

City of Mt. Angel
ANNUAL BUDGET
Fiscal Year 2011-2012

Proposed April 25, 2011



City of Mt. Angel
ANNUAL BUDGET
Fiscal Year 2011-12

Mayor

Rick Schiedler

Budget Committee

Councilors

Darren Beyer

Karl Bischoff

Ray Eder – Council President

Kelly Grassman

Teresa Kintz

Andy Otte

Citizen Members

Tania Bochsler

Cindy Buchheit

Scott Cantu

Shayne Kleinschmit

Jim Kosel

Pete Wall

Bernie Seiler

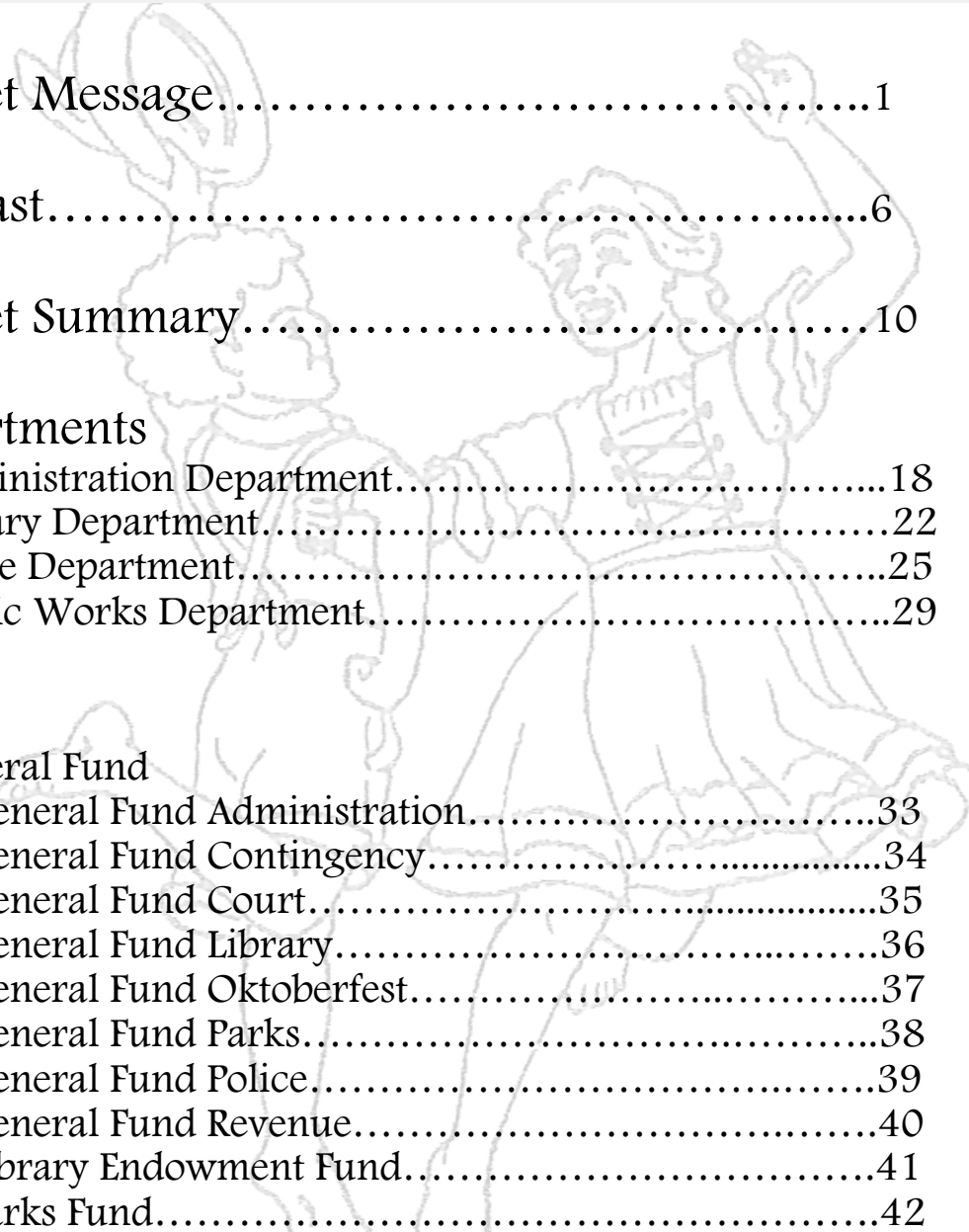
Budget Process and Schedule

FY 2011~12

ACTION	DATE
Department Head Budget Meeting	January 13, 2011
City Council appoints Budget Committee Members to fill 3 vacancies	January 18, 2011
City Council approves tentative calendar, designate Budget Officer and affirms goals	January 18, 2011
City Prepares DRAFT Budget	February - April
Publish Legal Notice, newsletter, web page, twitter and facebook key dates and opportunities for public input as part of budget process.	Follow state law requirements for legal ads and ongoing and as soon as possible for other communication channels
Proposed Budget document available at City Hall and posted online	2 weeks prior to first meeting – April 25, 2011
Budget Document Open House & Orientation	May 2, 2011
Budget Committee meetings #1 – Budget Message, Budget Orientation and Fund Review	May 9, 2011
Budget Committee meeting #2 – Discussion, proposed changes or amendments makes recommendation on the budget and tax rate/levy	May 16, 2011
City Council holds Budget Hearings/Considers adoption	June 6, 2011
City Council adopts Budget, Makes Appropriations, Imposes & Categorizes Property Tax NOTE: Must be completed by June 30, 2011	June 6, 2011
Staff submits Tax Certification documents to Assessor.	By July 2011

City of Mt. Angel Budget
Fiscal Year 2011~12

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Fiscal Year 2011~12 BUDGET MESSAGE

April 25, 2011

Dear Mayor, City Councilors, Budget Committee Members and Community Members:

Attached is the proposed Fiscal Year 2011-12 budget for your consideration. The budget for Fiscal Year 2011-12 totals \$7.3 million.

This proposed budget:

- *Complies with our City Charter and Oregon Budget Law* – this balanced budget is guided by the City’s mission and goals, funds current service levels and moves us towards the vision of our community in the year 2025.
- *Contains new views and forms* to assist in the transparency of our budget and City finances.
- Continues to build upon Mt. Angel’s long history of making *sound financial decisions with an eye to the future*.
- *Proposes changes* that will allow us to move closer to our goals by:
 - Starting a line item in the Capital Fund to begin saving for a future City Hall, with a contribution this year from the General Fund of \$90,000.
 - Creating a sewer repair assistance program of \$5,000 in the Sewer Utility Reserve Fund to assist private property owners when the connection between their property and the City’s sewer system needs to be repaired.
 - Continuing the sidewalk improvement program within the Street Reserve Fund at \$25,000 with resources from the Street Fund and General Fund.
 - Increasing the City’s contribution within the General Fund from one-third to half of the cost of providing a School Resource Officer in the Mt. Angel School District to accommodate school budget deficits in the coming fiscal year. The additional funding will come from the General Fund contingency.
 - Building a City version of the State’s Special City Allotment grant within the Street Reserve Fund that will fund a \$25,000 overlay project (with less restrictions than the state’s program).
 - Allowing for the payoff of the Waste Water Treatment Plant loan (known in the Budget Document as the Revenue Bond Debt Service Fund) from the Sewer Utility Reserve Fund which could save that fund an estimated \$150,000.
 - Allocating funds from multiple sources to pay for one time capital costs and some ongoing costs to fund a ‘John Deere Green’ park maintenance plan including phasing in an irrigation system, allocate some staff resources and provide a vegetation management (pesticide) program.
 - Continuing to maintain a minimum of 10% contingency in all funds with the exception of Parks & Streets.
 - Fund a new City website and electronic reader board from the General Fund by reducing the working capital carryover next fiscal year.

User Guide

The Fiscal Year 2011-12 budget should look different than the Fiscal Year 2010/2011 Budget document. The City Council gave feedback to staff to simplify and adjust the document to be easier to use, and be more transparent. The staff requested assistance from two City Council members and one Budget Committee member to help guide us on format and outline information that should be in the budget. This group met over the course of a few months and helped frame this document. We hope the changes are useful.

The City's annual budget for Fiscal Year 2011-12 is presented in seven sections:

- Fiscal Year 2011-12 Budget Message – *policies, trends, goals, and changes*
- City's Financial Forecast – *where are we going?*
- Budget Summary – *where does my money go?*
- Departments – *how does each department allocate its resources?*
- Funds – *how is the money allocated by fund (general fund, street fund, parks fund, etc.)?*
- Fund Glossary – *find descriptions of each fund within the City's budget*
- Budget Term Glossary – *find terms used in the budget document*

This document is intended to provide a comprehensive and clear basis for review of the annual City budget. If you have suggestions for improving the document or questions about its contents, please contact City Hall at 503.845.9291. The Annual Budget is available at the City's website at www.ci.mt-angel.or.us.

Mt. Angel Financial Policies

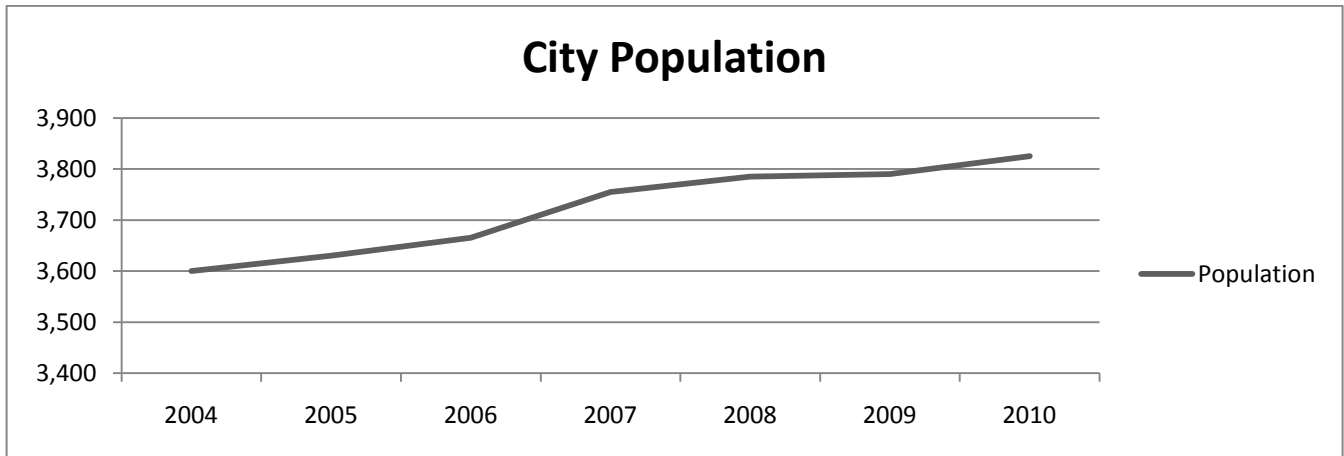
Mt. Angel has a number of policies that guide our budget making; copies of these policies are available at City Hall:

Policy/Rule #	Summary	Date approved/enacted
City Charter Section 41	Dictates City's voluntary floated indebtedness shall not exceed ten percent of the current budget.	7.1.82
Policy #8	Sets guiding statements for long term capital financing	12.6.89
Policy #11	Lays out investment objectives of safety, liquidity and rate of return in that order for General Fund investments.	6.10.93
Policy #14	Sets policies to deal with grants/loans.	3.4.99

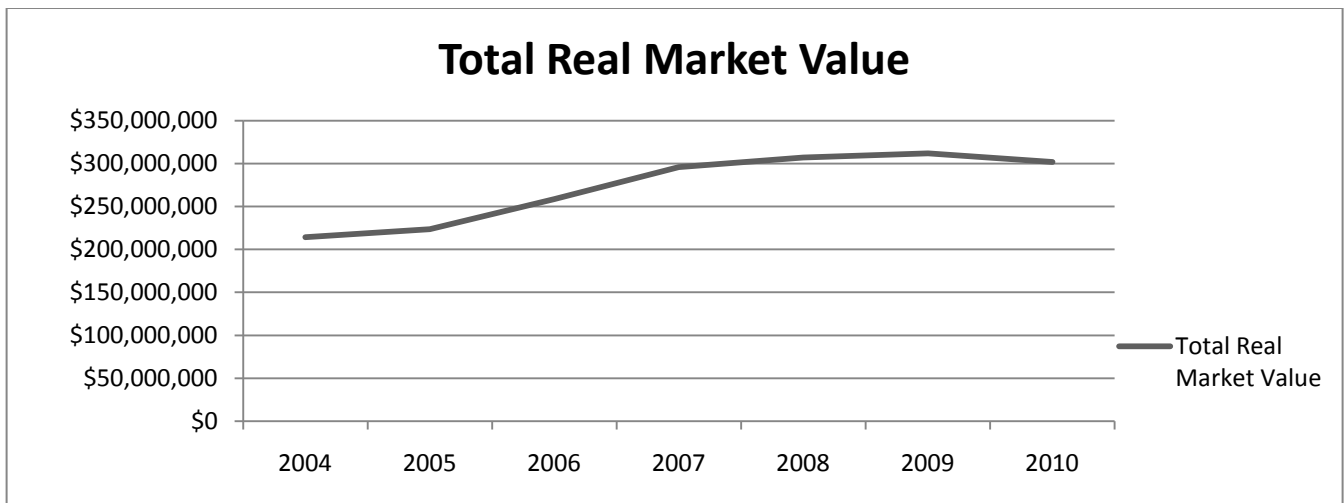
There are no changes in these policies proposed as part of this budget.

Trends ~ Where We Have Been

The population in Mt. Angel continues to slowly grow while the real market property values are starting to dip just a bit, as evidenced by the two tables below. While residential construction activity has slowed some, we have had two large community projects occur within our city over the last year; the Silverton Hospital Medical Clinic and the Community Building.



Mount Angel Population Estimates (prepared by Population Research Center, Portland State University)

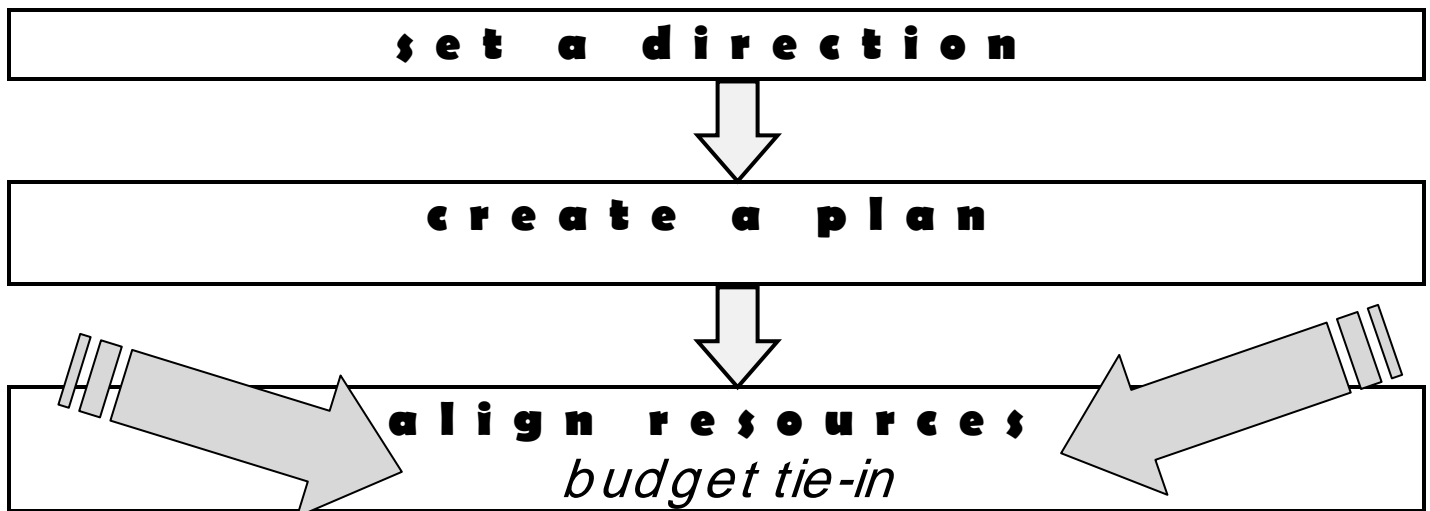


Mount Angel Real Market Property Value Changes (From Marion County Assessor's Office)

Goals ~ Where We Are Going

FY 11-12 Budget Approach – the Staff Team preparing the budget utilized the recent *program to achieve the Council goals* to set financial priorities for this Fiscal Year 2011-12 budget. Staff verified with the City Council at their January 2011 meeting that using the goals was the correct approach to build the budget. At that meeting, the Council also gave staff direction to add a sewer repair assistance program and to ensure the Fiscal Year 2010/2011 priorities of addressing streets and the sidewalk program be carried through into this fiscal year's budget.

The Mt. Angel Program to Achieve Council Goals - In September 2010, the City Council worked through a community process to set a direction and create a plan for the future. The vision, mission, goals, objectives and measures were created to chart a path for decision making and prioritizing. The final step to achieve these goals is to align financial resources. The Fiscal Year 2011-12 budget process is the opportunity to align the goals with the resources in order to achieve our highest community needs.



Our Vision

In the year 2025, Mt. Angel is a tight knit, rural community that is proud of its heritage.

The community supports annual events that bring visitors from neighboring communities & around the world.

Mt. Angel is a proud home for residents and a beautiful destination for visitors, with such attractions as the Mt. Angel Abbey, Queen of Angels Monastery, and the Saalfeld House Museum.

The community prides itself on strategic thinking, detailed planning, and fiscally sound practices that provide for growth, and the improvement and maintenance of the city infrastructure.

Downtown is revitalized and thriving, the industrial park is a vibrant employment center and the tax base has grown and improved to fund community improvements such as a visitor's center, a new city hall and recreational opportunities.

Our Mission

- Preserving the small town quality of life
- Strategically Planning for the future
- Recognizing community diversity
- Providing timely, quality, efficient & fiscally sound services
- Continue to encourage community involvement
- Responsive to citizens & customers

Our Goals

The Mt. Angel City Goals are (*objectives & measures related to the budget are included in italics*):

1. Improve & Enhance Communication with the Community

Go digital – improve City e-communication - Develop proposal to fund an electronic reader-board

2. Improve & Enhance the Livability in the Community

City Hall and Parks, including public restrooms, should be neat, well maintained, lawns should be green and weed free. - Develop a work plan with costs/budget items for consideration by City Council

3. Strategic Planning

4. Increase Revenue & Funding

Note: For a full copy of the City's goals, objectives & measures please visit www.ci.mt-angel.or.us.

Completing the Fiscal Year 2011-12 Budget challenged the City's budget team to find solutions to address community priorities and achieve Council Goals. Due to the long history in Mt. Angel of making sound fiscal decisions, we were able to align the budget in a way that maintains our reserves at a sound level, keeps our operating contingency at a reasonable rate, and frames our future. I thank all who participated in this effort.

Sincerely,

Susan Muir
City Administrator, Budget Officer, smuir@ci.mt-angel.or.us

Putting It All Together: the Budget Summary

This section of the budget contains information about:

- Mt. Angel's property tax rate compared with other similar sized jurisdictions
- The City organizational chart
- A brief history of property tax revenue projections and actual revenues
- An overview of the City's General Fund revenue sources
- A breakdown of the full cost of an employee including wages, benefits and overhead
- Staff salary summary
- Total City expenditures

MT ANGEL, OR 97362
 ACRES: 0.055
 MAP:

See back for explanation

Where do my Property Taxes go in Mt. Angel?

VALUES:	LAST YEAR	THIS YEAR
MARKET VALUES:		
LAND	89,800	85,800
IMPROVEMENT	118,280	107,640
TOTAL VALUE	208,080	193,440
TAXABLE VALUES:		
ASSESSED	123,120	126,810
NET TAXABLE:	123,120	126,810

THIS YEAR'S TAX

EDUCATION:	
MT ANGEL SCHOOL	.72
WILLAMETTE REG ESD	.62
CHEMEKETA COM COL	
EDUCATION TOTAL:	.71
GENERAL GOVERNMENT:	
MARION COUNTY	531.56
MOUNT ANGEL	
MARION SOIL & WTR	128.66
MT ANGEL FD	10.37
REGIONAL LIBRARY	
GENERAL GOVERNMENT TOTAL	1,060.56

EXCLUDE FROM LIMIT:	
MT ANGEL SCHOOL	344.10
CHEMEKETA COM COL	10.07
CHEMEKETA COM COL, BON	11.15
EXCLUDE FROM LIMIT TOTAL:	365.32
2010-11 PROPERTY TAX TOTALS	2,129.59

TOTAL TAX (After Discount) 2,065.70
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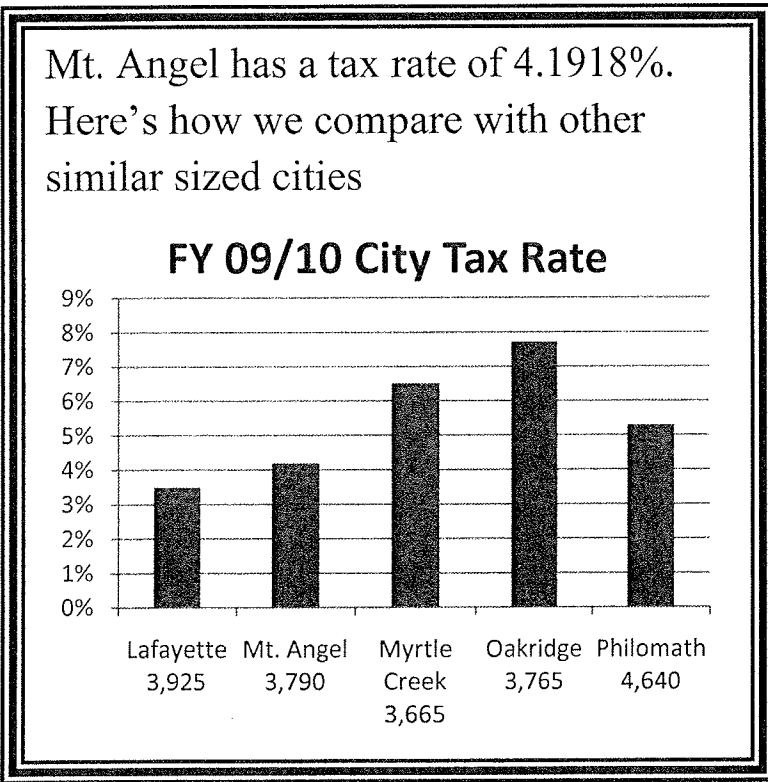
WITH YOUR PAYMENT ACCOUNT NO.:

	Discount Allowed		Net Amount
10	63.89	3%	2,065.70
10	28.39	2%	1,391.34
10	NONE	0%	709.87

