



City of Estacada, OR

2015-2016 ADOPTED BUDGET



PERSPECTIVE
NO SCALE
Drawn By: SS February 2015

BROADWAY STREETScape IMPROVEMENTS
CITY OF ESTACADA • ESTACADA URBAN RENEWAL AGENCY

CURRAN-McLEOD, INC
CONSULTING ENGINEERS
FERTILE GROUND, LLC
LANDSCAPE ARCHITECTURE

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CITY OF ESTACADA

CITY HALL
475 SE MAIN STREET
PO BOX 958
ESTACADA, OR 97023

BUDGET COMMITTEE MEMBERS

COUNCIL MEMBERS:

<u>NAME</u>	<u>TERM EXPIRES</u>
Brent Dodrill, Mayor	December 31, 2016
Aaron Gant	December 31, 2018
Justin Gates	December 31, 2018
Lanelle King	December 31, 2016
Paulina Menchaca	December 31, 2016
Dan Neujahr	December 31, 2018
Edward Smith	December 31, 2016

APPOINTEES:

<u>NAME</u>	<u>TERM EXPIRES</u>
Ryan Dunn	December 31, 2016
Theresa Morrisey	December 31, 2016
Karen Hardman	December 31, 2016
Ralph Branson	December 31, 2015
Robert Austin	December 31, 2015
Robert Morrisey	December 31, 2015
Jerry Polzin	December 31, 2015

BUDGET CALENDAR

Publish Notice of Budget Comm. Meeting on website: www.cityofestacada.org	April 16, 2015
Publish Notice of Budget Comm. Meeting in paper	April 16, 2015
Budget Committee Meeting, 7:00 pm	May 4, 2015
Publish Summary & Hearing Notice	May 28, 2015
Hold Budget Hearing, 7:00 pm	June 8, 2015
Adopt Budget, Make Appropriations, Levy Taxes & Categorize Taxes, 7:00 pm	June 22, 2015

FY 2015-2016 BUDGET MESSAGE

INTRODUCTION:

I am pleased to present the recommended budget for the City of Estacada for fiscal year 2015-16. This budget estimates total revenues of \$5,237,590 and expenditures of \$7,599,640. With projected healthy beginning fund balances in all funds, total resources to pay those estimated expenses are estimated at over \$8.7 million.

In 2010 the City Council adopted a financial policy establishing minimum ending fund balances for each of its primary operating funds to be not less than 10% of the expenditures for each fund. This policy applies to the General Fund, Library Fund, Street Fund, Water Fund, Storm Sewer Fund and Sewer Fund. So, except for the seriously underfunded Street Fund, and the Library's reduced ending balance as explained below, this budget exceeds all recommended minimums for funds.

There have been no changes in the Financial Policies of the City from last year and once again this budget is presented as a balanced budget, meaning expenditures do not exceed total resources available in all funds.

Again this year, the big construction project included in this budget is the Nitrifying Trickling Filter. This large addition to the Waste Water Treatment Plant (WWTP) is required to reduce ammonia levels in the sewer effluent going to the river. Reduction in the ammonia level has been mandated by the Department of Environmental Quality (DEQ) in the form of a Mutual Agreement and Order (MAO) issued in 2011. Due to the lengthy process of acquiring the loan from DEQ, the project was not completed in FY 2014-15 as expected. This budget contains the estimated remaining costs to complete the construction and subsequent loan payments anticipated. Funds for repayment of the loan will come from the 2012 voter-approved special rate increase of \$2.85 per month.

Following are some other highlights from this FY 2015-16 Proposed Budget:

PERSONNEL:

Effective July 1st, 2015, a newly adopted salary wage scale for both classified and management staff will be implemented. These scales provide a minimum and maximum salary for all position classes which should greatly enhance recruiting new employees as well as retaining existing employees. Estacada currently has 16 full-time employees and many part-time and seasonal positions. Last year's addition of a full-time Economic Development Manager is retained in this budget, and we recently added a new part-time Reference Librarian position. The level of benefits provided for staff have not changed from last year. As noted in previous Budget messages, the City uses many contracts to handle essential services that are more economical than hiring additional staff to provide those services. Examples are contracts for police service, meter reading, and building inspection.

MAJOR PROJECTS:

Besides the WWTP project mentioned above, the following are included in this budget:

- \$50,000 Small City Grant to overlay Wade Street from Hwy 211 to 2nd Street
- \$80,000 to replace the obsolete ROTORK controls at the WTP
- \$40,000 major repair to the clearwell at the WTP
- \$50,000 continuing the I&I reduction projects
- \$30,000 of Water System SDC funds for Hydrant, & pump upgrades
- \$130,000 in Water Fund for failing Water Main Replacements

COMMENTARY on PRIMARY OPERATING FUNDS:

Estacada's primary operating funds, as mentioned above, are the General Fund, Library Fund, Street, Water, Storm Sewer, and Sewer Operating Funds. These are the funds directed by Council to maintain minimum fund balances. Brief highlights of each fund follow:

FY 2015-2016 BUDGET MESSAGE

GENERAL FUND:

The General Fund is the main governmental fund of the City. With six functional divisions it accounts for most of the business activity of the City not related to Streets and Utilities. This is where all tax and fee revenues are accounted for and spent as follows:

• Administrative	\$202,340
• Non-Departmental	\$365,465
• Police	\$435,000 (Contract with City of Sandy)
• Building Department	\$152,940
• Planning	\$144,800 (Contract with Clackamas Co.)
• Parks	<u>\$104,750</u>
Total	<u>\$1,405,295</u>

The General Fund is in good financial condition for FY 2015-16 with an estimated Ending Fund Balance of \$442,705, enough to handle possible emergency needs.

LIBRARY FUND:

The Library Fund has its own source of tax revenue that is adequate to fund all operations currently being performed and also possible new programs in the future. In FY 2014-15, the Library was able to purchase the adjacent property north of the Library for \$210,000 for future expansion of parking and other possible needs. This purchase was made with existing contingency funds and so has reduced the Library's ending Fund Balance considerably. That ending fund balance will gradually be built back up by slightly reducing expenses over the next few years. Even so the expected ending fund balance (contingency) is expected to be \$238,105.

STREET FUND:

This is where the regular maintenance and operation expenses for streets are accounted. Revenues come from the State Shared Gas Tax, grants, and the General Fund. This budget includes a transfer from the General fund of \$96,190. Our streets are failing at an alarming rate and there is no large revenue source in sight to stop the deterioration. As noted in all previous Budget Messages, the City is not able to fund even the minimal required maintenance of our streets. Many of our newer streets in recent subdivisions are now beginning to reach a point where minimal maintenance will keep them like new for decades. Without this small maintenance effort now, these streets will require large dollar rebuilds in the future. With the resounding defeat of the Council's latest attempt to gain approval for a 3¢ seasonal gas tax, this fund remains in serious trouble and is a drain on General Fund dollars.

WATER FUND (Includes a 3% rate increase):

The water fund is the first of our Enterprise Funds, meaning it is operated much like a business with its own source of revenue from the sale of a commodity and associated fees for services. The Water Fund expenditures are separated into two divisions—Treatment Expenses and Distribution/Storage Expenses. The Water Fund is labor intensive and also requires that significant amounts be spent on maintenance and capital outlay. The reserve requirement for this operational fund should be adequate to handle a catastrophic failure of any component in the system like a reservoir, large pump, trunk line break, etc. Any of these failures could be extremely expensive requiring cash in-hand for quick repair. Because of this, the reserve amount for the Water Fund should be somewhere in the range of \$200-\$300 thousand dollars. This budget shows a slight increase in the ending Fund Balance over last year with the contingency amount up to \$110,385 and still over the Council's 10% reserve requirement. With the continued emphasis on large improvement projects within this fund (\$130,000 for water Main Replacements in this budget); the contingency is adequate for now.

STORM SEWER FUND (Includes a 3% rate increase):

Another enterprise fund, the Storm Sewer Fund receives its revenue from the monthly charges billed with water and sewer services. The expenses of the operation in this fund are devoted to maintaining the various

FY 2015-2016 BUDGET MESSAGE

underground drainage pipes and surface ditches that carry rainwater from our city streets to the Clackamas River. The work is highly labor intensive and also requires the streets to be swept and cleared of leaves and debris. The total budget for this fund is \$185,340 leaving a contingency of \$120,360. This system handles the storm water runoff keeping it out of the sanitary sewer thus reducing the amount of water going through the WWTP. This fund is in good shape for FY 2015-16.

SEWER FUND (Includes a 3% rate increase):

Our last enterprise fund is our Sanitary Sewer Fund which treats all sewage from homes, businesses and industrial sites in Estacada. Revenue is generated from charges for service and associated fees much like the Water Fund. This Fund also needs a much larger contingency to cover possible failures of the system's expensive components. Divided into two sections—Treatment and Collection, this budget anticipates expenditures of \$805,480 leaving a contingency of \$100,020. Like the Water Fund this contingency should be several hundred thousand higher. We are continuing our attack on the leaks in the old underground pipes and connections from houses in town. After spending over \$100,000 last year, this budget contains another \$50,000 towards that effort.

A consuming issue for the Sewer Operation for the past three years has been the mandate by DEQ that Estacada reduce ammonia in its effluent stream. As highlighted above, this budget anticipates completion of construction of a Nitrifying Trickling Filter at the WWTP to accomplish the goal.

OTHER RESERVE FUNDS:

The City of Estacada has several funds that are restricted for capital improvement projects funded by System Development Charges received from new construction in the City. These include Parks, Water, Street, Storm Sewer and Sewer Improvement Funds all of which maintain positive cash reserves for future expansion projects. This budget includes several Water Improvement Projects that are able to be completed using SDC funds.

ACKNOWLEDGEMENT:

I appreciate the many hours of work by staff members from the various departments of the City preparing the budget with special thanks to Denise Carey and her staff for bringing it all together once again.

CONCLUSION:

This will be my final budget presentation as your City Manager. I am planning my retirement from public service sometime late this summer. I believe I leave the City of Estacada in the very capable hands of your City Council and the City's staff, and in good financial condition for the level of services we are currently providing. Our revenues are being prudently spent on things necessary to maintain our systems in working condition while maintaining adequate reserves for unanticipated expenses. This budget continues to fund Capital Improvement needs in Public Works and the Treatment Plants. The lone exception in moving toward a well-funded overall financial position in the City is our Street Fund. Failure of main arterial streets could be coming to a neighborhood near you soon.



William B. Elliott,
Budget Officer

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

**FORM LB-50
2015/2016**

To assessor of Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the 2015-2016 Notice of Property Tax Levy Forms and Instruction booklet

Check here if this is an amended form.

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

PO Box 958 Estacada OR 97023 6/30/2015
Mailing Address of District City State Zip Date
Bill Elliott City Manager 503.630.8270 belliot@cityofestacada.org
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - Check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits		
		Rate -or- Dollar Amount		
1. Rate/Amount levied (within permanent rate limit)	1	2.6749		
2. Local option operating tax	2			
3. Local option capital project tax	3			
4. Levy for "Gap Bonds"	4			Excluded from Measure 5 Limits Amount of Bond Levy
5. Levy for Pension and disability obligations	5			
6a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	6a		78,700	
6b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	6b			
6c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 6a + 6b)	6c		78,700	

PART II: RATE LIMIT CERTIFICATION

7. Permanent rate limit in dollars and cents per \$1,000	7	2.6749
8. Date received voter approval for rate limit if new district	8	
9. Estimated permanent rate limit for newly merged/consolidated district	9	

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Gov't. Limitations	Excluded from M5 limitation
1		
2		

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

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

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Estacada City Council will be held on June 8, 2015 at 7:00 pm at 475 SE Main Street, Estacada, OR 97023. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Estacada Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Estacada City Hall, 475 SE Main Street, Estacada, OR 97023, between the hours of 9:00am and 4:00pm, or on the city's website at www.cityofestacada.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Contact: Bill Elliott

Telephone: 503.630.8270

Email: bellott@cityofestacada.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
Beginning Fund Balance/Net Working Capital	3,319,601	2,744,594	3,500,075
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,615,789	2,516,500	2,878,800
Federal, State and All Other Grants, Gifts, Allocations and Donations	956,191	985,600	1,033,000
Revenue from Bonds and Other Debt	160,750	307,400	295,800
Interfund Transfers / Internal Service Reimbursements	109,573	185,100	365,390
All Other Resources Except Property Taxes	120,134	78,150	90,600
Property Taxes Estimated to be Received	591,192	574,000	674,000
Total Resources	9,873,231	7,391,344	8,837,665

Personnel Services	1,503,421	1,722,370	1,897,110
Materials and Services	1,446,468	1,743,003	1,984,073
Capital Outlay	2,954,158	2,221,624	3,108,575
Debt Service	519,192	403,010	445,900
Interfund Transfers	109,573	185,100	365,390
Contingencies	0	949,847	910,167
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	166,390	126,450
Total Requirements	6,532,813	7,391,344	8,837,665

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Administrative	91,059	159,765	202,340
FTE	1.10	1.91	2.10
Police	398,164	409,100	435,000
FTE	0	0	0
Planning	82,908	104,615	144,800
FTE	0.88	0.80	0.68
Building	81,122	89,650	152,940
FTE	0.27	0.29	0.39
Library	633,508	1,124,500	1,005,600
FTE	8.71	9.16	9.00
Public Works	4,525,534	4,304,494	5,516,465
FTE	11.37	11.78	11.67
Non-Departmental / Non-Program	720,518	1,199,220	1,380,520
FTE			0
Total Requirements	6,532,813	7,391,344	8,837,665
Total FTE	22.33	23.94	23.84

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

DEQ has mandated the reduction in ammonia levels in the sewer effluent going to the river. A Mutual Agreement and Order was issued in 2011 giving the city until 2015 to meet the levels. Construction of a nitrifying trickling filter has been included in this budget culminating a four-year effort to accomplish the reduction at an estimated cost of \$650,000 for both construction and engineering. Estacada citizens approved a special rate increase of \$2.85 per month to pay back the debt required to pay for this mandated improvement. Staff is pursuing funding for this project.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 2.6749 per \$1,000)	2.6749	2.6749	2.6749
Local Option Levy			
Levy For General Obligation Bonds	77,085	78,700	78,700

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,120,514	\$0
Other Bonds		
Other Borrowings	\$3,261,101	\$0
Total	\$4,381,615	\$0

Search

- Arts & Culture
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- City Departments
- Library
- Maps
- Mayor & City Council
- Municipal Code & Charter
- Useful Links
- Permits, Licensing & Applications

ONLINE PAYMENTS

City Calendar

April - 2015						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

facebook



Jobs & Notices

Job Announcements

Public Notices

When the Planning Commission or City Council is required to hold a public hearing, a notice of public hearing is published. Subjects of public notices may include land use requests, ordinance changes, requests for proposals, requests for qualification or adoption of the budget.

See current public notices below.

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING

CITY OF ESTACADA

A public meeting of the Budget Committee of the City of Estacada, Clackamas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2015 to June 30, 2016 will be held at Estacada City Hall, 475 SE Main Street, Estacada, Oregon. The meeting will take place on the May 4, 2015 at 7:00 pm. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after April 27, 2015 at City Hall, between the hours of 9:00 am and 4:00 pm. Public notice for this Budget Committee meeting is also posted on the City of Estacada website at www.cityofestacada.org.

