND

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2022	2022	2022	2022	2022		
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	21,712.00	86,861.00	02	Street Fund	0.00	78,038.00	78,038.00	78,038.00	78,038.00
6	3	0.00	0.00	R1	Revenue	0.00	0.00	0.00	0.00	0.00
129,271	121,058	112,000.00	107,000.00	3015	Beginning Working Capital	0.00	115,000.00	115,000.00	115,000.00	115,000.00
50,000	0	0.00	0.00	4400	Collection Services	0.00	100,000.00	100,000.00	100,000.00	100,000.00
(214)	1,053	0.00	0.00	4700	Gas Tax Revenue	0.00	0.00	0.00	0.00	0.00
63,856	59,309	58,000.00	58,000.00	4900	Grants	0.00	58,000.00	58,000.00	58,000.00	58,000.00
0	539	0.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
66,237	25,000	111,000.00	111,000.00	6500	Street/Storm Utility Charge	0.00	135,000.00	135,000.00	135,000.00	125,000.00
0	0	0.00	0.00	6500	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	7000	Transfers In	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9500	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9600		0.00	0.00	0.00	0.00	0.00
309,155	206,962	302,712	362,861		Revenue Totals:	0.00	486,038	486,038	486,038	476,038
309,155	206,962	302,712	362,861		REVENUES TOTALS:	0.00	486,038	486,038	486,038	476,038
74,932	77,391	49,573.00	55,000.00	210	Street Expenditures	2.00	90,786.00	90,786.00	90,786.00	90,786.00
2,127	2,143	4,354.00	4,354.00	E1	Personnel Services	0.00	0.00	0.00	0.00	0.00
5,897	6,093	5,680.00	5,680.00	1051	Salaries	0.00	7,427.00	7,427.00	7,427.00	7,427.00
13,114	16,287	17,950.00	15,615.00	1054	Overtime	0.00	21,572.00	21,572.00	21,572.00	21,572.00
82	66	117.00	117.00	1150	FICA	0.00	108.00	108.00	108.00	108.00
20,142	22,640	26,246.00	22,975.00	1200	PERS	0.00	26,917.00	26,917.00	26,917.00	26,917.00
22	8	48.00	48.00	1250	State Workers Comp	0.00	36.00	36.00	36.00	36.00
1,933	2,861	3,373.00	3,211.00	1251	Health Insurance	0.00	4,065.00	4,065.00	4,065.00	4,065.00
253	226	180.00	0.00	1252	Life & AD&D Insurance	0.00	336.00	336.00	336.00	336.00
0	0	200.00	0.00	1253	Workerscomp	0.00	200.00	200.00	200.00	200.00
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

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022		
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	2,000.00	0.00	1300	Benefit Accruals	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0	0	0	0.00	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
118,501	127,714	109,721	107,000			Personnel Services Totals:	2.00	153,447	153,447	153,447	153,447
30	140	300.00	300.00	300.00	E2 2050	Material & Services	0.00	300.00	300.00	300.00	300.00
18,659	8,621	15,000.00	15,000.00	15,000.00	2100	Office Materials	0.00	15,000.00	15,000.00	15,000.00	15,000.00
8,700	4,563	7,375.00	7,375.00	7,375.00	2250	Operating Materials/Equipment	0.00	7,375.00	7,375.00	7,375.00	7,375.00
1,774	1,282	1,680.00	1,680.00	1,680.00	2300	Contract Services	0.00	1,680.00	1,680.00	1,680.00	1,680.00
13,749	12,896	15,000.00	15,000.00	15,000.00	2450	Communications	0.00	15,000.00	15,000.00	15,000.00	15,000.00
2,904	5,064	11,000.00	11,000.00	10,000.00	2500	Utility Service	0.00	11,000.00	11,000.00	11,000.00	11,000.00
0	0	200.00	200.00	200.00	2550	Repair & Maintenance Services	0.00	200.00	200.00	200.00	200.00
414	43	350.00	350.00	350.00	2600	Rental/Lease	0.00	350.00	350.00	350.00	350.00
0	0	0.00	0.00	0.00	2650	Professional Development	0.00	0.00	0.00	0.00	0.00
0	123	500.00	500.00	500.00	2700	Intergovernmental	0.00	300.00	300.00	300.00	300.00
0	0	0.00	0.00	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00		Bank Fees	0.00	0.00	0.00	0.00	0.00
46,230	32,733	51,405	50,405			Material & Services Totals:	0.00	51,205	51,205	51,205	51,205
121,237	16,097	111,000.00	111,000.00	111,000.00	E3 3150	Capital Outlay	0.00	235,000.00	235,000.00	235,000.00	225,000.00
1,676	0	0.00	0.00	0.00	3200	General Improvements	0.00	0.00	0.00	0.00	0.00
2,333	14,699	15,000.00	15,000.00	16,418.00	3201	Machinery & Equipment	0.00	15,000.00	15,000.00	15,000.00	15,000.00
0	0	0.00	0.00	0.00	3202	Capital Lease	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00	3203	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00	3250	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00		Bike Paths	0.00	0.00	0.00	0.00	0.00
125,246	30,796	126,000	126,000	127,418		Capital Outlay Totals:	0.00	250,000	250,000	250,000	240,000
0	0	15,586.00	15,586.00	0.00	E4 4000	Contingency	0.00	31,386.00	31,386.00	31,386.00	31,386.00
0	0	15,586	15,586	0		Contingency Totals:	0.00	31,386	31,386	31,386	31,386
0	0	0.00	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00		Transfers Out	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0		Transfer Totals:	0.00	0	0	0	0

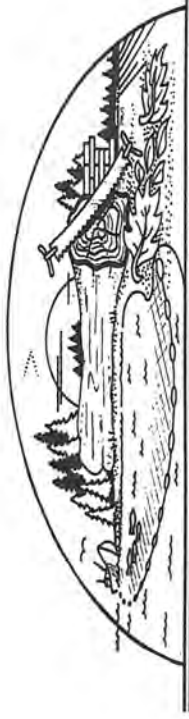
2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	2022			FTE	2022		
						Requested	Proposed	Approved		Adopted		
289,977	191,243	302,712	284,823		EXPENDITURES TOTALS:	486,038	486,038	486,038	2.00	486,038	486,038	476,038
0	0	0	0		DEPARTMENT REVENUES	0	0	0	0.00	0	0	0
289,977	191,243	302,712	284,823		DEPARTMENT EXPENSES	486,038	486,038	486,038	2.00	486,038	486,038	476,038
(289,977)	(191,243)	(302,712)	(284,823)		Street Expenditures Totals:	(486,038)	(486,038)	(486,038)	(2.00)	(486,038)	(486,038)	(476,038)
309,155	206,962	302,712	362,861		FUND REVENUES	486,038	486,038	486,038	0.00	486,038	486,038	476,038
289,977	191,243	302,712	284,823		FUND EXPENSES	486,038	486,038	486,038	2.00	486,038	486,038	476,038
19,178	15,720	0	78,038		Street Fund Totals:	0	0	0	(2.00)	0	0	0
309,155	206,962	302,712	362,861		REPORT REVENUES	486,038	486,038	486,038	0.00	486,038	486,038	476,038
289,977	191,243	302,712	284,823		REPORT EXPENSES	486,038	486,038	486,038	2.00	486,038	486,038	476,038
19,178	15,720	0	78,038		REPORT TOTALS:	0	0	0	(2.00)	0	0	0