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Enter Payment Amount \$

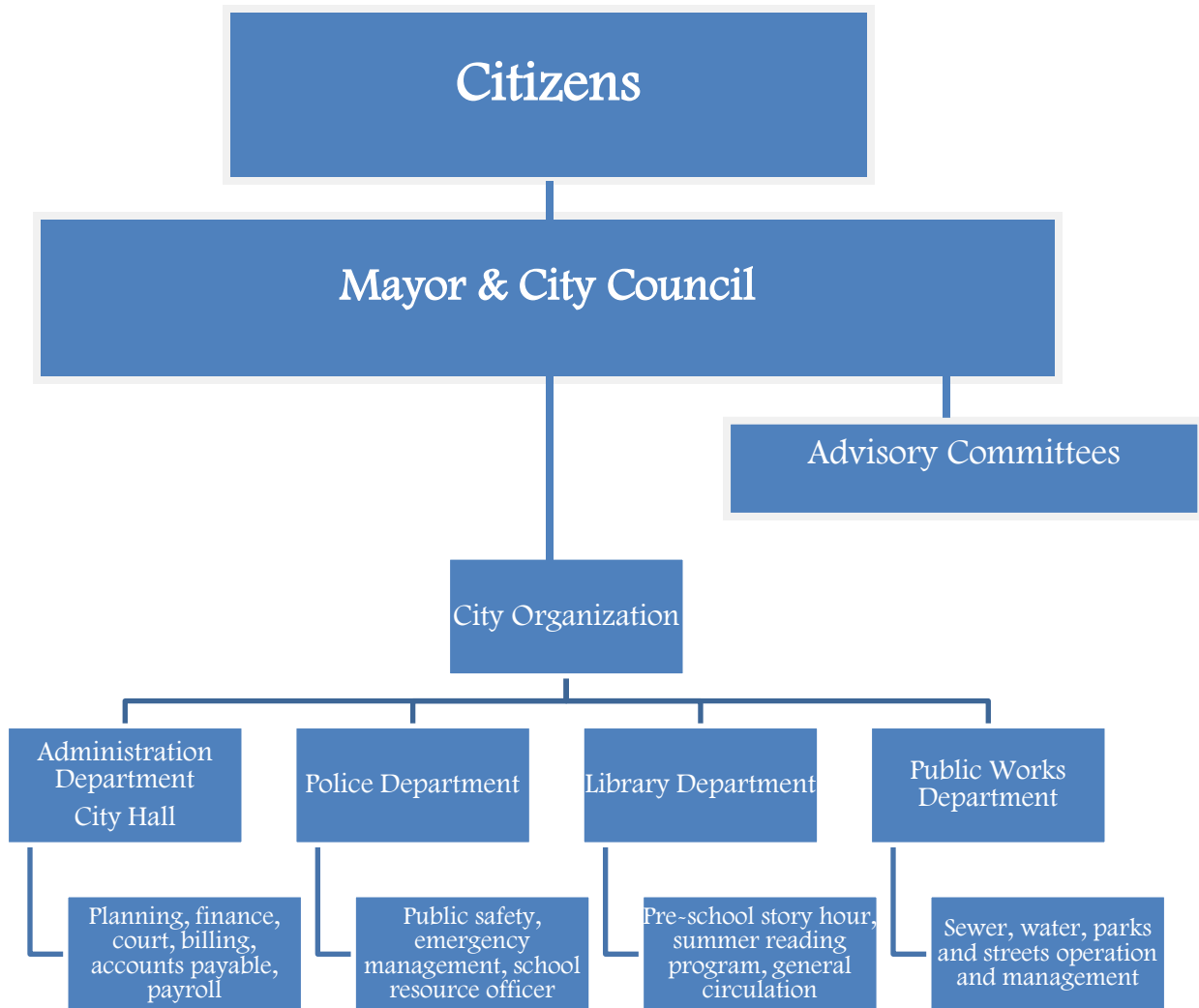
MAKE PAYMENT TO:
 MARION COUNTY TAX COLLECTOR
 PO BOX 3416
 PORTLAND OR 97208-3416



In Mt. Angel, your property taxes go straight into the 'General Fund' where money is collected and the funds are unrestricted. This fund is used for many things throughout most City services with the exception of water and sewer uses.

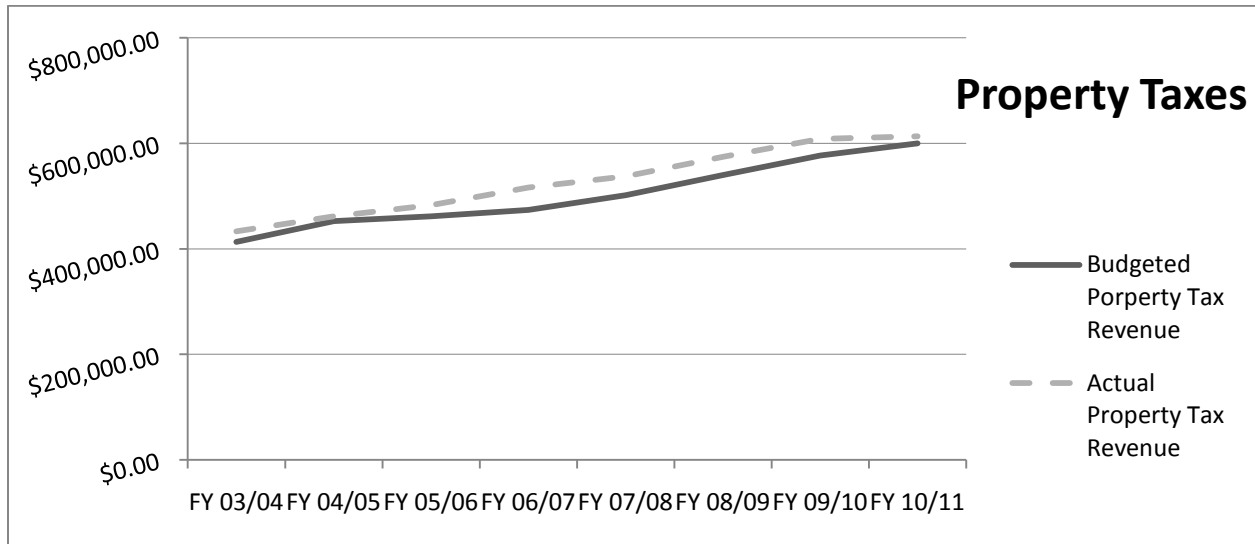
City Organizational Chart

The City has four Departments; each Department provides different services to our community:

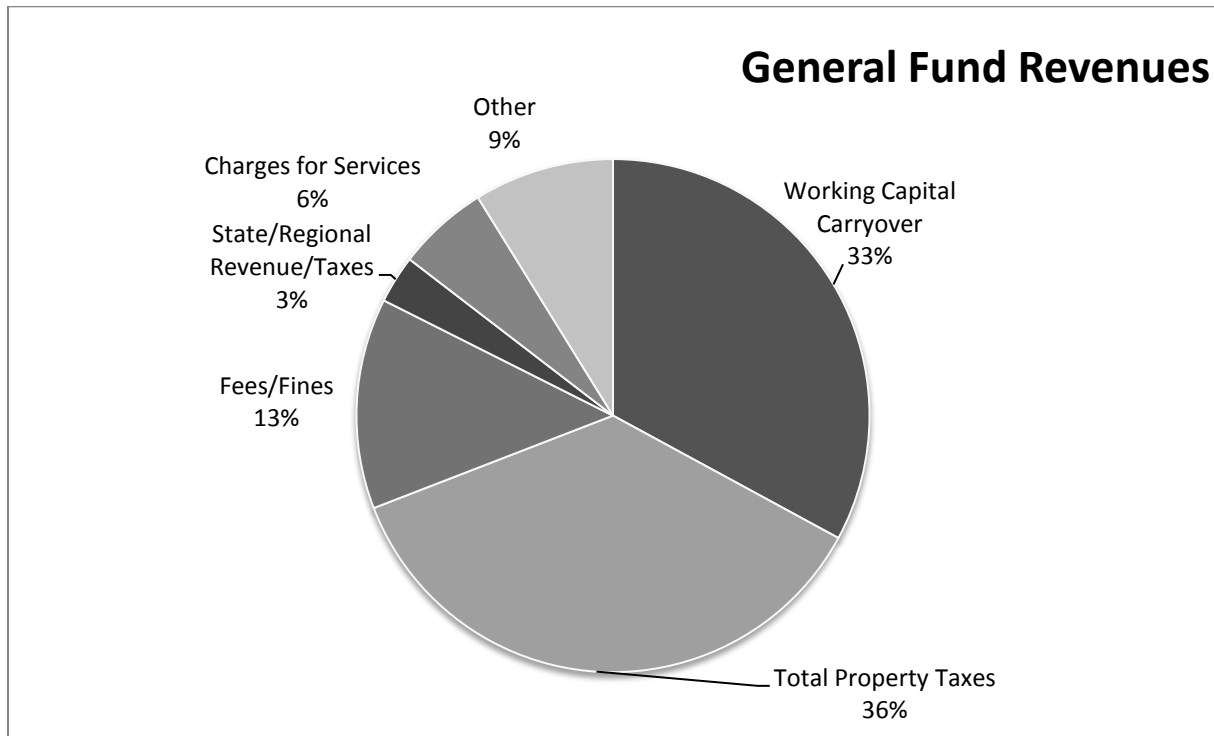


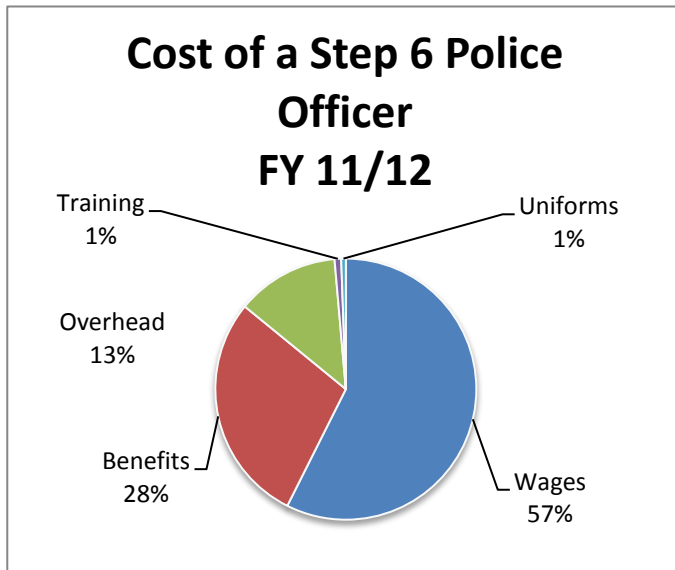
Property Taxes and Revenues

Mount Angel Budgeted Property Tax Revenue vs. Actual Property Tax Revenue *or the amount we thought we were going to receive compared to the amount we actually received from past budget year. (Data is from General Fund Line Item titled "Current Taxes" under Revenue Sources.)*



In addition to property taxes, the City’s General Fund receives money from other sources (*from General Fund Revenue page under General Fund Tab*):





Cost of a Step 6 Officer

FY11-12

Wages:

Salary	\$47,016
Overtime, Holiday OT	\$4,815
Certification / Cell Phone	\$986
Holiday Pay	\$2,170
Training Pay	\$814
Payroll Taxes FICA	\$4,269
State Worker Compensation Tax	\$33
Total	<u><u>\$60,103</u></u>

Benefits:

Uniform allowance	\$100
Health, Dental & Life Insurance	\$18,275
Retirement (PERS-T1/T2)	\$9,340
Worker's Compensation Insurance	\$2,122
Total	<u><u>\$29,837</u></u>

Total Wages & Benefits

\$89,940

Total Overhead, Training & Uniforms

\$14,753

including supplies, building costs, attorney fees, computer costs, dispatch, cars, equipment uniforms, trainings, etc.

Total Cost of a Step 6 Officer

\$118,848

PERSONAL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM ONE OR MORE SOURCES

	POSITION DESCRIPTION	FTE	Range	Total Salary FY 11/12	Administration		Police		Court		Library		Street Fund		Parks Fund		Water Utility Fund		Sewer Utility Fund		Total %	
					%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount		
1	City Administrator	1	N/A	\$81,200	25%	\$20,300							5%	\$4,060			35%	\$28,420	35%	\$28,420	100%	1
2	Assistant to City Administrator	1	3159-4032	\$40,966	30%	\$12,290							20%	\$8,193			25%	\$10,242	25%	\$10,242	100%	2
3	Finance Director	1	4108-5244	\$59,245	20%	\$11,849							10%	\$5,925			35%	\$20,736	35%	\$20,736	100%	3
4	Receptionist/Court & Utility Clerk	0.75	1944-2481	\$22,344					20%	\$4,469							40%	\$8,938	40%	\$8,938	100%	4
5	Accounting Clerk	0.75	2410-3076	\$23,604	25%	\$5,901							5%	\$1,180			35%	\$8,261	35%	\$8,261	100%	5
6	Police Chief	1	4413-5633	\$74,463			100%	\$74,463													100%	6
7	Administrative Assistant	1	2422-3091	\$45,080			100%	\$45,080													100%	7
8	Patrol Officer	5	3069-3918	\$216,800			100%	\$216,800													100%	8
9	School Resource Officer	1	3069-3918	\$43,191			100%	\$43,191													100%	9
10	Librarian	0.75	3732-4763	\$37,032							100%	\$37,032									100%	10
11	Assistant Librarian	0.25	2401-3065	\$13,800							100%	\$13,800									100%	11
12	Children's Librarian	0.1	1944-2481	\$1,944							100%	\$1,944									100%	12
13	Library Aide	0.25	1766-2367	\$6,012							100%	\$6,012									100%	13
14	PW Superintendent	1	3232-4125	\$70,971									20%	\$14,194			40%	\$28,388	40%	\$28,388	100%	14
15	PW Utility Lead Worker	1	3157-4030	\$41,865									27%	\$11,304			67%	\$28,050	6%	\$2,512	100%	15
16	PW Utility Worker II	1	2727-3481	\$40,836									27%	\$11,026			40%	\$16,334	33%	\$13,476	100%	16
17	Wastwater Operator	1	3077-3928	\$54,772															100%	\$54,772	100%	17
18	Parks Maintenance Worker Seasonal	0.3	10.00/hr	\$5,500												100%	\$5,500				100%	18
19	Maintenance Worker (hourly)	0.6	1944-2481	\$17,872									20%	\$3,574	20%	\$3,574	30%	\$5,362	30%	\$5,362	100%	19
20	Wastwater Operator (hourly)	0.1	3077-3928	\$5,712															100%	\$5,712	100%	20
21	TOTAL	18.85		\$903,209		\$50,340		\$379,534		\$4,469		\$58,788		\$59,456		\$9,074		\$154,730		\$186,818	\$903,209	21

City of Mt. Angel
Total City Budget FY 2011-12

All Departments	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Salaries & Wages	\$ 883,214	\$ 806,374	\$ 969,543	\$ 979,471
Total Taxes & Benefits	\$ 377,498	\$ 300,727	\$ 425,933	\$ 463,370
Total Supplies & Services	\$ 611,888	\$ 613,787	\$ 691,298	\$ 727,761
Total Capital Outlay	\$ 103,115	\$ 167,800	\$ 164,811	\$ 176,447
Total Transfers	\$ 559,325	\$ 568,765	\$ 769,252	\$ 714,208
Total Expenditures	\$ 2,535,040	\$ 2,457,453	\$ 3,020,837	\$ 3,061,257
Oktoberfest	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Salaries & Wages	\$ 28,748	\$ 29,060	\$ 32,150	\$ 24,429
Total Taxes & Benefits	\$ 7,265	\$ 7,731	\$ 7,979	\$ 6,812
Total Supplies & Services	\$ 5,904	\$ 3,831	\$ 3,500	\$ 7,728
Total Transfers	\$ 359	\$ 2,354	\$ 3,200	\$ 500
Total Expenditures	\$ 42,276	\$ 42,976	\$ 46,829	\$ 39,469
SDC Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Capital Outlay	\$ 27,517	\$ 73,237	\$ 719,608	\$ 698,450
Total Transfers	\$ -	\$ 33,590	\$ -	\$ -
Total Expenditures	\$ 27,517	\$ 106,827	\$ 719,608	\$ 698,450
Reserve Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Taxes & Benefits	\$ -	\$ -	\$ 134,632	\$ 108,908
Total Supplies & Services	\$ 2,191	\$ 21,184	\$ 23,109	\$ 31,133
Total Capital Outlay	\$ -	\$ 150,000	\$ 1,706,277	\$ 1,920,834
Total Transfers	\$ -	\$ 33,590	\$ -	\$ -
Total Expenditures	\$ 2,191	\$ 204,774	\$ 1,864,018	\$ 2,060,875
Debt Service Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Debt Service	\$ 265,160	\$ 89,706	\$ 211,613	\$ 232,200
Total Expenditures	\$ 265,160	\$ 89,706	\$ 211,613	\$ 232,200

State Revenue Sharing Fund	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Supplies & Services	\$ 16,572	\$ 11,818	\$ 26,726	\$ 19,036
Total Transfers	\$ -	\$ 35,000	\$ 35,000	\$ 30,000
Total Expenditures	\$ 16,572	\$ 46,818	\$ 61,726	\$ 49,036

Capital Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Capital Outlay	\$ 11,070	\$ 110,308	\$ 469,717	\$ 594,512
Total Transfers	\$ -	\$ -	\$ 27,213	\$ -
Total Expenditures	\$ 11,070	\$ 110,308	\$ 496,930	\$ 594,512

Trust Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Supplies & Services	\$ -	\$ -	\$ -	\$ 5,980
Total Capital Outlay	\$ -	\$ -	\$ 5,812	\$ 18,932
Total Expenditures	\$ -	\$ -	\$ 5,812	\$ 24,912

Housing Rehabilitation Fund	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Capital Outlay	\$ 22,960	\$ 628	\$ 158,609	\$ 158,628
Total Transfers	\$ 8,002	\$ 24,081	\$ 700	\$ 350
Total Expenditures	\$ 30,962	\$ 24,709	\$ 159,309	\$ 158,978

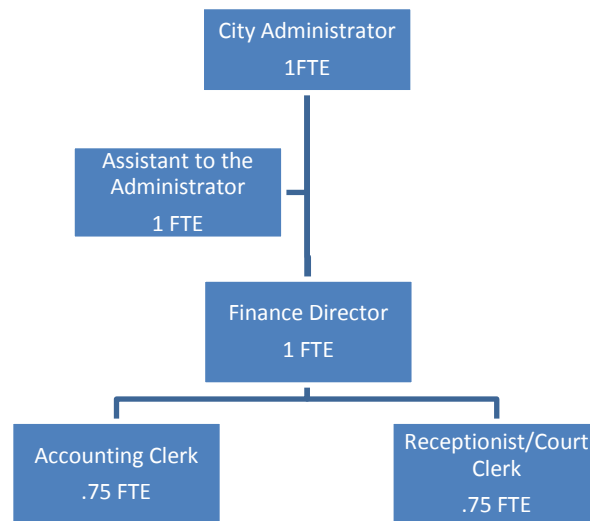
Contingency for Operating Funds	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
Total Contingency	\$ -	\$ -	\$ 503,913	\$ 461,997

City Total	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
City Total	\$ 2,930,788	\$ 3,083,571	\$ 7,090,595	\$ 7,381,686

Administration Department

Contact Information: Susan Muir, City Administrator, 503.845.9291 or smuir@ci.mt-angel.or.us

The Administration Department represents the core function of the City organization. This includes oversight of City programs and departments, support to the City Council and other City boards and committees, and public relations. It also provides all planning & city building permit information, court, finance functions, such as budgeting, accounting, payroll, and water and sewer billing.

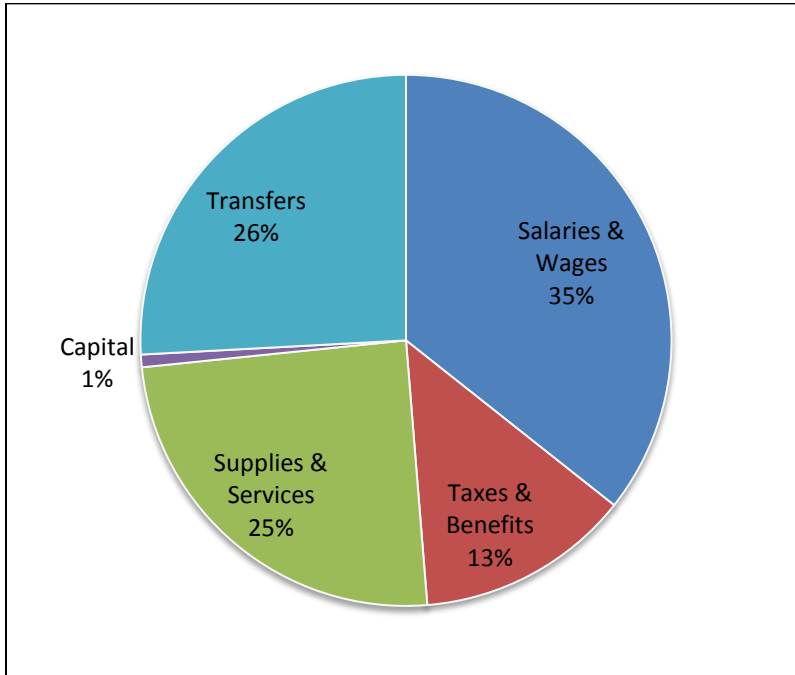


Changes in the Budget this Year

The Administration Department is proposing:

- Funding a new City web page with some onetime costs and minor ongoing costs. The City's web page is out of date and the City has little control over making improvements. This was an action item in the City's recently adopted Communication Plan.
- Starting a savings account for a new City Hall.
- Allocating \$10,000 for a new electronic reader board per the Council Goals.
- Paying off our debt for the construction of the City's Wastewater Treatment Plant. Additional analysis will still be needed through this fiscal year, however the first step is proposed in this budget that could reduce our interest from 5% to .5% and could save up to \$150,000 over the next ten years. In addition to the step proposed within the budget, the City Council would need to pass a resolution later in the year that would allow the interfund loan. This step does not commit the City to paying this debt off if the Council chooses not to at a later date.
- Some funding to align our planning and think about the future strategically.