PUBLIC NOTICE

City of Estacada Budget Committee

Public Hearing Notice

The Estacada Budget Committee will hold a Public Hearing to discuss possible use of State Revenue Sharing funds for the City of Estacada, Clackamas County, State of Oregon, for the fiscal year July 1, 2015 to June 30, 2016, at the Estacada City Hall, 475 SE Main Street, Estacada, Oregon. The hearing will take place on the 4th day of May 2015 at 7:00 pm. A copy of the budget document can be inspected at City Hall from 9:00am - 4:00pm, Monday-

Estacada Newspaper

1190 NE Division St.
Gresham, Oregon 97030
503-665-2181

RECEIVED

APR 23 2015

City of Estacada

AFFIDAVIT OF PUBLICATION

State of Oregon, County of **Clackamas**, SS

I, Don Atwell, being the first duly sworn depose and say that I am the Customer Service Representative of **Estacada** newspaper of general circulation, published at **Estacada**, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

EN 0415-05

A copy of which is hereto attached, was published in the entire issue of said newspaper for 1 successive and consecutive weeks in the following issues:

4/16/2015

PUBLIC NOTICE
NOTICE OF BUDGET COMMITTEE MEETING
CITY OF ESTACADA



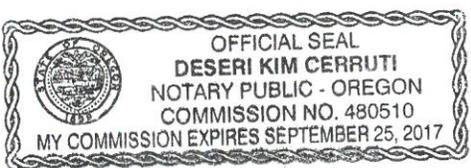
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EN0415-05
04/16/2015

Don Atwell
Don Atwell

Subscribed and sworn to before me this
20 Day of April, 2015

Deseri Kim Cerruti
Deseri Kim Cerruti - Notary Public for Oregon
MY COMMISSION EXPIRES SEPTEMBER 25, 2017



Estacada Newspaper

1190 NE Division St.
Gresham, Oregon 97030
503-665-2181

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APR 27 2015

City of Estacada

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EN 0415 - 07

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4/23/2015

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Bill Elliott
Budget Officer

EN0415-07
4/23/2015

Don Atwell

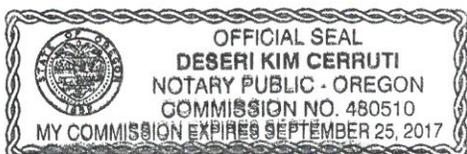
Don Atwell

Subscribed and sworn to before me this

23 Day of April, 2015

Deseri Kim Cerruti

Deseri Kim Cerruti - Notary Public for Oregon
MY COMMISSION EXPIRES SEPTEMBER 25, 2017



Estacada Newspaper

1190 NE Division St.
Gresham, Oregon 97030
503-665-2181

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JUN 12 2015

City of Estacada

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EN 0515-04

A copy of which is hereto attached, was
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consecutive weeks in the following issues:

5/28/2015



PUBLIC NOTICE
City of Estacada Public Hearing

The Estacada City Council will hold a Public Hearing to discuss proposed uses of State Revenue Sharing funds for the City of Estacada, Clackamas County, State of Oregon, for the fiscal year July 1, 2015 to June 30, 2016, at the Estacada City Hall, 475 SE Main Street, Estacada, Oregon. The hearing will take place on the 8th day of June, 2015 at 7:00 pm. A copy of the budget document can be inspected at City Hall from 9:00am - 4:00pm, Monday-Friday.

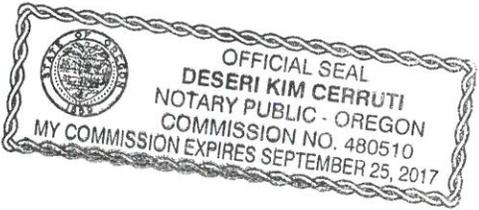
Denise Carey
Budget Officer

EN0515-04
5/28/2015

Don Atwell
Don Atwell

Subscribed and sworn to before me this
9 Day of June, 2015

Deseri Kim Cerruti
Deseri Kim Cerruti - Notary Public for Oregon
MY COMMISSION EXPIRES SEPTEMBER 25, 2017



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EN 0515-04

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5/28/2015

Don Atwell

Don Atwell

Subscribed and sworn to before me this

9 Day of June, 2015

Deseri Kim Cerruti

Deseri Kim Cerruti - Notary Public for Ore.
MY COMMISSION EXPIRES SEPTEMBER 25, 2017

FORM LB-1

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Contact: Bill Elliott

Telephone: 503.630.8270

Email: belliott@cityofestacada.org

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount 2013-14	Adopted Budget This Year 2014-15	Approved Budget Next Year 2015-16
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Property Taxes Estimated to be Received	591,192	574,000	674,000
Total Resources	9,873,231	7,391,344	8,837,665

Personnel Services	1,503,421	1,722,370	1,897,110
Materials and Services	1,446,468	1,743,003	1,984,073
Capital Outlay	2,954,158	2,221,624	3,108,575
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Interfund Transfers	109,573	185,100	365,390
Contingencies	0	949,847	910,167
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	166,390	126,450
Total Requirements	6,532,813	7,391,344	8,837,665

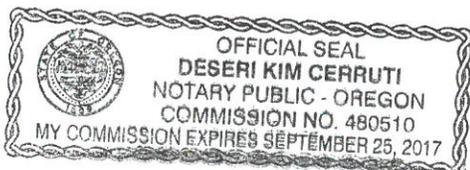
FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administrative	91,059	159,785	202,340
FTE	1.10	1.91	2.10
Police	398,164	409,100	435,000
FTE	0	0	0
Planning	82,908	104,615	144,800
FTE	0.88	0.80	0.68
Building	81,122	89,650	152,940
FTE	0.27	0.29	0.39
Library	633,508	1,124,500	1,005,600
FTE	8.71	9.16	9.00
Public Works	4,525,534	4,304,494	5,516,465
FTE	11.37	11.78	11.67
Non-Departmental / Non-Program	720,516	1,199,220	1,380,520
FTE	0	0	0
Total Requirements	6,532,813	7,391,344	8,837,665
Total FTE			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *
DEQ has mandated the reduction in ammonia levels in the sewer effluent going to the river. A Mutual Agreement and Order was issued in 2011 giving the city until 2015 to meet the levels. Construction of a nitrifying trickling filter has been included in this budget culminating a four-year effort to accomplish the reduction at an estimated cost of \$650,000 for both construction and engineering. Estacada citizens approved a special rate increase of \$2.85 per month to pay back the debt required to pay for this mandated improvement. Staff is pursuing funding for this project.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 2.6749 per \$1,000)	2.6749	2.6749	2.6749
Local Option Levy			
Levy For General Obligation Bonds	77,085	78,700	78,700

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$1,120,514	\$0
Other Bonds		
Other Borrowings	\$3,261,101	\$0
Total	\$4,381,615	\$0

EN0515-06
5/28/2015



RESOLUTION 2015 – 009

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING THE TAX, AND CATEGORIZING THE TAXES FOR THE 2015-2016 CITY BUDGET

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Estacada City Council hereby adopts the budget for fiscal year 2015-2016 in the sum of \$8,852,465 now on file at City Hall.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2015 and for the purposes shown below, are hereby appropriated as follows:

<u>GENERAL FUND</u>		
Administration	202,340	
Police	435,000	
Building Permit Fund	152,940	
Planning	144,800	
Park	104,750	
Non-Departmental:		
Materials & Services	150,483	
Contingency	336,297	
Transfers	331,190	
TOTAL GENERAL FUND APPROPRIATIONS		1,857,800
<u>LIBRARY FUND</u>		
Library Program	727,495	
Capital Outlay	25,000	
Contingency	238,105	
Transfers	15,000	
TOTAL LIBRARY FUND APPROPRIATIONS		1,005,600
<u>LIBRARY RESERVE FUND</u>		
Capital Outlay	43,475	
TOTAL LIBRARY RESERVE FUND APPROPRIATIONS		43,475
<u>STREET FUND</u>		
Public Works	282,340	
Capital Outlay	157,000	
TOTAL STREET FUND APPROPRIATIONS		439,340
<u>STREET SYSTEM IMPROVEMENT FUND</u>		
Capital Outlay	397,220	
TOTAL STREET SYSTEM IMPROVEMENT FUND APPROPRIATIONS		397,220
<u>PARK IMPROVEMENT RESERVE FUND</u>		
Capital Outlay	412,380	
TOTAL PARK IMPROVEMENT RESERVE FUND APPROPRIATIONS		412,380

WATER FUND

Treatment	473,280	
Distribution & Storage	482,535	
Contingency	110,385	
TOTAL WATER FUND APPROPRIATIONS		1,066,200

WATER SYSTEM IMPROVEMENT FUND

SDC Capital Outlay	310,000	
TOTAL WATER SYSTEM IMPROVEMENT FUND APPROPRIATIONS		310,000

STORM SEWER FUND

Public Works	185,340	
Contingency	120,360	
TOTAL STORM SEWER FUND APPROPRIATIONS		305,700

STORM SEWER RESERVE

Capital Outlay	241,500	
TOTAL STORM SEWER RESERVE FUND APPROPRIATIONS		241,500

SEWER FUND

Treatment	530,345	
Collection	275,135	
Contingency	100,020	
TOTAL SEWER FUND APPROPRIATIONS		905,500

SEWER SYSTEM IMPROVEMENT FUND

Capital Outlay	647,000	
Transfers	24,200	
TOTAL SEWER SYSTEM IMPROVEMENT FUND APPROPRIATIONS		671,200

SEWER CAPITAL CONSTRUCTION FUND

Construction	624,200	
TOTAL SEWER CAPITAL CONSTRUCTION FUND APPROPRIATIONS		624,200

GO BOND DEBT SERVICE FUND

Debt Service	74,000	
TOTAL GO BOND DEBT SERVICE FUND APPROPRIATIONS		74,000

LID BONDING FUND

Debt Service	193,800	
TOTAL LID BONDING FUND APPROPRIATIONS		193,800

1998 HWY 224 INDUSTRIAL PARK

Debt Service	178,100	
TOTAL 1998 HWY 224 INDUSTRIAL PARK APPROPRIATIONS		178,100

TOTAL APPROPRIATIONS ALL FUNDS 8,726,015

Unappropriated Fund Balance - GO Bond	126,250
Unappropriated Fund Balance – LID Bonding Fund	<u>200</u>
TOTAL UNAPPROPRIATED ALL FUNDS	126,450

TOTAL ADOPTED BUDGET **8,852,465**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2015-16 upon the assessed value of all taxable property within the district:

- (1) At the rate of \$2.6749 per \$1,000 of assessed value for permanent rate tax; and
- (2) In the amount of \$78,700 for debt service for general obligation bonds.

RESOLUTION CATEGORIZING THE TAX

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

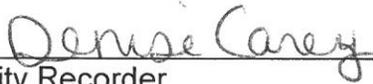
	General Government Limitation	Excluded from Limitation
Permanent Rate Tax	\$2.6749 / \$1,000	
General Obligation Bond Debt Service		<u>\$78,700</u>

Passed and effective this 22nd day of June, 2015.



 Mayor

ATTEST:



 City Recorder

RESOLUTION 2015-005

A RESOLUTION RELATING TO MUNICIPAL SERVICES STATE SHARED REVENUES.

WHEREAS, ORS 221.760 provides as follows:

Section 1. The officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820 and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal decennial census, disburse such funds only if the city provides four or more of the following services:

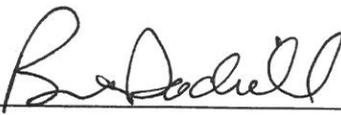
- (1) Police protection
 - (2) Fire protection
 - (3) Street construction, maintenance and lighting
 - (4) Sanitary sewer
 - (5) Storm sewers
 - (6) Planning, zoning and subdivision control
 - (7) One or more utility services
- and;

WHEREAS, city officials recognize the desirability of assisting the state officer responsible for determining the eligibility of cities to receive such funds in accordance with ORS 221.760,

NOW, THEREFORE, BE IT RESOLVED, that the City of Estacada hereby certifies that it provides the following four or more municipal services enumerated in Section 1, ORS 221.760:

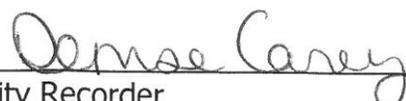
Police protection
Street construction, maintenance and lighting
Sanitary sewer
Storm sewers
Planning, zoning and subdivision control
Water utility source

Passed and effective this 8th day of June, 2015.



Mayor

ATTEST:



City Recorder



Oregon

Kate Brown, Governor

Department of Administrative Services

Shared Financial Services, Accounts Payable

155 Cottage ST NE U90

Salem, OR 97301-3972

(503)378-3557

FAX (503)373-1273

RETURN TO:

**DEPARTMENT OF ADMINISTRATIVE SERVICES
SHARED FINANCIAL SERVICES, ACCOUNTS PAYABLE
ATTN Dana Keller
155 COTTAGE ST NE U90
SALEM OR 97301-3972**

**AN ORDINANCE/RESOLUTION DECLARING THE CITY'S ELECTION
TO RECEIVE STATE REVENUES**

The City of ESTACADA ordains as follows:

Section 1. Pursuant to ORS 221.770, the city hereby elects to receive state revenues for fiscal year 2015-16.

Passed by the Common Council the 8th day of June, 2015.

Approved by the Mayor this 8th day June, 2015.

Mayor Bar Sadell

Attest Denise Carey

I *certify that a public hearing before the Budget Committee was held on May 4, 2015 and a public hearing before the City Council was held on June 8, 2015, giving citizens an opportunity to comment on use of State Revenue Sharing.

Denise Carey
City Recorder

DEADLINE: July 31, 2015

* NOTE: Please send certification only. We do not need copies of notices.