***TIMBER AND INFRASTRUCTURE
IMPROVEMENT FUND***

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2022	2022	2022	2022	2022			
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	4,146,771.00	4,166,535.00	06 RJ 3010	TIIF Revenue	0.00	4,834,131.00	4,834,131.00	4,834,131.00	4,834,131.00
0	0	0.00	2,717,229.00	4550	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
105,171	0	0.00	0.00	4900	Sale of Property	0.00	0.00	0.00	0.00	0.00
110,126	89,671	0.00	22,000.00	5000	Grant Revenue	0.00	20,000.00	20,000.00	20,000.00	20,000.00
0	0	0.00	0.00	9000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9250	Reimbursement	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9500	Interfund Loan Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		Transfers In	0.00	0.00	0.00	0.00	0.00
215,297	89,671	4,146,771	6,905,764		Revenue Totals:	0.00	4,854,131	4,854,131	4,854,131	4,854,131
215,297	89,671	4,146,771	6,905,764		REVENUES TOTALS:	0.00	4,854,131	4,854,131	4,854,131	4,854,131
36,400	10,821	0.00	0.00	610 E1	TIIF Expenditures	0.00	0.00	0.00	0.00	0.00
2,785	828	0.00	0.00	1051	Personnel Services	0.00	0.00	0.00	0.00	0.00
8,624	2,964	0.00	0.00	1150	Salaries	0.00	0.00	0.00	0.00	0.00
22	5	0.00	0.00	1200	FICA	0.00	0.00	0.00	0.00	0.00
6,304	2,103	0.00	0.00	1250	PERS	0.00	0.00	0.00	0.00	0.00
17	1	0.00	0.00	1251	State Workers Comp	0.00	0.00	0.00	0.00	0.00
706	417	0.00	833.00	1252	Health Insurance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1253	Life & AD&D Insurance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1254	Workerscomp	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1260	VEBA	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	1300	Unemployment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00		Benefit Accruals	0.00	0.00	0.00	0.00	0.00
54,856	17,140	0	833	E2	Personnel Services Totals:	0.00	0	0	0	0
					Material & Services					

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	5,000.00	0.00	0.00	2050	Office Materials	0.00	0.00	0.00	0.00	0.00
660	84	0.00	0.00	5,000.00	2100	Operating Materials/Equipment	0.00	5,000.00	5,000.00	5,000.00	5,000.00
7,548	4,302	25,000.00	25,000.00	735,000.00	2250	Contract Services	0.00	25,000.00	25,000.00	25,000.00	25,000.00
2,925	0	10,000.00	10,000.00	2,000.00	2500	Repairs & Maintenance Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00
30,335	0	0.00	0.00	0.00	2550	2015 Flood & Wind Repair	0.00	0.00	0.00	0.00	0.00
1,958	3,018	3,000.00	3,000.00	3,000.00	2650	Intergovernmental	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	0	0.00	0.00	800.00	2900	Other	0.00	6,000.00	6,000.00	6,000.00	6,000.00
43,426	7,404	43,000	43,000	745,800		Material & Services Totals:	0.00	49,000	49,000	49,000	49,000
0	800	0.00	0.00	0.00	E3	Capital Outlay	0.00	0.00	0.00	0.00	0.00
0	800	0.00	0.00	0.00	3150	General Improvements	0.00	0.00	0.00	0.00	0.00
0	800	0	0	0		Capital Outlay Totals:	0.00	0	0	0	0
0	0	2,778,771.00	2,778,771.00	0.00	E4	Contingency	0.00	4,680,131.00	4,680,131.00	4,655,131.00	4,680,131.00
0	0	0	0	0.00	4000	Contingency	0.00	4,680,131.00	4,680,131.00	4,655,131.00	4,680,131.00
0	0	2,778,771	2,778,771	0	E5	Contingency Totals:	0.00	4,680,131	4,680,131	4,655,131	4,680,131
120,000	165,000	1,325,000.00	1,325,000.00	1,325,000.00	5000	Transfers Out	0.00	125,000.00	125,000.00	150,000.00	125,000.00
120,000	165,000	1,325,000	1,325,000	1,325,000		Transfer Totals:	0.00	125,000	125,000	150,000	125,000
0	0	0.00	0.00	0.00	E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	0.00	9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0		Unappropriated Fund Balance Total	0.00	0	0	0	0
218,282	190,343	4,146,771	4,146,771	2,071,633		EXPENDITURES TOTALS:	0.00	4,854,131	4,854,131	4,854,131	4,854,131
0	0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
218,282	190,343	4,146,771	4,146,771	2,071,633		DEPARTMENT EXPENSES	0.00	4,854,131	4,854,131	4,854,131	4,854,131
(218,282)	(190,343)	(4,146,771)	(4,146,771)	(2,071,633)		TIIF Expenditures Totals:	0.00	(4,854,131)	(4,854,131)	(4,854,131)	(4,854,131)
215,297	89,671	4,146,771	4,146,771	6,905,764		FUND REVENUES	0.00	4,854,131	4,854,131	4,854,131	4,854,131
218,282	190,343	4,146,771	4,146,771	2,071,633		FUND EXPENSES	0.00	4,854,131	4,854,131	4,854,131	4,854,131

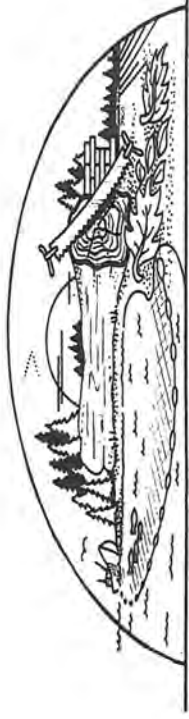
2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
(2,985)	(100,672)	0	0	4,834,131		TIIF Totals:	0.00	0	0	0	0
215,297	89,671	4,146,771	4,146,771	6,905,764		REPORT REVENUES	0.00	4,854,131	4,854,131	4,854,131	4,854,131
218,282	190,343	4,146,771	4,146,771	2,071,633		REPORT EXPENSES	0.00	4,854,131	4,854,131	4,854,131	4,854,131
(2,985)	(100,672)	0	0	4,834,131		REPORT TOTALS:	0.00	0	0	0	0