Administration Department Expenditures Proposed for FY 11/12



Salaries & Wages	\$232,428.00
Taxes & Benefits	\$85,129.00
Supplies & Services	\$160,745.00
Capital	\$5,000.00
Transfers	\$168,500.00
Total	\$651,802.00

Administration Department

Administration Department	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
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Salaries & Wages				
City Administrator	\$ 66,806	\$ 20,000	\$ 83,336	\$ 81,200
Finance Director	\$ 60,241	\$ 58,817	\$ 61,800	\$ 59,245
Assistant to the City Administrator	\$ 29,387	\$ 22,738	\$ 37,200	\$ 40,956
Accounting Clerk	\$ 9,608	\$ 6,855	\$ 22,080	\$ 23,604
Receptionist Court & Utility Clerk	\$ 21,873	\$ 21,340	\$ 21,892	\$ 22,344
Office Assistant	\$ -	\$ -	\$ 6,577	\$ -
Code Enforcement	\$ 14,610	\$ 1,558	\$ -	\$ -
Judge	\$ 1,350	\$ 1,350	\$ 2,025	\$ 2,300
Interpreter Services	\$ 225	\$ 225	\$ 500	\$ 500
Vacation	\$ -	\$ 1,122	\$ 950	\$ 2,279
Overtime Pay	\$ -	\$ -	\$ -	\$ -
Total Salaries & Wages	\$ 204,100	\$ 134,005	\$ 236,360	\$ 232,428

Taxes & Benefits				
Payroll Taxes (FICA)			\$ 18,178	\$ 17,431
State Workers Comp Tax			\$ 91	\$ 139
Group Health, Dental & Life Insurance			\$ 47,112	\$ 33,011
Worker's Compensation Insurance			\$ 121	\$ 487
Retirement (PERS / OPSRP)			\$ 27,876	\$ 34,061
Total Taxes & Benefits	\$ 24,114	\$ 7,879	\$ 93,378	\$ 85,129

Total Employee Wage & Benefit Expense	\$ 228,214	\$ 141,884	\$ 329,738	\$ 317,557
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Maintenance & Supplies				
Attorney Fees	\$ 36,167	\$ 53,099	\$ 9,071	\$ 10,900
Auditing Fees	\$ 2,875	\$ 2,750	\$ 3,000	\$ 7,000
Building Maintenance	\$ 7,178	\$ 9,201	\$ 7,000	\$ 7,000
Building Utilities	\$ 3,966	\$ 3,264	\$ 4,500	\$ 4,100
Computer Services & Support	\$ 13,403	\$ 7,800	\$ 9,300	\$ 10,450
Consultant Services	\$ 12,140	\$ 52,584	\$ 12,000	\$ 31,000
Office Supplies & Printing	\$ 7,176	\$ 10,421	\$ 12,200	\$ 12,200
Postage	\$ 782	\$ 1,829	\$ 2,100	\$ 2,100
Property / Liability / Auto Insurance	\$ 3,828	\$ 2,091	\$ 3,800	\$ 3,850
Staff Training & Memberships	\$ 2,832	\$ 7,235	\$ 9,350	\$ 12,350
Telephone	\$ 3,552	\$ 2,779	\$ 3,995	\$ 3,795
Total Maintenance & Supplies	\$ 93,899	\$ 153,053	\$ 76,316	\$ 104,745

Administration Supplies & Services				
Building Permits Marion County	\$ 23,829	\$ 13,400	\$ 12,000	\$ 25,000
City Council Training and Support	\$ 2,061	\$ 3,332	\$ 4,620	\$ 4,600
City Dues and Memberships	\$ 5,055	\$ 3,296	\$ 5,900	\$ 5,900
Court Refunds	\$ 196	\$ 886	\$ 600	\$ 1,200
Unitary / LEMLA and Jail Assessments	\$ 10,511	\$ 13,339	\$ 17,800	\$ 19,300
Total Administration Supplies & Services	\$ 41,652	\$ 34,253	\$ 40,920	\$ 56,000

Total Supplies & Services	\$ 135,551	\$ 187,306	\$ 117,236	\$ 160,745
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Capital Outlay				
Equipment	\$ 7,990	\$ 9,935	\$ 5,000	\$ 5,000
Total Capital Outlay	\$ 7,990	\$ 9,935	\$ 5,000	\$ 5,000

Transfers				
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Unemployment Reserve Fund	\$ -	\$ 6,000	\$ -	\$ 3,500
Retirement Reserve Fund	\$ -	\$ 1,608	\$ 4,960	\$ -
Parks Fund	\$ -	\$ -	\$ -	\$ 45,000
Capitol Improvement Fund	\$ 48,000	\$ 15,000	\$ 48,400	\$ 100,000
Street Reserve Fund	\$ -	\$ -	\$ 12,500	\$ 20,000
Total Transfers	\$ 48,000	\$ 22,608	\$ 65,860	\$ 168,500
Total Expenditures	\$ 419,755	\$ 361,733	\$ 517,834	\$ 651,802

Library Department

Contact Information: Collette DeCock, Librarian, 503.845.6401 or cdecock@ci.mt-angel.or.us

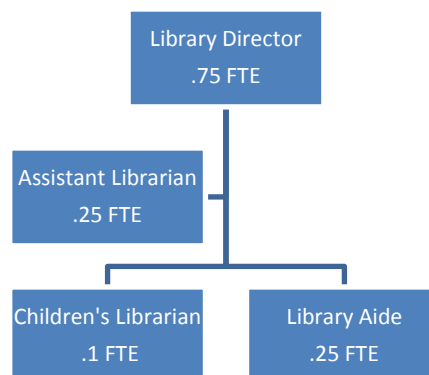
The Mt. Angel Public Library serves both the City of Mt. Angel and the surrounding community.

The city library is part of an 18 library cooperative called Chemeketa Cooperative Regional Library System (CCRLS). The library owns over 30,000 books including large print and a Spanish language collection, as well as 2000 audio-visual materials.

The library offers Mt. Angel residents:

- Access to the Internet
- Access to online research tools including job search and test preparation
- Children's pre-school story hour on Thursday
- Summer Reading Program with weekly performers
- Access to over a million library items through the CCRLS

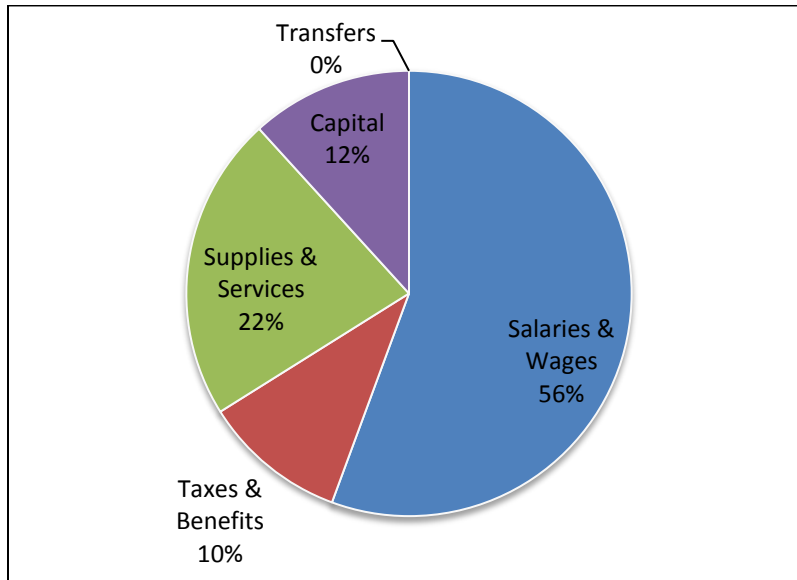
The FY 11/12 budget has the following staff levels proposed:



Changes in the Budget this Year

The Library Department budget has no major changes in the 2011-12 fiscal year. The Department plans to add newer DVDs and serial publications to the collection which will add \$500 to the material and supplies expenditure.

Library Department Expenditures Proposed for FY 11/12



Library Department	
Salaries & Wages	\$59,376.00
Taxes & Benefits	\$11,174.00
Supplies & Services	\$23,650.00
Capital	\$12,545.00
Transfers	0
Total	\$106,745.00

Library Department

City of Mt. Angel	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY 2011-2012 Proposed
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Salaries & Wages				
Librarian	\$ 31,162	\$ 31,078	\$ 35,376	\$ 37,032
Assistant Librarian	\$ 5,622	\$ 6,303	\$ 6,480	\$ 13,800
Children's Librarian	\$ 1,556	\$ 1,289	\$ 3,632	\$ 1,944
Library Aide	\$ -	\$ 4,777	\$ 6,432	\$ 6,012
Vacation Payout	\$ -	\$ -	\$ -	\$ 588
Total Salary & Wages	\$ 38,340	\$ 43,447	\$ 51,920	\$ 59,376

Taxes & Benefits				
Payroll Taxes (FICA)	\$ 2,933	\$ 3,324	\$ 3,972	\$ 4,542
State Worker's Comp Tax	\$ 26	\$ 33	\$ 64	\$ 39
Worker's Compensation Insurance	\$ 73	\$ 92	\$ 354	\$ 125
Retirement (PERS / OPSRP)	\$ 6,273	\$ 4,061	\$ 4,963	\$ 6,468
Total Taxes & Benefits	\$ 9,305	\$ 7,510	\$ 9,353	\$ 11,174

Total Employee Wage & Benefit Expense	\$ 47,645	\$ 50,957	\$ 61,273	\$ 70,550
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Maintenance & Supplies				
Property / Liability / Auto Insurance	\$ 1,995	\$ 2,203	\$ 2,400	\$ 2,400
Telephone	\$ 448	\$ 490	\$ 600	\$ 600
Postage	\$ 257	\$ 213	\$ 350	\$ 250
Building Maintenance	\$ 942	\$ 1,142	\$ 1,500	\$ 1,500
Staff Training & Memberships	\$ -	\$ -	\$ 200	\$ 200
Building Utilities	\$ 3,428	\$ 3,416	\$ 5,200	\$ 4,500
Total Maintenance & Supplies	\$ 7,070	\$ 7,464	\$ 10,250	\$ 9,450

Library Supplies & Services				
Maintenance, Books & Expenses	\$ 344	\$ 435	\$ 300	\$ 300
Audio Visual & Serials	\$ 757	\$ 1,077	\$ 1,000	\$ 1,500
Childrens Program	\$ 977	\$ 1,097	\$ 1,200	\$ 1,200
Book Supplies	\$ 972	\$ 809	\$ 1,000	\$ 1,000
Chemek Comm Reg Lib Serv Suppl	\$ 1,207	\$ 1,416	\$ 1,500	\$ 700
Book, Maintenance and Supplies	\$ 9,058	\$ 10,907	\$ 9,500	\$ 9,500
Amo Leer Grant	\$ -	\$ 83	\$ -	\$ -
Total Library Supplies & Services	\$ 13,315	\$ 15,824	\$ 14,500	\$ 14,200

Total Supplies & Services	\$ 20,385	\$ 23,288	\$ 24,750	\$ 23,650
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Capital Outlay				
Equipment	\$ 763	\$ -	\$ 2,000	\$ 2,000
Gates Computer Grant	\$ -	\$ 10,053	\$ 10,747	\$ 10,545
Total Capital Outlay	\$ 763	\$ 10,053	\$ 12,747	\$ 12,545

Transfers				
Transfer to Retirement Reserve Fund	\$ -	\$ 2,056	\$ 3,174	\$ -
Total Transfers	\$ -	\$ 2,056	\$ 3,174	\$ -

Total Expenditures	\$ 68,793	\$ 86,354	\$ 101,944	\$ 106,745
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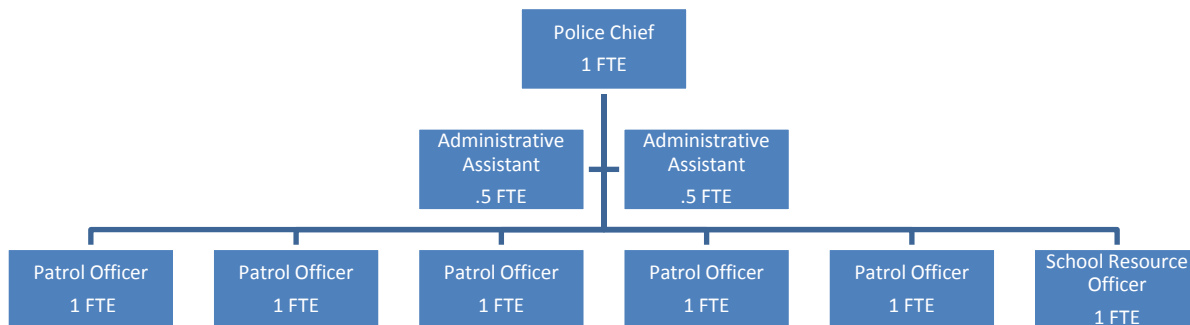
Police Department

Contact Information: Mike Healy, Police Chief, 503.845.9294 or mhealy@ci.mt-angel.or.us

The Mt. Angel Police Department is a full-service, 24 hour a day law enforcement organization with seven sworn officers (ones who have power of arrest), two civilian, and one volunteer providing police services, records management, and code enforcement. The Police Department also has a partnership with the Mt. Angel School District to provide a school resource officer and provides police protection to the Abbey.

The Department's goal for the 2011-12 fiscal year is to retain present staffing levels in order to improve and enhance the livability of Mt. Angel through public safety activities and 24 hour police patrol and response to criminal activity.

The FY 11/12 budget has the following staff levels proposed:

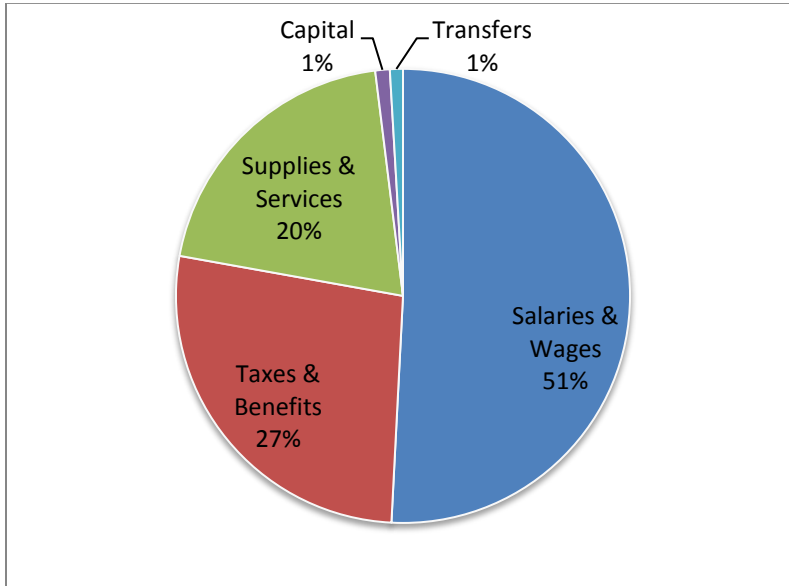


Changes in the Budget This Year

- The department plans to retain the School Resource Officer position by increasing the percentage of City financial support from 33% to 50% in order to address the School District's financial inability to continue to fund this position at the 66% level as in previous years. This position is critical to maintaining community safety with our youth population at the schools and throughout the community.
- In order to enhance the public safety services we provide for the community we are budgeting for increased funding by \$2,800 in "Hiring Expenses" to reach our goal of having 8-10 volunteer reserve police officers. Reserve officers must go through the same background investigation, medical and psychological screening as a paid police officer. Reserve officers provide many hours of free service to community once hired and trained.

- In order to enhance the safety and visibility of the officers within the community the department plans to standardize the uniforms and equipment issued to the police officers by increasing the uniforms budget. Presently the officers do not have adequate wet weather gear and therefore officers are using an assortment of uniforms with different appearances. Standardization will standardize and improve officers' appearance and recognition by the public.

Police Department Expenditures Proposed for FY 11/12



Salaries & Wages	\$437,920.00
Taxes & Benefits	\$232,787.00
Supplies & Services	\$174,236.00
Capital	\$8,902.00
Transfers	\$7,980.00
Total	\$861,825.00

Police Department

City of Mt. Angel	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
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Salaries & Wages				
Police Chief	\$ 79,904	\$ 80,035	\$ 78,984	\$ 74,463
Patrol Officer	\$ 242,986	\$ 227,149	\$ 244,640	\$ 216,800
School Resource Officer	\$ -	\$ -	\$ -	\$ 43,191
Administrative Assistant	\$ 39,280	\$ 42,591	\$ 49,632	\$ 45,080
Vacation Payout	\$ -	\$ -	\$ 3,038	\$ 3,795
Reserve Pay	\$ 37	\$ -	\$ 400	\$ 50
Overtime Pay	\$ 13,273	\$ 14,498	\$ 19,634	\$ 16,200
Holiday Pay	\$ 8,764	\$ 7,208	\$ 10,337	\$ 12,460
Holiday Pay Overtime	\$ 8,968	\$ 7,753	\$ 11,697	\$ 12,820
Training Pay	\$ 614	\$ 252	\$ 4,216	\$ 4,673
Certification Pay	\$ 2,283	\$ 3,478	\$ 3,300	\$ 5,700
Cell Phone Reimbursement	\$ -	\$ -	\$ -	\$ 2,688
Total Salaries & Wages	\$ 396,109	\$ 382,964	\$ 425,878	\$ 437,920

Taxes & Benefits				
Payroll Taxes (FICA)	\$ 29,723	\$ 28,762	\$ 32,583	\$ 33,500
State Workers Comp Tax	\$ 229	\$ 213	\$ 281	\$ 288
Group Health & Dental Insurance	\$ 75,875	\$ 65,733	\$ 105,192	\$ 122,298
Worker's Compensation Insurance	\$ 8,147	\$ 13,478	\$ 17,448	\$ 14,062
Retirement (PERS / OPSRP)	\$ 71,907	\$ 43,417	\$ 55,239	\$ 62,639
Life Insurance-Fortis	\$ 89	\$ 92	\$ 100	\$ -
Total Taxes & Benefits	\$ 185,970	\$ 151,695	\$ 210,843	\$ 232,787

Total Employee Wage & Benefit Expense	\$ 582,079	\$ 534,659	\$ 636,721	\$ 670,707
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Maintenance & Supplies				
Property / Liability / Auto Insurance	\$ 17,950	\$ 13,368	\$ 16,500	\$ 14,500
Office Supplies & Printing	\$ 3,713	\$ 3,088	\$ 4,470	\$ 4,380
Telephone	\$ 3,941	\$ 2,874	\$ 6,000	\$ 5,940
Postage	\$ 859	\$ 761	\$ 1,000	\$ 1,000
Building Maintenance	\$ 2,017	\$ 3,347	\$ 6,800	\$ 5,480
Staff Training & Memberships	\$ 5,067	\$ 3,122	\$ 4,820	\$ 4,895
Building Utilities	\$ 4,200	\$ 3,837	\$ 4,200	\$ 4,000
Attorney Fees	\$ 4,088	\$ 4,013	\$ 3,500	\$ 4,500
Computer Services & Support	\$ 18,959	\$ 12,431	\$ 19,090	\$ 19,194
Consultant Services	\$ 857	\$ -	\$ -	\$ -
Total Maintenance & Supplies	\$ 61,651	\$ 46,841	\$ 66,380	\$ 63,889

Police Supplies & Services				
Dispatch Services	\$ 60,177	\$ 49,357	\$ 52,043	\$ 56,099
Communication services	\$ 3,112	\$ 2,073	\$ 2,955	\$ 2,774
Vehicle Repairs	\$ 8,757	\$ 8,729	\$ 11,308	\$ 11,620
Equipment Repair	\$ 1,203	\$ 1,261	\$ 1,500	\$ 1,500
Investigations	\$ 380	\$ 476	\$ 650	\$ 650
Hiring Expense	\$ 3,288	\$ 5,399	\$ 2,800	\$ 5,600

Uniforms	\$ 2,825	\$ 4,720	\$ 5,216	\$ 7,161
Range Supplies	\$ 3,367	\$ 2,496	\$ 4,830	\$ 5,743
Vehicle operations	\$ 17,452	\$ 16,558	\$ 19,200	\$ 19,200
Leased Car	\$ 1,797	\$ -	\$ 4,265	\$ -
Expendable supplies	\$ 663	\$ 516	\$ 1,650	\$ -
Total Maintenance & Supplies	\$ 103,021	\$ 91,585	\$ 106,417	\$ 110,347

Total Supplies & Services	\$ 164,672	\$ 138,426	\$ 172,797	\$ 174,236
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Capital Outlay				
Equipment	\$ 7,551	\$ 18,690	\$ 7,354	\$ 8,902
Total Capital Outlay	\$ 7,551	\$ 18,690	\$ 7,354	\$ 8,902

Transfers				
Unemployment Reserve Fund	\$ -	\$ -	\$ -	\$ 1,980
Transfer to Retirement Reserve Fund	\$ -	\$ 22,978	\$ 35,317	\$ -
Vehicle Replacement Fund	\$ -	\$ -	\$ 5,766	\$ 6,000
Capital Improvement Fund	\$ 25,855	\$ 2,000	\$ -	\$ -
Total Transfers	\$ 25,855	\$ 24,978	\$ 41,083	\$ 7,980

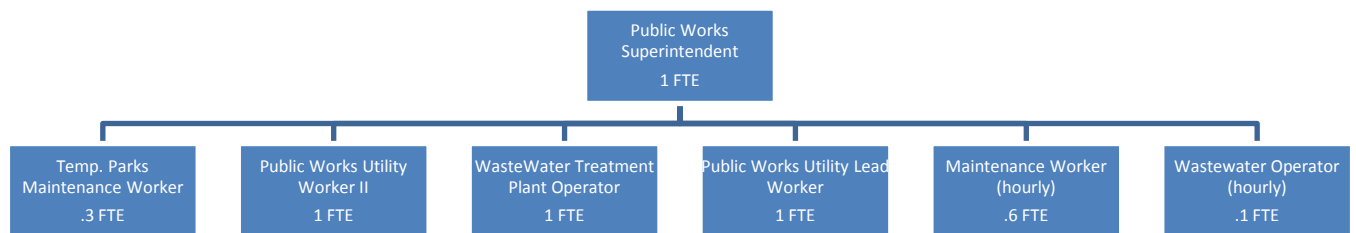
Total Expenditures	\$ 780,157	\$ 716,753	\$ 857,955	\$ 861,825
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Public Works Department

Contact Information: Dan Bernt, Public Works Superintendent, 503.845.6260 or dbernt@ci.mt-angel.or.us

In the Mt. Angel Public Works Department, the main goal and objective is to serve the citizens of Mt. Angel with quality water service and upkeep of the wastewater and parks systems.

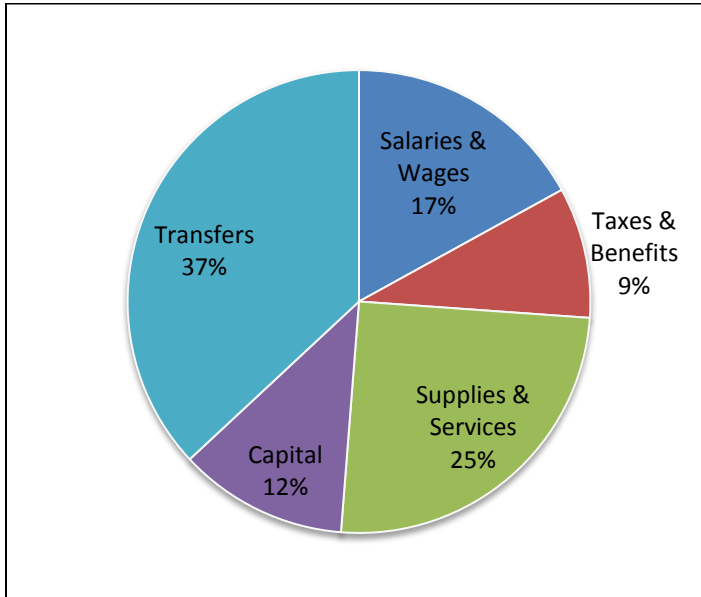
The Public Works Department provides the overall management, maintenance and project management of the City's streets, stormwater, water, wastewater collection and treatment and parks maintenance activities. The FY 11/12 budget has the following staff levels proposed:



Changes in the Budget this Year

- Significant parks improvement, including a new irrigation system and a more comprehensive maintenance and vegetation management program. This will move the City toward the Council goal of improving livability in the community with “John Deere” green parks.
- Funding for a \$25,000 sidewalk improvement project in this fiscal year. This will build on last year’s one-time expenditure for sidewalks in order to create an on-going funding program for sidewalk improvement.
- Creation of a \$25,000 funding pool for a street overlay project similar to what the City normally does with Special City Allotment (SCA) money, but without the restrictions required for receiving the SCA grant.