**GENERAL FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
518,674.82	515,016.93	500,000	10-00-700	Property Taxes - Current	600,000	600,000	600,000
13,641.89	12,360.02	11,000	10-00-702	Property Taxes Prior Years	11,000	11,000	11,000
173,838.18	164,510.19	175,000	10-00-704	Franchise Fees	175,000	175,000	175,000
20,552.50	21,530.50	20,000	10-00-710	Business Licenses	20,000	20,000	20,000
20,972.75	28,704.92	30,000	10-00-720	Court Fines	30,000	30,000	30,000
0.00	0.00	80,000	10-00-730	Building Permit Fees	150,000	150,000	150,000
81,491.60	55,554.73	50,000	10-00-731	Plan Review Fees	100,000	100,000	100,000
4,602.00	3,050.00	10,000	10-00-732	Planning Fees	10,000	10,000	10,000
27,127.82	28,916.66	45,000	10-00-735	State Revenue Sharing	32,000	32,000	32,000
37,972.76	40,328.09	41,000	10-00-738	State Liquor Tax	46,500	46,500	46,500
4,049.03	3,866.67	3,600	10-00-739	State Cigarette Tax	3,500	3,500	3,500
3,455.24	0.00	0	10-00-740	Emergency 911 Fund	0	0	0
4,097.36	4,495.69	4,000	10-00-750	Interest On Investments	5,000	5,000	5,000
24,675.13	49,500.34	30,000	10-00-770	Miscellaneous Revenue	40,000	40,000	40,000
19,603.00	22,895.60	20,000	10-00-772	Commission Grants/donation	25,000	25,000	25,000
0.00	0.00	0	10-00-781	Grants	0	0	9,800
<u>313,511.11</u>	<u>423,626.00</u>	<u>480,000</u>	10-00-799	Beginning Fund Balance	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
1,268,265.19	1,374,356.34	1,499,600		TOTAL REVENUE	1,848,000	1,848,000	1,857,800

**GENERAL FUND
ADMINISTRATIVE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
45,595.27	54,835.86	100,250	10-01-800	Salaries	122,000	122,000	122,000
0.00	49.50	0	10-01-801	Part-time Salaries	0	0	0
0.00	0.00	1,000	10-01-804	Unemployment Insurance	1,000	1,000	1,000
3,461.79	4,167.13	7,700	10-01-806	F.i.c.a.	9,300	9,300	9,300
322.59	394.63	750	10-01-807	Tri Met Payroll Tax	900	900	900
172.84	279.73	700	10-01-810	Workers Compensation	800	800	800
7,448.37	9,268.80	18,100	10-01-814	P.e.r.s.	24,000	24,000	24,000
13,586.41	16,644.11	24,500	10-01-815	Medical Insurance	30,000	30,000	30,000
89.43	115.89	190	10-01-816	Life Insurance	165	165	165
<u>1,398.70</u>	<u>1,700.00</u>	<u>2,500</u>	10-01-817	Dental Insurance	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
72,075.40	87,455.65	155,690	TOTAL PERSONAL SERVICES		191,165	191,165	191,165
0.90		1.91	Total Full-Time Equivalent (FTE)		2.10	2.10	2.10
MATERIALS & SERVICES							
98.05	70.67	100	10-01-818	Supplies	100	100	100
0.00	0.00	0	10-01-840	Utilities	650	650	650
0.00	299.22	300	10-01-841	Telephone	750	750	750
229.55	261.83	400	10-01-842	Postage	500	500	500
0.00	0.00	0	10-01-843	Advertising & Printing	500	500	500
614.94	485.00	625	10-01-850	Training-dues & Subscriptions	4,225	4,225	4,225
654.73	848.28	700	10-01-866	Travel Expense	2,900	2,900	2,900
50.00	141.83	450	10-01-870	Equipment and Furniture	50	50	50
<u>1,000.00</u>	<u>1,496.04</u>	<u>1,500</u>	10-01-895	Fuel & Lubricants	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
2,647.27	3,602.87	4,075	TOTAL MATERIALS & SERVICES		11,175	11,175	11,175
74,722.67	91,058.52	159,765	ADMINISTRATIVE TOTALS		202,340	202,340	202,340

**GENERAL FUND
NON-DEPARTMENTAL**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
MATERIALS & SERVICES							
7,626.88	7,774.13	8,500	10-02-834	Contractual Services	9,150	9,150	9,150
91.19	81.20	100	10-02-842	Postage	100	100	100
403.50	333.76	800	10-02-843	Advertising & Printing	500	500	500
775.19	1,013.10	1,500	10-02-850	Training-dues & Subscriptions	1,325	1,325	1,325
4,663.62	6,312.44	12,000	10-02-860	Council Expense	10,000	10,000	10,000
0.00	46,721.86	45,675	10-02-869	Economic Development	56,000	56,000	65,800
0.00	2,806.13	400	10-02-870	Equipment and Furniture	0	0	0
17,625.07	18,897.72	20,000	10-02-871	Commission Expenses	25,000	25,000	25,000
1,150.00	400.00	500	10-02-900	Accounting & Auditing Services	0	0	0
6,384.90	3,767.54	5,000	10-02-910	Legal Services	5,000	5,000	5,000
1,121.00	1,870.00	4,000	10-02-920	Court Expenses	4,000	4,000	4,000
2,446.58	0.00	5,000	10-02-925	Elections	5,000	5,000	5,000
1,739.53	0.00	0	10-02-930	Ordinance Codification	0	0	0
12,500.00	12,500.00	12,563	10-02-935	Community Org. Sponsorships	15,000	16,408	16,408
9,405.13	2,559.51	8,100	10-02-937	Miscellaneous Expense	8,200	8,200	8,200
<u>3,456.00</u>	<u>0.00</u>	<u>0</u>	10-02-940	E911 Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
69,388.59	105,037.39	124,138		TOTAL MATERIALS & SERVICES	139,275	140,683	150,483
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>388,602</u>	10-02-985	Operating Contingency	<u>442,705</u>	<u>341,297</u>	<u>336,297</u>
0.00	0.00	388,602		TOTAL CONTINGENCY	442,705	341,297	336,297
TRANSFERS							
45,000.00	46,000.00	97,080	10-02-990	Transfer Out: Streets	96,190	196,190	201,190
0.00	0.00	0	10-02-994	Transfer Out to Water Fund	90,000	90,000	90,000
0.00	288.43	0	10-02-996	Transfer Out to Building Fund	0	0	0
35,349.82	0.00	0	10-02-997	Transfer Out LID Bonding Fund	0	0	0
<u>0.00</u>	<u>50,000.00</u>	<u>20,000</u>	10-02-998	Transfer Out Hwy 224 LID	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
80,349.82	96,288.43	117,080		TOTAL TRANSFERS	226,190	326,190	331,190
149,738.41	201,325.82	629,820		NON-DEPARTMENTAL TOTALS	808,170	808,170	817,970

**GENERAL FUND
POLICE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				MATERIALS & SERVICES			
460,113.38	397,883.65	409,000	10-03-834	Contractual Services	435,000	435,000	435,000
<u>293.52</u>	<u>280.43</u>	<u>100</u>	10-03-841	Telephone	<u>0</u>	<u>0</u>	<u>0</u>
460,406.90	398,164.08	409,100		TOTAL MATERIALS & SERVICES	435,000	435,000	435,000
460,406.90	398,164.08	409,100		POLICE TOTALS	435,000	435,000	435,000

**GENERAL FUND
BUILDING PERMIT FUND**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
0.00	0.00	15,500	10-04-800	Salaries	22,500	22,500	22,500
0.00	0.00	1,200	10-04-806	F.i.c.a.	1,750	1,750	1,750
0.00	0.00	120	10-04-807	Tri Met Payroll Tax	170	170	170
0.00	0.00	500	10-04-810	Workers Compensation	500	500	500
0.00	0.00	2,700	10-04-814	P.e.r.s.	4,500	4,500	4,500
0.00	0.00	5,500	10-04-815	Medical Insurance	6,500	6,500	6,500
0.00	0.00	20	10-04-816	Life Insurance	20	20	20
<u>0.00</u>	<u>0.00</u>	<u>700</u>	10-04-817	Dental Insurance	<u>750</u>	<u>750</u>	<u>750</u>
0.00	0.00	26,240	TOTAL PERSONAL SERVICES		36,690	36,690	36,690
0.00	0.00	0.29	Total Full-Time Equivalent (FTE)		0.39	0.39	0.39
MATERIALS & SERVICES							
0.00	0.00	400	10-04-818	Supplies	400	400	400
0.00	0.00	60,250	10-04-834	Contractual Services	113,150	113,150	113,150
0.00	0.00	410	10-04-840	Utilities	450	450	450
0.00	0.00	1,000	10-04-841	Telephone	1,000	1,000	1,000
0.00	0.00	100	10-04-842	Postage	100	100	100
0.00	0.00	250	10-04-843	Advertising & Printing	250	250	250
0.00	0.00	50	10-04-850	Training & Dues	50	50	50
0.00	0.00	100	10-04-866	Travel	100	100	100
0.00	0.00	250	10-04-890	Insurance	250	250	250
0.00	0.00	100	10-04-900	Accounting & Auditing Services	0	0	0
<u>0.00</u>	<u>0.00</u>	<u>500</u>	10-04-910	Legal Services	<u>500</u>	<u>500</u>	<u>500</u>
0.00	0.00	63,410	TOTAL MATERIALS & SERVICES		116,250	116,250	116,250
0.00	0.00	89,650	BUILDING PERMIT TOTALS		152,940	152,940	152,940

**GENERAL FUND
PLANNING**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
32,849.63	34,146.03	47,000	10-06-800	Salaries	43,750	43,750	43,750
0.00	0.00	0	10-06-801	Part time Salaries	0	0	0
0.00	0.00	700	10-06-804	Unemployment Insurance	700	700	700
2,491.90	2,579.51	3,600	10-06-806	F.i.c.a.	3,400	3,400	3,400
238.14	245.60	350	10-06-807	Tri Met Payroll Tax	325	325	325
164.33	316.32	900	10-06-810	Workers Compensation	450	450	450
4,718.00	4,910.19	5,500	10-06-814	P.e.r.s.	9,000	9,000	9,000
10,029.09	10,300.00	12,250	10-06-815	Medical Insurance	12,500	12,500	12,500
47.33	55.00	60	10-06-816	Life Insurance	60	60	60
<u>1,154.49</u>	<u>1,200.00</u>	<u>1,400</u>	10-06-817	Dental Insurance	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>
51,692.91	53,752.65	71,760	TOTAL PERSONAL SERVICES		71,585	71,585	71,585
0.65		0.80	Total Full-Time Equivalent (FTE)		0.68	0.68	0.68
MATERIALS & SERVICES							
496.68	490.90	500	10-06-818	Supplies	500	500	500
18,692.97	10,962.91	22,025	10-06-834	Contractual Services	62,525	62,525	62,525
226.82	255.60	1,055	10-06-840	Utilities	465	465	465
749.88	299.90	300	10-06-841	Telephone	500	500	500
548.82	400.00	400	10-06-842	Postage	1,000	1,000	1,000
646.87	306.01	2,000	10-06-843	Advertising & Printing	2,000	2,000	2,000
440.00	475.00	775	10-06-850	Training & Dues	725	725	725
480.08	510.78	500	10-06-866	Travel	500	500	500
100.00	0.00	300	10-06-870	Equipment and Furniture	0	0	0
<u>29.00</u>	<u>15,454.00</u>	<u>5,000</u>	10-06-910	Legal Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
22,411.12	29,155.10	32,855	TOTAL MATERIALS & SERVICES		73,215	73,215	73,215
74,104.03	82,907.75	104,615	PLANNING TOTALS		144,800	144,800	144,800

**GENERAL FUND
PARK**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
30,066.58	32,299.00	35,000	10-08-800	Salaries	29,500	29,500	29,500
2,774.55	4,495.18	5,250	10-08-801	Part Time Salaries	6,300	6,300	6,300
0.00	0.00	500	10-08-804	Unemployment Insurance	500	500	500
2,490.58	2,798.61	3,100	10-08-806	F.i.c.a.	2,800	2,800	2,800
232.33	264.62	300	10-08-807	Tri Met Payroll Tax	275	275	275
370.11	827.28	1,300	10-08-810	Workers Compensation	1,275	1,275	1,275
4,044.55	4,363.21	4,900	10-08-814	P.e.r.s.	5,700	5,700	5,700
10,878.47	11,148.70	9,500	10-08-815	Medical Insurance	8,100	8,100	8,100
38.75	37.98	50	10-08-816	Life Insurance	40	40	40
<u>1,292.67</u>	<u>1,456.96</u>	<u>1,100</u>	10-08-817	Dental Insurance	<u>900</u>	<u>900</u>	<u>900</u>
52,188.59	57,691.54	61,000	TOTAL PERSONAL SERVICES		55,390	55,390	55,390
0.78		1.07	Total Full-Time Equivalent (FTE)		0.97	0.97	0.97
MATERIALS & SERVICES							
1,264.73	1,835.66	1,500	10-08-818	Supplies	1,500	1,500	1,500
10,783.40	10,805.80	13,800	10-08-834	Contractual Services	14,320	14,320	14,320
10,386.93	8,853.96	10,200	10-08-840	Utilities	12,200	12,200	12,200
0.00	902.05	900	10-08-841	Telephone	600	600	600
250.00	100.00	100	10-08-842	Postage	100	100	100
120.00	200.00	400	10-08-850	Training & Dues	415	415	415
290.00	419.81	500	10-08-866	Travel	500	500	500
246.62	2,095.61	5,850	10-08-870	Equipment and Furniture	5,825	5,825	5,825
2,570.53	6,246.12	3,500	10-08-885	Facility Maintenance	3,500	3,500	3,500
213.22	366.55	2,800	10-08-886	Equipment Maintenance	2,800	2,800	2,800
500.00	1,000.00	2,000	10-08-890	Insurance	4,000	4,000	4,000
3,028.38	2,480.78	2,500	10-08-895	Fuel & Lubricants	2,500	2,500	2,500
0.00	0.00	500	10-08-896	Engineering	0	0	0
1,000.00	400.00	500	10-08-900	Accounting & Auditing Services	500	500	500
0.00	0.00	500	10-08-910	Legal Services	500	500	500
<u>0.00</u>	<u>0.00</u>	<u>100</u>	10-08-937	Miscellaneous Expense	<u>100</u>	<u>100</u>	<u>100</u>
30,653.81	35,706.34	45,650	TOTAL MATERIALS & SERVICES		49,360	49,360	49,360
82,842.40	93,397.88	106,650	PARK TOTALS		104,750	104,750	104,750

**GENERAL FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1,268,265.19	1,374,356.34	1,499,600		GENERAL FUND REVENUE	1,848,000	1,848,000	1,857,800
<u>841,814.41</u>	<u>866,854.05</u>	<u>1,499,600</u>		GENERAL FUND EXPENDITURES	<u>1,848,000</u>	<u>1,848,000</u>	<u>1,857,800</u>
426,450.78	507,502.29	0		GENERAL FUND TOTALS	0	0	0

**BUILDING FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
108,052.43	74,239.04	0	12-00-730	Building Permit Fees	0	0	0
69.12	51.07	0	12-00-750	Interest On Investments	0	0	0
-0.01	0.00	0	12-00-770	Miscellaneous Revenue	0	0	0
0.00	288.43	0	12-00-793	Transfer In From General Fund	0	0	0
<u>5,351.83</u>	<u>6,543.72</u>	<u>0</u>	12-00-799	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
113,473.37	81,122.26	0		TOTAL REVENUE	0	0	0

**BUILDING FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
14,693.28	15,004.33	0	12-01-800	Salaries	0	0	0
0.00	0.00	0	12-01-801	Part Time Salaries	0	0	0
1,107.76	1,131.51	0	12-01-806	F.i.c.a.	0	0	0
103.92	108.02	0	12-01-807	Tri Met Payroll Tax	0	0	0
106.91	198.21	0	12-01-810	Workers Compensation	0	0	0
2,490.59	2,559.44	0	12-01-814	P.e.r.s.	0	0	0
4,979.91	4,961.09	0	12-01-815	Medical Insurance	0	0	0
13.87	13.32	0	12-01-816	Life Insurance	0	0	0
<u>613.73</u>	<u>608.49</u>	<u>0</u>	12-01-817	Dental Insurance	<u>0</u>	<u>0</u>	<u>0</u>
24,109.97	24,584.41	0	TOTAL PERSONAL SERVICES		0	0	0
0.34		0.00	Total Full-Time Equivalent (FTE)		0.00	0.00	0.00
MATERIALS & SERVICES							
213.58	160.14	0	12-01-818	Supplies	0	0	0
81,435.60	55,247.88	0	12-01-834	Contractual Services	0	0	0
45.32	60.11	0	12-01-840	Utilities	0	0	0
432.51	614.55	0	12-01-841	Telephone	0	0	0
242.67	80.17	0	12-01-842	Postage	0	0	0
0.00	0.00	0	12-01-843	Advertising & Printing	0	0	0
50.00	75.00	0	12-01-850	Training-dues & Subscriptions	0	0	0
50.00	0.00	0	12-01-866	Travel	0	0	0
0.00	0.00	0	12-01-885	Facility Maintenance	0	0	0
250.00	250.00	0	12-01-890	Insurance	0	0	0
100.00	50.00	0	12-01-900	Accounting & Auditing Services	0	0	0
<u>0.00</u>	<u>0.00</u>	<u>0</u>	12-01-910	Legal Services	<u>0</u>	<u>0</u>	<u>0</u>
82,819.68	56,537.85	0	TOTAL MATERIALS & SERVICES		0	0	0
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>0</u>	12-01-985	Operating Contingency	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	0	TOTAL CONTINGENCY		0	0	0
106,929.65	81,122.26	0	TOTAL EXPENDITURES		0	0	0