SCOUT LAKE FUND

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				07	Scout Lake Fund					
				R1	Revenue					
				3010	Beginning Fund Balance	0.00	369,776.00	369,776.00	369,776.00	369,776.00
				4550	Sale of Property	0.00	0.00	0.00	0.00	0.00
				5000	Interest	0.00	5,000.00	5,000.00	5,000.00	5,000.00
				7000	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
					Revenue Totals:	0.00	374,776	374,776	374,776	374,776
					REVENUES TOTALS:	0.00	374,776	374,776	374,776	374,776
				710	Scout Lake Expenditures					
				E2	Material & Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
				2100	Operating Material	0.00	5,000.00	5,000.00	5,000.00	5,000.00
				2250	Contract Services	0.00	110,000.00	110,000.00	110,000.00	110,000.00
				2500	Repairs & Maint. Services	0.00	3,500.00	3,500.00	3,500.00	3,500.00
				2650	Intergovernmental	0.00	6,000.00	6,000.00	6,000.00	6,000.00
				2900	Other	0.00	129,500	129,500	129,500	129,500
					Material & Services Totals:	0.00	245,276.00	245,276.00	245,276.00	245,276.00
				E4	Contingency	0.00	0.00	0.00	0.00	0.00
				4000	Contingency	0.00	245,276	245,276	245,276	245,276
					Contingency Totals:	0.00	0.00	0.00	0.00	0.00
				E7	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
				9000	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
					Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
					EXPENDITURES TOTALS:	0.00	374,776	374,776	374,776	374,776

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022	
Actual	Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
95,324	15,984	956,060	956,060	612,000		DEPARTMENT EXPENSES	0.00	374,776	374,776	374,776	374,776
(95,324)	(15,984)	(956,060)	(956,060)	(612,000)		Scout Lake Expenditures Totals:	0.00	(374,776)	(374,776)	(374,776)	(374,776)
25,134	20,700	956,060	956,060	981,776		FUND REVENUES	0.00	374,776	374,776	374,776	374,776
95,324	15,984	956,060	956,060	612,000		FUND EXPENSES	0.00	374,776	374,776	374,776	374,776
(70,190)	4,716	0	0	369,776		Scout Lake Fund Totals:	0.00	0	0	0	0
25,134	20,700	956,060	956,060	981,776		REPORT REVENUES	0.00	374,776	374,776	374,776	374,776
95,324	15,984	956,060	956,060	612,000		REPORT EXPENSES	0.00	374,776	374,776	374,776	374,776
(70,190)	4,716	0	0	369,776		REPORT TOTALS:	0.00	0	0	0	0

ENTERPRISE ZONE

General Ledger

Budget Analysis

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CITY OF CLATSKANIE

2019	2020	2021	2021	2022	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				08	Enterprise Zone Fund					
				R1	Revenue					
0	0	64,515.00	66,437.00	3010	Beginning Fund Balance	0.00	67,777.00	67,777.00	67,777.00	67,777.00
1,581	1,375	0.00	1,340.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
1,588	1,887	1,500.00	0.00	7000	Miscellaneous Revenue	0.00	1,500.00	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
3,169	3,262	66,015	67,777		Revenue Totals:	0.00	69,277	69,277	69,277	69,277
3,169	3,262	66,015	67,777		REVENUES TOTALS:	0.00	69,277	69,277	69,277	69,277
				810	Enterprise Zone Fund					
				E4	Contingency					
0	0	66,015.00	0.00	4000	Contingency	0.00	69,277.00	69,277.00	69,277.00	69,277.00
0	0	66,015	0		Contingency Totals:	0.00	69,277	69,277	69,277	69,277
				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
0	0	66,015	0		EXPENDITURES TOTALS:	0.00	69,277	69,277	69,277	69,277
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	66,015	0		DEPARTMENT EXPENSES	0.00	69,277	69,277	69,277	69,277
0	0	(66,015)	0		Enterprise Zone Fund Totals:	0.00	(69,277)	(69,277)	(69,277)	(69,277)
3,169	3,262	66,015	67,777		FUND REVENUES	0.00	69,277	69,277	69,277	69,277

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	66,015	0		FUND EXPENSES	0.00	69,277	69,277	69,277	69,277
3,169	3,262	0	67,777		Enterprise Zone Fund Totals:	0.00	0	0	0	0
3,169	3,262	66,015	67,777		REPORT REVENUES	0.00	69,277	69,277	69,277	69,277
0	0	66,015	0		REPORT EXPENSES	0.00	69,277	69,277	69,277	69,277
3,169	3,262	0	67,777		REPORT TOTALS:	0.00	0	0	0	0

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

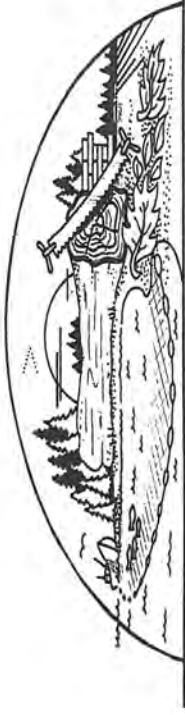
General Ledger

Budget Analysis

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Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2022	2022	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	Adopted
				10	IMIF						
				RI	Revenue						
0	0	129,852.00	136,570.00	3010	Beginning Fund Balance	0.00	138,570.00	138,570.00	138,570.00	138,570.00	138,570.00
9	4	82,000.00	82,000.00	4400	Collection Services	0.00	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00
4,111	2,672	0.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00	0.00
83,914	84,042	0.00	0.00	6500	Capital Improvement Fees	0.00	0.00	0.00	0.00	0.00	0.00
88,034	86,718	211,852	218,570		Revenue Totals:	0.00	220,570	220,570	220,570	220,570	220,570
88,034	86,718	211,852	218,570		REVENUES TOTALS:	0.00	220,570	220,570	220,570	220,570	220,570
				100	(No Description)						
				E4	Contingency						
0	0	131,852.00	0.00	4000	Contingency	0.00	140,570.00	140,570.00	140,570.00	140,570.00	140,570.00
					Contingency Totals:	0.00	140,570	140,570	140,570	140,570	140,570
				E5	Transfer						
80,000	80,000	80,000.00	80,000.00	5000	Transfers Out	0.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
80,000	80,000	80,000	80,000		Transfer Totals:	0.00	80,000	80,000	80,000	80,000	80,000
80,000	80,000	211,852	80,000		EXPENDITURES TOTALS:	0.00	220,570	220,570	220,570	220,570	220,570
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0	0
80,000	80,000	211,852	80,000		DEPARTMENT EXPENSES	0.00	220,570	220,570	220,570	220,570	220,570
(80,000)	(80,000)	(211,852)	(80,000)		(No Description) Totals:	0.00	(220,570)	(220,570)	(220,570)	(220,570)	(220,570)
88,034	86,718	211,852	218,570		FUND REVENUES	0.00	220,570	220,570	220,570	220,570	220,570

2019 Actual	2020 Actual	2021 Adopted	2021 Estimated	Account	Description	FTE	2022			2022 Adopted
							Requested	Proposed	Approved	
80,000	80,000	211,852	80,000		FUND EXPENSES	0.00	220,570	220,570	220,570	220,570
8,034	6,718	0	138,570		IMIF Totals:	0.00	0	0	0	0
88,034	86,718	211,852	218,570		REPORT REVENUES	0.00	220,570	220,570	220,570	220,570
80,000	80,000	211,852	80,000		REPORT EXPENSES	0.00	220,570	220,570	220,570	220,570
8,034	6,718	0	138,570		REPORT TOTALS:	0.00	0	0	0	0