Public Works Department Expenditures Proposed for FY 11/12



Public Works Department	
Salaries & Wages	\$249,747.00
Taxes & Benefits	\$134,280.00
Supplies & Services	\$369,130.00
Capital	\$150,000.00
Transfers	\$537,728.00
Total	\$1,440,885.00

Public Works Department

Public Works Department	2008-09 Actuals	2009-10 Actuals	2010-11 Adopted Budget	FY2011-2012 Proposed
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Salaries & Wages				
PW Superintendent	\$ 67,526	\$ 66,270	\$ 66,000	\$ 70,971
PW Utility Lead Worker	\$ 52,464	\$ 49,886	\$ 51,169	\$ 41,865
PW Utility Worker II	\$ 46,931	\$ 51,914	\$ 50,880	\$ 40,836
Wastewater Operator	\$ 59,128	\$ 58,513	\$ 59,664	\$ 54,772
Parks Maintenance Worker (seasonal)	\$ -	\$ -	\$ -	\$ 5,500
Maintenance Worker (hourly)	\$ 15,832	\$ 16,298	\$ 17,520	\$ 17,872
Wastewater Operator (hourly)	\$ -	\$ -	\$ -	\$ 5,712
Vacation Pay	\$ 957	\$ 1,257	\$ 6,032	\$ 2,375
Overtime Pay	\$ 1,577	\$ 1,820	\$ 3,740	\$ 4,900
Cell Phone Reimbursement	\$ -	\$ -	\$ -	\$ 1,344
Certification Pay	\$ 250	\$ -	\$ 380	\$ 3,600
Total Salaries & Wages	\$ 244,665	\$ 245,958	\$ 255,385	\$ 249,747

Taxes & Benefits				
Payroll Taxes (FICA)			\$ 21,054	\$ 19,106
State Workers Comp Tax			\$ 588	\$ 241
Group Health & Dental Insurance			\$ 37,825	\$ 63,894
Worker's Compensation Insurance			\$ 14,334	\$ 10,434
Retirement (PERS / OPSRP)			\$ 38,558	\$ 40,605
Total Taxes & Benefits	\$ -	\$ -	\$ 112,359	\$ 134,280

Total Employee Wage & Benefit Expense	\$ 244,665	\$ 245,958	\$ 367,744	\$ 384,027
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Maintenance & Supplies				
Attorney Fees	\$ 1,230	\$ 2,459	\$ 4,300	\$ 6,400
Auditing Fee	\$ 7,875	\$ 8,500	\$ 9,600	\$ 17,000
Building Maintenance	\$ 397	\$ 991	\$ 2,708	\$ 2,400
Building Utilities	\$ 55,601	\$ 59,250	\$ 73,140	\$ 68,100
Computer Services & Support	\$ 6,228	\$ 7,123	\$ 9,000	\$ 9,600
Consultant Services	\$ 39,885	\$ 7,143	\$ 23,500	\$ 20,800
Office Supplies & Printing	\$ 2,877	\$ 1,905	\$ 5,700	\$ 5,300
Postage	\$ 3,966	\$ 3,677	\$ 4,700	\$ 4,450
Property / Liability / Auto Insurance	\$ 17,536	\$ 14,910	\$ 22,318	\$ 21,000
Staff Training & Memberships	\$ 4,079	\$ 2,356	\$ 3,150	\$ 3,430
Telephone	\$ 4,205	\$ 3,447	\$ 4,700	\$ 4,250
Total Maintenance & Supplies	\$ 143,879	\$ 111,761	\$ 162,816	\$ 162,730

Supplies & Services				
Engineer Fees	\$ 1,270	\$ 808	\$ 3,000	\$ 2,500
Interfund Loan - Sewer Reserve	\$ 31,906	\$ 31,167	\$ 31,167	\$ 33,338
Interfund Loan - Interest	\$ 3,094	\$ 3,693	\$ 2,782	\$ 1,662
Laboratory Testing	\$ 5,815	\$ 6,008	\$ 9,250	\$ 10,000

Maintenance and Supplies	\$ 62,959	\$ 66,246	\$ 107,000	\$ 102,000
Park Reservation Deposit Return	\$ 475	\$ 530	\$ 1,200	\$ 900
Street Lighting Contract	\$ 30,473	\$ 30,715	\$ 35,000	\$ 32,700
Trees	\$ -	\$ -	\$ 10,000	\$ 5,000
Street Maintenance	\$ -	\$ -	\$ 100	\$ 100
Vehicle operations	\$ 11,409	\$ 13,839	\$ 14,200	\$ 18,200
Total Maintenance & Supplies	\$ 147,401	\$ 153,006	\$ 213,699	\$ 206,400

Total Supplies & Services	\$ 291,280	\$ 264,767	\$ 376,515	\$ 369,130
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Capital Outlay				
Collection Improvements	\$ 44,016	\$ 38,526	\$ 48,000	\$ 46,000
Irrigation System	\$ -	\$ -	\$ -	\$ -
Park Improvement	\$ 1,436	\$ 2,286	\$ 3,700	\$ 5,000
System Improvements	\$ 10,267	\$ 31,570	\$ 40,000	\$ 47,000
Street Grant Project	\$ 25,998	\$ 45,841	\$ 25,000	\$ 25,000
Equipment	\$ 5,094	\$ 10,899	\$ 23,010	\$ 27,000
Total Capital Outlay	\$ 86,811	\$ 129,122	\$ 139,710	\$ 150,000

Transfers				
Unemployment Reserve Fund	\$ -	\$ 26,900	\$ -	\$ 9,100
Bancroft Sinking Fund	\$ -	\$ -	\$ 1,660	\$ 8,000
General Fund / Franchise	\$ 95,470	\$ 90,064	\$ 104,000	\$ 112,000
Street Fund	\$ 50,000	\$ 50,000	\$ 55,000	\$ 50,000
Sewer Utility Reserve Fund	\$ 45,000	\$ 38,750	\$ 75,000	\$ 84,800
Water Utility Reserve Fund	\$ 150,000	\$ 183,750	\$ 92,500	\$ 62,000
Street Reserve Fund	\$ -	\$ -	\$ 8,200	\$ 10,000
Revenue Bond Debt Service Fund	\$ 120,000	\$ 108,320	\$ 82,000	\$ 98,000
Parks Fund		\$ -	\$ 45,266	
Saalfeld Family Park Trust Fund	\$ -	\$ -	\$ -	\$ 19,078
Retirement Reserve Fund	\$ -	\$ 21,339	\$ 38,509	\$ -
Vehicle Replacement Fund	\$ -	\$ -	\$ 152,000	\$ 70,000
Capital Improvement Fund	\$ 25,000	\$ -	\$ 5,000	\$ 14,750
Total Transfers	\$ 485,470	\$ 519,123	\$ 659,135	\$ 537,728

Total Expenditures	\$ 1,108,226	\$ 1,158,970	\$ 1,543,104	\$ 1,440,885
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Taxes and Benefits were not tracked separately by Department for the FY 2008-2009 and FY2009-2010

	2008-2009	2009-2010
Taxes and Benefits for Administration and Public Works	\$ 158,109	\$ 133,643

General Fund

**FORM
LB-30**

General Fund Administration

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by	
					7/1/10 - 3/31/11		Budget Officer	
PERSONAL SERVICES								
1	16,812	0	20,835	City Administrator	15,000	20,835	20,300	1
2	5,250	11,219	12,360	Finance Director	9,319	12,238	11,849	2
3	9,247	8,135	11,160	Assistant to the City Administrator	8,569	12,000	12,287	3
4	0	0	1,973	Office Assistant	518	518	0	4
6	794	686	5,520	Accounting Clerk	3,885	1,650	5,901	6
5	0	1,122	950	Vacation Pay	281	281	508	5
7	14,610	1,558	0	Code Enforcement	0	0	0	7
8	3,539	944	4,039	Payroll Taxes (FICA)	2,893	4,200	3,890	8
9	35	14	81	State Worker's Comp Tax	24	40	28	9
10	4,279	3,942	11,778	Group Health and Dental Insurance	4,163	7,520	8,624	10
11	81	44	111	Worker's Compensation Insurance	81	98	107	11
12	7,784	2,230	7,130	Retirement (PERS / OPSRP)	4,848	7,055	7,594	12
13	62,431	29,894	75,937	TOTAL PERSONAL SERVICES	49,580	66,435	71,088	13
MATERIALS AND SERVICES								
14	36,167	53,099	8,671	Attorney Fees	20,470	27,100	10,500	14
15	2,875	2,750	3,000	Auditing Fees	3,250	3,250	7,000	15
16	23,829	13,400	12,000	Building Permits Marion County	28,231	29,000	25,000	16
17	7,178	9,201	7,000	Building Maintenance	3,181	6,500	7,000	17
18	3,966	3,264	4,500	Building Utilities	2,530	4,000	4,100	18
19	2,061	3,332	4,620	City Council Training and Support	2,548	4,600	4,600	19
20	5,055	3,296	5,900	City Dues and Memberships	5,198	5,900	5,900	20
21	12,228	6,576	8,000	Computer Services and Support	1,599	6,500	9,000	21
22	12,140	52,584	12,000	Consultant Services	1,250	6,000	31,000	22
23	6,817	9,975	11,500	Office Supplies and Printing	6,119	11,500	11,500	23
24	564	1,588	1,800	Postage	1,285	1,700	1,800	24
25	3,828	2,091	3,800	Property / Liability / Auto Insurance	1,653	2,000	3,850	25
26	2,782	6,670	8,700	Staff Training and Memberships	2,569	8,000	11,700	26
27	3,209	2,514	3,700	Telephone	1,654	2,380	3,500	27
29	122,699	170,340	95,191	TOTAL MATERIALS AND SERVICES	81,538	118,430	136,450	29
CAPITAL OUTLAY								
30	7,990	9,935	5,000	Equipment	325	4,500	5,000	30
31	7,990	9,935	5,000	TOTAL CAPITAL OUTLAY	325	4,500	5,000	31
TRANSFERRED TO OTHER FUNDS								
32	0	6,000	0	Unemployment Reserve Fund	0	0	3,500	32
33	0	1,363	4,560	Retirement Reserve Fund	1,392	3,560	0	33
34	0	0	0	Parks Fund	0	0	45,000	34
35	48,000	15,000	48,400	Capitol Improvement Fund	48,400	48,400	100,000	35
36	0	0	12,500	Street Reserve Fund	12,500	12,500	20,000	36
37	48,000	22,363	65,460	TOTAL TRANSFERS	62,292	64,460	168,500	37
38	241,120	232,532	241,588	TOTAL EXPENDITURES	193,734	253,825	381,038	38

General Fund
General Fund Contingency

	Historical Data			EXPENDITURE DESCRIPTION	Current year	Current year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
				CONTINGENCY				
1	\$ -	\$ -	\$ 299,000	Contingency	\$ -	\$ -	\$ 290,310	1
2	\$ -	\$ -	\$ 299,000	TOTAL CONTINGENCY	\$ -	\$ -	\$ 290,310	2
3	\$ -	\$ -	\$ 299,000	TOTAL EXPENDITURES	\$ -	\$ -	\$ 290,310	3

General Fund

FORM
LB-30

General Fund Court

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
				PERSONAL SERVICES				
1	\$ 4,375	\$ 4,088	\$ 4,380	Receptionist Court and Utility Clerk	\$ 2,629	\$ 4,380	\$ 4,469	1
2	\$ 1,350	\$ 1,350	\$ 2,025	Judge	\$ 900	\$ 2,025	\$ 2,300	2
3	\$ 225	\$ 225	\$ 500	Interpreter Services	\$ 105	\$ 500	\$ 500	3
4	\$ -	\$ -	\$ -	Vacation Pay	\$ -	\$ -	\$ 45	4
5	\$ 328	\$ 306	\$ 335	Payroll Taxes (FICA)	\$ 196	\$ 335	\$ 342	5
6	\$ 4	\$ 4	\$ 10	State Worker's Comp Tax	\$ 2	\$ 10	\$ 5	6
7	\$ 10	\$ 9	\$ 10	Worker's Compensation Insurance	\$ 6	\$ 10	\$ 19	7
8	\$ 559	\$ 386	\$ 620	Retirement (PERS / OPSRP)	\$ 370	\$ 620	\$ 510	8
9	\$ 6,851	\$ 6,368	\$ 7,880	TOTAL PERSONAL SERVICES	\$ 4,208	\$ 7,880	\$ 8,190	9
				MATERIALS AND SERVICES				
10	\$ -	\$ -	\$ 400	Attorney	\$ -	\$ 150	\$ 400	10
11	\$ 1,175	\$ 1,224	\$ 1,300	Computer Services and Support	\$ 1,235	\$ 1,235	\$ 1,450	11
12	\$ 196	\$ 886	\$ 600	Court Refunds	\$ 865	\$ 1,302	\$ 1,200	12
13	\$ 359	\$ 446	\$ 700	Office Supplies and Printing	\$ 19	\$ 700	\$ 700	13
14	\$ 218	\$ 241	\$ 300	Postage	\$ 151	\$ 250	\$ 300	14
15	\$ 50	\$ 565	\$ 650	Staff Training and Memberships	\$ -	\$ 150	\$ 650	15
16	\$ 343	\$ 265	\$ 295	Telephone	\$ -	\$ 295	\$ 295	16
17	\$ 10,511	\$ 13,339	\$ 17,800	Unitary / LEMLA and Jail Assessments	\$ 14,687	\$ 18,113	\$ 19,300	17
18	\$ 12,852	\$ 16,966	\$ 22,045	TOTAL MATERIALS AND SERVICES	\$ 16,957	\$ 22,195	\$ 24,295	18
				TRANSFERRED TO OTHER FUNDS				
19	\$ -	\$ 245	\$ 400	Retirement Reserve Fund	\$ 107	\$ 250	\$ -	19
20	\$ -	\$ 245	\$ 400	TOTAL TRANSFERS	\$ 107	\$ 250	\$ -	20
21	\$ 19,703	\$ 23,579	\$ 30,325	TOTAL EXPENDITURES	\$ 21,272	\$ 30,325	\$ 32,485	21

General Fund
General Fund Library

	Historical Data			EXPENDITURE DESCRIPTION	Current year	Current year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/2010-3/2011			
PERSONAL SERVICES								
1	\$ 31,162	\$ 31,078	\$ 35,376	Librarian	\$ 24,499	\$ 35,376	\$ 37,032	1
2	\$ 5,622	\$ 6,303	\$ 6,480	Assistant Librarian	\$ 3,988	\$ 6,480	\$ 13,800	2
3	\$ 1,556	\$ 1,289	\$ 3,632	Children's Librarian	\$ 906	\$ 3,632	\$ 1,944	3
4	\$ -	\$ 4,777	\$ 6,432	Library Aide	\$ 3,863	\$ 6,432	\$ 6,012	4
5	\$ -	\$ -	\$ -	Vacation Payout	\$ -	\$ -	\$ 588	5
6	\$ 2,933	\$ 3,324	\$ 3,972	Payroll Taxes (FICA)	\$ 2,536	\$ 3,972	\$ 4,542	6
7	\$ 26	\$ 33	\$ 64	State Worker's Comp Tax	\$ 24	\$ 55	\$ 39	7
8	\$ 73	\$ 92	\$ 354	Worker's Compensation Insurance	\$ 72	\$ 125	\$ 125	8
9	\$ 6,273	\$ 4,061	\$ 4,963	Retirement (PERS / OPSRP)	\$ 3,530	\$ 4,963	\$ 6,468	9
10	\$ 47,645	\$ 50,957	\$ 61,273	TOTAL PERSONAL SERVICES	\$ 39,417	\$ 61,035	\$ 70,550	10
MATERIALS AND SERVICES								
11	\$ -	\$ 83	\$ -	Amo Leer Grant	\$ -	\$ -	\$ -	11
12	\$ 757	\$ 1,077	\$ 1,000	Audio-visual and Serial Publications	\$ 477	\$ 1,000	\$ 1,500	12
13	\$ 942	\$ 1,142	\$ 1,500	Building Maintenance	\$ 787	\$ 1,500	\$ 1,500	13
14	\$ 3,428	\$ 3,416	\$ 5,200	Building Utilities	\$ 2,738	\$ 5,000	\$ 4,500	14
15	\$ 1,207	\$ 1,416	\$ 1,500	Chemeketa Regional Library Services and Sup	\$ 192	\$ 600	\$ 700	15
16	\$ 977	\$ 1,097	\$ 1,200	Children's Program	\$ 343	\$ 1,200	\$ 1,200	16
17	\$ 344	\$ 435	\$ 300	Maintenance, Books and Expenses	\$ 97	\$ 300	\$ 300	17
18	\$ 9,058	\$ 10,907	\$ 9,500	New Books	\$ 7,596	\$ 9,500	\$ 9,500	18
19	\$ 257	\$ 213	\$ 350	Postage	\$ 17	\$ 275	\$ 250	19
20	\$ 1,995	\$ 2,203	\$ 2,400	Property / Liability / Auto Insurance	\$ 1,960	\$ 1,960	\$ 2,400	20
21	\$ -	\$ -	\$ 200	Staff Training and Memberships	\$ -	\$ 20	\$ 200	21
22	\$ 972	\$ 809	\$ 1,000	Supplies	\$ 228	\$ 1,000	\$ 1,000	22
23	\$ 448	\$ 490	\$ 600	Telephone	\$ 359	\$ 500	\$ 600	23
24	\$ 20,385	\$ 23,288	\$ 24,750	TOTAL MATERIALS AND SERVICES	\$ 14,794	\$ 22,855	\$ 23,650	24
CAPITAL OUTLAY								
25	\$ 763	\$ -	\$ 2,000	Equipment	\$ -	\$ -	\$ 2,000	25
26	\$ -	\$ 10,053	\$ 10,747	Gates Computer Grant Expenditures	\$ 202	\$ 202	\$ 10,545	26
27	\$ 763	\$ 10,053	\$ 12,747	TOTAL CAPITAL OUTLAY	\$ 202	\$ 202	\$ 12,545	27
TRANSFERRED TO OTHER FUNDS								
28	\$ -	\$ 2,056	\$ 3,174	Retirement Reserve Fund	\$ 990	\$ 2,400	\$ -	28
29	\$ -	\$ 2,056	\$ 3,174	TOTAL TRANSFERS	\$ 990	\$ 2,400	\$ -	29
30	\$ 68,793	\$ 86,354	\$ 101,944	TOTAL EXPENDITURES	\$ 55,401	\$ 86,492	\$ 106,745	30

General Fund

FORM
LB-30

General Fund Oktoberfest

	Historical Data			EXPENDITURE DESCRIPTION	Current year	Current year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
PERSONAL SERVICES								
1	\$ 783	\$ 680	\$ 700	Finance Director	\$ 645	\$ 645	\$ 700	1
2	\$ 26,997	\$ 27,719	\$ 29,950	Public Safety	\$ 24,601	\$ 24,601	\$ 22,229	2
3	\$ 968	\$ 661	\$ 1,500	Maintenance Worker	\$ 436	\$ 436	\$ 1,500	3
4	\$ 2,144	\$ 2,026	\$ 2,460	Payroll Taxes (FICA)	\$ 1,829	\$ 1,829	\$ 1,869	4
5	\$ 20	\$ 18	\$ 22	State Worker's Comp Tax	\$ 18	\$ 18	\$ 22	5
6	\$ 994	\$ 977	\$ 1,297	Worker's Compensation Insurance	\$ 917	\$ 917	\$ 917	6
7	\$ 4,107	\$ 4,710	\$ 4,200	Retirement (PERS / OPSRP)	\$ 2,119	\$ 2,119	\$ 4,004	7
8	\$ 36,013	\$ 36,791	\$ 40,129	TOTAL PERSONAL SERVICES	\$ 30,565	\$ 30,565	\$ 31,241	8
MATERIALS AND SERVICES								
9	\$ 235	\$ 263	\$ 250	Building Utilities	\$ 99	\$ 99	\$ 100	9
10				Dispatch Services			\$ 4,655	10
11	\$ 5,372	\$ 3,183	\$ 2,850	Office Supplies and Printing	\$ 4,045	\$ 4,045	\$ 2,673	11
12	\$ 74	\$ 135	\$ 150	Postage	\$ 75	\$ 74	\$ 150	12
13	\$ 223	\$ 250	\$ 250	Property / Liability / Auto Insurance	\$ 120	\$ 120	\$ 150	13
14	\$ 5,904	\$ 3,831	\$ 3,500	TOTAL MATERIALS AND SERVICES	\$ 4,339	\$ 4,338	\$ 7,728	14
TRANSFERRED TO OTHER FUNDS								
15	\$ 359	\$ 465	\$ 500	Unemployment Reserve Fund	\$ 469	\$ 469	\$ 500	15
16	\$ -	\$ 1,889	\$ 2,700	Retirement Reserve Fund	\$ 1,481	\$ 1,481	\$ -	16
17	\$ 359	\$ 2,354	\$ 3,200	TOTAL TRANSFERS	\$ 1,950	\$ 1,950	\$ 500	17
CONTINGENCY								
18	\$ -	\$ -	\$ -	Contingency	\$ -	\$ -	\$ 3,014	18
19	\$ -	\$ -	\$ -	TOTAL CONTINGENCY	\$ -	\$ -	\$ 3,014	19
TOTAL EXPENDITURES								
20	\$ 42,276	\$ 42,976	\$ 46,829	TOTAL EXPENDITURES	\$ 36,854	\$ 36,853	\$ 42,483	20

General Fund
General Fund Parks

	Historical Data			EXPENDITURE DESCRIPTION	Current year	Current year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
				MATERIALS AND SERVICES				
1	\$ 809	\$ 1,460	\$ -	Building Utilities	\$ -	\$ -	\$ -	1
2	\$ 7,428	\$ 575	\$ -	Consultant Services	\$ -	\$ -	\$ -	2
3	\$ 3,324	\$ 4,983	\$ -	Maintenance and Supplies	\$ -	\$ -	\$ -	3
4	\$ 1,436	\$ 2,286	\$ -	Park Improvement	\$ -	\$ -	\$ -	4
5	\$ 475	\$ 530	\$ -	Park Reservation Return Deposit	\$ -	\$ -	\$ -	5
6	\$ 96	\$ 523	\$ -	Property / Liability / Auto Insurance	\$ -	\$ -	\$ -	6
7	\$ 941	\$ 1,194	\$ -	Vehicle Operation	\$ -	\$ -	\$ -	7
8	\$ 14,509	\$ 11,551	\$ -	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	8
				TRANSFERRED TO OTHER FUNDS				
9	\$ -	\$ -	\$ 45,266	Parks Fund	\$ 45,266	\$ 45,266	\$ -	9
10	\$ 25,000	\$ -	\$ -	Capitol Improvement Fund	\$ -	\$ -	\$ -	10
11	\$ 25,000	\$ -	\$ 45,266	TOTAL TRANSFERS	\$ 45,266	\$ 45,266	\$ -	11
12	\$ 39,509	\$ 11,551	\$ 45,266	TOTAL EXPENDITURES	\$ 45,266	\$ 45,266	\$ -	12