**BUILDING FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
113,473.37	81,122.26	0		BUILDING FUND REVENUE	0	0	0
<u>106,929.65</u>	<u>81,122.26</u>	<u>0</u>		BUILDING FUND EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>
6,543.72	0.00	0		BUILDING FUND TOTALS	0	0	0

**LIBRARY FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
18,168.12	16,612.39	20,000	15-00-721	Library Fines	16,000	16,000	16,000
594,667.00	623,713.00	637,000	15-00-737	County Library Funds	684,000	684,000	684,000
1,950.74	2,341.04	2,500	15-00-750	Interest On Investments	2,000	2,000	2,000
14,563.33	9,918.28	6,000	15-00-770	Miscellaneous Revenue	6,000	6,000	6,000
3,516.57	1,108.07	2,000	15-00-775	Used Book Sales	1,600	1,600	1,600
0.00	3,529.25	4,000	15-00-776	Room Rental Fees	3,000	3,000	3,000
0.00	18,149.47	19,000	15-00-777	Donations	19,000	19,000	19,000
2,746.00	3,853.00	4,000	15-00-781	Library Grant	4,000	4,000	4,000
<u>375,210.88</u>	<u>461,129.28</u>	<u>430,000</u>	15-00-799	Beginning Fund Balance	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>
1,010,822.64	1,140,353.78	1,124,500		TOTAL REVENUE	1,005,600	1,005,600	1,005,600

**LIBRARY FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
104,851.01	111,600.36	157,500	15-01-800	Salaries	168,000	168,000	168,000
168,969.23	190,701.62	175,000	15-01-801	Part Time Salaries	188,000	188,000	188,000
0.00	0.00	2,500	15-01-804	Unemployment Insurance	2,500	2,500	2,500
20,938.61	23,116.30	25,500	15-01-806	F.i.c.a.	27,500	27,500	27,500
1,938.70	2,174.08	2,450	15-01-807	Tri Met Payroll Tax	2,600	2,600	2,600
2,134.95	3,367.21	4,400	15-01-810	Workers Compensation	4,400	4,400	4,400
44,357.15	51,248.21	59,500	15-01-814	P.e.r.s.	65,600	65,600	65,600
35,744.74	49,697.86	52,800	15-01-815	Medical Insurance	55,200	55,200	55,200
106.15	120.27	170	15-01-816	Life Insurance	160	160	160
<u>4,391.96</u>	<u>6,113.06</u>	<u>6,500</u>	15-01-817	Dental Insurance	<u>6,400</u>	<u>6,400</u>	<u>6,400</u>
383,432.50	438,138.97	486,320		TOTAL PERSONAL SERVICES	520,360	520,360	520,360
9.11		9.16		Total Full-Time Equivalent (FTE)	8.99	8.99	8.99
MATERIALS & SERVICES							
7,656.80	9,281.23	10,000	15-01-818	Supplies	10,000	10,000	10,000
65,749.76	66,359.01	65,000	15-01-820	Collection Development	65,000	65,000	65,000
1,251.48	565.55	5,000	15-01-822	Adult Programming	3,000	3,000	3,000
3,390.31	4,933.86	4,000	15-01-824	Children's Programming	5,500	5,500	5,500
25,833.62	27,382.27	31,000	15-01-834	Contractual Services	36,335	36,335	36,335
21,107.00	22,090.94	31,250	15-01-840	Utilities	26,500	26,500	26,500
4,833.52	5,048.06	6,250	15-01-841	Telephone	6,400	6,400	6,400
1,168.17	412.18	650	15-01-842	Postage	750	750	750
411.11	906.45	3,000	15-01-843	Advertising And Printing	2,500	2,500	2,500
988.00	906.85	2,600	15-01-850	Training-dues & Subscriptions	4,050	4,050	4,050
963.96	727.55	1,500	15-01-866	Travel Expense	2,000	2,000	2,000
20,228.56	26,910.35	34,900	15-01-870	Equipment and Furniture	20,000	20,000	20,000
2,596.70	5,024.07	8,000	15-01-885	Facility Maintenance	8,000	8,000	8,000
75.00	218.22	2,500	15-01-886	Equipment Maintenance	2,500	2,500	2,500
7,000.00	7,000.00	7,500	15-01-890	Insurance	7,500	7,500	7,500
1,750.00	1,650.00	1,750	15-01-900	Accounting & Auditing Services	1,600	1,600	1,600
0.00	0.00	2,000	15-01-910	Legal Services	2,000	2,000	2,000
<u>1,716.87</u>	<u>2,667.67</u>	<u>3,000</u>	15-01-937	Miscellaneous Expense	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
166,720.86	182,084.26	219,900		TOTAL MATERIALS & SERVICES	207,135	207,135	207,135
Capital Outlay							
<u>0.00</u>	<u>0.00</u>	<u>210,000</u>	15-01-911	Projects	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
0.00	0.00	210,000		TOTAL CAPITAL OUTLAY	25,000	25,000	25,000
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>193,280</u>	15-01-985	Operating Contingency	<u>238,105</u>	<u>238,105</u>	<u>238,105</u>
0.00	0.00	193,280		TOTAL CONTINGENCY	238,105	238,105	238,105
TRANSFERS							
<u>0.00</u>	<u>13,285.00</u>	<u>15,000</u>	15-01-955	Transfer Out:Library Reserve	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
0.00	13,285.00	15,000		TOTAL TRANSFERS	15,000	15,000	15,000
550,153.36	633,508.23	1,124,500		TOTAL EXPENDITURES	1,005,600	1,005,600	1,005,600

**LIBRARY FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1,010,822.64	1,140,353.78	1,124,500		LIBRARY FUND REVENUE	1,005,600	1,005,600	1,005,600
<u>550,153.36</u>	<u>633,508.23</u>	<u>1,124,500</u>		LIBRARY FUND EXPENDITURES	<u>1,005,600</u>	<u>1,005,600</u>	<u>1,005,600</u>
460,669.28	506,845.55	0		LIBRARY TOTALS	0	0	0

**LIBRARY RESERVE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
0.00	28.56	100	16-00-750	Interest on Investments	100	100	100
0.00	13,285.00	15,000	16-00-792	Transfer In from Library Fund	15,000	15,000	15,000
<u>0.00</u>	<u>0.00</u>	<u>13,300</u>	16-00-799	Beginning Fund Balance	<u>28,375</u>	<u>28,375</u>	<u>28,375</u>
0.00	13,313.56	28,400		TOTAL REVENUES	43,475	43,475	43,475

**LIBRARY RESERVE FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
CAPITAL OUTLAY							
<u>0.00</u>	<u>0.00</u>	<u>28,400</u>	16-01-955	Reserve for Capital Outlay	<u>43,475</u>	<u>43,475</u>	<u>43,475</u>
0.00	0.00	28,400		TOTAL CAPITAL OUTLAY	43,475	43,475	43,475
0.00	0.00	28,400		TOTAL EXPENDITURES	43,475	43,475	43,475

LIBRARY RESERVE FUND
TOTALS

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
0.00	13,313.56	28,400		LIBRARY RESERVE FUND REVENUE	43,475	43,475	43,475
<u>0.00</u>	<u>0.00</u>	<u>28,400</u>		LIBRARY RESERVE FUND EXPENDITURES	<u>43,475</u>	<u>43,475</u>	<u>43,475</u>
0.00	13,313.56	0		LIBRARY RESERVE TOTALS	0	0	0

**STREET FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
6,398.00	0.00	0	18-00-731	Plan Review Fees	0	0	0
155,864.87	164,468.85	166,000	18-00-734	State Street Tax Fund	169,000	169,000	169,000
156.51	70.78	150	18-00-750	Interest On Investments	150	150	150
1,668.79	3,645.52	0	18-00-770	Miscellaneous Revenue	0	0	0
0.00	50,000.00	50,000	18-00-783	Sca Grant	50,000	50,000	50,000
45,000.00	46,000.00	97,080	18-00-793	Transfer In: From General Fund	96,190	196,190	201,190
0.00	0.00	16,120	18-00-794	Transfer In From Street Sir	0	0	0
<u>63,576.08</u>	<u>38,645.54</u>	<u>3,500</u>	18-00-799	Beginning Fund Balance	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>
272,664.25	302,830.69	332,850		TOTAL REVENUE	334,340	434,340	439,340

**STREET FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
72,969.82	71,761.45	75,000	18-01-800	Salaries	75,000	75,000	75,000
1,553.43	1,897.97	2,250	18-01-801	Part Time Salaries	2,700	2,700	2,700
0.00	0.00	3,000	18-01-802	Overtime	3,000	3,000	3,000
7.47	0.00	1,000	18-01-804	Unemployment Insurance	1,000	1,000	1,000
1,480.44	1,559.10	2,000	18-01-805	Standby	2,000	2,000	2,000
5,764.94	5,707.65	6,300	18-01-806	F.i.c.a.	6,300	6,300	6,300
537.96	541.12	600	18-01-807	Tri Met Payroll Tax	600	600	600
1,990.17	2,545.65	3,200	18-01-810	Workers Compensation	3,200	3,200	3,200
12,376.98	12,054.08	13,800	18-01-814	P.e.r.s.	15,600	15,600	15,600
27,065.73	22,532.23	24,000	18-01-815	Medical Insurance	23,100	23,100	23,100
92.86	82.14	110	18-01-816	Life Insurance	120	120	120
<u>3,032.73</u>	<u>2,434.92</u>	<u>2,600</u>	18-01-817	Dental Insurance	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
126,872.53	121,116.31	133,860		TOTAL PERSONAL SERVICES	135,020	135,020	135,020
1.33		1.53		Total Full-Time Equivalent (FTE)	1.63	1.63	1.63
MATERIALS & SERVICES							
2,919.95	431.85	1,500	18-01-818	Supplies	1,500	1,500	1,500
7,952.57	7,562.62	10,000	18-01-823	Street Maintenance	10,000	10,000	10,000
46,034.84	55,100.13	67,200	18-01-824	Street Lighting	63,450	63,450	63,450
3,891.41	1,741.97	6,000	18-01-825	Street Signs & Striping	6,000	6,000	6,000
14,611.60	9,286.45	12,050	18-01-834	Contractual Services	22,705	22,705	27,705
1,381.81	1,343.83	2,150	18-01-840	Utilities	3,350	3,350	3,350
1,571.76	1,750.84	1,600	18-01-841	Telephone	1,800	1,800	1,800
971.20	389.83	400	18-01-842	Postage	400	400	400
0.00	222.80	500	18-01-843	Advertising & Printing	500	500	500
598.19	454.28	1,075	18-01-850	Training-dues & Subscriptions	1,065	1,065	1,065
534.57	140.33	750	18-01-866	Travel	750	750	750
1,104.80	8,710.30	6,650	18-01-870	Equipment and Furniture	6,650	6,650	6,650
6,128.28	3,697.72	8,500	18-01-885	Facility Maintenance	8,500	8,500	8,500
6,589.56	2,353.43	7,100	18-01-886	Equipment Maintenance	5,850	5,850	5,850
1,500.00	2,000.00	3,000	18-01-890	Insurance	3,000	3,000	3,000
3,567.63	3,847.49	4,000	18-01-895	Fuel & Lubricants	2,500	2,500	2,500
2,388.50	510.00	3,500	18-01-896	Engineering Services	1,000	1,000	1,000
1,750.00	1,589.00	1,750	18-01-900	Accounting & Auditing Services	1,600	1,600	1,600
1,848.70	680.50	2,000	18-01-910	Legal Services	500	500	500
<u>722.61</u>	<u>838.07</u>	<u>1,350</u>	18-01-937	Miscellaneous Expense	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
106,067.98	102,651.44	141,075		TOTAL MATERIALS & SERVICES	142,320	142,320	147,320
CAPITAL OUTLAY							
0.00	50,000.00	50,000	18-01-898	Sca Grant	50,000	50,000	50,000
<u>1,049.20</u>	<u>6,000.00</u>	<u>0</u>	18-01-909	Projects	<u>7,000</u>	<u>107,000</u>	<u>107,000</u>
1,049.20	56,000.00	50,000		TOTAL CAPITAL OUTLAY	57,000	157,000	157,000
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>7,915</u>	18-01-985	Operating Contingency	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	7,915		TOTAL CONTINGENCY	0	0	0
233,989.71	279,767.75	332,850		TOTAL EXPENDITURES	334,340	434,340	439,340

**STREET FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
272,664.25	302,830.69	332,850		STREET FUND REVENUE	334,340	434,340	439,340
<u>233,989.71</u>	<u>279,767.75</u>	<u>332,850</u>		STREET FUND EXPENDITURES	<u>334,340</u>	<u>434,340</u>	<u>439,340</u>
38,674.54	23,062.94	0		STREET FUND TOTALS	0	0	0

**STREET SYSTEM RESERVE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
2,140.85	2,017.68	2,300	19-00-750	Interest On Investments	2,000	2,000	2,000
19,069.43	31,038.77	21,000	19-00-761	System Development Charges	40,220	40,220	40,220
149,755.47	16,120.00	0	19-00-782	PGE - Pole Purchase funds	0	0	0
<u>160,477.48</u>	<u>328,443.23</u>	<u>218,244</u>	19-00-799	Beginning Fund Balance	<u>355,000</u>	<u>355,000</u>	<u>355,000</u>
331,443.23	377,619.68	241,544		TOTAL REVENUE	397,220	397,220	397,220

**STREET SYSTEM RESERVE FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
CAPITAL OUTLAY							
0.00	0.00	0	19-01-950	PGE Pole Purchase Reserve	149,755	149,755	149,755
0.00	0.00	65,000	19-01-955	Reserve For Capital Outlay	66,000	66,000	66,000
<u>3,000.00</u>	<u>24,100.00</u>	<u>160,424</u>	19-01-956	Sdc Reserve	<u>181,465</u>	<u>181,465</u>	<u>181,465</u>
3,000.00	24,100.00	225,424		TOTAL CAPITAL OUTLAY	397,220	397,220	397,220
TRANSFERS							
<u>0.00</u>	<u>0.00</u>	<u>16,120</u>	19-01-990	Transfer Out: Streets	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	16,120		TOTAL TRANSFERS	0	0	0
3,000.00	24,100.00	241,544		TOTAL EXPENDITURES	397,220	397,220	397,220

**STREET SYSTEM RESERVE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
331,443.23	377,619.68	241,544		STREET SYSTEM RESERVE REVENUE	397,220	397,220	397,220
<u>3,000.00</u>	<u>24,100.00</u>	<u>241,544</u>		STREET SYSTEM RESERVE EXPENDITURE	<u>397,220</u>	<u>397,220</u>	<u>397,220</u>
328,443.23	353,519.68	0		STREET SYSTEM RESERVE TOTALS	0	0	0