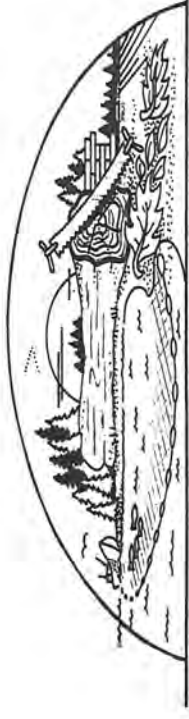
ENTERPRISE FUNDS

*SEWER ENTERPRISE
FUND*

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2022	2022	2022	2022	2022	2022
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0		03	Sewer Fund					
41	375	132,713.00	R1 3015	Revenue		74,648.00	74,648.00	74,648.00	74,648.00
		395,000.00	4400	Beginning Working Capital		0.00	0.00	0.00	0.00
0	0	0.00	4900	Collection Services		0.00	0.00	0.00	0.00
(622)	1,869	0.00	5000	Grant Revenue		0.00	0.00	0.00	0.00
436,011	415,852	0.00	6500	Interest		0.00	0.00	0.00	0.00
97	0	0.00	7000	Sewer Billing		0.00	0.00	0.00	0.00
95,500	185,000	74,000.00	9500	Miscellaneous		410,000.00	410,000.00	410,000.00	410,000.00
0	0	0.00	9600	Transfers In		30,000.00	30,000.00	30,000.00	30,000.00
				Loan Proceeds		0.00	0.00	0.00	0.00
531,027	603,096	601,713		Revenue Totals:	0.00	514,648	514,648	514,648	514,648
531,027	603,096	601,713		REVENUES TOTALS:	0.00	514,648	514,648	514,648	514,648
174,683	159,927	177,300.00	310	Sewer Expenditures					
7,713	14,509	14,700.00	E1 1051	Personnel Services					
13,804	13,394	13,074.00	1054	Salaries	3.00	166,964.00	166,964.00	166,964.00	166,964.00
21,057	22,827	42,189.00	1150	Overtime	0.00	23,821.00	23,821.00	23,821.00	23,821.00
182	124	278.00	1200	FICA	0.00	14,316.00	14,316.00	14,316.00	14,316.00
51,961	51,215	53,108.00	1250	PERS	0.00	37,564.00	37,564.00	37,564.00	37,564.00
151	39	356.00	1251	State Workers Comp	0.00	273.00	273.00	273.00	273.00
5,074	5,733	7,477.00	1252	Health Insurance	0.00	43,447.00	43,447.00	43,447.00	43,447.00
660	556	612.00	1253	Life & AD&D Insurance	0.00	341.00	341.00	341.00	341.00
0	0	200.00	1254	Workerscomp	0.00	5,315.00	5,315.00	5,315.00	5,315.00
0	0	200.00	1260	VEBA	0.00	252.00	252.00	252.00	252.00
0	0	4,000.00	1300	Unemployment	0.00	200.00	200.00	200.00	200.00
0	0	4,000.00		Benefit Accruals	0.00	4,000.00	4,000.00	4,000.00	4,000.00

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
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
(2,131)	(1,571)	0.00	0.00	1700	OPEB Expense	0.00	0.00	0.00	0.00	0.00
40,149	55,586	0.00	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
313,303	322,339	318,520	313,000	E2	Personnel Services Totals:	3.00	296,493	296,493	296,493	296,493
203	151	750.00	750.00	2050	Material & Services	0.00	750.00	750.00	750.00	750.00
24,754	25,095	35,000.00	35,000.00	2100	Office Materials	0.00	35,000.00	35,000.00	35,000.00	35,000.00
19,762	16,624	19,915.00	19,915.00	2250	Operating Materials/Equipment	0.00	19,915.00	19,915.00	19,915.00	19,915.00
10,625	10,269	11,500.00	11,500.00	2300	Contract Services	0.00	11,500.00	11,500.00	11,500.00	11,500.00
755	0	1,500.00	1,500.00	2350	Communications	0.00	2,500.00	2,500.00	2,500.00	2,500.00
35,014	35,517	35,000.00	35,000.00	2450	Information Technology	0.00	35,000.00	35,000.00	35,000.00	35,000.00
24,691	14,437	29,000.00	29,000.00	2500	Utility Services	0.00	29,000.00	29,000.00	29,000.00	29,000.00
1,855	120	1,500.00	1,500.00	2550	Repairs & Maintenance Service	0.00	1,500.00	1,500.00	1,500.00	1,500.00
2,136	2,611	3,000.00	3,000.00	2600	Rental/Lease	0.00	3,000.00	3,000.00	3,000.00	3,000.00
300	373	400.00	400.00	2605	Professional Development	0.00	400.00	400.00	400.00	400.00
4,592	190	3,000.00	2,000.00	2650	Dues & Memberships	0.00	3,000.00	3,000.00	3,000.00	3,000.00
0	27	500.00	500.00	2700	Intergovernmental	0.00	300.00	300.00	300.00	300.00
0	0	0.00	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	0.00
124,686	105,413	141,065	140,065	E3	Bank Fees	0.00	0.00	0.00	0.00	0.00
95,079	179,243	74,000.00	74,000.00	3150	Material & Services Totals:	0.00	141,865	141,865	141,865	141,865
1,676	0	0.00	0.00	3200	Capital Outlay	0.00	30,000.00	30,000.00	30,000.00	30,000.00
2,333	0	0.00	0.00	3201	General Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3202	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	3203	Capital Lease	0.00	0.00	0.00	0.00	0.00
99,088	179,243	74,000	74,000	E4	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	20,479.00	20,479.00	4000	Debt Service Interest	0.00	0.00	0.00	0.00	0.00
0	0	20,479	0	E5	Capital Outlay Totals:	0.00	30,000	30,000	30,000	30,000
0	(12,851)	0.00	0.00	5000	Contingency	0.00	46,290.00	46,290.00	46,290.00	46,290.00
0	0	0.00	0.00	5000	Contingency	0.00	0.00	0.00	0.00	0.00
0	0	20,479	0	5000	Contingency Totals:	0.00	46,290	46,290	46,290	46,290
0	(12,851)	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	5000	Transfers Out	0.00	0.00	0.00	0.00	0.00

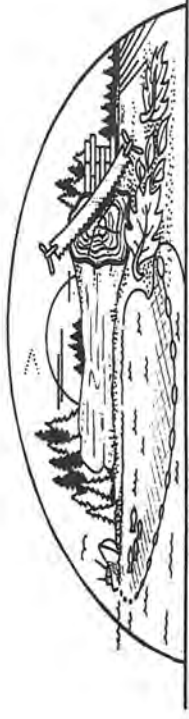
2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	(12,851)	0	0	E6	Transfer Totals:	0.00	0	0	0	0
0	0	0.00	0.00	6000	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Depreciation Expense Totals:	0.00	0	0	0	0
537,077	594,144	554,064	527,065		EXPENDITURES TOTALS:	3.00	514,648	514,648	514,648	514,648
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
537,077	594,144	554,064	527,065		DEPARTMENT EXPENSES	3.00	514,648	514,648	514,648	514,648
(537,077)	(594,144)	(554,064)	(527,065)		Sewer Expenditures Totals:	(3.00)	(514,648)	(514,648)	(514,648)	(514,648)
531,027	603,096	554,064	601,713		FUND REVENUES	0.00	514,648	514,648	514,648	514,648
537,077	594,144	554,064	527,065		FUND EXPENSES	3.00	514,648	514,648	514,648	514,648
(6,050)	8,952	0	74,648		Sewer Fund Totals:	(3.00)	0	0	0	0
531,027	603,096	554,064	601,713		REPORT REVENUES	0.00	514,648	514,648	514,648	514,648
537,077	594,144	554,064	527,065		REPORT EXPENSES	3.00	514,648	514,648	514,648	514,648
(6,050)	8,952	0	74,648		REPORT TOTALS:	(3.00)	0	0	0	0