General Fund

FORM
LB-30

General Fund Police

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/11 - 3/31/11			
PERSONAL SERVICES								
1	\$ 79,904	\$ 80,035	\$ 78,984	Police Chief	\$ 45,766	\$ 73,810	\$ 74,463	1
2	\$ 242,986	\$ 227,149	\$ 244,640	Patrol Officer	\$ 197,828	\$ 269,535	\$ 216,800	2
3	\$ -	\$ -	\$ -	School Resource Officer	\$ -	\$ -	\$ 43,190	3
4	\$ 39,280	\$ 42,591	\$ 49,632	Administrative Assistant	\$ 33,308	\$ 46,162	\$ 45,080	4
5	\$ -	\$ -	\$ 3,038	Vacation Payout	\$ -	\$ 3,038	\$ 3,795	5
6	\$ 37	\$ -	\$ 400	Reserve Pay	\$ -	\$ 400	\$ 50	6
7	\$ 13,273	\$ 14,498	\$ 19,634	Overtime Pay	\$ 8,554	\$ 15,285	\$ 16,200	7
8	\$ 8,764	\$ 7,208	\$ 10,337	Holiday Pay	\$ 9,473	\$ 10,337	\$ 12,460	8
9	\$ 8,968	\$ 7,753	\$ 11,697	Holiday Pay Overtime	\$ 9,480	\$ 11,697	\$ 12,820	9
10	\$ 614	\$ 252	\$ 4,216	Training Pay	\$ 635	\$ 4,216	\$ 4,673	10
11	\$ 2,283	\$ 3,478	\$ 3,300	Certification Pay	\$ 2,475	\$ 3,300	\$ 5,700	11
12	\$ -	\$ -	\$ -	Cell Phone Reimbursement	\$ -	\$ -	\$ 2,688	12
13	\$ 29,723	\$ 28,762	\$ 32,583	Payroll Taxes (FICA)	\$ 22,918	\$ 37,564	\$ 33,500	13
14	\$ 229	\$ 213	\$ 281	State Worker's Comp Tax	\$ 164	\$ 244	\$ 288	14
15	\$ 75,875	\$ 65,733	\$ 105,192	Group Health and Dental Insurance	\$ 66,036	\$ 99,872	\$ 122,298	15
16	\$ 8,147	\$ 13,478	\$ 17,448	Worker's Compensation Insurance	\$ 12,073	\$ 17,240	\$ 14,063	16
17	\$ 71,907	\$ 43,417	\$ 55,239	Retirement (PERS / OPSRP)	\$ 34,909	\$ 54,390	\$ 62,639	17
18	\$ 89	\$ 92	\$ 100	Life Insurance-Fortis	\$ 44	\$ 75	\$ -	18
19	\$ 582,079	\$ 534,659	\$ 636,721	TOTAL PERSONAL SERVICES	\$ 443,663	\$ 647,165	\$ 670,707	19
MATERIALS AND SERVICES								
20	\$ 4,088	\$ 4,013	\$ 3,500	Attorney Fees	\$ 6,544	\$ 8,750	\$ 4,500	20
21	\$ 2,017	\$ 3,347	\$ 6,800	Building Maintenance	\$ 2,386	\$ 6,800	\$ 5,480	21
22	\$ 4,200	\$ 3,837	\$ 4,200	Building Utilities	\$ 2,612	\$ 3,285	\$ 4,000	22
23	\$ 3,112	\$ 2,073	\$ 2,955	Communication Services	\$ 1,349	\$ 2,955	\$ 2,774	23
24	\$ 18,959	\$ 12,431	\$ 19,090	Computer Services and Support	\$ 3,565	\$ 18,570	\$ 19,194	24
25	\$ 857	\$ -	\$ -	Consultant Services	\$ -	\$ -	\$ -	25
26	\$ 60,177	\$ 49,357	\$ 52,043	Dispatch Services	\$ 52,279	\$ 52,043	\$ 56,099	26
27	\$ 1,203	\$ 1,261	\$ 1,500	Equipment Repair	\$ 737	\$ 1,458	\$ 1,500	27
28	\$ 663	\$ 516	\$ 1,650	Expendable Supplies	\$ 211	\$ 588	\$ -	28
29	\$ 3,288	\$ 5,399	\$ 2,800	Hiring Expense	\$ 2,891	\$ 3,800	\$ 5,600	29
30	\$ 380	\$ 476	\$ 650	Investigations	\$ -	\$ 200	\$ 650	30
31	\$ 1,797	\$ -	\$ 4,265	Leased Car	\$ 4,225	\$ 4,225	\$ -	31
32	\$ 3,713	\$ 3,088	\$ 4,470	Office Supplies and Printing	\$ 2,503	\$ 4,470	\$ 4,380	32
33	\$ 859	\$ 761	\$ 1,000	Postage	\$ 503	\$ 1,000	\$ 1,000	33
34	\$ 17,950	\$ 13,368	\$ 16,500	Property / Liability / Auto Insurance	\$ 13,547	\$ 15,425	\$ 14,500	34
35	\$ 3,367	\$ 2,496	\$ 4,830	Range Supplies	\$ 1,045	\$ 4,752	\$ 5,743	35
36	\$ 5,067	\$ 3,122	\$ 4,820	Staff Training and Memberships	\$ 3,905	\$ 4,820	\$ 4,895	36
37	\$ 3,941	\$ 2,874	\$ 6,000	Telephone	\$ 1,697	\$ 6,000	\$ 5,940	37
38	\$ 2,825	\$ 4,720	\$ 5,216	Uniforms	\$ 1,711	\$ 5,152	\$ 7,161	38
39	\$ 17,452	\$ 16,558	\$ 19,200	Vehicle Operation	\$ 10,136	\$ 15,325	\$ 19,200	39
40	\$ 8,757	\$ 8,729	\$ 11,308	Vehicle Repairs	\$ 3,483	\$ 9,852	\$ 11,620	40
41	\$ 164,672	\$ 138,426	\$ 172,797	TOTAL MATERIALS AND SERVICES	\$ 115,327	\$ 169,470	\$ 174,236	41
CAPITAL OUTLAY								
42	\$ 7,551	\$ 18,690	\$ 7,354	Equipment	\$ 4,943	\$ 7,354	\$ 8,902	42
43	\$ 7,551	\$ 18,690	\$ 7,354	TOTAL CAPITAL OUTLAY	\$ 4,943	\$ 7,354	\$ 8,902	43
TRANSFERRED TO OTHER FUNDS								
44	\$ -	\$ -	\$ -	Unemployment Reserve Fund	\$ -	\$ -	\$ 1,980	44
45	\$ -	\$ 22,978	\$ 35,317	Retirement Reserve Fund	\$ 12,458	\$ 28,000	\$ -	45
46	\$ -	\$ -	\$ 5,766	Vehicle Replacement Fund	\$ 5,766	\$ 5,766	\$ 6,000	46
47	\$ 25,855	\$ 2,000	\$ -	Capital Improvement Fund	\$ -	\$ -	\$ -	47
48	\$ 25,855	\$ 24,978	\$ 41,083	TOTAL TRANSFERS	\$ 18,224	\$ 33,766	\$ 7,980	48
49	\$ 780,157	\$ 716,753	\$ 857,955	TOTAL EXPENDITURES	\$ 582,157	\$ 857,755	\$ 861,825	49

General Fund

General Fund Revenue

	Historical Data			REVENUE DESCRIPTION	Current Year	Current Year	Budget for	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Next Year	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	FY 11-12	
						7/1/10 - 3/31/11	Proposed by Budget Officer	
1	\$ 514,772	\$ 507,830	\$ 445,790	Working Capital Carryover	\$ 629,528	\$ 629,528	\$ 564,513	1
				OTHER REVENUE				
2	\$ 574,867	\$ 608,316	\$ 600,000	Current Taxes	\$ 597,226	\$ 600,000	\$ 600,000	2
3	\$ 21,582	\$ 24,231	\$ 19,000	Prior Taxes	\$ 22,010	\$ 23,527	\$ 21,000	3
4	\$ 165,809	\$ 165,685	\$ 160,000	Franchise Fees	\$ 84,739	\$ 157,000	\$ 158,000	4
5	\$ 48,783	\$ 39,194	\$ 38,000	Alcohol/Beverage Tax	\$ 37,532	\$ 38,000	\$ 35,000	5
6	\$ 6,469	\$ 5,538	\$ 3,500	Cigarette Tax	\$ 2,931	\$ 3,500	\$ 3,500	6
7	\$ 7,652	\$ 8,970	\$ 5,000	In Lieu of Taxes	\$ 6,084	\$ 6,084	\$ 4,500	7
8	\$ 9,945	\$ 4,229	\$ 2,801	Bank and Treasury Interest	\$ 3,064	\$ 3,064	\$ 1,500	8
9	\$ 44,029	\$ 62,658	\$ 40,000	Traffic Fines and Forfeitures	\$ 50,003	\$ 53,000	\$ 45,000	9
10	\$ 6,011	\$ 3,795	\$ 2,500	Library Fines and Fees	\$ 2,859	\$ 2,859	\$ 2,400	10
11	\$ 7,350	\$ 5,850	\$ 5,000	Impoundment Fees	\$ 3,450	\$ 3,450	\$ 2,400	11
12	\$ 935	\$ 696	\$ 500	Police Report Fees	\$ 585	\$ 585	\$ 400	12
13	\$ 1,000	\$ 2,000	\$ 2,000	State Library Aid Grant	\$ 1,000	\$ 1,000	\$ 1,000	13
14	\$ 7,800	\$ 5,200	\$ -	Gates Computer Grant	\$ -	\$ -	\$ -	14
15	\$ 859	\$ 991	\$ 700	City Permit and Licenses Fees	\$ 1,188	\$ 1,188	\$ 500	15
16	\$ -	\$ -	\$ 25	System Development Charges	\$ -	\$ -	\$ -	16
17	\$ 305	\$ -	\$ 50	Civil Penalties and Fines	\$ 377	\$ 377	\$ 50	17
18	\$ 28,035	\$ 15,708	\$ 8,000	Building Permits	\$ 65,137	\$ 65,137	\$ 19,000	18
19	\$ 42,276	\$ 42,976	\$ 46,829	Oktoberfest Policing	\$ 36,854	\$ 36,854	\$ 42,483	19
20	\$ 1,441	\$ 841	\$ 4,016	Misc Police Grants	\$ 3,340	\$ 3,340	\$ 50	20
21	\$ 19,352	\$ 15,318	\$ 9,000	Regional Library	\$ 11,459	\$ 11,459	\$ 8,700	21
22	\$ 16,575	\$ 15,300	\$ 15,300	Abbey Policing	\$ 11,475	\$ 15,300	\$ 15,300	22
23	\$ 9,694	\$ 7,537	\$ 6,432	Rental Income	\$ 6,549	\$ 6,549	\$ 6,400	23
24	\$ 45,560	\$ 51,819	\$ 51,819	School Resource Officer	\$ 26,235	\$ 51,819	\$ 40,790	24
25	\$ 2,600	\$ 5,600	\$ 5,000	Donations	\$ 5,000	\$ 5,000	\$ -	25
26	\$ 420	\$ 460	\$ 350	Lien Searches	\$ 320	\$ 320	\$ 300	26
27	\$ 2,012	\$ 1,360	\$ -	Park Reservations	\$ -	\$ -	\$ -	27
28	\$ 5,160	\$ 3,895	\$ 1,771	Miscellaneous Revenues	\$ 13,180	\$ 13,180	\$ 50	28
29	\$ 12,621	\$ 12,216	\$ 1,066	Police Dept Misc Revenues	\$ 1,534	\$ 1,534	\$ 50	29
30	\$ -	\$ -	\$ 9,458	Transfer from Community Development Fund	\$ 9,375	\$ 9,375	\$ -	30
31	\$ 40,555	\$ 37,371	\$ 47,000	Transfer from Water Utility Fund	\$ 20,722	\$ 40,000	\$ 52,000	31
32	\$ 54,915	\$ 52,693	\$ 57,000	Transfer from Sewer Utility Fund	\$ 29,544	\$ 57,000	\$ 60,000	32
33	\$ -	\$ 35,000	\$ 35,000	Transfers from State Revenue Sharing Fund	\$ 35,000	\$ 35,000	\$ 30,000	33
34	\$ 1,124,517	\$ 1,134,961	\$ 1,003,907	Total revenue, except taxes to be levied	\$ 1,099,065	\$ 1,251,502	\$ 1,093,886	34
35			\$ 619,000	Taxes estimated to be received	\$ 619,237	\$ 623,527	\$ 621,000	35
36	\$ 574,867	\$ 608,316		Taxes collected in year levied	\$ 597,226			36
37	\$ 1,699,384	\$ 1,743,277	\$ 1,622,907	TOTAL REVENUE	\$ 1,718,301	\$ 1,875,029	\$ 1,714,886	37

LIBRARY ENDOWMENT FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year Actual	Current Year Estimated	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		FY 10-11	FY 10-11	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			7/1/10 - 3/31/11			
				REVENUES				
1	\$ -	\$ 5,708.00	\$ 5,800.00	Working Capital Carryover	\$ 5,746	\$ 5,746	\$ 5,748	1
2	\$ -	\$ 38.00	\$ 12.00	Bank and Treasury Interest	\$ 2	\$ 2	\$ 2	2
3	\$ 5,708.00	\$ -	\$ -	Donations	\$ -	\$ -	\$ -	3
4	\$ 5,708.00	\$ 5,746.00	\$ 5,812.00	TOTAL REVENUES	\$ 5,748	\$ 5,748	\$ 5,750	4

				EXPENDITURES				
				CAPITAL OUTLAY				
5	\$ -	\$ -	\$ 3,012.00	Building	\$ -	\$ -	\$ 3,750	5
6	\$ -	\$ -	\$ 2,800.00	New Books	\$ -	\$ -	\$ 2,000	6
7	\$ -	\$ -	\$ 5,812	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 5,750	7
8	\$ -	\$ -	\$ 5,812	TOTAL EXPENDITURES	\$ -	\$ -	\$ 5,750	8

PARKS FUND

FORM
LB-20

Parks Fund Revenue

	Historical Data			REVENUE DESCRIPTION	Current	Current	Budget for	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Next Year	
	Second Preceding Year FY 08-09	First Preceding Year FY 09-10			FY 10-11	FY 10-11	FY 11-12	
					7/1/10 - 3/31/11		Proposed by Budget Officer	
1	0	0	0	Working Capital Carryover	0	0	37,692	1
				OTHER REVENUES				
2	0	0	10	Bank and Treasury Interest	52	95	74	2
3	0	0	0	Donations	5,000	5,000	0	3
4	0	0	0	Donation-Saalfeld Fam Park	19,078	19,078	0	4
5	0	0	100	Humpert Park Income	0	50	50	5
6	0	0	450	Ebner Park Income	280	380	350	6
7	0	0	1,000	Saalfeld Park Income	325	325	0	7
8	0	0	50	Fisher Park Income	0	0	50	8
9	0	0	600	Ebner Building Income	450	600	600	9
10	0	0	40,266	Trans from General Fund	40,266	40,266	45,000	10
11	0	0	42,476	TOTAL REVENUES	65,452	65,794	83,816	11

PARKS FUND

FORM
LB-30

Parks Fund Expenditures

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
PERSONAL SERVICES								
1	\$ -	\$ -	\$ -	Parks Maintenance Worker	\$ -	\$ -	\$ 5,500	1
2	\$ -	\$ -	\$ -	Maintenance Worker (hourly)	\$ -	\$ -	\$ 3,574	2
3	\$ -	\$ -	\$ -	Vacation Pay	\$ -	\$ -	\$ 91	3
4	\$ -	\$ -	\$ -	Payroll Taxes (FICA)	\$ -	\$ -	\$ 701	4
5	\$ -	\$ -	\$ -	State Workers Comp Tax	\$ -	\$ -	\$ 11	5
6	\$ -	\$ -	\$ -	Worker's Compensation Insurance	\$ -	\$ -	\$ 384	6
7	\$ -	\$ -	\$ -	Retirement (PERS / OPSRP)	\$ -	\$ -	\$ 1,027	7
8	\$ -	\$ -	\$ -	TOTAL PERSONAL SERVICES	\$ -	\$ -	\$ 11,288	8
MATERIALS AND SERVICES								
9	\$ -	\$ -	\$ 808	Building Maintenance	\$ 80	\$ 356	\$ 300	9
10	\$ -	\$ -	\$ 3,140	Building Utilities	\$ 1,839	\$ 2,400	\$ 2,500	10
11	\$ -	\$ -	\$ 2,000	Consultant Services	\$ -	\$ 400	\$ 1,000	11
12	\$ -	\$ -	\$ 1,718	Insurance	\$ 846	\$ 846	\$ 1,500	12
13	\$ -	\$ -	\$ 7,000	Maintenance & Supplies	\$ 4,405	\$ 7,000	\$ 8,000	13
14	\$ -	\$ -	\$ 1,200	Park Reservation Return Deposit	\$ 525	\$ 800	\$ 900	14
15	\$ -	\$ -	\$ 10,000	Trees	\$ -	\$ -	\$ 5,000	15
16	\$ -	\$ -	\$ 1,400	Vehicle Operation	\$ 657	\$ 1,100	\$ 3,000	16
17	\$ -	\$ -	\$ 27,266	TOTAL MATERIALS AND SERVICES	\$ 8,352	\$ 12,902	\$ 22,200	17
CAPITAL OUTLAY								
18	\$ -	\$ -	\$ 1,510	Equipment	\$ 699	\$ 1,500	\$ 1,500	18
19	\$ -	\$ -	\$ 3,700	Park Improvement	\$ -	\$ 3,700	\$ 5,000	19
20	\$ -	\$ -	\$ 5,210	TOTAL CAPITAL OUTLAY	\$ 699	\$ 5,200	\$ 6,500	20
TRANSFERRED TO OTHER FUNDS								
21	\$ -	\$ -	\$ 5,000	Vehicle Replacement Fund	\$ 5,000	\$ 5,000	\$ 5,000	21
22				Saalfeld Family Park Trust Fund	\$ -	\$ -	\$ 19,078	22
23	\$ -	\$ -	\$ 5,000	Capitol Improvement Fund	\$ 5,000	\$ 5,000	\$ 14,750	23
24	\$ -	\$ -	\$ 10,000	TOTAL TRANSFERS	\$ 10,000	\$ 10,000	\$ 38,828	24
CONTINGENCY								
25			\$ -	Contingency	\$ -	\$ -	\$ 5,000	25
26			\$ -	TOTAL CONTINGENCY	\$ -	\$ -	\$ 5,000	26
27	\$ -	\$ -	\$ 42,476	TOTAL EXPENDITURES	\$ 19,051	\$ 28,102	\$ 83,816	27

PARKS SDC FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11		
				REVENUES				
					7/1/10 - 3/31/11			
1	\$ 12,517.00	\$ 2,142.00	\$ 2,152.00	Working Capital Carryover	\$ 2,456.00	\$ 2,456.00	\$ 2,576.00	1
2	\$ 385.00	\$ -	\$ 50.00	SDC Receipts-Park System	\$ 110.00	\$ 110.00	\$ 50.00	2
3	\$ 240.00	\$ 14.00	\$ 10.00	Bank and Treasury Interest	\$ 9.00	\$ 10.00	\$ 10.00	3
4	13142	2156	2212	TOTAL REVENUES	2575	2576	2636	4
				EXPENDITURES				
				CAPITAL OUTLAY				
5	\$ 11,000.00	\$ -	\$ 2,212.00	Park System Improvements	\$ -	\$ -	\$ 2,636.00	5
6	\$ 11,000.00	\$ -	\$ 2,212.00	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 2,636.00	6
7	\$ 11,000.00	\$ -	\$ 2,212.00	TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,636.00	7

SAALFELD FAMILY PARK TRUST FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
REVENUES								
1	\$ -	\$ -	\$ -	Working Capital Carryover	\$ -	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	Bank and Treasury Interest	\$ -	\$ -	\$ 25	2
3	\$ -	\$ -	\$ -	Saalfeld Park Income	\$ -	\$ -	\$ 50	3
4	\$ -	\$ -	\$ -	Transfer From Parks Fund	\$ -	\$ -	\$ 19,087	4
5	\$ -	\$ -	\$ -	TOTAL REVENUES	\$ -	\$ -	\$ 19,162	5

EXPENDITURES								
MATERIALS AND SERVICES								
6	\$ -	\$ -	\$ -	Building Maintenance	\$ -	\$ -	\$ 1,395	6
7	\$ -	\$ -	\$ -	Building Utilities	\$ -	\$ -	\$ 1,855	7
8	\$ -	\$ -	\$ -	Consultant Services	\$ -	\$ -	\$ 1,950	8
9	\$ -	\$ -	\$ -	Park Reservation Return Dep	\$ -	\$ -	\$ 25	9
10	\$ -	\$ -	\$ -	Property / Liability / Auto Insurance	\$ -	\$ -	\$ 655	10
11	\$ -	\$ -	\$ -	Vehicle Operation	\$ -	\$ -	\$ 100	11
12	\$ -	\$ -	\$ -	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ 5,980	12
CAPITAL OUTLAY								
13	\$ -	\$ -	\$ -	Park Improvement	\$ -	\$ -	\$ 8,682	13
14	\$ -	\$ -	\$ -	Parks Irrigation Capital Improvement	\$ -	\$ -	\$ 4,500	14
15	\$ -	\$ -	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 13,182	15
16	\$ -	\$ -	\$ -	TOTAL EXPENDITURES	\$ -	\$ -	\$ 19,162	16

STATE REVENUE SHARING FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed 2011-12	
	Actual		Adopted Budget This Year 2010-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 2008-09	First Preceding FY 2009-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
	REVENUES							
1	\$ 38,382	\$ 55,515	\$ 36,326	Working Capital Carryover	\$ 50,979	\$ 50,979	\$ 22,196	1
2	\$ 27,355	\$ 28,284	\$ 24,000	State Revenue Sharing	\$ 22,600	\$ 26,000	\$ 26,000	2
3	\$ 3,619	\$ 10,565	\$ 1,000	Planning Reimbursement	\$ -	\$ 2,000	\$ 250	3
4	\$ 830	\$ 333	\$ 100	Bank and Treasury Interest	\$ 157	\$ 175	\$ 90	4
5	\$ 1,900	\$ 3,100	\$ 300	Planning Fees	\$ 800	\$ 800	\$ 500	5
6	\$ 72,086	\$ 97,797	\$ 61,726	TOTAL REVENUES	\$ 74,536	\$ 79,954	\$ 49,036	6

EXPENDITURES								
MATERIALS AND SERVICES								
7	\$ 916	\$ 267	\$ 2,000	Office Supplies & Printing	\$ 1,977	\$ 2,100	\$ 1,200	7
8	\$ 152	\$ 99	\$ 376	Postage	\$ 94	\$ 174	\$ 100	8
9	\$ 1,083	\$ -	\$ 2,400	Attorney Fees	\$ -	\$ 895	\$ 1,400	9
10	\$ 7,241	\$ 8,685	\$ 10,750	Planning	\$ 5,769	\$ 8,950	\$ 7,800	10
11	\$ -	\$ -	\$ 1,200	Travel, Training, Certification	\$ 464	\$ 789	\$ 1,100	11
12	\$ 7,180	\$ 2,767	\$ 10,000	Engineer Fees	\$ 6,060	\$ 9,850	\$ 7,436	12
13	\$ 16,572	\$ 11,818	\$ 26,726	TOTAL MATERIALS AND SERVICES	\$ 14,364	\$ 22,758	\$ 19,036	13
TRANSFERRED TO OTHER FUNDS								
14	\$ -	\$ 35,000	\$ 35,000	Transfer to General Fund	\$ 35,000	\$ 35,000	\$ 30,000	14
15	\$ -	\$ 35,000	\$ 35,000	TOTAL TRANSFERS	\$ 35,000	\$ 35,000	\$ 30,000	15
16	\$ 16,572	\$ 46,818	\$ 61,726	TOTAL EXPENDITURES	\$ 49,364	\$ 57,758	\$ 49,036	16