PARK RESERVE FUND

2013	2014	2015			2016	2016	2016
Actual	Actual	Adopted	Account	Description	Proposed	Approved	Adopted
924.04	1,126.12	1,000	21-00-750	Interest On Investments	1,400	1,400	1,400
65,361.00	48,484.00	38,000	21-00-761	System Development Charges	45,980	45,980	45,980
<u>147,866.41</u>	<u>202,646.45</u>	<u>237,000</u>	21-00-799	Beginning Fund Balance	<u>365,000</u>	<u>365,000</u>	<u>365,000</u>
214,151.45	252,256.57	276,000		TOTAL REVENUE	412,380	412,380	412,380

**PARK RESERVE FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
CAPITAL OUTLAY							
0.00	0.00	5,900	21-01-955	Reserve For Capital Outlay	7,700	7,700	7,700
<u>11,505.00</u>	<u>4,800.00</u>	<u>270,100</u>	21-01-956	Sdc Reserve	<u>404,680</u>	<u>404,680</u>	<u>404,680</u>
11,505.00	4,800.00	276,000		TOTAL CAPITAL OUTLAY	412,380	412,380	412,380
11,505.00	4,800.00	276,000		TOTAL EXPENDITURES	412,380	412,380	412,380

**PARK RESERVE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
214,151.45	252,256.57	276,000		PARK RESERVE FUND REVENUE	412,380	412,380	412,380
<u>11,505.00</u>	<u>4,800.00</u>	<u>276,000</u>		PARK RESERVE FUND EXPENDITURES	<u>412,380</u>	<u>412,380</u>	<u>412,380</u>
202,646.45	247,456.57	0		PARK RESERVE FUND TOTALS	0	0	0

**WATER FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1,854.23	0.00	0	30-00-731	Plan Review Fees	0	0	0
1,212.53	1,359.01	1,200	30-00-750	Interest On Investments	1,200	1,200	1,200
552,868.20	573,880.14	570,000	30-00-760	Collection For Services	617,000	617,000	617,000
23,300.00	19,501.98	15,000	30-00-761	Connection Fees	25,000	25,000	25,000
5,632.15	9,497.90	5,000	30-00-770	Miscellaneous Revenue	6,000	6,000	6,000
0.00	0.00	0	30-00-793	Transfer In from General Fund	90,000	90,000	90,000
<u>219,648.41</u>	<u>296,242.77</u>	<u>183,900</u>	30-00-799	Beginning Fund Balance	<u>327,000</u>	<u>327,000</u>	<u>327,000</u>
804,515.52	900,481.80	775,100		TOTAL REVENUE	1,066,200	1,066,200	1,066,200

**WATER FUND
EXPENDITURES
TREATMENT**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
85,630.80	94,990.90	98,000	30-01-800	Salaries- Operating	105,000	105,000	105,000
672.98	0.00	0	30-01-801	Part Time Salaries	0	0	0
0.00	184.42	1,500	30-01-802	Overtime	1,500	1,500	1,500
0.00	0.00	1,000	30-01-804	Unemployment Insurance	1,000	1,000	1,000
1,480.44	1,559.10	2,000	30-01-805	Standby	2,000	2,000	2,000
6,673.62	7,354.22	7,800	30-01-806	F.i.c.a.	8,300	8,300	8,300
621.17	695.62	800	30-01-807	Tri Met Payroll Tax	800	800	800
2,543.09	2,551.49	3,200	30-01-810	Workers Compensation	3,200	3,200	3,200
15,009.08	16,943.66	18,300	30-01-814	P.e.r.s.	21,500	21,500	21,500
25,398.91	27,999.22	30,500	30-01-815	Medical Insurance	32,150	32,150	32,150
110.26	115.76	130	30-01-816	Life Insurance	120	120	120
<u>2,769.93</u>	<u>3,040.67</u>	<u>3,200</u>	30-01-817	Dental Insurance	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>
140,910.28	155,435.06	166,430	TOTAL PERSONAL SERVICES		178,870	178,870	178,870
2.15		1.73	Total Full-Time Equivalent (FTE)		1.73	1.73	1.73
MATERIALS & SERVICES							
-3,169.04	-3,151.71	2,000	30-01-818	Supplies	2,000	2,000	2,000
15,443.84	18,750.00	20,000	30-01-819	Chemicals	25,000	25,000	25,000
817.29	1,000.00	1,000	30-01-821	Lab/office Supplies	1,500	1,500	1,500
10,734.46	7,945.40	12,275	30-01-834	Contractual Services	17,065	17,065	17,065
44,456.10	48,342.43	55,950	30-01-840	Utilities	48,950	48,950	48,950
2,608.32	3,029.68	2,700	30-01-841	Telephone	2,700	2,700	2,700
1,671.42	1,996.26	2,000	30-01-842	Postage	2,000	2,000	2,000
499.25	234.00	750	30-01-843	Advertising & Printing	750	750	750
1,794.96	6,398.45	8,115	30-01-850	Training-dues & Subscriptions	8,895	8,895	8,895
791.00	900.25	950	30-01-855	Liability Insurance & Bonds	950	950	950
703.07	382.62	850	30-01-866	Travel	850	850	850
12,197.03	6,469.00	14,950	30-01-870	Equipment and Furniture	10,475	10,475	10,475
9,438.93	1,787.00	16,000	30-01-885	Facility Maintenance	16,000	16,000	16,000
4,496.81	1,687.25	16,325	30-01-886	Equipment Maintenance	16,325	16,325	16,325
9,400.00	10,000.00	10,000	30-01-890	Insurance	11,000	11,000	11,000
3,453.54	2,944.26	3,000	30-01-895	Fuel & Lubricants	3,000	3,000	3,000
0.00	855.00	2,000	30-01-896	Engineering Services	2,000	2,000	2,000
2,000.00	1,575.00	1,750	30-01-900	Accounting & Auditing Services	1,600	1,600	1,600
0.00	0.00	2,000	30-01-910	Legal Services	2,000	2,000	2,000
<u>707.27</u>	<u>719.42</u>	<u>1,100</u>	30-01-937	Miscellaneous Expense	<u>1,350</u>	<u>1,350</u>	<u>1,350</u>
118,044.25	111,864.31	173,715	TOTAL MATERIALS & SERVICES		174,410	174,410	174,410
CAPITAL OUTLAY							
<u>22,719.00</u>	<u>50,880.32</u>	<u>40,000</u>	30-01-909	Projects	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
22,719.00	50,880.32	40,000	TOTAL CAPITAL OUTLAY		120,000	120,000	120,000
281,673.53	318,179.69	380,145	TOTAL TREATMENT EXPENDITURES		473,280	473,280	473,280

**WATER FUND
EXPENDITURES
DISTRIBUTION & STORAGE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
84,394.37	92,077.94	96,500	30-07-800	Salaries	118,000	118,000	118,000
2,138.97	2,557.98	3,000	30-07-801	Part Time Salaries	3,600	3,600	3,600
0.00	43.81	3,000	30-07-802	Overtime	3,000	3,000	3,000
0.00	0.00	1,000	30-07-804	Unemployment Insurance	1,000	1,000	1,000
1,480.44	1,559.10	2,000	30-07-805	Standby	2,000	2,000	2,000
6,677.88	7,308.51	8,000	30-07-806	F.i.c.a.	10,000	10,000	10,000
622.78	692.16	800	30-07-807	Tri Met Payroll Tax	925	925	925
2,548.00	2,560.39	3,200	30-07-810	Workers Compensation	3,200	3,200	3,200
14,544.10	15,918.16	18,000	30-07-814	P.e.r.s.	24,000	24,000	24,000
30,013.51	29,547.32	32,000	30-07-815	Medical Insurance	39,200	39,200	39,200
99.62	103.11	130	30-07-816	Life Insurance	150	150	150
<u>3,368.03</u>	<u>3,247.76</u>	<u>3,400</u>	30-07-817	Dental Insurance	<u>4,100</u>	<u>4,100</u>	<u>4,100</u>
145,887.70	155,616.24	171,030	TOTAL PERSONAL SERVICES		209,175	209,175	209,175
2.16		2.16	Total Full-Time Equivalent (FTE)		2.16	2.16	2.16
MATERIAL & SERVICES							
1,363.33	1,511.85	1,500	30-07-818	Supplies	1,500	1,500	1,500
7,329.34	12,059.34	10,000	30-07-826	System Maintenance	15,000	15,000	15,000
9,616.49	8,595.74	10,000	30-07-830	New Services	18,000	18,000	18,000
18,970.03	19,560.48	30,850	30-07-834	Contractual Services	33,110	33,110	33,110
12,422.50	12,792.09	17,000	30-07-840	Utilities	16,000	16,000	16,000
1,500.19	1,870.08	1,750	30-07-841	Telephone	2,000	2,000	2,000
1,521.48	1,157.84	2,000	30-07-842	Postage	2,000	2,000	2,000
390.00	429.59	500	30-07-843	Advertising & Printing	750	750	750
1,853.70	1,281.50	3,365	30-07-850	Training,Dues & Subscriptions	3,875	3,875	3,875
608.50	505.97	850	30-07-866	Travel	850	850	850
707.06	4,245.49	8,450	30-07-870	Equipment and Furniture	9,375	9,375	9,375
6,758.68	27,730.99	24,500	30-07-885	Facility Maintenance	20,000	20,000	20,000
3,834.15	1,515.20	5,700	30-07-886	Equipment Maintenance	5,700	5,700	5,700
4,400.00	5,000.00	5,000	30-07-890	Insurance	5,000	5,000	5,000
3,980.16	3,773.67	6,000	30-07-895	Fuel & Lubricants	3,000	3,000	3,000
2,655.50	1,327.00	4,000	30-07-896	Engineering Services	2,000	2,000	2,000
2,000.00	1,575.00	1,750	30-07-905	Accounting & Auditing	1,600	1,600	1,600
556.70	1,746.50	2,000	30-07-910	Legal	2,000	2,000	2,000
<u>243.71</u>	<u>466.96</u>	<u>1,350</u>	30-07-937	Miscellaneous Expense	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
80,711.52	107,145.29	136,565	TOTAL MATERIALS & SERVICES		143,360	143,360	143,360
CAPITAL OUTLAY							
<u>0.00</u>	<u>0.00</u>	<u>0</u>	30-07-909	Projects	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>
0.00	0.00	0	TOTAL CAPITAL OUTLAY		130,000	130,000	130,000
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>87,360</u>	30-07-985	Operating Contingency	<u>110,385</u>	<u>110,385</u>	<u>110,385</u>
0.00	0.00	87,360	TOTAL CONTINGENCY		110,385	110,385	110,385
226,599.22	262,761.53	394,955	TOTAL DIST. & STOR. EXPENDITURES		592,920	592,920	592,920

**WATER FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
804,515.52	900,481.80	775,100		WATER FUND REVENUE	1,066,200	1,066,200	1,066,200
<u>508,272.75</u>	<u>580,941.22</u>	<u>775,100</u>		WATER FUND EXPENDITURES	<u>1,066,200</u>	<u>1,066,200</u>	<u>1,066,200</u>
296,242.77	319,540.58	0		WATER FUND TOTALS	0	0	0

**WATER SYSTEM RESERVE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1,403.29	838.13	1,000	31-00-750	Interest On Investments	1,000	1,000	1,000
10,771.47	35,456.98	22,000	31-00-761	System Development Charges	45,000	45,000	45,000
4,174.73	28,319.50	18,000	31-00-762	Water SDC - Reimbursement	38,000	38,000	38,000
<u>82,751.68</u>	<u>89,951.17</u>	<u>32,500</u>	31-00-799	Beginning Fund Balance	<u>226,000</u>	<u>226,000</u>	<u>226,000</u>
99,101.17	154,565.78	73,500		TOTAL REVENUE	310,000	310,000	310,000

**WATER SYSTEM RESERVE FUND
EXPENDITURES
SDC CAPITAL**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
CAPITAL OUTLAY							
0.00	0.00	9,200	31-01-955	Reserve For Capital Outlay	10,000	10,000	10,000
9,150.00	41,203.05	44,500	31-01-956	Sdc Reserve	164,000	164,000	164,000
<u>0.00</u>	<u>38,167.21</u>	<u>19,800</u>	31-01-957	SDC Reserve - Reimbursement	<u>136,000</u>	<u>136,000</u>	<u>136,000</u>
9,150.00	79,370.26	73,500		TOTAL CAPITAL OUTLAY	310,000	310,000	310,000
9,150.00	79,370.26	73,500		TOTAL SDC EXPENDITURES	310,000	310,000	310,000

**WATER SYSTEM RESERVE FUND
EXPENDITURES
OPERATIONAL CAPITAL**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				CAPITAL OUTLAY			
<u>0.00</u>	<u>21,613.40</u>	<u>0</u>	31-07-955	Reserve for Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
0.00	21,613.40	0		TOTAL OPERATIONAL EXPENDITURES	0	0	0

**WATER SYSTEM RESERVE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
99,101.17	154,565.78	73,500		WATER SYS. RES. FUND REVENUE	310,000	310,000	310,000
<u>9,150.00</u>	<u>100,983.66</u>	<u>73,500</u>		WATER SYS. RES. FUND EXPENDITURES	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>
89,951.17	53,582.12	0		WATER SYS. RES. FUND TOTALS	0	0	0

**STORM SEWER FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
2,285.56	0.00	0	50-00-731	Plan Review Fees	0	0	0
385.26	434.54	350	50-00-750	Interest On Investments	500	500	500
166,610.08	172,775.36	170,000	50-00-760	Collection For Services	185,000	185,000	185,000
122.14	3,645.52	200	50-00-770	Miscellaneous Revenue	200	200	200
<u>79,758.84</u>	<u>83,620.89</u>	<u>83,000</u>	50-00-799	Beginning Fund Balance	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
249,161.88	260,476.31	253,550		TOTAL REVENUE	305,700	305,700	305,700

**STORM SEWER FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
72,468.90	67,604.13	77,500	50-01-800	Salaries	72,000	72,000	72,000
1,450.18	1,897.97	2,250	50-01-801	Part Time Salaries	2,700	2,700	2,700
0.00	0.00	3,000	50-01-802	Overtime	3,000	3,000	3,000
0.00	0.00	1,000	50-01-804	Unemployment Insurance	1,000	1,000	1,000
5,606.91	5,272.91	6,400	50-01-806	F.i.c.a.	6,000	6,000	6,000
523.21	499.79	600	50-01-807	Tri Met Payroll Tax	575	575	575
2,021.85	2,539.88	3,200	50-01-810	Workers Compensation	3,200	3,200	3,200
11,282.77	10,302.07	9,100	50-01-814	P.e.r.s.	15,000	15,000	15,000
24,042.72	19,447.37	21,000	50-01-815	Medical Insurance	22,000	22,000	22,000
89.24	86.57	110	50-01-816	Life Insurance	120	120	120
<u>2,734.89</u>	<u>2,157.36</u>	<u>2,300</u>	50-01-817	Dental Insurance	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
120,220.67	109,808.05	126,460		TOTAL PERSONAL SERVICES	127,895	127,895	127,895
1.30		1.66		Total Full-Time Equivalent (FTE)	1.56	1.56	1.56
				MATERIALS & SERVICES			
1,177.41	883.35	1,500	50-01-818	Supplies	1,500	1,500	1,500
2,155.18	21.70	3,000	50-01-826	System Maintenance	3,000	3,000	3,000
10,585.43	5,877.26	7,200	50-01-834	Contractual Services	7,800	7,800	7,800
1,589.69	1,867.20	3,950	50-01-840	Utilities	3,950	3,950	3,950
1,500.62	1,857.26	1,600	50-01-841	Telephone	1,600	1,600	1,600
1,418.55	1,845.50	2,000	50-01-842	Postage	1,500	1,500	1,500
293.00	422.58	500	50-01-843	Advertising & Printing	500	500	500
792.00	435.00	2,015	50-01-850	Training-dues & Subscriptions	2,020	2,020	2,020
556.00	100.57	850	50-01-866	Travel	850	850	850
744.13	3,446.26	6,950	50-01-870	Equipment and Furniture	6,375	6,375	6,375
10,200.00	3,302.71	6,000	50-01-885	Facility Maintenance	6,000	6,000	6,000
3,998.95	3,891.23	8,150	50-01-886	Equipment Maintenance	8,150	8,150	8,150
2,427.52	3,000.00	3,000	50-01-890	Insurance	4,000	4,000	4,000
3,566.75	3,074.27	4,000	50-01-895	Fuel & Lubricants	3,000	3,000	3,000
697.00	230.00	2,000	50-01-896	Engineering Services	2,000	2,000	2,000
2,500.00	1,675.00	1,750	50-01-900	Accounting & Auditing Services	1,600	1,600	1,600
562.70	59.50	2,000	50-01-910	Legal	2,000	2,000	2,000
<u>555.39</u>	<u>777.78</u>	<u>1,750</u>	50-01-937	Miscellaneous Expense	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
45,320.32	32,767.17	58,215		TOTAL MATERIALS & SERVICES	57,445	57,445	57,445
				CONTINGENCY			
<u>0.00</u>	<u>0.00</u>	<u>68,875</u>	50-01-985	Operating Contingency	<u>120,360</u>	<u>120,360</u>	<u>120,360</u>
0.00	0.00	68,875		TOTAL CONTINGENCY	120,360	120,360	120,360
165,540.99	142,575.22	253,550		TOTAL EXPENDITURES	305,700	305,700	305,700