*WATER ENTERPRISE
FUND*

General Ledger

Budget Analysis

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 Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0		04	Water Fund					
38	486	164,822.00	RI	Revenue					
0	0	0.00	3015	Beginning Working Capital	0.00	126,904.00	126,904.00	126,904.00	126,904.00
1,367	2,101	0.00	4400	Collection Services	0.00	0.00	0.00	0.00	0.00
7,204	5,560	0.00	4900	Grants	0.00	0.00	0.00	0.00	0.00
2,735	2,101	642.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
500,604	488,802	5,800.00	6000	Charges For Current Services	0.00	5,000.00	5,000.00	5,000.00	5,000.00
3,740	9,307	1,500.00	6001	Penalty Fee	0.00	2,800.00	2,800.00	2,800.00	2,800.00
38,263	28,574	457,058.00	6500	Sale of Water	0.00	475,000.00	475,000.00	475,000.00	475,000.00
0	0	0.00	7000	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	5,000.00
553,950	536,772	46,000.00	9500	Transfers In	0.00	150,000.00	150,000.00	150,000.00	150,000.00
553,950	536,772	0.00	9600	Loan Proceeds	0.00	0.00	0.00	0.00	0.00
				Revenue Totals:	0.00	764,704	764,704	764,704	764,704
				REVENUES TOTALS:					
232,806	218,495	232,000.00	410	Water Expenditures					
15,489	19,547	10,000.00	E1	Personnel Services					
18,522	18,152	17,184.00	1051	Salaries	3.00	245,303.00	245,303.00	245,303.00	245,303.00
43,127	50,971	49,753.00	1054	Overtime	0.00	0.00	0.00	0.00	0.00
240	178	0.00	1150	FICA	0.00	20,385.00	20,385.00	20,385.00	20,385.00
67,894	67,419	70,000.00	1200	PERS	0.00	59,777.00	59,777.00	59,777.00	59,777.00
66	(185)	119.00	1250	State Workers Comp	0.00	0.00	0.00	0.00	0.00
6,715	6,584	9,000.00	1251	Health Insurance	0.00	81,421.00	81,421.00	81,421.00	81,421.00
837	755	744.00	1252	Life & AD&D Insurance	0.00	107.00	107.00	107.00	107.00
		9,000.00	1253	Workerscomp	0.00	15,724.00	15,724.00	15,724.00	15,724.00
		744.00	1254	VEBA	0.00	804.00	804.00	804.00	804.00

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022
Actual	Actual	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	200.00	1260	Unemployment	0.00	200.00	200.00	200.00	200.00
0	0	6,000.00	1300	Benefit Accruals	0.00	6,000.00	6,000.00	6,000.00	6,000.00
0	0	0.00	1400	CIP Weighted Labor	0.00	0.00	0.00	0.00	0.00
(5,946)	(3,722)	0.00	1700	OPEB Expense	0.00	0.00	0.00	0.00	0.00
82,228	126,394	0.00	1800	Pension Expense	0.00	0.00	0.00	0.00	0.00
461,978	504,587	395,000		Personnel Services Totals:	3.00	429,721	429,721	429,721	429,721
281	272	300.00	E2 2050	Material & Services	0.00	300.00	300.00	300.00	300.00
29,726	35,126	30,000.00	2100	Office Materials	0.00	35,300.00	35,300.00	35,300.00	35,300.00
10,425	14,142	15,000.00	2250	Operating Material/Equipment	0.00	16,215.00	16,215.00	16,215.00	16,215.00
4,040	3,742	5,300.00	2300	Contract Services	0.00	5,300.00	5,300.00	5,300.00	5,300.00
1,198	600	1,600.00	2350	Communications	0.00	1,600.00	1,600.00	1,600.00	1,600.00
17,006	15,185	17,000.00	2450	Information Technology	0.00	17,000.00	17,000.00	17,000.00	17,000.00
8,143	9,927	16,000.00	2500	Utility Services	0.00	17,200.00	17,200.00	17,200.00	17,200.00
500	633	800.00	2550	Repair & Maintenance Services	0.00	800.00	800.00	800.00	800.00
2,227	810	1,500.00	2600	Rental/Lease	0.00	4,000.00	4,000.00	4,000.00	4,000.00
300	1,097	500.00	2605	Professional Development	0.00	500.00	500.00	500.00	500.00
0	0	200.00	2625	Dues & Memberships	0.00	200.00	200.00	200.00	200.00
113	2,794	2,800.00	2650	Books & Publication	0.00	3,200.00	3,200.00	3,200.00	3,200.00
0	0	500.00	2700	Intergovernmental	0.00	300.00	300.00	300.00	300.00
0	0	0.00	2710	Miscellaneous	0.00	0.00	0.00	0.00	0.00
73,958	84,327	100,915		Bank Fees	0.00	0.00	0.00	0.00	0.00
32,891	33,675	46,000.00	E3 3150	Material & Services Totals:	0.00	101,915	101,915	101,915	101,915
1,676	0	0.00	3200	Capital Outlay	0.00	155,000.00	155,000.00	155,000.00	155,000.00
2,333	1,138	17,300.00	3201	General Improvements	0.00	0.00	0.00	0.00	0.00
0	0	0.00	3202	Machinery & Equipment	0.00	17,300.00	17,300.00	17,300.00	17,300.00
0	0	0.00	3203	Capital Lease	0.00	0.00	0.00	0.00	0.00
36,901	34,813	63,300	E4 4000	Debt Service Capital	0.00	0.00	0.00	0.00	0.00
0	0	48,459.00		Debt Service Interest	0.00	0.00	0.00	0.00	0.00
				Capital Outlay Totals:	0.00	172,300	172,300	172,300	172,300
				Contingency	0.00	60,769.00	60,769.00	60,769.00	60,769.00
				Contingency	0.00	0.00	0.00	0.00	0.00