FORM
LB-20

SEWER UTILITY FUND

Sewer Utility Fund Revenue

	Historical Data			REVENUE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
				REVENUES				
1	\$ 135,795	\$ 128,783	\$ 212,239	Working Capital Carryover	\$ 211,694	\$ 211,694	\$ 150,595	1
				OTHER REVENUES				
2	\$ 655,403	\$ 717,622	\$ 705,000	Sewer Billings	\$ 558,856	\$ 730,000	\$ 700,000	2
3	\$ 2,473	\$ 531	\$ 200	Bank and Treasury Interest	\$ 316	\$ 375	\$ 300	3
4	\$ 793,671	\$ 846,936	\$ 917,439	TOTAL REVENUES	\$ 770,866	\$ 942,069	\$ 850,895	4

SEWER UTILITY FUND

FORM
LB-30

Sewer Utility Fund Expenditure

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
PERSONAL SERVICES								
1	\$ 23,330	\$ 10,000	\$ 29,167	City Administrator	\$ 21,000	\$ 29,067	\$ 28,480	1
2	\$ 7,705	\$ 6,780	\$ 9,300	Assistant to the City Administrator	\$ 7,140	\$ 9,500	\$ 10,239	2
3	\$ 21,116	\$ 20,824	\$ 21,630	Finance Director	\$ 17,437	\$ 21,630	\$ 20,736	3
4	\$ 26,770	\$ 26,268	\$ 26,400	PW Superintendent	\$ 20,723	\$ 26,400	\$ 28,388	4
5	\$ 9,499	\$ 9,076	\$ 8,756	Receptionist Court & Utility Clerk	\$ 5,558	\$ 8,756	\$ 8,940	5
6	\$ 2,780	\$ 2,399	\$ 7,728	Accounting Clerk	\$ 5,440	\$ 7,728	\$ 8,261	6
7	\$ 58,128	\$ 58,513	\$ 59,664	Wastewater Operator	\$ 35,273	\$ 55,000	\$ 59,973	7
8	\$ -	\$ -	\$ 50,880	P/W Utility Worker II	\$ 30,367	\$ 48,000	\$ 13,476	8
9	\$ 46,931	\$ 51,914	\$ 3,070	P/W Lead Worker	\$ 2,430	\$ 3,070	\$ 2,512	9
10	\$ 7,916	\$ 8,149	\$ 7,884	Maintenance Worker	\$ 10,628	\$ 14,000	\$ 5,362	10
11	\$ -	\$ -	\$ 2,302	Office Assistant	\$ 604	\$ 604	\$ -	11
12	\$ -	\$ -	\$ -	Cell Phone Reimbursement	\$ -	\$ -	\$ 600	12
13	\$ 250	\$ -	\$ -	Merit Pay	\$ -	\$ -	\$ -	13
14	\$ -	\$ 503	\$ 2,222	Vacation Pay	\$ 491	\$ 1,000	\$ 1,868	14
15	\$ -	\$ -	\$ -	Certification Pay	\$ -	\$ -	\$ 1,611	15
16	\$ 321	\$ 73	\$ 2,386	Overtime Pay	\$ 234	\$ 550	\$ 1,937	16
17	\$ 15,326	\$ 13,576	\$ 17,744	Payroll Taxes (FICA)	\$ 11,834	\$ 16,744	\$ 14,693	17
18	\$ 212	\$ 205	\$ 314	State Workers Comp Tax	\$ 134	\$ 300	\$ 105	18
19	\$ 22,557	\$ 22,238	\$ 31,163	Group Health & Dental Insurance	\$ 20,528	\$ 29,210	\$ 38,807	19
20	\$ 4,551	\$ 4,554	\$ 7,015	Worker's Compensation Insurance	\$ 3,936	\$ 7,015	\$ 4,865	20
21	\$ 37,241	\$ 24,071	\$ 32,219	Retirement (PERS / OPSRP)	\$ 21,180	\$ 30,900	\$ 30,509	21
22	\$ 284,633	\$ 259,143	\$ 319,844	TOTAL PERSONAL SERVICES	\$ 214,937	\$ 309,474	\$ 281,362	22
MATERIALS AND SERVICES								
23	\$ 612	\$ 905	\$ 2,000	Attorney Fees	\$ 2,057	\$ 2,500	\$ 3,000	23
24	\$ 3,675	\$ 3,600	\$ 4,000	Auditing Fees	\$ 3,900	\$ 4,000	\$ 8,000	24
25	\$ -	\$ 407	\$ 700	Building Maintenance	\$ -	\$ 500	\$ 1,000	25
26	\$ 11,165	\$ 12,470	\$ 17,000	Building Utilities	\$ 8,773	\$ 14,000	\$ 15,000	26
27	\$ 2,720	\$ 2,285	\$ 3,000	Computer Services & Support	\$ 1,365	\$ 3,000	\$ 3,500	27
28	\$ 20,542	\$ 4,045	\$ 15,000	Consultant Services	\$ 14,787	\$ 15,000	\$ 16,000	28
29	\$ 1,600	\$ 603	\$ 3,200	Laboratory Testing	\$ 2,516	\$ 3,200	\$ 4,000	29
30	\$ 27,287	\$ 24,504	\$ 29,000	Maintenance & Supplies	\$ 17,768	\$ 29,000	\$ 27,000	30
31	\$ 925	\$ 879	\$ 1,500	Office Supplies & Printing	\$ 352	\$ 1,500	\$ 2,000	31
32	\$ 1,492	\$ 1,514	\$ 1,800	Postage	\$ 1,231	\$ 1,800	\$ 1,800	32
33	\$ 7,741	\$ 6,912	\$ 8,600	Property / Liability / Auto Insurance	\$ 6,958	\$ 7,800	\$ 8,500	33
34	\$ 1,575	\$ 1,490	\$ 1,500	Staff Training & Memberships	\$ 695	\$ 1,000	\$ 1,700	34
35	\$ 1,949	\$ 1,264	\$ 2,000	Telephone	\$ 1,027	\$ 1,500	\$ 1,800	35
36	\$ 3,019	\$ 3,885	\$ 3,700	Vehicle Operation	\$ 1,594	\$ 3,700	\$ 3,800	36
37	\$ 84,302	\$ 64,763	\$ 93,000	TOTAL MATERIALS AND SERVICES	\$ 63,023	\$ 88,500	\$ 97,100	37
CAPITAL OUTLAY								
38	\$ 5,094	\$ 10,000	\$ 18,000	Equipment	\$ 13,275	\$ 18,000	\$ 22,000	38
39	\$ 6,925	\$ 18,780	\$ 15,000	System Improvements	\$ 2,843	\$ 15,000	\$ 22,000	39
40	\$ 44,016	\$ 38,526	\$ 48,000	Collection Improvements	\$ 1,461	\$ 48,000	\$ 46,000	40
41	\$ 56,035	\$ 67,306	\$ 81,000	TOTAL CAPITAL OUTLAY	\$ 17,579	\$ 81,000	\$ 90,000	41
TRANSFERRED TO OTHER FUNDS								
42	\$ -	\$ 12,600	\$ -	Unemployment Reserve Fund	\$ -	\$ -	\$ 4,500	42
43	\$ -	\$ 11,670	\$ 20,600	Retirement Reserve Fund	\$ 6,449	\$ 13,500	\$ -	43
44	\$ -	\$ -	\$ 60,000	Vehicle Replacement Fund	\$ 60,000	\$ 60,000	\$ 25,000	44
45	\$ 20,000	\$ 20,000	\$ 25,000	Street Fund	\$ 25,000	\$ 25,000	\$ 25,000	45
46	\$ 120,000	\$ 108,320	\$ 82,000	Revenue Bond Debt Service Fund	\$ 82,000	\$ 82,000	\$ 98,000	46
47	\$ 45,000	\$ 38,750	\$ 75,000	Sewer Utility Reserve Fund	\$ 75,000	\$ 75,000	\$ 84,800	47
48	\$ 54,915	\$ 52,693	\$ 57,000	General Fund / Franchise	\$ 29,544	\$ 57,000	\$ 60,000	48
49	\$ 239,915	\$ 244,033	\$ 319,600	TOTAL TRANSFERS	\$ 277,993	\$ 312,500	\$ 297,300	49
CONTINGENCY								
50			\$ 103,995	Contingency	\$ -	\$ -	\$ 85,133	50
51			\$ 103,995	TOTAL CONTINGENCY	\$ -	\$ -	\$ 85,133	51
52	\$ 664,885	\$ 635,245	\$ 917,439	TOTAL EXPENDITURES	\$ 573,532	\$ 791,474	\$ 850,895	52

SEWER UTILITY RESERVE FUND

REVENUES AND EXPENDITURES

	Historical Data			REVENUES AND EXPENDITURES DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed By Budget Officer	
					7/1/10-3/31/11			
	REVENUE							
1	\$ 586,505	\$695,130	\$ 774,923	Working Capital Carryover	\$ 776,893	\$ 776,893	\$ 897,737	1
2	\$ 12,636	\$ 4,771	\$ 3,090	Bank and Treasury Interest	\$ 3,104	\$ 3,600	\$ 2,300	2
3	\$ 3,969	\$ 4,074	\$ 3,305	Interfund Loan Interest	\$ 244	\$ 2,940	\$ 3,782	3
4	\$ 15,114	\$ 8,000	\$ 7,000	Loan Principal - Bond Fund	\$ -	\$ 7,000	\$ 7,000	4
5	\$ 31,906	\$ 31,167	\$ 31,167	Loan Principal - Street Fund	\$ -	\$ 32,304	\$ 31,167	5
6	\$ -	\$ -	\$ -	Loan Principal - Sewer Utility Fund	\$ -	\$ -	\$ -	6
7	\$ 45,000	\$ 38,750	\$ 75,000	Transfer from Sewer Fund	\$ 75,000	\$ 75,000	\$ 84,800	7
8	\$ 695,130	\$781,892	\$ 894,485	TOTAL REVENUES	\$ 855,241	\$ 897,737	\$1,026,786	8
				EXPENDITURES				
				MATERIALS & SERVICES				
9	\$ -	\$ -	\$ -	Office Supplies & Printing	\$ -	\$ -	\$ 200	9
10	\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES	\$ -	\$ -	\$ 200	10
				CAPITAL OUTLAY				
11	\$ -	\$ 5,000	\$ -	Vehicle Replacement	\$ -	\$ -	\$ -	11
12		\$ -	\$ -	Sewer Repair Assistance Program	\$ -	\$ -	\$ 5,000	12
13	\$ -	\$ -	\$ 894,485	Sludge Management	\$ -	\$ -	\$ 521,586	13
14	\$ -	\$ -	\$ -	WWTP Loan Payoff - Step 1	\$ -	\$ -	\$ 500,000	14
15	\$ -	\$ 5,000	\$ 894,485	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$1,026,586	15
16	\$ -	\$ 5,000	\$ 894,485	TOTAL EXPENDITURES	\$ -	\$ -	\$1,026,786	16

SEWER UTILITY SDC FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed By Budget Officer	
				7/1/10 - 3/31/11				
				REVENUES				
1	\$ 209,258	\$ 224,561	\$ 227,382	Working Capital Carryover	\$ 227,647	\$ 227,647	\$ 232,499	1
2	\$ 10,915	\$ 1,572	\$ 50	SDC Receipts-Sewer System	\$ 3,850	\$ 3,850	\$ 50	2
3	\$ 4,387	\$ 1,515	\$ 900	Bank and Treasury Interest	\$ 913	\$ 1,002	\$ 900	3
4	\$ 224,560	\$ 227,648	\$ 228,332	TOTAL REVENUES	\$ 232,410	\$ 232,499	\$ 233,449	4

				EXPENDITURES				
				CAPITAL OUTLAY				
5	\$ -	\$ -	\$ 143,332	Sewer System Improvements	\$ -	\$ -	\$ 158,449	5
6	\$ -	\$ -	\$ 85,000	Sewer Master Plan	\$ -	\$ -	\$ 75,000	6
7	\$ -	\$ -	\$ 228,332	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 233,449	7
8	\$ -	\$ -	\$ 228,332	TOTAL EXPENDITURES	\$ -	\$ -	\$ 233,449	8

STORMWATER SDC FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY 11-12	
	Actual		Adopted Budget This Year 10-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
				REVENUES				
1	\$ 23,204	\$ 17,710	\$ 17,800	Working Capital Carryover	\$ 17,829	\$ 17,829	\$ 18,106	1
2	\$ 672	\$ -	\$ 50	SDC Receipts-Storm Drain	\$ 192	\$ 192	\$ 50	2
3	\$ 404	\$ 119	\$ 70	Bank and Treasury Interest	\$ 71	\$ 85	\$ 45	3
4	\$ 24,280	\$ 17,829	\$ 17,920	TOTAL REVENUES	\$ 18,092	\$ 18,106	\$ 18,201	4
				EXPENDITURES				
				CAPITAL OUTLAY				
5	\$ 6,570	\$ -	\$ 14,820	Storm Sewer Sys. Improvement	\$ -	\$ -	\$ 15,101	5
6	\$ -	\$ -	\$ 3,000	Consultant Services	\$ -	\$ -	\$ 3,000	6
7	\$ -	\$ -	\$ 100	Office Supplies & Printing	\$ -	\$ -	\$ 100	7
8	\$ 6,570	\$ -	\$ 17,920	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 18,201	8
9	\$ 6,570	\$ -	\$ 17,920	TOTAL EXPENDITURES	\$ -	\$ -	\$ 18,201	9

UTILITY CONSTRUCTION FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed By Budget Officer	
					FY 10-11 7/1/10 - 3/31/11			
				REVENUES				
1	\$ -	\$ -	\$ -	Working Capital Carryover	\$ -	\$ -	\$ -	1
2	\$ -	\$ -	\$ -	Bank and Treasury Interest	\$ -	\$ -	\$ -	2
3	\$ -	\$ 33,590	\$ -	Transfer from Water Utility SDC Fund	\$ -	\$ -	\$ -	3
4	\$ -	\$ 33,590	\$ -	Transfer From Water Reserve Fund	\$ -	\$ -	\$ -	4
5	\$ -	\$ 67,180	\$ -	TOTAL REVENUES	\$ -	\$ -	\$ -	5

				EXPENDITURES				
				CAPITAL OUTLAY				
6	\$ -	\$ 67,180	\$ -	Water System	\$ -	\$ -	\$ -	6
7	\$ -	\$ 67,180	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	7
8	\$ -	\$ 67,180	\$ -	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	8

FORM
LB-20

WATER UTILITY FUND

Water Utility Fund Revenue

	Historical Data			REVENUE DESCRIPTION	Current Year	Current Year	Budget for	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Next Year FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
				REVENUES				
1	\$ 302,116	\$ 282,595	\$ 223,591	Working Capital Carryover	\$ 216,084	\$ 216,084	\$ 138,833	1
				OTHER REVENUE				
2	\$ 484,781	\$ 467,882	\$ 478,000	Water Billings	\$ 340,729	\$ 478,000	\$ 478,000	2
3	\$ 10,677	\$ 14,363	\$ 14,000	Water Fees	\$ 9,896	\$ 12,500	\$ 10,000	3
4	\$ 5,029	\$ 811	\$ 700	Bank and Treasury Interest	\$ 316	\$ 350	\$ 350	4
5	\$ 802,603	\$ 765,651	\$ 716,291	TOTAL REVENUES	\$ 567,025	\$ 706,934	\$ 627,183	5

WATER UTILITY FUND

FORM
LB-30

Water Utility Fund Expenditure

Line Item	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	Order
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
PERSONAL SERVICES								
1	23,330	10,000	29,167	City Administrator	21,000	28,000	28,420	1
2	7,705	6,780	9,300	Assistant to the City Administrator	7,141	9,300	10,239	2
3	21,116	20,824	21,630	Finance Director	17,437	21,630	20,736	3
4	27,371	26,868	26,400	PW Superintendent	21,172	26,400	28,388	4
5	8,749	8,176	8,756	Receptionist Court & Utility Clerk	5,259	8,756	8,940	5
6	2,779	2,399	7,728	Accounting Clerk	5,440	7,728	8,261	6
7	0	0	0	PW Utility Worker II	0	0	16,334	7
8	35,448	35,964	34,283	P/W Utility Lead Worker	22,563	34,283	28,050	8
9	7,916	8,149	7,884	Maintenance Worker	4,759	7,884	5,362	9
10	0	0	2,302	Office Assistant	604	604	0	10
11	0	0	0	Cell Phone Reimbursement	0	0	494	11
12	641	503	2,820	Vacation Pay	491	1,000	1,547	12
13	0	0	0	Certification Pay	0	0	1,323	13
14	10,120	8,028	11,656	Payroll Taxes (FICA)	7,992	11,656	12,186	14
15	119	112	210	State Workers Comp Tax	76	110	93	15
16	828	1,439	935	Overtime Pay	376	800	1,971	16
17	22,213	21,342	29,735	Group Health & Dental Insurance	15,050	18,700	34,137	17
18	4,233	3,409	5,300	Worker's Compensation Insurance	3,227	5,000	3,696	18
19	23,497	14,468	21,053	Retirement (PERS / OPSRP)	14,440	21,000	25,280	19
20	196,065	168,461	219,159	TOTAL PERSONAL SERVICES	147,027	202,851	235,457	20
MATERIALS AND SERVICES								
21	463	1,509	2,000	Attorney Fees	1,845	2,000	3,000	21
22	3,045	3,600	4,000	Auditing Fee	3,900	4,000	6,000	22
23	67	584	1,000	Building Maintenance	0	0	1,000	23
24	41,084	42,743	50,000	Building Utilities	28,410	43,000	48,000	24
25	3,008	4,298	4,500	Computer Services & Support	586	4,000	4,500	25
26	10,517	2,271	4,000	Consultant Services	381	1,200	2,000	26
27	4,215	5,405	6,050	Laboratory Testing	2,790	5,050	6,000	27
28	18,611	20,325	47,000	Maintenance & Supplies	36,806	42,000	40,000	28
29	1,726	1,026	3,500	Office Supplies & Printing	1,004	3,000	2,500	29
30	2,429	2,093	2,800	Postage	1,271	2,300	2,500	30
31	7,631	6,217	9,500	Property / Liability / Auto Insurance	4,987	6,000	8,500	31
32	2,504	797	1,500	Staff Training & Memberships	945	1,300	1,500	32
33	1,279	1,392	1,500	Telephone	800	1,200	1,500	33
34	3,467	4,171	4,600	Vehicle Operation	2,813	4,600	5,700	34
35	100,046	96,431	141,950	TOTAL MATERIALS AND SERVICES	86,538	119,650	132,700	35
CAPITAL OUTLAY								
36	0	899	3,500	Equipment	2,100	3,500	3,500	36
37	3,342	12,790	25,000	System Improvements	12,141	20,000	25,000	37
38	3,342	13,689	28,500	TOTAL CAPITAL OUTLAY	14,241	23,500	28,500	38
TRANSFERRED TO OTHER FUNDS								
39	0	12,600	0	Unemployment Reserve Fund	0	0	2,600	39
40	0	7,266	13,461	Retirement Reserve Fund	4,302	9,600	0	40
41	0	0	50,000	Vehicle Replacement Fund	50,000	50,000	25,000	41
42	30,000	30,000	30,000	Street Fund	30,000	30,000	25,000	42
43	150,000	183,750	92,500	Water Utility Reserve Fund	92,500	92,500	62,000	43
44	40,555	37,371	47,000	General Fund / Franchise	20,722	40,000	52,000	44
45	220,555	270,987	232,961	TOTAL TRANSFERS	197,524	222,100	166,600	45
CONTINGENCY								
46			93,721	Contingency	0	0	63,926	46
47			93,721	TOTAL CONTINGENCY	0	0	63,926	47
48	520,008	549,568	716,291	TOTAL EXPENDITURES	445,330	568,101	627,183	48

WATER UTILITY RESERVE FUND

REVENUES AND EXPENDITURES

	Historical Data			REVENUES AND EXPENDITURES DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11 7/2010-12/2010	FY 10-11	Proposed by Budget Officer	
				REVENUE				
1	\$ 377,418	\$ 536,235	\$ 672,385	Working Capital Carryover	\$ 680,407	\$ 680,407	\$ 775,907	1
2	\$ 8,817	\$ 4,012	\$ 2,400	Bank and Treasury Interest	\$ 2,783	\$ 3,000	\$ 2,000	2
3	\$ 150,000	\$ 183,750	\$ 92,500	Transfer from Water Utility Fund	\$ 92,500	\$ 92,500	\$ 62,000	3
4	\$ 536,235	\$ 723,997	\$ 767,285	TOTAL REVENUES	\$ 775,690	\$ 775,907	\$ 839,907	4

				EXPENDITURES				
				MATERIALS & SERVICES				
5	\$ -	\$ -	\$ -	Office Supplies & Printing	\$ -	\$ -	\$ 200	5
6	\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES	\$ -	\$ -	\$ 200	6
				CAPITAL OUTLAY				
7	\$ -	\$ -	\$ 767,285	Water Capital Projects	\$ -	\$ -	\$ 839,707	7
8	\$ -	\$ 10,000	\$ -	Vehicle Replacement	\$ -	\$ -	\$ -	8
9	\$ -	\$ 10,000	\$ 767,285	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 839,707	9
				TRANSFERRED TO OTHER FUNDS				
10	\$ -	\$ 33,590	\$ -	Utility Construction Fund	\$ -	\$ -	\$ -	10
11	\$ -	\$ 33,590	\$ -	TOTAL TRANSFERS	\$ -	\$ -	\$ -	11
12	\$ -	\$ 43,590	\$ 767,285	TOTAL EXPENDITURES	\$ -	\$ -	\$ 839,907	12

WATER UTILITY SDC FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
REVENUES								
1	\$ 387,077	\$ 414,406	\$ 424,271	Working Capital Carryover	\$ 370,681	\$ 370,681	\$ 397,146	1
2	\$ 20,488	\$ 3,144	\$ 3,200	SDC Receipts-Water System	\$ 8,625	\$ 8,625	\$ 50	2
3	\$ 8,105	\$ 2,684	\$ 1,000	Bank and Treasury Interest	\$ 1,540	\$ 1,650	\$ 1,400	3
4	\$ 8,683	\$ 57,274	\$ -	Water Study Grant	\$ 19,042	\$ 19,042	\$ -	4
5	\$ 424,353	\$ 477,508	\$ 428,471	TOTAL REVENUES	\$ 399,888	\$ 399,998	\$ 398,596	5

EXPENDITURES								
CAPITAL OUTLAY								
6	\$ -	\$ 569	\$ 418,471	Water System Improvement	\$ -	\$ -	\$ 397,496	6
7	\$ 5,716	\$ 72,668	\$ 10,000	Engineer Fees	\$ 2,692	\$ 2,692	\$ 1,000	7
8	\$ 4,231	\$ -	\$ -	Office Supplies & Printing	\$ 160	\$ 160	\$ 100	8
9	\$ 9,947	\$ 73,237	\$ 428,471	TOTAL CAPITAL OUTLAY	\$ 2,852	\$ 2,852	\$ 398,596	9
TRANSFERRED TO OTHER FUNDS								
10	\$ -	\$ 33,590	\$ -	Transfer to Utility Const	\$ -	\$ -	\$ -	10
11	\$ -	\$ 33,590	\$ -	TOTAL TRANSFERS	\$ -	\$ -	\$ -	11
12	\$ 9,947	\$ 106,827	\$ 428,471	TOTAL EXPENDITURES	\$ 2,852	\$ 2,852	\$ 398,596	12