**STORM SEWER FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
249,161.88	260,476.31	253,550		STORM SEWER FUND REVENUE	305,700	305,700	305,700
<u>165,540.99</u>	<u>142,575.22</u>	<u>253,550</u>		STORM SEWER FUND EXPENDITURES	<u>305,700</u>	<u>305,700</u>	<u>305,700</u>
83,620.89	117,901.09	0		STORM SEWER TOTALS	0	0	0

**STORM SEWER RESERVE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
2,111.60	1,873.98	2,000	51-00-750	Interest On Investments	1,500	1,500	1,500
35,576.74	22,068.25	18,000	51-00-761	System Development Charges	25,000	25,000	25,000
<u>125,965.52</u>	<u>163,653.86</u>	<u>185,100</u>	51-00-799	Beginning Fund Balance	<u>215,000</u>	<u>215,000</u>	<u>215,000</u>
163,653.86	187,596.09	205,100		TOTAL REVENUE	241,500	241,500	241,500

**STORM SEWER RESERVE FUND
EXPENDITURES
SDC CAPITAL**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				CAPITAL OUTLAY			
0.00	0.00	36,000	51-01-955	Reserve For Capital Outlay	32,000	32,000	32,000
<u>0.00</u>	<u>0.00</u>	<u>169,100</u>	51-01-956	Sdc Reserve	<u>209,500</u>	<u>209,500</u>	<u>209,500</u>
0.00	0.00	205,100		TOTAL CAPITAL OUTLAY	241,500	241,500	241,500
0.00	0.00	205,100		TOTAL SDC EXPENDITURES	241,500	241,500	241,500

**STORM SEWER RESERVE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
163,653.86	187,596.09	205,100		STORM SEWER RESERVE REVENUE	241,500	241,500	241,500
<u>0.00</u>	<u>0.00</u>	<u>205,100</u>		STORM SEWER RESERVE EXPENDITURES	<u>241,500</u>	<u>241,500</u>	<u>241,500</u>
163,653.86	187,596.09	0		STORM SEWER RESERVE TOTALS	0	0	0

**SEWER FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
1,817.72	0.00	0	60-00-731	Plan Review Fees	0	0	0
1,498.69	1,568.54	1,300	60-00-750	Interest On Investments	1,500	1,500	1,500
547,241.71	569,488.52	575,000	60-00-760	Collection For Services	670,000	670,000	670,000
1,980.00	2,738.30	2,500	60-00-761	Service Connections	8,000	8,000	8,000
6,467.94	8,971.02	5,000	60-00-770	Miscellaneous Revenue	6,000	6,000	6,000
<u>268,713.14</u>	<u>350,514.50</u>	<u>276,000</u>	60-00-799	Beginning Fund Balance	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
827,719.20	933,280.88	859,800		TOTAL REVENUE	905,500	905,500	905,500

**SEWER FUND
EXPENDITURES
TREATMENT**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
PERSONAL SERVICES							
112,117.57	112,911.74	117,000	60-01-800	Salaries	128,500	128,500	128,500
698.52	0.00	0	60-01-801	Part Time Salaries	0	0	0
0.00	109.19	1,500	60-01-802	Overtime	1,500	1,500	1,500
0.00	0.00	1,000	60-01-804	Unemployment Insurance	1,000	1,000	1,000
1,478.40	1,559.10	2,000	60-01-805	Standby	2,000	2,000	2,000
8,682.73	8,704.01	9,200	60-01-806	F.i.c.a.	10,500	10,500	10,500
809.02	823.83	900	60-01-807	Tri Met Payroll Tax	1,000	1,000	1,000
2,558.19	2,563.95	3,200	60-01-810	Workers Compensation	3,200	3,200	3,200
19,970.86	20,188.14	22,000	60-01-814	P.e.r.s.	26,000	26,000	26,000
36,334.40	34,889.39	37,100	60-01-815	Medical Insurance	42,000	42,000	42,000
114.99	110.11	130	60-01-816	Life Insurance	110	110	110
<u>4,007.09</u>	<u>3,800.57</u>	<u>4,000</u>	60-01-817	Dental Insurance	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>
186,771.77	185,660.03	198,030	TOTAL PERSONAL SERVICES		220,110	220,110	220,110
2.17		2.15	Total Full-Time Equivalent (FTE)		2.20	2.20	2.20
MATERIALS & SERVICES							
-1,749.86	1,755.69	2,000	60-01-818	Supplies	2,000	2,000	2,000
12,070.45	12,402.37	13,000	60-01-819	Chemicals	15,000	15,000	15,000
3,050.09	2,520.55	1,500	60-01-821	Lab Services /office Supplies	3,000	3,000	3,000
11,844.57	11,352.20	41,175	60-01-834	Contractual Services	45,310	45,310	45,310
42,557.27	43,471.38	45,150	60-01-840	Utilities	50,050	50,050	50,050
2,589.45	2,724.27	2,700	60-01-841	Telephone	2,700	2,700	2,700
1,545.00	1,964.26	2,000	60-01-842	Postage	2,000	2,000	2,000
421.85	234.13	750	60-01-843	Advertising & Printing	750	750	750
2,105.70	7,837.50	3,090	60-01-850	Training-dues & Subscriptions	13,475	13,475	13,475
1,060.50	951.25	950	60-01-855	Liability Insurance & Bonds	950	950	950
551.17	245.84	850	60-01-866	Travel	850	850	850
3,077.82	3,216.96	19,950	60-01-870	Equipment and Furniture	26,475	26,475	26,475
8,083.57	9,480.89	19,000	60-01-885	Facility Maintenance	51,000	51,000	51,000
4,229.27	8,526.49	21,325	60-01-886	Equipment Maintenance	22,125	22,125	22,125
9,400.00	10,000.00	10,000	60-01-890	Insurance	11,000	11,000	11,000
3,499.34	2,242.51	2,000	60-01-895	Fuel & Lubricants	2,000	2,000	2,000
3,991.00	0.00	4,000	60-01-896	Engineering Services	2,000	2,000	2,000
2,000.00	1,450.00	1,750	60-01-900	Accounting & Auditing Services	1,600	1,600	1,600
0.00	0.00	2,000	60-01-910	Legal Services	2,000	2,000	2,000
994.18	608.76	1,100	60-01-937	Miscellaneous Expense	1,350	1,350	1,350
0.00	0.00	0	60-01-970	WWTP Effluent Project Loan Principal py	47,000	47,000	47,000
<u>0.00</u>	<u>0.00</u>	<u>0</u>	60-01-980	WWTP Effluent Project Loan Interest py	<u>7,600</u>	<u>7,600</u>	<u>7,600</u>
111,321.37	120,985.05	194,290	TOTAL MATERIALS & SERVICES		310,235	310,235	310,235
CAPITAL OUTLAY							
<u>8,475.00</u>	<u>19,975.00</u>	<u>15,000</u>	60-01-909	Projects	<u>0</u>	<u>0</u>	<u>0</u>
8,475.00	19,975.00	15,000	TOTAL CAPITAL OUTLAY		0	0	0
306,568.14	326,620.08	407,320	TOTAL TREATMENT EXPENDITURES		530,345	530,345	530,345

**SEWER FUND
EXPENDITURES
COLLECTION**

2013	2014	2015	Account	Description	2016	2016	2016
Actual	Actual	Adopted			Proposed	Approved	Adopted
PERSONAL SERVICES							
69,232.20	67,486.35	70,000	60-07-800	Salaries	66,250	66,250	66,250
1,321.87	1,897.33	2,250	60-07-801	Part Time Salaries	2,700	2,700	2,700
0.00	165.60	3,000	60-07-802	Overtime	3,000	3,000	3,000
0.00	0.00	1,000	60-07-804	Unemployment Insurance	1,000	1,000	1,000
1,480.44	1,559.10	2,000	60-07-805	Standby	2,000	2,000	2,000
5,462.94	5,396.77	5,900	60-07-806	F.i.c.a.	5,700	5,700	5,700
509.76	511.34	600	60-07-807	Tri Met Payroll Tax	550	550	550
2,488.36	2,542.70	3,200	60-07-810	Workers Compensation	32,000	32,000	32,000
11,748.51	11,403.83	13,000	60-07-814	P.e.r.s.	14,000	14,000	14,000
23,762.88	20,802.62	22,000	60-07-815	Medical Insurance	21,250	21,250	21,250
87.07	79.03	100	60-07-816	Life Insurance	100	100	100
<u>2,678.55</u>	<u>2,317.77</u>	<u>2,500</u>	60-07-817	Dental Insurance	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
118,772.58	114,162.44	125,550		TOTAL PERSONAL SERVICES	150,850	150,850	150,850
1.61		1.48		Total Full-Time Equivalent (FTE)	1.42	1.42	1.42
MATERIALS & SERVICES							
1,641.31	1,652.60	2,000	60-07-818	Supplies	2,000	2,000	2,000
1,807.87	3,202.61	5,000	60-07-826	System Maintenance	5,000	5,000	5,000
546.37	972.10	1,000	60-07-830	New Services	6,000	6,000	6,000
5,239.10	5,441.85	7,875	60-07-834	Contractual Services	9,065	9,065	9,065
5,344.71	5,601.96	8,900	60-07-840	Utilities	7,800	7,800	7,800
1,684.08	1,688.02	1,750	60-07-841	Telephone	2,000	2,000	2,000
1,522.79	1,170.43	2,000	60-07-842	Postage	2,000	2,000	2,000
390.00	429.58	500	60-07-843	Advertising & Printing	750	750	750
1,262.38	1,878.85	3,090	60-07-850	Training-dues & Subscriptions	3,245	3,245	3,245
636.69	435.98	950	60-07-866	Travel	850	850	850
831.74	4,718.93	20,450	60-07-870	Equipment and Furniture	5,375	5,375	5,375
6,743.80	3,347.52	6,000	60-07-885	Facility Maintenance	6,500	6,500	6,500
4,139.71	2,824.24	8,500	60-07-886	Equipment Maintenance	8,500	8,500	8,500
4,400.00	5,021.92	5,000	60-07-890	Insurance	5,000	5,000	5,000
3,999.56	3,026.98	3,000	60-07-895	Fuel & Lubricants	3,000	3,000	3,000
8,524.00	870.00	2,000	60-07-896	Engineering Services	2,000	2,000	2,000
2,000.00	1,450.00	1,750	60-07-900	Accounting & Auditing	1,600	1,600	1,600
555.70	218.50	2,000	60-07-910	Legal	2,000	2,000	2,000
<u>594.17</u>	<u>591.59</u>	<u>1,350</u>	60-07-937	Miscellaneous Expense	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
51,863.98	44,543.66	83,115		TOTAL MATERIALS & SERVICES	74,285	74,285	74,285
CAPITAL OUTLAY							
<u>0.00</u>	<u>101,445.00</u>	<u>160,000</u>	60-07-950	I/i System Improvements	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
0.00	101,445.00	160,000		TOTAL CAPITAL OUTLAY	50,000	50,000	50,000
CONTINGENCY							
<u>0.00</u>	<u>0.00</u>	<u>83,815</u>	60-07-985	Operating Contingency	<u>100,020</u>	<u>100,020</u>	<u>100,020</u>
0.00	0.00	83,815		TOTAL CONTINGENCY	100,020	100,020	100,020
170,636.56	260,151.10	452,480		TOTAL COLLECTION EXPENDITURES	375,155	375,155	375,155

**SEWER FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
827,719.20	933,280.88	859,800		SEWER FUND REVENUE	905,500	905,500	905,500
<u>477,204.70</u>	<u>586,771.18</u>	<u>859,800</u>		SEWER FUND EXPENDITURES	<u>905,500</u>	<u>905,500</u>	<u>905,500</u>
350,514.50	346,509.70	0		SEWER FUND TOTALS	0	0	0

**SEWER SYSTEM RESERVE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
2,285.10	2,575.25	2,200	61-00-750	Interest On Investments	2,200	2,200	2,200
31,409.85	53,725.35	55,000	61-00-760	Collection For Services	0	0	0
53,723.93	40,419.42	36,000	61-00-761	Sdc - Improvement	40,000	40,000	40,000
48,923.11	36,417.78	32,000	61-00-762	Sdc - Reimbursement	34,000	34,000	34,000
<u>404,268.32</u>	<u>421,525.65</u>	<u>436,900</u>	61-00-799	Beginning Fund Balance	<u>595,000</u>	<u>595,000</u>	<u>595,000</u>
540,610.31	554,663.45	562,100		TOTAL REVENUE	671,200	671,200	671,200

**SEWER SYSTEM RESERVE FUND
EXPENDITURES
SDC CAPITAL**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
CAPITAL OUTLAY							
0.00	63,779.00	55,000	61-01-950	WWTP Effluent Ammonia Project	0	0	0
0.00	0.00	34,500	61-01-955	Reserve For Capital Outlay	37,000	37,000	37,000
115,163.70	0.00	177,000	61-01-956	Sdc Reserve - Improvement	270,000	270,000	270,000
<u>823.42</u>	<u>0.00</u>	<u>258,700</u>	61-01-957	Sdc Reserve - Reimbursement	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>
115,987.12	63,779.00	525,200		TOTAL CAPITAL OUTLAY	647,000	647,000	647,000
TRANSFERS							
<u>0.00</u>	<u>0.00</u>	<u>36,900</u>	61-01-987	Transfer to Sewer Capital Cons	<u>24,200</u>	<u>24,200</u>	<u>24,200</u>
0.00	0.00	36,900		TOTAL TRANSFERS	24,200	24,200	24,200
115,987.12	63,779.00	562,100		TOTAL SDC CAPITAL	671,200	671,200	671,200