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	48,459	0	E5	Contingency Totals:	0.00	60,769	60,769	60,769	60,769
0	0	0.00	0.00	5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0	0	E6	Transfers Out	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	6000	Transfer Totals:	0.00	0	0	0	0
0	0	0.00	0.00		Depreciation Expense	0.00	0.00	0.00	0.00	0.00
0	0	0	0		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
572,837	623,728	617,982	548,918		EXPENDITURES TOTALS:	3.00	764,705	764,705	764,705	764,705
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
572,837	623,728	617,982	548,918		DEPARTMENT EXPENSES	3.00	764,705	764,705	764,705	764,705
(572,837)	(623,728)	(617,982)	(548,918)		Water Expenditures Totals:	(3.00)	(764,705)	(764,705)	(764,705)	(764,705)
553,950	536,772	617,982	675,822		FUND REVENUES	0.00	764,704	764,704	764,704	764,704
572,837	623,728	617,982	548,918		FUND EXPENSES	3.00	764,705	764,705	764,705	764,705
(18,887)	(86,956)	0	126,904		Water Fund Totals:	(3.00)	(1)	(1)	(1)	(1)
553,950	536,772	617,982	675,822		REPORT REVENUES	0.00	764,704	764,704	764,704	764,704
572,837	623,728	617,982	548,918		REPORT EXPENSES	3.00	764,705	764,705	764,705	764,705
(18,887)	(86,956)	0	126,904		REPORT TOTALS:	(3.00)	(1)	(1)	(1)	(1)

*SEWER SDC
ENTERPRISE FUND*

General Ledger

Budget Analysis

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CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted	
0	0	27,266.00	16,173.00	13 RI 3010	Sewer SDC Revenue	0.00	22,173.00	22,173.00	22,173.00	22,173.00	22,173.00
0	0	0.00	20,000.00	4900	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
847	561	0.00	0.00	5000	Grants	0.00	0.00	0.00	0.00	0.00	0.00
3,000	4,500	3,000.00	6,000.00	6520	Interest	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
					System Development Fees						
3,847	5,061	30,266	42,173		Revenue Totals:	0.00	25,173	25,173	25,173	25,173	25,173
3,847	5,061	30,266	42,173		REVENUES TOTALS:	0.00	25,173	25,173	25,173	25,173	25,173
0	0	0.00	0.00	311 E5 5000	Improvement Fee Transfer	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Out	0.00	0	0	0	0	0
0	0	0	0		Transfer Totals:	0.00	0	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	0	0	0	0	0
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0	0
0	0	0	0		DEPARTMENT EXPENSES	0.00	0	0	0	0	0
0	0	0	0		Improvement Fee Totals:	0.00	0	0	0	0	0
0	0	0.00	0.00	312 E5 5000	Reimbursement Fee Transfer	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfer Totals:	0.00	0	0	0	0	0

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
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		Reimbursement Fee Totals:	0.00	0	0	0	0
0	23,654	0.00	20,000.00	330 E2 2200	Sewer SDC Material & Services Professional Services	0.00	0.00	0.00	0.00	0.00
0	23,654	0	20,000		Material & Services Totals:	0.00	0	0	0	0
0	0	30,266.00	0.00	E4 4000	Contingency	0.00	25,173.00	25,173.00	25,173.00	25,173.00
0	0	30,266	0		Contingency Totals:	0.00	25,173	25,173	25,173	25,173
0	23,654	30,266	20,000		EXPENDITURES TOTALS:	0.00	25,173	25,173	25,173	25,173
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	23,654	30,266	20,000		DEPARTMENT EXPENSES	0.00	25,173	25,173	25,173	25,173
0	(23,654)	(30,266)	(20,000)		Sewer SDC Totals:	0.00	(25,173)	(25,173)	(25,173)	(25,173)
3,847	5,061	30,266	42,173		FUND REVENUES	0.00	25,173	25,173	25,173	25,173
0	23,654	30,266	20,000		FUND EXPENSES	0.00	25,173	25,173	25,173	25,173
3,847	(18,593)	0	22,173		Sewer SDC Totals:	0.00	0	0	0	0

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
3,847	5,061	30,266	42,173		REPORT REVENUES	0.00	25,173	25,173	25,173	25,173
0	23,654	30,266	20,000		REPORT EXPENSES	0.00	25,173	25,173	25,173	25,173
3,847	(18,593)	0	22,173		REPORT TOTALS:	0.00	0	0	0	0

*WATER SDC
ENTERPRISE FUND*

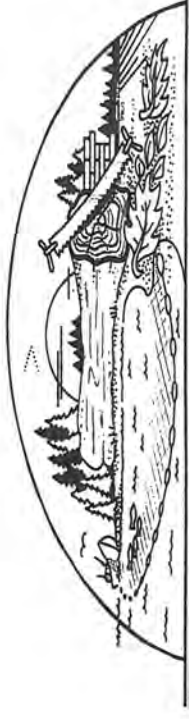
General Ledger

Budget Analysis

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Fiscal Year: 2022



CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
				14	Water SDC					
				R1	Revenue					
0	0	52,221.00	85,266.00	3010	Beginning Fund Balance	0.00	50,266.00	50,266.00	50,266.00	50,266.00
1,786	1,695	0.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
5,250	9,250	4,000.00	5,000.00	6520	System Development Fees	0.00	4,000.00	4,000.00	4,000.00	4,000.00
7,036	10,945	56,221	90,266		Revenue Totals:	0.00	54,266	54,266	54,266	54,266
7,036	10,945	56,221	90,266		REVENUES TOTALS:	0.00	54,266	54,266	54,266	54,266
				411	Improvement Fee					
				E5	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	Water SDC					
				E2	Material & Services					
0	0	0.00	0.00	2250	Contract Services	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Material & Services Totals:	0.00	0	0	0	0
0	0	16,221.00	0.00	E4	Contingency	0.00	54,266.00	54,266.00	54,266.00	54,266.00
0	0	16,221.00	0.00	4000	Contingency	0.00	54,266.00	54,266.00	54,266.00	54,266.00

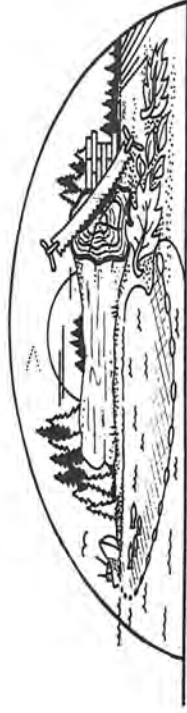
2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	2022
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	16,221	0	E5	Contingency Totals:	0.00	54,266	54,266	54,266	54,266
					Transfer					
0	0	40,000.00	40,000.00	5000	Transfer Out	0.00	0.00	0.00	0.00	0.00
0	0	40,000	40,000		Transfer Totals:	0.00	0	0	0	0
0	0	56,221	40,000		EXPENDITURES TOTALS:	0.00	54,266	54,266	54,266	54,266
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	56,221	40,000		DEPARTMENT EXPENSES	0.00	54,266	54,266	54,266	54,266
0	0	(56,221)	(40,000)		Water SDC Totals:	0.00	(54,266)	(54,266)	(54,266)	(54,266)
7,036	10,945	56,221	90,266		FUND REVENUES	0.00	54,266	54,266	54,266	54,266
0	0	56,221	40,000		FUND EXPENSES	0.00	54,266	54,266	54,266	54,266
7,036	10,945	0	50,266		Water SDC Totals:	0.00	0	0	0	0
7,036	10,945	56,221	90,266		REPORT REVENUES	0.00	54,266	54,266	54,266	54,266
0	0	56,221	40,000		REPORT EXPENSES	0.00	54,266	54,266	54,266	54,266
7,036	10,945	0	50,266		REPORT TOTALS:	0.00	0	0	0	0