CAPITAL IMPROVEMENT FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed 2011-12	
	Actual		Adopted Budget This Year 2010-11		Actual	Estimated		
	Second Preceding FY 2008-09	First Preceding FY 2009-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
REVENUES								
1	\$ 172,663	\$ 279,672	\$ 257,522	Working Capital Carryover	\$ 260,428	\$ 260,428	\$ 273,673	1
2	\$ 4,152	\$ 1,865	\$ 979	Bank and Treasury Interest	\$ 1,091	\$ 1,200	\$ 800	2
3	\$ 98,855	\$ 17,000	\$ 48,400	Transfer from General Fund	\$ 48,400	\$ 48,400	\$ 100,000	3
4	\$ -	\$ -	\$ 5,000	Transfer From Parks Fund	\$ 5,000	\$ 5,000	\$ 14,750	4
5	\$ 8,002	\$ -	\$ -	Transfer from Housing Rehab	\$ -	\$ -	\$ -	5
6	\$ 283,672	\$ 298,537	\$ 311,901	TOTAL REVENUES	\$ 314,919	\$ 315,028	\$ 389,223	6

EXPENDITURES								
CAPITAL OUTLAY								
7	\$ -	\$ -	\$ 110,000	Reserved for Future Expense	\$ -	\$ -	\$ 90,000	7
8	\$ -	\$ 38,032	\$ 122,046	Administration Cap Expense	\$ 20,402	\$ 23,500	\$ 102,473	8
9				Future City Hall			\$ 90,000	9
10	\$ -	\$ -	\$ 42,000	Parks Capital Improvements -Grant Match	\$ -	\$ -	\$ 42,000	10
11	\$ -	\$ -	\$ -	Parks Irrigation Capital Improvement	\$ -	\$ -	\$ 44,750	11
12	\$ 4,000	\$ -	\$ -	Police Dept Capital Expense	\$ -	\$ -	\$ -	12
13	\$ -	\$ 77	\$ 20,000	Under Ground Storage Tanks	\$ -	\$ -	\$ 20,000	13
14	\$ 4,000	\$ 38,109	\$ 294,046	TOTAL CAPITAL OUTLAY	\$ 20,402	\$ 23,500	\$ 389,223	14
TRANSFERRED TO OTHER FUNDS								
15	\$ -	\$ -	\$ 17,855	Transfer to Vehicle and Equip.	\$ 17,855	\$ 17,855	\$ -	15
16	\$ -	\$ -	\$ 17,855	TOTAL TRANSFERS	\$ 17,855	\$ 17,855	\$ -	16
17	\$ 4,000	\$ 38,109	\$ 311,901	TOTAL EXPENDITURES	\$ 38,257	\$ 41,355	\$ 389,223	17

General Fund Capital Improvement Projects

City of Mt. Angel
Budget Year 2011-12

Line # from page 57	Proposed Capital Projects	Proposed Year of Project	Amount Saved To Date	Proposed Expenditure FY 11 - 12
Line # 8	Administration Capital Projects			
	Proposed Projects			
	City Hall/Police Building Roof	FY 12 - 13	\$23,000	
	Accounting Software Upgrade - Court		\$6,000	
	Basement Archive storage repair	FY 11 - 12	\$3,000	\$3,000
	City Hall Heating & Air Conditioning Unit		\$15,000	
	Back Door and Window Repair	FY 11 - 12	\$13,000	\$13,000
	Disaster Reserve		\$30,000	
	Reader board	FY 11 - 12	\$10,000	\$10,000
	City Hall OSHA Updates	FY 11 - 12	\$2,473	\$2,473
	Total Administration Capital Improvements		\$102,473	
Line # 9	Future City Hall		\$90,000	
Line # 7	Reserved for Future Expense		\$90,000	
Line # 13	Under Ground Storage Tanks		\$20,000	
Line # 10	Parks Capital Improvements-Grant Match		\$42,000	
Line # 11	Parks Irrigation Capital Improvement	FY 11 - 12	\$44,750	\$44,750
FY 11-12	Capital Improvement Fund Total		\$389,223	\$73,223

COMMUNITY DEVELOPMENT FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 2010-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11 7/1/10 - 3/31/11	FY 10-11	Proposed By Budget Officer	
				REVENUES				
1	\$ 21,013	\$ 14,271	\$ 9,358	Working Capital Carryover	\$ 9,348	\$ 9,348	\$ -	1
2	\$ 328	\$ 96	\$ -	Bank and Treasury Interest	\$ 27	\$ 27	\$ -	2
3	\$ 21,341	\$ 14,367	\$ 9,358	TOTAL REVENUES	\$ 9,375	\$ 9,375	\$ -	3
				EXPENDITURES				
				CAPITAL OUTLAY				
4	\$ 7,070	\$ 5,019	\$ -	Library Project	\$ -	\$ -	\$ -	4
5	\$ 7,070	\$ 5,019	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	5
				TRANSFERRED TO OTHER FUNDS				
6	\$ -	\$ -	\$ 9,358	Transfer to General Fund	\$ 9,375	\$ 9,375	\$ -	6
7	\$ -	\$ -	\$ 9,358	TOTAL TRANSFERS	\$ 9,375	\$ 9,375	\$ -	7
8	\$ 7,070	\$ 5,019	\$ 9,358	TOTAL REQUIREMENTS	\$ 9,375	\$ 9,375	\$ -	8

VEHICLE REPLACEMENT FUND

**FORM
LB-10**

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed By Budget Officer	
					7/1/10 - 3/31/11			
REVENUES								
1	\$ -	\$ -	\$ -	Working Capital Carryover	\$ -	\$ -	\$ 129,094	1
2	\$ -	\$ -	\$ 50	Bank and Treasury Interest	\$ 158	\$ 175	\$ 200	2
3	\$ -	\$ -	\$ 5,766	Trans from General Fund	\$ 5,766	\$ 5,766	\$ 6,000	3
4	\$ -	\$ -	\$ 37,000	Transfer from Street Fund	\$ 37,000	\$ 37,000	\$ 15,000	4
5	\$ -	\$ -	\$ 5,000	Transfer From Parks Fund	\$ 5,000	\$ 5,000	\$ 5,000	5
6	\$ -	\$ -	\$ 17,855	Transfer from Capital Fund	\$ 17,855	\$ 17,855	\$ -	6
7	\$ -	\$ -	\$ 50,000	Transfer from Water Utility Fund	\$ 50,000	\$ 50,000	\$ 25,000	7
8	\$ -	\$ -	\$ 60,000	Transfer from Sewer Utility Fund	\$ 60,000	\$ 60,000	\$ 25,000	8
9	\$ -	\$ -	\$ 175,671	TOTAL REVENUES	\$ 175,779	\$ 175,796	\$ 205,294	9

EXPENDITURES								
CAPITAL OUTLAY								
10	\$ -	\$ -	\$ 23,621	Police Vehicle Replacement	\$ 9,702	\$ 9,702	\$ 19,919	10
11	\$ -	\$ -	\$ 37,050	Street Vehicle Replacement	\$ 37,000	\$ 37,000	\$ 15,050	11
12	\$ -	\$ -	\$ 32,000	Water Vehicle Replacement	\$ -	\$ -	\$ 43,225	12
13	\$ -	\$ -	\$ 18,000	Water Equipment	\$ -	\$ -	\$ 32,000	13
14	\$ -	\$ -	\$ 45,000	Sewer Vehicle Replacement	\$ -	\$ -	\$ 55,000	14
15	\$ -	\$ -	\$ 15,000	Sewer Equipment	\$ -	\$ -	\$ 30,000	15
16	\$ -	\$ -	\$ 5,000	Park Equipment	\$ -	\$ -	\$ 10,100	16
17	\$ -	\$ -	\$ 175,671	TOTAL CAPITAL OUTLAY	\$ 46,702	\$ 46,702	\$ 205,294	17
18	\$ -	\$ -	\$ 175,671	TOTAL EXPENDITURES	\$ 46,702	\$ 46,702	\$ 205,294	18

Vehicle and Equipment Replacement Schedule

City of Mt. Angel
Budget Year 2011 - 12

Fund	Vehicle and Equipment Description	Proposed Year of Purchase	Amount Saved To Date	Proposed Expenditure FY 11 - 12
	Police Department Vehicles			
General	Vehicle Unit # 22 Ford Crown Victoria	FY 12 - 13	\$ 10,000	
	Mileage 107,732			
	Vehicle Unit # 23 Ford Crown Victoria	FY 13 - 14	\$ 9,919	
	Mileage 99,739			
	Vehicle Unit # 51 Ford Crown Victoria			
	Mileage 47,952			
	Vehicle Unit # 52 Ford Crown Victoria			
	Mileage 41,935			
	Total Police Department		\$ 19,919	
	Parks, Streets, Water, and Sewer Vehicle and Equipment Replacement			
Parks	John Deere 2305 mowing tractor	FY 13 - 14	\$ 5,000	
Streets/Sewer	John Deere 770 mowing tractor	FY 12 - 13	\$ 15,000	
Parks/water and Sewer	1996 John Deere Tractor Recommend replacing with Backhoe.	FY 11 - 12	\$ 18,000	
Streets/Parks Water/Sewer	1994 Chevy 3500 Utility Truck Utility Service Truck	FY 14 - 15	\$ 25,000	
Water	1991 Ford Super Duty dump truck 3 yard	Undetermined	\$ 12,050	
Water/Sewer	1978 International 5 yard dump truck	FY 12 - 13	\$ 20,000	
Streets/Water	2008 Chevy Truck (NEW)	Undetermined		
Water/Sewer	1988 Chevy S-10 pick up	FY 14 - 15	\$ 12,000	
Sewer	1980 Chevy 3 yard dump truck	FY 13 - 14	\$ 15,000	
Sewer	Jetter tow - behind jetter Replace with Jetter Truck	FY 12 - 13	\$ 15,000	
Sewer	1995 Chevy Wastewater pickup	Undetermined	\$ 18,000	
Sewer	Mule all terrain vehicle	FY 13 - 14	\$ 30,325	
Sewer	Tractor with front end loader	Undetermined		
FY 11 - 12	Vehicle Replacement Fund		\$ 205,294	

RETIREMENT RESERVE FUND

REVENUES AND EXPENDITURES

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTIONS	Current Year	Current Year	Proposed	
	Actual		Adopted Budget		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10	This Year FY 10-11		FY 10-11 7/1/10 -3/31/11	FY 10-11	Proposed By Budget Officer	
				REVENUE				
1	\$ -	\$ -	\$ 49,782	Working Capital Carryover	\$ 49,876	\$ 49,876	\$ 108,768	1
2	\$ -	\$ 6	\$ 190	Bank and Treasury Interest	\$ 144	\$ 160	\$ 140	2
3	\$ -	\$ 28,531	\$ 46,151	Transfer from General Fund	\$ 16,428	\$ 32,800	\$ -	3
4	\$ -	\$ 2,403	\$ 4,448	Transfer from Street Fund	\$ 1,416	\$ 2,832	\$ -	4
5	\$ -	\$ 7,266	\$ 13,461	Transfer from Water Utility Fund	\$ 4,302	\$ 9,600	\$ -	5
6	\$ -	\$ 11,670	\$ 20,600	Transfer from Sewer Utility Fund	\$ 6,449	\$ 13,500	\$ -	6
7	\$ -	\$ 49,876	\$ 134,632	TOTAL REVENUES	\$ 78,615	\$ 108,768	\$ 108,908	7

EXPENDITURES								
PERSONAL SERVICES								
8	\$ -	\$ -	\$ 134,632	Retirement (PERS / OPSRP)	\$ -	\$ -	\$ 108,908	8
9	\$ -	\$ -	\$ 134,632	TOTAL PERSONAL SERVICES	\$ -	\$ -	\$ 108,908	9
10	\$ -	\$ -	\$ 134,632	TOTAL EXPENDITURES	\$ -	\$ -	\$ 108,908	10

UNEMPLOYMENT RESERVE FUND

REVENUES AND EXPENDITURES

	Historical Data			REVENUES AND EXPENDITURES DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget		Actual	Estimated	FY 11-12	
	Second Preceding	First Preceding	This Year		FY 10-11	FY 10-11	Proposed By	
	FY 08-09	FY 09-10	FY 10-11		7/1/10-3/31/11		Budget Officer	
				REVENUE				
1	\$ 21,969	\$ 20,591	\$ 22,524	Working Capital Carryover	\$ 32,934	\$ 32,934	\$ 15,753	1
2	\$ 455	\$ 161	\$ 85	Bank and Treasury Interest	\$ 110	\$ 150	\$ 100	2
3	\$ 359	\$ 6,465	\$ 500	Transfer from General Fund	\$ 469	\$ 469	\$ 5,980	3
4	\$ -	\$ 1,700	\$ -	Transfer from Street Fund	\$ -	\$ -	\$ 2,000	4
6	\$ -	\$ 12,600	\$ -	Transfer from Water Utility Fund	\$ -	\$ -	\$ 2,600	6
7	\$ -	\$ 12,600	\$ -	Transfer from Sewer Utility Fund	\$ -	\$ -	\$ 4,500	7
8	\$ 22,783	\$ 54,117	\$ 23,109	TOTAL REVENUES	\$ 33,513	\$ 33,553	\$ 30,933	8

				EXPENDITURES				
				MATERIALS & SERVICES				
9	\$ 2,191	\$ 21,184	\$ 23,109	Unemployment Benefits	\$ 14,898	\$ 17,800	\$ 30,933	9
10	\$ 2,191	\$ 21,184	\$ 23,109	TOTAL MATERIALS & SERVICES	\$ 14,898	\$ 17,800	\$ 30,933	10
11	\$ 2,191	\$ 21,184	\$ 23,109	TOTAL EXPENDITURES	\$ 14,898	\$ 17,800	\$ 30,933	11

BANCROFT SINKING FUND

**FORM
LB-35**

	Historical Data			REVENUES AND EXPENDITURES DESCRIPTION	Current Year Actual	Current Year Estimated	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		FY 10-11	FY 10-11	Proposed by Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			7/1/10 - 3/31/11			
				REVENUES				
1	\$ 18,342	\$ 6,607	\$ 2,450	Working Capital Carryover	\$ 1,986	\$ 1,986	\$ 33	1
2	\$ 405	\$ 52	\$ 9	Bank and Treasury Interest	\$ 27	\$ 32	\$ 10	2
3	\$ 3,850	\$ 3,708	\$ 3,405	Street Assessments Receivable	\$ 2,129	\$ 3,400	\$ 3,025	3
4	\$ -	\$ -	\$ 1,660	Transfer from Street Fund	\$ 1,660	\$ 1,860	\$ 8,000	4
5	\$ 22,597	\$ 10,367	\$ 7,524	TOTAL REVENUES	\$ 5,802	\$ 7,278	\$ 11,068	5
				EXPENDITURES				
				Interfund Loan Principal Payments				
6	\$ 15,114	\$ 8,000	\$ 7,000	Interfund Loan Principal - Sewer Utility Reserve Fund	\$ 7,000	\$ 7,000	\$ 10,423	6
7	\$ 15,114	\$ 8,000	\$ 7,000	Total Principal	\$ 7,000	\$ 7,000	\$ 10,423	7
				Interfund Loan Interest Payments				
8	\$ 876	\$ 381	\$ 523	Interfund Loan Interest - Sewer Utility Reserve Fund	\$ 244	\$ 245	\$ 645	8
9	\$ 876	\$ 381	\$ 523	Total Interest	\$ 244	\$ 245	\$ 645	9
10	\$ 15,990	\$ 8,381	\$ 7,523	TOTAL EXPENDITURES	\$ 7,244	\$ 7,245	\$ 11,068	10

REVENUE BOND DEBT SERVICE FUND

FORM
LB-35

	Historical Data			DESCRIPTION OF REVENUES AND EXPENDITURES	Current Actual	Current Estimated	Proposed FY 11-12		
	Actual		Adopted Budget This Year FY 10-11		FY 10-11	FY 10-11	Proposed by Budget Officer		
	Second Preceding FY 08-09	First Preceding FY 09-10			7/1/10 - 3/31/11				
REVENUES									
1	\$ 219,664	\$ 93,990	\$ 121,605	Working Capital Carryover	\$ 121,732	\$ 121,732	\$ 122,932	1	
2	\$ 3,497	\$ 747	\$ 485	Bank and Treasury Interest	\$ 519	\$ 525	\$ 200	2	
3	\$ 120,000	\$ 108,320	\$ 82,000	Transfer from Sewer Utility Fund	\$ 82,000	\$ 82,000	\$ 98,000	3	
4	\$ 343,161	\$ 203,057	\$ 204,090	TOTAL REVENUES	\$ 204,251	\$ 204,257	\$ 221,132	4	
EXPENDITURES									
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
5	\$ 40,999	\$ 43,049	\$ 45,201	1993	1/13/2012	\$ 45,201	\$ 45,201	\$ 177,269	5
6	\$ 165,365	\$ -	\$ -	Principal on Short Term Loan		\$ -	\$ -	\$ -	6
7	\$ 206,364	\$ 43,049	\$ 45,201	Total Principal		\$ 45,201	\$ 45,201	\$ 177,269	7
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
8	\$ 40,326	\$ 38,276	\$ 36,124	1993	1/13/2012	\$ 36,124	\$ 36,124	\$ 33,863	8
9	\$ 2,480	\$ -	\$ -	Interest Short Term Loan		\$ -	\$ -	\$ -	9
10	\$ 42,806	\$ 38,276	\$ 36,124	Total Interest		\$ 36,124	\$ 36,124	\$ 33,863	10
11			\$ 122,765	1993 FHA Reserve		\$ -	\$ -	\$ 10,000	11
			\$ 122,765			\$ -	\$ -	\$ 10,000	12
12	\$ 249,170	\$ 81,325	\$ 204,090	TOTAL EXPENDITURES		\$ 81,325	\$ 81,325	\$ 221,132	13

HOUSING REHABILITATION FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed By Budget Officer	
					7/1/10 - 3/31/11			
	REVENUES							
1	\$ 140,035	\$ 133,155	\$ 108,874	Working Capital Carryover	.	\$ 109,272	\$ 108,678	1
2	\$ 3,001	\$ 827	\$ 435	Bank and Treasury Interest	\$ 433	\$ 489	\$ 350	2
3	\$ -	\$ -	\$ 25,000	Assessments Receivable 1993	\$ -	\$ -	\$ 25,000	3
4	\$ 21,080	\$ -	\$ 25,000	Assessments Receivable 1997	\$ -	\$ -	\$ 25,000	4
5	\$ 164,116	\$ 133,982	\$ 159,309	TOTAL REVENUES	\$ 433	\$ 109,761	\$ 159,028	5

				EXPENDITURES					
				CAPITAL OUTLAY					
6	\$ 22,896	\$ 628	\$ 108,000	Contract 1997	\$ 128	\$ 258	\$ 104,802	6	
7	\$ 64	\$ -	\$ 50,609	Contract 1993	\$ -	\$ -	\$ 53,826	7	
8	\$ 22,960	\$ 628	\$ 158,609	TOTAL CAPITAL OUTLAY	\$ 128	\$ 258	\$ 158,628	8	
				TRANSFERRED TO OTHER FUNDS					
9	\$ 8,002	\$ -	\$ -	Trans to Capitol Improvement	\$ -	\$ -	\$ -	9	
10	\$ -	\$ 24,081	\$ 700	Transfer to Street Reserve	\$ 700	\$ 825	\$ 400	10	
11	\$ 8,002	\$ 24,081	\$ 700	TOTAL TRANSFERS	\$ 700	\$ 825	\$ 400	11	
12	\$ 30,962	\$ 24,709	\$ 159,309	TOTAL EXPENDITURES	\$ 828	\$ 1,083	\$ 159,028	12	

STREET FUND

Street Fund Revenue

	Historical Data			REVENUE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
1	\$ 11,985	\$ 18,900	\$ 42,366	Working Capital Carryover	\$ 48,068	\$ 48,068	\$ 60,743	1
				OTHER REVENUE				
2	\$ 148,775	\$ 156,868	\$ 150,000	State Gas Tax	\$ 130,399	\$ 167,320	\$ 150,000	2
3	\$ 388	\$ 317	\$ 100	Bank and Treasury Interest	\$ 303	\$ 350	\$ 200	3
4	\$ 8,620	\$ 23,883	\$ 25,000	Street Grant	\$ 21,958	\$ 46,958	\$ 25,000	4
5	\$ 30,000	\$ 30,000	\$ 30,000	Transfer from Water Utility Fund	\$ 30,000	\$ 30,000	\$ 25,000	5
6	\$ 20,000	\$ 20,000	\$ 25,000	Transfer from Sewer Utility Fund	\$ 25,000	\$ 25,000	\$ 25,000	6
7	\$ 70,993	\$ 93,100	\$ 122,466	TOTAL REVENUE, except taxes to be levied	\$ 125,329	\$ 150,376	\$ 135,943	7
8			\$ 150,000	Taxes estimated to be received	\$ 130,399	\$ 167,320	\$ 150,000	8
9	\$ 148,775	\$ 156,868		Taxes collected in year levied	\$ 130,399			9
10	\$ 219,768	\$ 249,968	\$ 272,466	TOTAL REVENUES	\$ 255,728	\$ 317,696	\$ 285,943	10