SEWER SYSTEM RESERVE FUND
EXPENDITURES
OPERATIONAL CAPITAL

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				CAPITAL OUTLAY			
<u>3,097.54</u>	<u>51,902.00</u>	<u>0</u>	61-07-955	Reserve for Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
3,097.54	51,902.00	0		TOTAL CAPITAL OUTLAY	0	0	0
3,097.54	51,902.00	0		TOTAL OPERATIONAL EXPENDITURES	0	0	0

**SEWER SYSTEM RESERVE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
540,610.31	554,663.45	562,100		SEWER SYSTEM RESERVE REVENUE	671,200	671,200	671,200
<u>119,084.66</u>	<u>115,681.00</u>	<u>562,100</u>		SEWER SYSTEM RESERVE EXPENDITURE:	<u>671,200</u>	<u>671,200</u>	<u>671,200</u>
421,525.65	438,982.45	0		SEWER SYSTEM RESERVE FUND TOTALS	0	0	0

**SEWER CAPITAL CONSTRUCTION FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0	65-00-750	Interest On Investments	0	0	0
0.00	0.00	553,000	65-00-772	Funding Source	600,000	600,000	600,000
0.00	0.00	36,900	65-00-790	Transfer In from Sewer Reserve	24,200	24,200	24,200
<u>0.00</u>	<u>0.00</u>	<u>0</u>	65-00-799	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	589,900		TOTAL REVENUE	624,200	624,200	624,200

**SEWER CAPITAL CONSTRUCTION FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				MATERIALS & SERVICES			
0.00	0.00	20,000	65-01-834	Contractual Services	0	0	0
<u>0.00</u>	<u>0.00</u>	<u>36,900</u>	65-01-896	Engineering Services	<u>49,200</u>	<u>49,200</u>	<u>49,200</u>
0.00	0.00	56,900		TOTAL MATERIALS & SERVICES	49,200	49,200	49,200
				CAPITAL OUTLAY			
<u>0.00</u>	<u>0.00</u>	<u>413,000</u>	65-01-911	Construction	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>
0.00	0.00	413,000		TOTAL CAPITAL OUTLAY	575,000	575,000	575,000
				CONTINGENCY			
<u>0.00</u>	<u>0.00</u>	<u>120,000</u>	65-01-985	Contingency	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	120,000		TOTAL CONTINGENCY	0	0	0
0.00	0.00	589,900		TOTAL EXPENDITURES	624,200	624,200	624,200

**SEWER CAPITAL CONSTRUCTION FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	589,900		SEWER CAPITAL CONSTRUCTION REVEN	624,200	624,200	624,200
<u>0.00</u>	<u>0.00</u>	<u>589,900</u>		SEWER CAPITAL CONSTRUCTION EXPEN	<u>624,200</u>	<u>624,200</u>	<u>624,200</u>
0.00	0.00	0		SEWER CAPITAL CONSTRUCTION TOTAL	0	0	0

**CAPITAL PROJECTS FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
229,352.00	2,596,515.89	0	70-00-775	LID Loan	0	0	0
<u>0.00</u>	<u>0.00</u>	<u>0</u>	70-00-799	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
229,352.00	2,596,515.89	0		TOTAL REVENUE	0	0	0

**CAPITAL PROJECTS FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
MATERIALS & SERVICES							
54,444.19	25,437.57	0	70-01-834	Contractual Services	0	0	0
<u>174,516.92</u>	<u>90,785.44</u>	<u>0</u>	70-01-896	Engineering Services	<u>0</u>	<u>0</u>	<u>0</u>
228,961.11	116,223.01	0	TOTAL MATERIALS & SERVICES		0	0	0
CAPITAL OUTLAY							
0.00	2,430,292.88	0	70-01-911	Construction	0	0	0
<u>390.00</u>	<u>50,000.00</u>	<u>0</u>	70-01-935	Land Acquisition	<u>0</u>	<u>0</u>	<u>0</u>
390.00	2,480,292.88	0	TOTAL CAPITAL OUTLAY		0	0	0
229,351.11	2,596,515.89	0	TOTAL EXPENDITURES		0	0	0

**CAPITAL PROJECTS FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
229,352.00	2,596,515.89	0		CAPITAL PROJECTS FUND REVENUE	0	0	0
<u>229,351.11</u>	<u>2,596,515.89</u>	<u>0</u>		CAPITAL PROJECTS FUND EXPENDITURE	<u>0</u>	<u>0</u>	<u>0</u>
0.89	0.00	0		CAPITAL PROJECTS FUND TOTALS	0	0	0

**DEBT SERVICE FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
73,466.17	76,175.09	74,000	80-00-700	Property Taxes - Current	74,000	74,000	74,000
2,108.37	2,116.23	1,500	80-00-702	Property Taxes Prior Years	1,500	1,500	1,500
804.42	805.97	750	80-00-750	Interest On Investments	750	750	750
<u>109,737.08</u>	<u>112,574.04</u>	<u>114,150</u>	80-00-799	Beginning Fund Balance	<u>124,000</u>	<u>124,000</u>	<u>124,000</u>
186,116.04	191,671.33	190,400		TOTAL REVENUE	200,250	200,250	200,250

**DEBT SERVICE FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				BOND PAYMENTS - Payment Date: Sept. 2015			
17,371.00	18,195.60	55,000	80-01-970	2003 Water GO Bond Principal Payment:	20,000	20,000	20,000
<u>55,819.00</u>	<u>54,994.40</u>	<u>20,000</u>	80-01-980	2003 Water GO Bond Interest Payments	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
73,190.00	73,190.00	75,000		TOTAL BOND PAYMENTS	74,000	74,000	74,000
				UNAPPROPRIATED FUND BALANCE			
<u>0.00</u>	<u>0.00</u>	<u>115,400</u>	80-01-999	Unappropriated Fund Balance - Sept. 20:	<u>126,250</u>	<u>126,250</u>	<u>126,250</u>
0.00	0.00	115,400		TOTAL UNAPPROPRIATED FUND BALAN	126,250	126,250	126,250
73,190.00	73,190.00	190,400		TOTAL EXPENDITURES	200,250	200,250	200,250

**DEBT SERVICE FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
186,116.04	191,671.33	190,400		DEBT SERVICE FUND REVENUE	200,250	200,250	200,250
<u>73,190.00</u>	<u>73,190.00</u>	<u>190,400</u>		DEBT SERVICE FUND EXPENDITURES	<u>200,250</u>	<u>200,250</u>	<u>200,250</u>
112,926.04	118,481.33	0		DEBT SERVICE FUND TOTALS	0	0	0

**LID BONDING FUND
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
0.00	21.56	100	85-00-750	Interest On Investments	200	200	200
0.00	52,927.80	197,400	85-00-780	Assessments Principal & Int.	193,800	193,800	193,800
35,349.82	0.00	0	85-00-793	Transfer In From General Fund	0	0	0
<u>0.00</u>	<u>0.00</u>	<u>0</u>	85-00-799	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
35,349.82	52,949.36	197,500		TOTAL REVENUE	194,000	194,000	194,000

**LID BONDING FUND
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
BOND PAYMENT							
12,488.43	0.00	100,510	85-01-972	Bond Redemption	102,300	102,300	102,300
<u>141.08</u>	<u>2,802.11</u>	<u>96,900</u>	85-01-980	Interest Coupon Redemption	<u>91,500</u>	<u>91,500</u>	<u>91,500</u>
12,629.51	2,802.11	197,410	TOTAL BOND PAYMENT		193,800	193,800	193,800
UNAPPROPRIATED FUND BALANCE							
<u>0.00</u>	<u>0.00</u>	<u>90</u>	85-01-999	Unappropriated Fund Balance	<u>200</u>	<u>200</u>	<u>200</u>
0.00	0.00	90	TOTAL UNAPPROPRIATED FUND BALAN		200	200	200
12,629.51	2,802.11	197,500	TOTAL EXPENDITURES		194,000	194,000	194,000

**LID BONDING FUND
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
35,349.82	52,949.36	197,500		LID BONDING FUND REVENUE	194,000	194,000	194,000
<u>12,629.51</u>	<u>2,802.11</u>	<u>197,500</u>		LID BONDING FUND EXPENDITURES	<u>194,000</u>	<u>194,000</u>	<u>194,000</u>
22,720.31	50,147.25	0		LID BONDING FUND TOTALS	0	0	0

**1998 HWY 224 INDUSTRIAL PARK
REVENUE**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
6,045.58	871.33	500	86-00-750	Interest On Investments	400	400	400
301,879.41	107,822.28	110,000	86-00-780	Assessments Principal & Int.	102,000	102,000	102,000
0.00	50,000.00	20,000	86-00-793	Transfer In From General Fund	40,000	40,000	40,000
<u>185,648.27</u>	<u>340,483.76</u>	<u>51,000</u>	86-00-799	Beginning Fund Balance	<u>35,700</u>	<u>35,700</u>	<u>35,700</u>
493,573.26	499,177.37	181,500		TOTAL REVENUE	178,100	178,100	178,100

**1998 HWY 224 INDUSTRIAL PARK
EXPENDITURES**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
				BOND PAYMENT			
90,024.00	384,500.00	92,600	86-01-972	Bancroft Bond Redemption	150,000	150,000	150,000
<u>63,065.50</u>	<u>58,700.00</u>	<u>38,000</u>	86-01-980	Interest Coupon Redemption	<u>28,100</u>	<u>28,100</u>	<u>28,100</u>
153,089.50	443,200.00	130,600		TOTAL BOND PAYMENT	178,100	178,100	178,100
				UNAPPROPRIATED FUND BALANCE			
<u>0.00</u>	<u>0.00</u>	<u>50,900</u>	86-01-999	Unappropriated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
0.00	0.00	50,900		TOTAL UNAPPROPRIATED FUND BALAN	0	0	0
153,089.50	443,200.00	181,500		TOTAL EXPENDITURES	178,100	178,100	178,100

**1998 HWY 224 INDUSTRIAL PARK
TOTALS**

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
493,573.26	499,177.37	181,500		1998 HWY 224 LID REVENUE	178,100	178,100	178,100
<u>153,089.50</u>	<u>443,200.00</u>	<u>181,500</u>		1998 HWY 224 LID EXPENDITURES	<u>178,100</u>	<u>178,100</u>	<u>178,100</u>
340,483.76	55,977.37	0		1998 HWY 224 LID TOTALS	0	0	0

REPORT TOTALS

2013 Actual	2014 Actual	2015 Adopted	Account	Description	2016 Proposed	2016 Approved	2016 Adopted
6,839,973.19	9,873,231.14	7,391,344		REPORT REVENUE	8,737,665	8,837,665	8,852,465
<u>3,494,905.35</u>	<u>6,532,812.57</u>	<u>7,391,344</u>		REPORT EXPENDITURES	<u>8,737,665</u>	<u>8,837,665</u>	<u>8,852,465</u>
3,345,067.84	3,340,418.57	0		REPORT TOTALS	0	0	0

2015-2016 SUPPLIES - 818

amended 4/24/2015

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Administrative	10-01	100	5	71
Building	10-04	400	212	160
Planning	10-06	500	100	491
Park	10-08	1,500	952	1,836
Library	15-01	8,000	7,485	9,131
Library Admin	15-01	2,000	121	150
Street	18-01	1,500	1,403	432
Water Treatment	30-01	2,000	907	1,157
Water Distribution	30-07	1,500	1,535	1,512
Storm Sewer	50-01	1,500	783	883
WW Treatment	60-01	2,000	1,244	1,756
WW Collections	60-07	2,000	1,867	1,653
Total Supplies		\$23,000	\$16,615	\$19,231

2015-2016 SYSTEM MAINTENANCE - 826

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Street	18-01-823	10,000	5,312	7,563
Water Distribution	30-07	15,000	10,970	12,059
Storm Sewer	50-01	3,000	131	22
WW Collections	60-07	5,000	3,108	3,203
<i>Total System Maintenance</i>		\$33,000	\$19,522	\$22,846

2015-2016 UTILITIES - 840

amended 4/24/15

Department	Code	2015-16 Budget				2014-15 To Date	2013-14 Actual
		Electric	WA/SW	Garbage	Total		
Admin	10-01	250	200	200	650	0	0
Building	10-04	250	100	100	450	103	60
Planning	10-06	250	100	115	465	244	256
Park	10-08	2,300	9,000	900	12,200	8,467	8,854
Library	15-01	20,000	4,000	1,400	25,400	15,545	22,091
Library Admin	15-01	450	200	450	1,100		
Street	18-01	1,000	1,700	650	3,350	1,042	1,344
Water Treatment	30-01	48,000	400	550	48,950	34,238	48,342
Water Distribution	30-07	15,000	400	600	16,000	8,997	12,792
Storm Sewer	50-01	3,000	400	550	3,950	2,132	1,867
WW Treatment	60-01	33,000	16,500	550	50,050	35,301	43,471
WW Collections	60-07	6,000	1,200	600	7,800	3,992	5,602
Total Utilities		\$129,500	\$34,200	\$6,665	\$170,365	\$110,062	\$144,680

2015-2016 TELEPHONE - 841

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Administrative	10-01	750	353	299
Police	10-03	0	80	280
Building	10-04	1,000	768	615
Planning	10-06	500	537	300
Park	10-08	600	354	902
Library	15-01	5,500	3,556	4,071
Library admin	15-01	900	675	977
Street	18-01	1,800	1,494	1,751
Water Treatment	30-01	2,700	2,342	3,030
Water Distribution	30-07	2,000	1,365	1,870
Storm Sewer	50-01	1,600	1,803	1,857
WW Treatment	60-01	2,700	2,043	2,724
WW Collections	60-07	2,000	1,462	1,688
Total Telephone		\$22,050	\$16,833	\$20,364

2015-2016 POSTAGE - 842

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Administrative	10-01	500	291	262
Non-Departmental	10-02	100	0	81
Building	10-04	100	64	80
Planning	10-06	1,000	353	400
Park	10-08	100	100	100
Library	15-01	250	85	112
Library admin	15-01	500	500	300
Street	18-01	400	381	390
Water Treatment	30-01	2,000	1,763	1,996
Water Distribution	30-07	2,000	1,873	1,158
Storm Sewer	50-01	1,500	1,967	1,846
WW Treatment	60-01	2,000	1,151	1,964
WW Collections	60-07	2,000	1,553	1,170
Total Postage		\$12,450	\$10,080	\$9,860

2015-2016 ADVERTISING & PRINTING - 843

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Administrative	10-01	500	0	0
Non-administrative	10-02	500	111	334
Building	10-04	250	0	0
Planning	10-06	2,000	852	306
Library	15-01	2,150	25	822
Library Admin	15-01	350	151	84
Street	18-01	500	175	223
Water Treatment	30-01	750	219	234
Water Distribution	30-07	750	300	430
Storm Sewer	50-01	500	374	423
WW Treatment	60-01	750	219	234
WW Collections	60-07	750	300	430
Total Advertising & Printing		\$9,750	\$2,725	\$3,519

2015-2016 TRAVEL - 866

amended 4/24/15

Department	Code	2015-16			2014-15 To Date	2013-14 Actual
		Travel	PW Travel	Total		
Administrative	10-01	2,300	600	2,900	104	848
Building	10-04	100	0	100	0	0
Planning	10-06	500	0	500	506	511
Park	10-08	250	250	500	246	420
Library	15-01	2,000	0	2,000	432	728
Street	18-01	500	250	750	19	140
Water Treatment	30-01	500	350	850	510	383
Water Distribution	30-07	500	350	850	371	506
Storm Sewer	50-01	500	350	850	316	101
WW Treatment	60-01	500	350	850	292	246
WW Collections	60-07	500	350	850	310	436
Total Travel		\$8,150	\$2,850	\$11,000	\$3,104	\$4,318