***SEWER TREATMENT PLANT
PROJECT***

General Ledger

Budget Analysis

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CITY OF CLATSKANIE

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0.00	0.00	16 R1 3010	STTP Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	4900	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	5000	Grant Revenue	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	5000	Interest	0.00	0.00	0.00	0.00	0.00
0	0	0.00	0.00	9500	Grant -CBDG	0.00	720,000.00	720,000.00	720,000.00	720,000.00
0	0	0	0		Revenue Totals:	0.00	720,000	720,000	720,000	720,000
0	0	0	0		REVENUES TOTALS:	0.00	720,000	720,000	720,000	720,000
0	0	0.00	0.00	630 E3	STTP Capital Outlay	0.00	720,000.00	720,000.00	720,000.00	720,000.00
0	0	0.00	0.00	3150	General Improvement	0.00	720,000.00	720,000.00	720,000.00	720,000.00
0	0	0	0		Capital Outlay Totals:	0.00	720,000	720,000	720,000	720,000
0	0	0.00	0.00	E4 4000	Contingency	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Contingency Totals:	0.00	0	0	0	0
0	0	0.00	0.00	E5 5000	Transfer	0.00	0.00	0.00	0.00	0.00
0	0	0	0		Transfers Out	0.00	0	0	0	0
0	0	0	0		Transfer Totals:	0.00	0	0	0	0
0	0	0	0		EXPENDITURES TOTALS:	0.00	720,000	720,000	720,000	720,000

2019	2020	2021	2021	2021	2022	2022	2022	2022	2022	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0	0	0	0		DEPARTMENT REVENUES	0.00	0	0	0	0
0	0	0	0		DEPARTMENT EXPENSES	0.00	720,000	720,000	720,000	720,000
0	0	0	0		STTP Totals:	0.00	(720,000)	(720,000)	(720,000)	(720,000)
0	0	0	0		FUND REVENUES	0.00	720,000	720,000	720,000	720,000
0	0	0	0		FUND EXPENSES	0.00	720,000	720,000	720,000	720,000
0	0	0	0		STTP Totals:	0.00	0	0	0	0
0	0	0	0		REPORT REVENUES	0.00	720,000	720,000	720,000	720,000
0	0	0	0		REPORT EXPENSES	0.00	720,000	720,000	720,000	720,000
0	0	0	0		REPORT TOTALS:	0.00	0	0	0	0
2,735,234	2,596,733	9,502,737	12,804,529		REPORT REVENUES	0.00	9,747,424	9,747,424	9,747,424	9,722,424
2,653,742	2,683,263	9,502,737	6,579,984		REPORT EXPENSES	11.00	9,747,424	9,747,424	9,747,424	9,722,424
81,492	(86,530)	0	6,224,545		REPORT TOTALS:	(11.00)	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, hotel, assisted living facilities, RV Park and a variety of other business. 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: Ziplly Fiber provides local telephone services; Cable-TV and internet services are provided by Charter Communications and Spectrum.

Population:		Age Composition:	
2010 (Official U.S. Census)	1737		2010
2006	1675	Under 5	118
2005	1660	6 to 19	365
2004	1650	20 to 39	402
2003	1650	40 to 64	573
2000 (US Census)	1528	65 +	279
1999	1870	Median Age	38.9
1998	1880		
1990 (Official U.S. Census)	1780	Household Income	
1978	1580	Median Household Income	\$32,019
1968	1286	Per Capita Income	

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 Student/Teacher Ratio	429 students 22
Clatskanie Middle/High Student/Teacher Ratio	397 students 18.97
Total Enrollment	826

Fire Protection & Ambulance Service

Clatskanie Fire District	
Number of Employees	15
Number of Volunteers	12

Recreation and Culture

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

Taxes

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

Assessed Property Valuation

(in thousands of dollars)

2020-2021	\$138,148,773
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	837
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
2007 and 2015	21
2016 and 2020	10

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 2021-02

A RESOLUTION AUTHORIZING A LOAN FROM THE TIMBER AND INFRASTRUCTURE IMPROVEMENT FUND TO THE GENERAL FUND FOR FY 2021-2022

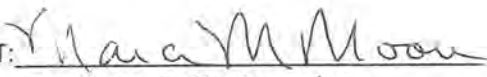
Whereas, the City of Clatskanie does not have sufficient money in its General Fund to pay immediate and future operating costs; and

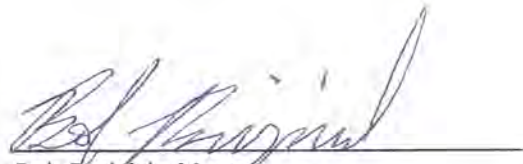
Whereas, property tax revenue will not be received within sufficient time to provide the money necessary to pay current operating expenses; and

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 2022 and it is further resolved that the loan is made effective on July 1, 2021, upon passage of this resolution.

Approved by the Council and certified by the Mayor this 2nd day of June 2021.

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 2021-03

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 JULIE WALKER.

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 2nd day of June, 2021.

Marc M Moore Marc M Moore Finance Manager / City Recorder
Signature of Authorized Representative Printed Name Title

Attest by Marc M Moore this 2d day of June, 2021.
Printed Name

Robert Ruyter _____ Mayor
Signature Title

CITY OF CLATSKANIE

RESOLUTION 2021-04

A RESOLUTION AUTHORIZING FUNDS TO BE USED IN THE FINANCIAL MANAGEMENT OF THE CITY
BEGINNING JULY 1, 2021

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.

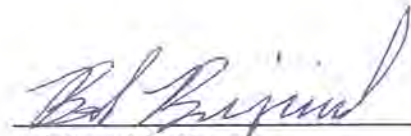
The Sewer Fund is established to account for all activities related to operating the wastewater treatment and collection system of the City. Revenue is derived from sewer utility fees.

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 2nd day of June 2021.

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			
	Jim Helmen			X	
	Bruce Jolma			X	
	Jean Sampson	X			

CITY OF CLATSKANIE

RESOLUTION 2021-05

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

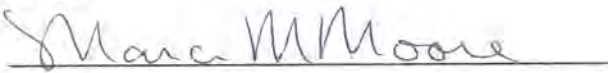
The City of Clatskanie ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2021 - 2022.

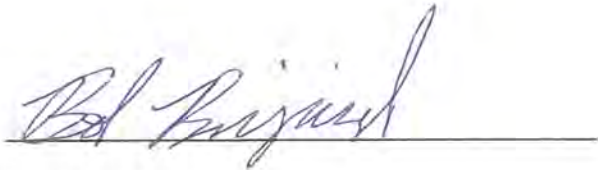
Passed by the Council this 2nd day of June, 2021.

Approved by the Mayor this 2nd day of June 2021.