STREET FUND

FORM
LB-30

STREET FUND EXPENDITURES

	Historical Data			EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	FY 11-12	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11	Proposed by Budget Officer	
					7/1/10 - 3/31/11			
PERSONAL SERVICES								
1	\$ 3,333	\$ -	\$ 4,167	City Administrator	\$ 3,000	\$ 4,167	\$ 4,060	1
2	\$ 12,067	\$ 5,950	\$ 6,180	Finance Director	\$ 4,982	\$ 6,180	\$ 5,925	2
3	\$ 13,385	\$ 13,134	\$ 13,200	PW Superintendent	\$ 10,361	\$ 14,000	\$ 14,194	3
4	\$ 17,016	\$ 13,922	\$ 13,816	PW Utility Lead Worker	\$ 8,910	\$ 13,816	\$ 11,304	4
5	\$ -	\$ -	\$ -	PW Utility Worker II	\$ -	\$ -	\$ 11,026	5
6	\$ -	\$ -	\$ 1,752	Maintenance Worker	\$ 1,709	\$ 2,520	\$ 3,574	6
7	\$ 6,164	\$ 5,424	\$ 7,440	Assistant to the City Administrator	\$ 5,716	\$ 7,440	\$ 8,191	7
8	\$ 1,588	\$ 1,371	\$ 1,104	Accounting Clerk	\$ 777	\$ 1,104	\$ 1,180	8
9	\$ 316	\$ 251	\$ 990	Vacation Pay Out	\$ 140	\$ 250	\$ 595	9
10	\$ 428	\$ 308	\$ 419	Overtime Pay	\$ -	\$ 200	\$ 992	10
11	\$ -	\$ -	\$ 380	Certification Pay	\$ -	\$ 380	\$ 666	11
12	\$ 4,017	\$ 2,935	\$ 3,793	Payroll Taxes (FICA)	\$ 2,676	\$ 3,793	\$ 4,726	12
13	\$ 52	\$ 41	\$ 64	State Workers Comp Tax	\$ 28	\$ 65	\$ 32	13
14	\$ 10,103	\$ 7,654	\$ 12,261	Group Health & Dental Insurance	\$ 5,502	\$ 7,200	\$ 16,137	14
15	\$ 2,229	\$ 1,815	\$ 2,140	Worker's Compensation Insurance	\$ 1,390	\$ 2,140	\$ 1,853	15
16	\$ 10,310	\$ 4,814	\$ 6,956	Retirement (PERS / OPSRP)	\$ 4,762	\$ 6,956	\$ 9,744	16
17	\$ 81,008	\$ 57,619	\$ 74,662	TOTAL PERSONAL SERVICES	\$ 49,953	\$ 70,211	\$ 94,199	17
MATERIALS AND SERVICES								
18	\$ 155	\$ 45	\$ 300	Attorney Fees	\$ 190	\$ 300	\$ 400	18
19	\$ 1,155	\$ 1,300	\$ 1,600	Auditing Fee	\$ 1,200	\$ 1,600	\$ 3,000	19
20	\$ 330	\$ -	\$ 200	Building Maintenance	\$ -	\$ -	\$ 100	20
21	\$ 2,543	\$ 2,577	\$ 3,000	Building Utilities	\$ 2,099	\$ 2,500	\$ 2,600	21
22	\$ 500	\$ 540	\$ 1,500	Computer Services & Support	\$ 1,320	\$ 1,500	\$ 1,600	22
23	\$ 1,398	\$ 252	\$ 2,500	Consultant Services	\$ 635	\$ 1,700	\$ 1,800	23
24	\$ 1,270	\$ 808	\$ 3,000	Engineer Fees	\$ 1,143	\$ 2,200	\$ 2,500	24
25	\$ 31,906	\$ 31,167	\$ 31,167	Interfund Loan - Sewer Reserve	\$ -	\$ 32,304	\$ 33,338	25
26	\$ 3,094	\$ 3,693	\$ 2,782	Interfund Loan Interest	\$ -	\$ 2,696	\$ 1,662	26
27	\$ 13,737	\$ 16,434	\$ 24,000	Maintenance & Supplies	\$ 17,433	\$ 24,000	\$ 27,000	27
28	\$ 226	\$ -	\$ 700	Office Supplies & Printing	\$ 564	\$ 700	\$ 800	28
29	\$ 45	\$ 70	\$ 100	Postage	\$ 60	\$ 100	\$ 150	29
30	\$ 2,068	\$ 1,258	\$ 2,500	Property / Liability / Auto Insurance	\$ 862	\$ 2,000	\$ 2,500	30
31	\$ -	\$ 69	\$ 150	Staff Training & Memberships	\$ 69	\$ 150	\$ 230	31
32	\$ 30,473	\$ 30,715	\$ 35,000	Street Lighting Contract	\$ 23,962	\$ 35,000	\$ 32,700	32
33	\$ -	\$ -	\$ 100	Street Maintenance	\$ -	\$ -	\$ 100	33
34	\$ 977	\$ 791	\$ 1,200	Telephone	\$ 490	\$ 800	\$ 950	34
35	\$ 3,982	\$ 4,589	\$ 4,500	Vehicle Operation	\$ 3,071	\$ 4,500	\$ 5,700	35
36	\$ 93,859	\$ 94,308	\$ 114,299	TOTAL MATERIALS AND SERVICES	\$ 53,098	\$ 112,050	\$ 117,130	36
CAPITAL OUTLAY								
37	\$ 25,998	\$ 45,841	\$ 25,000	Street Grant Project	\$ -	\$ 25,000	\$ 25,000	37
38	\$ 25,998	\$ 45,841	\$ 25,000	TOTAL CAPITAL OUTLAY	\$ -	\$ 25,000	\$ 25,000	38
TRANSFERRED TO OTHER FUNDS								
39	\$ -	\$ 1,700	\$ -	Unemployment Reserve Fund	\$ -	\$ -	\$ 2,000	39
40	\$ -	\$ 2,403	\$ 4,448	Retirement Reserve Fund	\$ 1,416	\$ 2,832	\$ -	40
41	\$ -	\$ -	\$ 37,000	Vehicle Replacement Fund	\$ 37,000	\$ 37,000	\$ 15,000	41
42	\$ -	\$ -	\$ 8,200	Street Reserve Fund	\$ 8,200	\$ 8,200	\$ 10,000	42
43	\$ -	\$ -	\$ 1,660	Bancroft Sinking Fund	\$ 1,660	\$ 1,660	\$ 8,000	43
44	\$ -	\$ 4,103	\$ 51,308	TOTAL TRANSFERS	\$ 48,276	\$ 49,692	\$ 35,000	44
CONTINGENCY								
45	\$ -	\$ -	\$ 7,197	Contingency	\$ -	\$ -	\$ 14,614	45
46	\$ -	\$ -	\$ 7,197	TOTAL CONTINGENCY	\$ -	\$ -	\$ 14,614	46
47	\$ 200,865	\$ 201,871	\$ 272,466	TOTAL EXPENDITURES	\$ 151,327	\$ 256,953	\$ 285,943	47

STREET RESERVE FUND

REVENUES AND EXPENDITURES

	Historical Data			REVENUES AND EXPENDITURES DESCRIPTION	Current Year	Current Year	Proposed	
	Actual		Adopted Budget		Actual	Estimated	FY 2011-12	
	Second Preceding FY 08-09	First Preceding FY 09-10	This Year FY 10-11		FY 10-11	FY 10-11	Proposed By	
					7/1/10-3/31/11		Budget Officer	
REVENUE								
1	\$ -	\$ -	\$ 24,094	Working Capital Carryover	\$ 24,148	\$ 24,148	\$ 24,126	1
2	\$ -	\$ 67	\$ 13	Bank and Treasury Interest	\$ 122	\$ 152	\$ 65	2
3	\$ -	\$ -	\$ -	Grant Revenue	\$ -	\$ -	\$ -	3
4	\$ -	\$ -	\$ 12,500	Trans from General Fund	\$ 12,500	\$ 12,500	\$ 20,000	4
5	\$ -	\$ -	\$ 7,200	Transfer from Street Fund	\$ 8,200	\$ 8,200	\$ 10,000	5
6	\$ -	\$ 24,081	\$ 700	Transfer from Housing Rehab	\$ 700	\$ 826	\$ 350	6
7	\$ -	\$ 24,148	\$ 44,507	TOTAL REVENUES	\$ 45,670	\$ 45,826	\$ 54,541	7

EXPENDITURES								
MATERIALS & SERVICES								
8	\$ -	\$ -	\$ -	Office Supplies & Printing	\$ -	\$ -	\$ -	8
9	\$ -	\$ -	\$ -	TOTAL MATERIALS & SERVICES	\$ -	\$ -	\$ -	9
CAPITAL OUTLAY								
10	\$ -	\$ -	\$ -	Street Maintenance	\$ -	\$ -	\$ 2,000	10
11	\$ -	\$ -	\$ 21,700	Sidewalk Maintenance	\$ -	\$ 21,700	\$ 25,000	11
12	\$ -	\$ -	\$ 22,807	Street Projects	\$ -	\$ -	\$ 27,541	12
13	\$ -	\$ -	\$ 44,507	TOTAL CAPITAL OUTLAY	\$ -	\$ 21,700	\$ 54,541	13
14	\$ -	\$ -	\$ 44,507	TOTAL EXPENDITURES	\$ -	\$ 21,700	\$ 54,541	14

TRANSPORTATION SDC FUND

**FORM
LB-10**

SPECIAL FUND

	Historical Data			REVENUE AND EXPENDITURE DESCRIPTION	Current Year	Current Year	Proposed FY 11-12	
	Actual		Adopted Budget This Year FY 10-11		Actual	Estimated	Proposed By Budget Officer	
	Second Preceding FY 08-09	First Preceding FY 09-10			FY 10-11	FY 10-11		
					7/1/10 - 3/31/11			
				REVENUES				
1	\$ 32,432	\$ 42,323	\$ 42,523	Working Capital Carryover	\$ 42,608	\$ 42,608	\$ 45,423	1
2	\$ 9,170	\$ -	\$ 50	SDC Receipts-Transportation	\$ 2,620	\$ 2,620	\$ 50	2
3	\$ 722	\$ 285	\$ 100	Bank and Treasury Interest	\$ 175	\$ 195	\$ 95	3
4	\$ 42,324	\$ 42,608	\$ 42,673	TOTAL REVENUES	\$ 45,403	\$ 45,423	\$ 45,568	4
				EXPENDITURES				
				CAPITAL OUTLAY				
5	\$ -	\$ -	\$ 18,000	Transportation Master Plan	\$ -	\$ -	\$ 18,000	5
6	\$ -	\$ -	\$ 24,673	Street Projects	\$ -	\$ -	\$ 27,568	6
7	\$ -	\$ -	\$ 42,673	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 45,568	7
8	\$ -	\$ -	\$ 42,673	TOTAL EXPENDITURES	\$ -	\$ -	\$ 45,568	8

Mt. Angel Fund Glossary FY 11/12

Fund Name/Where to find it	Restricted	Source	Description	Carrying Debt
Bancroft Sinking Fund (<i>Debt Funds Tab</i>)	Yes	Payments on the Local Improvement District from surrounding property owners & street fund	This is an <i>interfund capital loan</i> for the LID on Leo Street from the Sewer Utility Reserve Fund. It started out as a loan from a bank (thus the name Bancroft Sinking Fund) but the City paid that loan off with an interfund loan to save on interest. This fund is used to pay principal and interest on the Street LID (limited improvement district) for Leo Street.	Y
Capital Improvement Fund (<i>Capital Funds Tab</i>)	Usually	General Fund	This fund is used to save money for future major expenses for the departments using the General Fund.	N
Community Development Fund (<i>Capital Funds Tab</i>)	Usually	Currently none	This fund is used for projects that have multiple funding sources , including grant funds (the library project is an example that used this in the past). There are no projects budgeted in this fund for the next year.	N
General Fund (<i>General Fund Tab</i>)	No	Property taxes, intergovernmental, charges for services, Oktoberfest, fines, franchise fees	This is an <i>operating fund</i> that is the main fund where money is collected and the funds are unrestricted. This fund is used for many things throughout most City services with the exception of water and sewer uses.	N
Housing Rehabilitation Fund (<i>Misc. Funds Tab</i>)	Yes	This was funded through Community Development Block Grant Funds originally. <i>Money only comes into this fund when a homeowner pays back a loan.</i>	This fund serves as a <i>pass through</i> fund for the City's Housing Rehabilitation Loan Program. Currently there are around 20 loans and the Mid-Willamette Valley Council of Governments manages these loans. This fund is used to loan money out at no interest for home repairs in our community. The money is paid back to the City and goes into this fund if it is more than \$25,000.	N

Library Endowment Fund (<i>General Fund Tab</i>)	Yes	Donations	Funds specifically donated for use in the library.	N
Parks Fund (<i>General Fund Tab</i>)	No	Reservations, rent, transfer from General Fund	This fund is used to support the parks , it was created in FY 10/11.	N
Parks SDC Fund (<i>General Fund Tab</i>)	Yes	Park SDC fees	This fund receives revenues assessed against new residential development can be used only to pay for new park infrastructure or expansion.	N
Retirement Reserve Fund (<i>Reserve Funds Tab</i>)	Yes	Transfers from other City Funds	This is a savings account for future retirement expenses, including anticipated increases from PERS (Public Employee Retirement System) rates.	N
Revenue Bond Debt Service Fund (<i>Debt Funds Tab</i>)	Yes	Sewer Utility Fund	This fund is used to pay the principal and interest on the United States Department of Agriculture Rural Development loan for the Sewer treatment plant.	Y
Saalfeld Family Park Trust Fund (<i>General Fund Tab</i>)	Yes	Donation	This fund is used to maintain and improve the Saalfeld Family Park.	N
Sewer Utility Fund (<i>Enterprise Funds Tab</i>)	Yes	Sewer Bill Payments	This fund is used for sewer operations, projects and maintenance.	N
Sewer Utility Reserve Fund (<i>Enterprise Funds Tab</i>)	Yes	Sewer Utility Fund	This fund is used to save for sewer maintenance projects. The loan for improving College Street is repaid into this fund from the Street Fund. Leo St. is also paid back into this fund.	Y
Sewer Utility SDC Fund (<i>Enterprise Funds Tab</i>)	Yes	Revenue into this fund is generated from fees paid by new users connecting to sewer services, as their “buy-in” to the system.	The fund is used to hold funds for expansion of the Sewer system due to increased burden from new development. These funds can also be used to develop and update master plans of the system.	N

State Revenue Sharing Fund <i>(General Fund Tab)</i>	No	State lottery funds	These funds are currently used to pay for long range planning, zoning inquiries and the School Resource Officer.	N
Storm Water SDC Fund <i>(Enterprise Funds Tab)</i>	Yes	Revenue into this fund is generated from fees paid by new users connecting to storm services, as their “buy-in” to the system.	This fund is used to hold funds for expansion of the Storm system due to increased burden from new development. These funds can also be used to develop and update master plans of the system.	N
Street Fund <i>(Misc. Funds Tab)</i>	Yes	Gas tax & transfers	This fund is used for maintenance and repairs to all existing city streets as well as funding for the streetlights. Payments for College St. come out of this fund.	Y
Street Reserve Fund <i>(Misc. Funds Tab)</i>	Yes	Street Fund & General Fund	The Street Reserve Fund is used to set money aside for future major expenses pertaining to street projects.	N
Transportation SDC Fund <i>(Misc. Funds Tab)</i>	Yes	Revenue into this fund is generated from fees paid by new development, as their “buy-in” to the system.	The Fund is used to hold funds for expansion of the transportation system due to increased burden from new development. These funds can also be used to develop and update the transportation master plan.	N
Unemployment Reserve Fund <i>(Reserve Funds Tab)</i>	No	Transfers from other City Funds	The City of Mt Angel is self insured for unemployment claims. The Unemployment Reserve Fund is used for setting aside money for future unemployment claims.	N
Utility Construction Fund <i>(Enterprise Funds Tab)</i>	Yes	Multiple Funds	This fund is used to track ongoing utility capital projects within the streets, water, and sewer funds.	N
Vehicle Replacement Fund <i>(Capital Funds Tab)</i>	No	Transfers from other City Funds	This fund is used to save for replacement of vehicles and equipment for police, parks, streets, water, and sewer.	N

Water Utility Fund <i>(Enterprise Funds Tab)</i>	Yes	Water Bill Payments	This fund is used for water operations, projects & maintenance.	N
Water Utility Reserve Fund <i>(Enterprise Funds Tab)</i>	Yes	Water Utility Fund	This fund is used to set money aside for future major expenses pertaining to the Water Systems. Such as radio read meter system. It is also used as contingency funds for unforeseeable system repairs.	N
Water Utility SDC Fund <i>(Enterprise Funds Tab)</i>	Yes	Development Fees	The fund is used to hold funds for expansion of the water system due to increased burden from new development. Revenue into this fund is generated from fees paid by new users connecting to water services, as their “buy-in” to the system. These funds can also be used to develop and update master plans of the system.	N

Budget Term Glossary

(Adapted from the 2009 Local Budgeting Manual published by the Oregon Department of Revenue. Oregon Revised Statutes (ORS) are referenced here and are available online @ www.oregon.gov)

Accrual basis. Method of accounting recognizing transactions when they occur without regard to cash flow timing [ORS 294.311(1)]. The City of Mt. Angel does not use accrual basis accounting; please see “cash basis.”

Adopted budget. Financial plan that is the basis for appropriations. It is adopted by the governing body (ORS 294.435).

Ad valorem tax. A property tax computed as a percentage of the assessed value of taxable property.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311(3)].

Approved budget. The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406).

Assessed value. The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property’s maximum assessed value or real market value.

Assessment date. The date on which the value of property is set, January 1 (ORS 308.210, 308.250)

Audit. The annual review and appraisal of a municipal corporation’s accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

Audit report. A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government’s financial statements, and compliance with requirements, orders and regulations

Bequest. A gift by will of personal property; a legacy.

Budget. Written document showing the local government’s comprehensive financial plan for one fiscal year or biennium. It must include a balanced statement of actual revenues and expenditures during each of the last two years and estimated revenues and expenditures for the current and upcoming year [ORS 294.311(4)].

Budget committee. Fiscal planning board of a local government, consisting of the governing body plus an equal number of legal voters appointed from the district (ORS 294.336).

Budget message. Written explanation of the budget and the local government’s financial priorities. It is prepared and presented by the executive officer or chairperson of the governing body (ORS 294.391).

Budget officer. Person appointed by the governing body to assemble budget material and information and to physically prepare the proposed budget (ORS 294.331).

Budget period. For local governments on a biennial budget, the 24-month period beginning July 1 and ending June 30 of the second following calendar year. See also “Fiscal year.”

Budget transfers. Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Capital outlay. Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings [ORS 294.352(6)].

Capital projects fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

Cash basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid [ORS 294.311(9)]. The City of Mt. Angel uses cash basis accounting.

Consolidated billing tax rate. The combined total of the billing rates for all taxing Districts in a code area. Does not include the billing rate for any urban renewal special levies or non-ad valorem taxes, fees, or other charges.

Constitutional limits. The maximum amount of tax on property that can be collected from an individual property in each category of limitation (Art. XI, sect. 11b, OR Const.).

Contingency. An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget. A general operating fund may contain one line for operating contingency. (ORS 294.352)

Debt service fund. A fund established to account for payment of general long-term debt principal and interest [OAR 150-294.352(1)].

District. See “Local government.”

Division of tax. Division of tax refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

Double majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

Education category. The category for taxes that will be used to support the public school system and are not used to pay exempt bonded indebtedness [ORS 310.150(2)].

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

Enterprise fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self-supporting. Examples of enterprise funds are those for water, gas, and electric utilities, swimming pools, airports, parking garages, transit systems, and ports [OAR 150-294.352(1)].

Equipment. Capital expenses over \$1000. (City of Mt. Angel guideline; not defined by ORS).

Estimate. (v) To arrive at a rough calculation or an opinion formed from imperfect data. (n) The resulting amount.

Excluded from limitation category. The category for taxes used to pay principal and interest on exempt bonded indebtedness [ORS 310.150(2)].

Exempt bonded indebtedness. 1) Bonded indebtedness authorized by a specific provision of the Oregon Constitution, or 2) bonded indebtedness issued as a general obligation on or before November 6, 1990, incurred for capital construction or capital improvements, or 3) bonded indebtedness issued as a general obligation after November 6, 1990, incurred for capital construction or capital improvements with the approval of the electors of the local government. Bonded indebtedness issued to refund or refinance any bonded indebtedness described above is also included [ORS 310.140(15)].

Expenditures. Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis [ORS 294.311(16)].

Fiscal year (FY). A 12-month period to which the annual operating budget applies. The fiscal year is July 1 through June 30 for local governments [ORS 294.311(17)].

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund balance. The fund equity of government funds.

Fund type. One of nine fund types: General, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve [OAR 150-294.352(1) and ORS 280.100].

General fund. A fund used to account for most fiscal activities except for those activities required to be accounted for in another fund [OAR 150-294.352(1)].

General government category. The category for taxes used to support general government operations other than schools that are not for the purposes of paying exempt bonded indebtedness [ORS 310.150(1)].

Good Faith. The standard for estimating budget resources and requirements. Good faith estimates are reasonable and are reasonably likely to prove accurate, based on the known facts at the time.

Governing body. County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of a local government unit [ORS 294.311(15)].

Grant. A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose [ORS 294.311(19)].

Interfund loans. Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

Interfund transfer. Transfer from an existing appropriation category in one fund to another existing appropriation category in another fund. (ORS 294.450)

Intrafund transfer. Transfer from one existing appropriation category to another within the same fund. (ORS 294.450)

Internal service fund. A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis (ORS 294.470).

Legal opinion. The opinion as to legality rendered by an authorized official, such as the Oregon attorney general or city attorney.

Levy. (v) To impose a property tax. (n) Ad valorem tax certified by a local government.

Liability. Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

Local government. Any city, county, port, school district, education service district, community college, special district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission; a municipality or municipal corporation under ORS 294.311(25).

Local option tax. Voter-approved taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose or capital projects. It is limited to five years unless it is for a capital project, then it is limited to the useful life of the project or 10 years, whichever is less [Art. XI, section 11(4)].

Maximum assessed value (MAV). A constitutional limitation on the taxable value of real or personal property. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 5. A constitutional amendment (Art. XI, section 11b) passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per 1,000 for general government.

Measure 50. A constitutional amendment (Art. XI, section 11) passed in 1997 that limits the growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

Object classification. A grouping of expenditures, such as personal services, materials and services, capital outlay, debt services, and other types of requirements [ORS 294.311(28)].

Operating rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a local government.

Organizational unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division) [ORS 294.311(30)].

Personal services expenses. Expenses related to the compensation of salaried employees, such as, health and accident insurance premiums, Social Security and retirement contributions, civil service assessments.

Permanent rate limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters can change a permanent rate limit.

Principal act. The Oregon Revised Statutes that describe how a certain type of municipal corporation is formed and selects its governing body, and the powers it may exercise and the types of taxing authority that its voters may authorize.

Prior years' tax levies. Taxes levied for fiscal years preceding the current one.

Property taxes. Ad valorem tax certified to the county assessor by a local government unit.

Proposed budget. Financial plan prepared by the budget officer. All funds must balance. It is submitted to the public and the budget committee for review.

Publication. Public notice given by publication in a newspaper of general circulation within the boundaries of the local government; mailing through the U.S. Postal Service by first class mail to each street address within the boundaries of the local government; and hand delivery to each street address within the boundaries of the local government [ORS 294.311(34)].

Real Market Value (RMV). The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date. For most properties, the value used to test the constitutional limits (ORS 308.205).

Reserve fund. Established to accumulate money from year to year for a specific purpose, such as purchase of new equipment (ORS 294.525).

Reserve for Future Expenditure. An amount budgeted, but not appropriated, that is not anticipated to be spent in the fiscal year, but rather carried forward into future fiscal years. The correct way to "save" money under Local Budget Law.

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts (ORS 294.361).

SAL Report. Summary of Assessments and Levies (ORS 309.330).

Special levy. A special levy is an ad valorem tax, imposed for an urban renewal plan on the entire municipality that adopted the plan. It is not a result of a division of tax.

Special revenue fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes [OAR 150-294.352(1)].

Special payment. A budget expenditure category for pass-through payments, grants made to other organizations and other one-time or unusual expenditures that do not fall into the other categories of personal services, materials and services, capital outlay, etc.

State revenue sharing. A share of certain State revenues that is distributed to the City for general purposes as provided in this section. [Adapted from ORS 221.770]

Supplemental budget. A financial plan adopted during a budget period to meet unexpected needs or to appropriate revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax (ORS 294.480).

Tax increment financing. A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area by dividing the taxes of local governments.

Tax on property. Any tax, fee, charge or assessment imposed by any government unit upon property or upon a property owner as a direct consequence of ownership of that property [ORS 310.140(1)].

Tax rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.

Tax roll. The official listing of the amount of taxes imposed against each taxable property.

Tax year. The fiscal year from July 1 through June 30.

Trust fund. A fund used to account for fiscal activities of assets held in trust by a local government.

Unappropriated. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received.

Unappropriated ending fund balance. Amount set aside in the budget to be carried over to the next year's budget. It provides the local government with cash until tax money or other revenues are received later in the year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency (ORS 294.371, ORS 294.455).

Working capital carryover. The accumulated unspent resources carried forward from the prior year into the next fiscal year that become a resource to support the appropriations for the next fiscal year.