2015-2016 Equipment & Furniture - 870

	Admin 10-01	Non-admin 10-02	Planning 10-06	Parks 10-08	Library 15-01	Street 18-01	WA Treat 30-01	WA Dist 30-07	Storm SW 50-01	WW Treat 60-01	WW Coll 60-07	Total by Item
Personal Protective Gear(fall protection equip)						750	750	750	750	750	750	4,500
Computers & Software (PW tablet & WWTP desktop)				100		100	0	200	200	1,000	200	1,800
Computers - Library					10,000							10,000
Library Furniture					5,000							5,000
Big Ticket Equipment/Maintenance							2,000			2,000		4,000
Final Sampler - WWTP										15,000		15,000
Chemical pump parts							5,000			5,000		10,000
Cones & Barricades/Safety cans						250		250	250		250	1,000
Small Tools				400		600		600	600	600	600	4,000
Best Locks				50		100		250	100	100	250	1,000
Dump Truck (3 year lease)	50					3,500	1,000	5,000	3,500	1,000	2,000	16,000
Dump Truck Apron						200	200	200	200	200	200	1,200
Trailer				350		350	300	350		300	350	2,000
Concrete Mixer				425		450	425	425	425	425	425	3,000
Portal - Water heater				2,000								2,000
Wade Creek Park 2 Toilets & 2 Sinks (stainless steel)				2,400								2,400
Metal Locator						250		250	250		250	1,000
Water Leak Detector							1,000					1,000
Miscellaneous				100	5,000	100	100	100	100	100	100	5,700
Total Equipment & Furniture	\$50	\$0	\$0	\$5,825	\$20,000	\$6,650	\$10,475	\$9,375	\$6,375	\$26,475	\$5,375	\$90,600

2014-15 To Date (4/24/2015)	\$400	\$1,785	\$300	\$5,082	\$25,864	\$6,313	\$3,859	\$8,081	\$7,240	\$6,632	\$14,716	\$80,272
2013-14 Actual	\$142	\$2,806	\$0	\$2,096	\$26,910	\$8,710	\$6,469	\$4,245	\$3,446	\$3,217	\$4,719	\$62,761

2015-2016 FACILITY MAINTENANCE - 885

amended 4/24/15

Department	Code	2015-16			2014-15 To Date	2013-14 Actual
		Grounds	Building	Total		
Park	10-08	1,500	2,000	3,500	1,838	6,246
Library	15-01	2,000	6,000	8,000	7,781	5,024
Street	18-01	1,000	7,500	8,500	2,792	3,698
Water Treatment	30-01	1,000	15,000	16,000	19,299	1,787
Water Distribution	30-07	1,000	20,000	21,000	15,110	27,731
Storm Sewer	50-01	1,000	5,000	6,000	2,642	3,303
WW Treatment	60-01	1,000	50,000	51,000	5,537	9,481
WW Collections	60-07	1,000	5,500	6,500	3,025	3,348

Total Facility Maintenance	\$9,500	\$111,000	\$120,500	\$58,024	\$60,617
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Shop	2015-16	2014-15	2013-14	2012-13
Pole Building - lights & paving		7500	18000	45000

WTP

C12 Tanks	3000
Painting	10000

Water Distribution

Res 3 - Inspection	4000
Res 1 - Reseal roof	10000

WWTP Treatment

Seal coat lagoons	5000	5000	5000	5000
Install aerator in sludge lagoon	2000	2000		
Paint LST	15000			
Trickling Filter Distributer	20000			
Grit Removal Bearing	4000			

WWTP Collection

Lift Station Maint.	3500	2000	2000	2000
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City Hall

New furnace & heat pump	5000	9500		
Hallway flooring	9500			
TV Cameras			500	

Streets

Hazard Markers		5000		
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Wade Creek Park

2015-2016 Equipment Maintenance - 886

	Parks 10-08	Library 15-01	Street 18-01	WA Treat 30-01	WA Dist 30-07	Storm SW 50-01	WW Treat 60-01	WW Coll 60-07	Total by Item
1973 Chevy Dump Truck			125		125	125		125	500
1994 GMC Pickup (replace)	0		0		0	0	0	0	0
2001 Ford Sterling/attachments	300		0	450	500	500	750	750	3,250
2001 Ford F450, 1-Ton Truck			250		250	250		200	950
2006 Ranger	50		50	50	50	50	50	50	350
2007 3/4 Ton Chevy				250			250		500
2009 Ranger				250			250		500
2009 Ford Focus	50		50	50	50	50	50	50	350
2011 Ford 150 pickup	50		50		100	100		100	400
Stage	500								500
GMC 3500 Dump Truck - 2 Ton			200		200	200		200	800
3" Trash Pump					200			200	400
3600 Ford Tractor	100		100		100	100		100	500
4" Trash Pump							1,000		1,000
580C Backhoe			125	75	75	125	75	75	550
580MT Backhoe			550	350	350	550	350	350	2,500
Emergency Generators				2,000			1,000	1,000	4,000
Equipment Repair Kits				1,000			1,000		2,000
Grader			150						150
Guzzler Maintenance					2,000	2,000	2,000	2,000	8,000
Instrumentation repair				7,500			5,000		12,500
John Deere Mower	100		100		100			200	500
Lift Station maintenance								1,500	1,500
Primary Clarifier							2,000		2,000
Secondary Clarifier							3,000		3,000
Tanker Truck							4,000		4,000
Tires	400		850	850	850	850	850	850	5,500
WTP Filters/Parts (Clay valve,etc)				5,000					5,000
Sweeper			2,500			2,500			5,000
JD 5055 Tractor	500		500						1,000
Misc	750	2,500	250	500	750	750	500	750	6,750
Total By Fund	\$2,800	\$2,500	\$5,850	\$18,325	\$5,700	\$8,150	\$22,125	\$8,500	\$73,950
									\$73,950

2014-15 (4/24/2015)	\$482	\$474	\$1,800	\$4,917	\$804	\$869	\$6,339	\$1,382	\$17,066
2013-14	\$367	\$218	\$2,353	\$1,687	\$1,515	\$3,891	\$8,526	\$2,824	\$21,383

2015-2016 INSURANCE - 890

amended 4/3/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Building	10-04	250	250	250
Park	10-08	4,000	2,731	1,000
Library	15-01	7,500	7,500	7,000
Street	18-01	3,000	3,000	2,000
Water Treatment	30-01	11,000	10,750	10,000
Water Distribution	30-07	5,000	5,000	5,000
Storm Sewer	50-01	4,000	3,000	3,000
WW Treatment	60-01	11,000	10,750	10,000
WW Collections	60-07	5,000	5,000	5,022

Total Insurance		\$50,750	\$47,981	\$43,272
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2015-2016 INSURANCE - 855 (Fidelity Bonds)

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Water Treatment	30-01	950	900	900
WW Treatment	60-01	950	950	951

Total Insurance-Fidelity Bonds		\$1,900	\$1,850	\$1,851
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2015-2016 FUEL & LUBRICANTS - 895

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Administrative	10-01	1,500	838	1,496
Park	10-08	2,500	1,396	2,481
Street	18-01	2,500	2,394	3,847
Water Treatment	30-01	3,000	1,676	2,944
Water Distribution	30-07	3,000	3,352	3,774
Storm Sewer	50-01	3,000	2,234	3,074
WW Treatment	60-01	2,000	1,117	2,243
WW Collections	60-07	3,000	1,688	3,027
Total Fuel & Lubricants		\$20,500	\$14,695	\$22,886

2015-2016 ENGINEERING - 896

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Park	10-08	0	0	0
Street	18-01	1,000	550	510
Water Treatment	30-01	2,000	0	855
Water Distribution	30-07	2,000	608	1,327
Storm Sewer	50-01	2,000	495	230
WW Treatment	60-01	2,000	520	0
WW Collections	60-07	2,000	608	870
Total Engineering		\$11,000	\$2,780	\$3,792

2015-2016 ACCOUNTING & AUDITING - 900

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Non-Departmental	10-02	0	0	400
Building	10-04	0	0	50
Park	10-08	500	300	400
Library	15-01	1,600	1,650	1,650
Street	18-01	1,600	1,210	1,589
Water Treatment	30-01	1,600	825	1,375
Water Distribution	30-07-905	1,600	825	1,575
Storm Sewer	50-01	1,600	1,251	1,675
WW Treatment	60-01	1,600	825	1,450
WW Collections	60-07	1,600	825	1,450

Total Accounting & Auditing	\$11,700	\$7,711	\$11,614
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2015-2016 LEGAL - 910

amended 4/24/15

Department	Code	2015-16 Budget	2014-15 To Date	2013-14 Actual
Non-Departmental	10-02	5000	174	3,768
Elections	10-02-925	2500	1,692	0
Building	10-04	500	0	0
Planning	10-06	5000	593	15454
Park	10-08	500	0	0
Library	15-01	2,000	0	0
Street	18-01	500	0	681
Water Treatment	30-01	2,000	94	0
Water Distribution	30-07	2,000	0	1,747
Storm Sewer	50-01	2,000	0	60
WW Treatment	60-01	2,000	0	0
WW Collections	60-07	2,000	397	219
Total Legal		\$26,000	\$2,950	\$21,927

**2015-2016 COMMUNITY ORGANIZATIONS
SPONSORSHIPS - 10-02-935**

Organization	Amount Requested	2015-16 Budget	2014-15 Actual
American Cancer Society/Relay for Life	500	500	218
Estacada Area Chamber of Commerce	5,000	2,762	1,699
Estacada Area Community Events	3,000	3,000	2,428
Estacada Area Food Bank	2,500	2,149	0
Estacada Area Support Our Troops	780	780	710
Estacada Development Assn.	2,200	1,075	923
Estacada Festival of the Fungus	415	415	0
Estacada Together	1,000	1,000	642
Estacada Youth Soccer	100	100	0
Friends of the Estacada Community Center	5,000	3,492	3,240
Performing Arts Group of Estacada (PAGE)	1,000	1,000	333
Route 26 Cruisers	135	135	115
Total	\$21,630	\$16,408	\$10,308

2015-2016 Miscellaneous - 937

	Non-Dept 10-02	Parks 10-08	Library 15-01	Street 18-01	WA Treat 30-01	WA Dist 30-07	Storm SW 50-01	WW Treat 60-01	WW Coll 60-07	Total by Item
Bank Fees	600		600	350	600	600	350	600	600	4,300
City Events	1000									1,000
City Pins	500									500
Employee Recognition	100	100	2,000	100	500	500	500	500	500	4,800
Various Advertisements	1000			250		250	250		250	2,000
Miscellaneous/Unanticipated	5000		900	500	250	250	500	250	250	7,900
Total Miscellaneous	\$8,200	\$100	\$3,500	\$1,200	\$1,350	\$1,600	\$1,600	\$1,350	\$1,600	\$20,500
										\$20,500
2014-15 (4/24/2015)	10,090	\$0	\$1,688	\$475	\$685	\$582	\$580	\$667	\$1,009	\$15,775
2013-14	2,560	\$0	\$2,668	\$838	\$719	\$467	\$778	\$609	\$592	\$9,230

City Events include Christmas lighting, banner costs, cookies/coffee on the 20th

Advertisements include Booster Club ads, Yearbook ads, and Estacada News promotional publications, pamphlets, etc

2015-2016 MAJOR PROJECT WORK

PROJECT DESCRIPTION	21-01	18-01	19-01	30-01	30-07	31-01	50-01	51-01	60-01	60-07	61-01	65-01	PROJECT COST
	PARKS	STREET	SDC projects	WTR - TREAT	WTR - DIST	SDC projects	STORM DRAIN	SDC projects	WW - TREAT	WW - COLL	SDC projects	Sewer Cap Cont	
WW - I&I Annual Project (Sliplining, Manhole Grouting)										\$ 50,000			\$ 50,000
Nitrifying trickling filter - WWTP												\$ 624,200	\$ 624,200
WTP Cleanwell Repair				\$ 40,000									\$ 40,000
Replace ROTORK				\$ 80,000									\$ 80,000
High Service Pumps - silent check valves						\$ 15,000							\$ 15,000
Upsize Fire Hydrants						\$ 15,000							\$ 15,000
Water Main Rehab and Upsizing					\$ 130,000								\$ 130,000
Street Repair/Reconstruction		\$ 100,000											\$ 100,000
Main Street Repair		\$ 7,000											\$ 7,000
2014 ODOT - SCA Grant		\$ 50,000											\$ 50,000
	\$ -	\$ 157,000	\$ -	\$ 120,000	\$ 130,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 624,200	\$ 1,111,200

Project Information

WW - I&I Improvements: These projects are mandated by the NPDES discharge permit. The Waste Water Master Plan recommends that the City complete at minimum of \$50,000 of I&I Improvements each budget year (Examples: manhole grouting, sliplining, line replacement, TV Inspections, etc.).

WWTP Nitrifying trickling filter - Reduce ammonia in sewer effluent

WTP Cleanwell Repair - Paint cleanwell - check for rust, etc.

WTP Replace ROTORK: Essential for operation of plant. Total project is approximately \$100,000 - we will try to finance the project over a number of years.

WTP - Replace High Service Pumps: Essential for operation of plant.

WTP - Replace Waterline from Cleanwell: \$20,000 - no funding - keep on list

Upsize Fire Hydrants: Replace smaller/old hydrants per CIP

Water Main Rehab: Alley @ SW 3rd Ave to End of Waterline (\$90K) & Alley near SW Cedar St between 2nd Ave & Hwy 224 (40K)

Lake Shore Drive: Grinding and repaving - \$45,000 removed from budget - no funding - keep on list

Street Repair/Reconstruction: The Budget Committee approved a \$100,000 transfer from the general fund to the street fund for a street improvement project.

Main Street Repair: Two soft spots - dig out and repave

2015 ODOT SCA Grant: Annual grant to be determined

Budgeting Strategy

Projects were selected in accordance with the Capital Improvement Plans and the City Master Plan. An outside consultant prepared these reports in order to help determine which projects have the highest priority/need within the City. The decision is based on development trends. A financial plan was created using this project list. The plan/estimated costs set the municipal SDC rates, these development costs generate revenue to fund the projects.

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GLOSSARY OF TERMS

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.

Assessed Valuation: The value set by the County assessor on real and personal taxable property as a basis for levying taxes.

Beginning Fund Balance: The amount of unexpended funds carried forward from one fiscal year to another.

Bond: A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget: A financial operating plan with estimated expenditures and expected revenues for a given period.

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: Expenditures which result in the acquisition of or addition to fixed assets.

Contingency: An appropriation of funds to cover unforeseen events which occur during the budget year. The Board of Directors must approve all contingency expenditures.

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.

Debt 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.

Encumbrances: The formal accounting recognition of commitments to expend resources in the future.

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.

Fund: A division in the budget with independent fiscal and accounting requirements.

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. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general purposes.

Interfund Transfer: Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

Levy: (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records.

Long-Term Debt: Debt with a maturity of more than one year after date of issuance.

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 then due.

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

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.

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.

Tax Base: In Oregon, a designated amount of property tax which can be levied for operating expenses without annual voter approval. The original base must be established by the voters at a general or primary election.

Tax Rate: The amount of property tax paid by property owners for each \$1,000 of their property's value. This rate is computed by dividing the total amount of the tax levies by the total assessed value for the City.

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