Attest:



Marci Moore, City Recorder



Bob Brajcich, Mayor

I certify that a public hearing before the Budget Committee was held on May 6, 2020 and a public hearing before the City Council was held on June 2, 2021, giving citizens an opportunity to comment on the use of State Revenue Sharing.



Marci Moore, City Recorder

ROLL CALL ADOPTION

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

AYE	NAY	ABSENT	ABSTAIN
X			
X			
X			
X			
		X	
		X	
X			

CITY OF CLATSKANIE
RESOLUTION 2021-06

A RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the City Council of the City of Clatskanie hereby adopts the budget, AS AMENDED, for the fiscal year 2021-2022 in the total amount of \$9,722,424. 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, 2021, for the following purposes:

<u>General Fund</u>		<u>Timber Infrastructure & Improvement Fund</u>	
Administration	531,227	TIIF	49,000
Police	475,000	Transfers Out	125,000
Municipal Court	2,500	Contingency	4,680,131
<u>Not allocated to Organization Unit or Program:</u>		Total	\$4,854,131
Materials & Services	228,450		
Transfers Out	100,000	<u>Scout Lake Fund</u>	
Combined Contingency	311,664	Scout Lake	129,500
		Transfers Out	0
		Contingency	245,276
Total	\$1,648,841	Total	\$374,776
<u>Street Fund</u>		<u>Enterprise Zone Fund</u>	
Streets	429,652	Transfers Out	0
Debt Service	15,000	Contingency	69,277
Transfers Out	0	Total	\$69,277
Contingency	31,386		
Total	\$476,038	<u>Infrastructure Maintenance & Improvement Fund</u>	
<u>Sewer Fund</u>		Transfers Out	80,000
Sewer	468,358	Contingency	140,570
Debt Service	0	Total	\$220,570
Transfers Out	0	<u>Sewer System Development</u>	
Contingency	46,290	Contingency	25,173
Total	\$514,648	Total	\$25,173
<u>Water Fund</u>		<u>Water System Development</u>	
Water Fund	686,635	WSD	0
Debt Service	17,300	Transfers Out	0
Transfers Out	0	Contingency	54,266
Contingency	60,769	Total	\$54,266
Total	\$764,704	<u>Sewer Treatment Plant Project</u>	
		Capital Improvement	720,000
		Total	\$720,000

Total APPROPRIATIONS, All Funds.....	\$9,722,424
Total Unappropriated and Reserve Amounts, All Funds.....	0
TOTAL ADOPTED BUDGET.....	\$9,722,424

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 2021 – 2022:

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

CATEGORIZING THE TAX

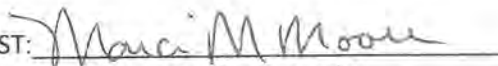
BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

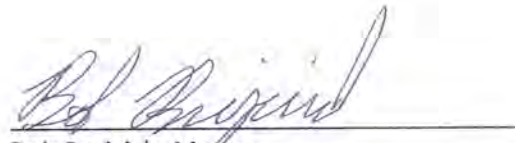
Subject to the General Government Limitation

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

Passed by the Council this 2nd day of June, 2021.

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			
Jim Helmen			x	
Bruce Jolma			x	
Jean Sampson	x			

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Clatskanie City Council will be held on June 2nd, 2021 at 7:00 pm at 75 S Nehalem, Clatskanie Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021 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. or online at 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: Marci Moore

Telephone: 503-728-2622

Email: mmoore@cityofclatskanie.com

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	6,406,651	5,947,722	6,224,545
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,357,738	1,370,950	1,352,250
Federal, State and all Other Grants, Gifts, Allocations and Donations	91,030	0	1,121,000
Revenue from Bonds and Other Debt	0	0	
Interfund Transfers / Internal Service Reimbursements	219,047	1,445,000	205,000
All Other Resources Except Current Year Property Taxes	204,069	0	74,950
Current Year Property Taxes Estimated to be Received	745,503	739,065	769,679
Total Resources	9,024,038	9,502,737	9,747,424

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,194,615	1,222,172	1,251,186
Materials and Services	824,402	2,966,874	1,293,506
Capital Outlay	230,000	245,000	1,176,130
Debt Service	13,561	32,300	32,300
Interfund Transfers	245,000	1,445,000	330,000
Contingencies	0	3,591,391	5,664,302
Special Payments	0	0	
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	
Total Requirements	2,507,578	9,502,737	9,747,424

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	416,258	1,844,580	957,891
FTE	3	3	3
Non-Departmental	191,556	228,714	228,450
FTE	0	0	0
Court	13,487	17,000	2,500
FTE	0	0	0
Law Enforcement	345,664	470,500	475,000
FTE	0	0	0
Street	191,243	302,712	486,038
FTE	2	2	2
Sewer	557,048	554,064	514,648
FTE	3	3	3
Water	508,664	617,982	764,704
FTE	3	3	3
Timber Infrastructure & Improvement Fund (TIIF)	25,344	4,146,771	4,854,131
FTE	0	0	0
Scout Lake Fund	15,984	956,060	374,776
FTE	0	0	0
Enterprize Zone	0	66,015	69,277
FTE	0	0	0
Infrastructure Maintenance & Improvement Fund (IMIF)	0	211,852	220,570
FTE	0	0	0
Sewer System Development Fund	23,654	30,266	25,173
FTE	0	0	0
Water System Development Fund	0	56,221	54,266
FTE	0	0	0
Sewer Treatment Plant Project	0	0	720,000
FTE	0	0	0
Total Requirements	2,288,902	9,502,737	9,747,424
Total FTE	11	11	11

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

This budget includes funding applied for from the Community Development Block Grant (CBDG) to pay for the Plans, Design, Engineering & Permitting of a new Sewer Treatment Plant Project. It also includes revenue in TIIF from an unforeseen logging project completed in 2020-2021.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-22
Permanent Rate Levy (rate limit 6.2088 per \$1,000)	6.2088	6.2088	6.2088
Local Option Levy			
Levy For General Obligation Bonds			

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

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

150-504-073-2 (Rev. 02-14)

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

FORM LB-50 2021-2022

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 has the responsibility and authority to place the following property tax, fee, charge or assessment

District Name

on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

County Name

<u>PO Box 9</u> <small>Mailing Address of District</small>	<u>Clatskanie</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97016</u> <small>ZIP code</small>	<u>06/10/2021</u> <small>Date</small>
<u>Marci Moore</u> <small>Contact Person</small>	<u>City Recorder/Finance Manager</u> <small>Title</small>	<u>503-728-2622</u> <small>Daytime Telephone</small>	<u>mmoore@cityofclatskanie.ci</u> <small>Contact Person E-Mail</small>	

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

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	6.2088		
2. Local option operating tax	2	0		
3. Local option capital project tax	3	0		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. City of Portland Levy for pension and disability obligations	4	0		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.	0		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.	0		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0		

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	6.2088
7. Election date when your new district received voter approval for your permanent rate limit	7	0
8. Estimated permanent rate limit for newly merged/consolidated district	8	na

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES*

Description	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 issuance.

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

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

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

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

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

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

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

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

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

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

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

PERS: Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

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