

City of Mt. Angel, Oregon

Adopted ANNUAL BUDGET



FY 2013~14



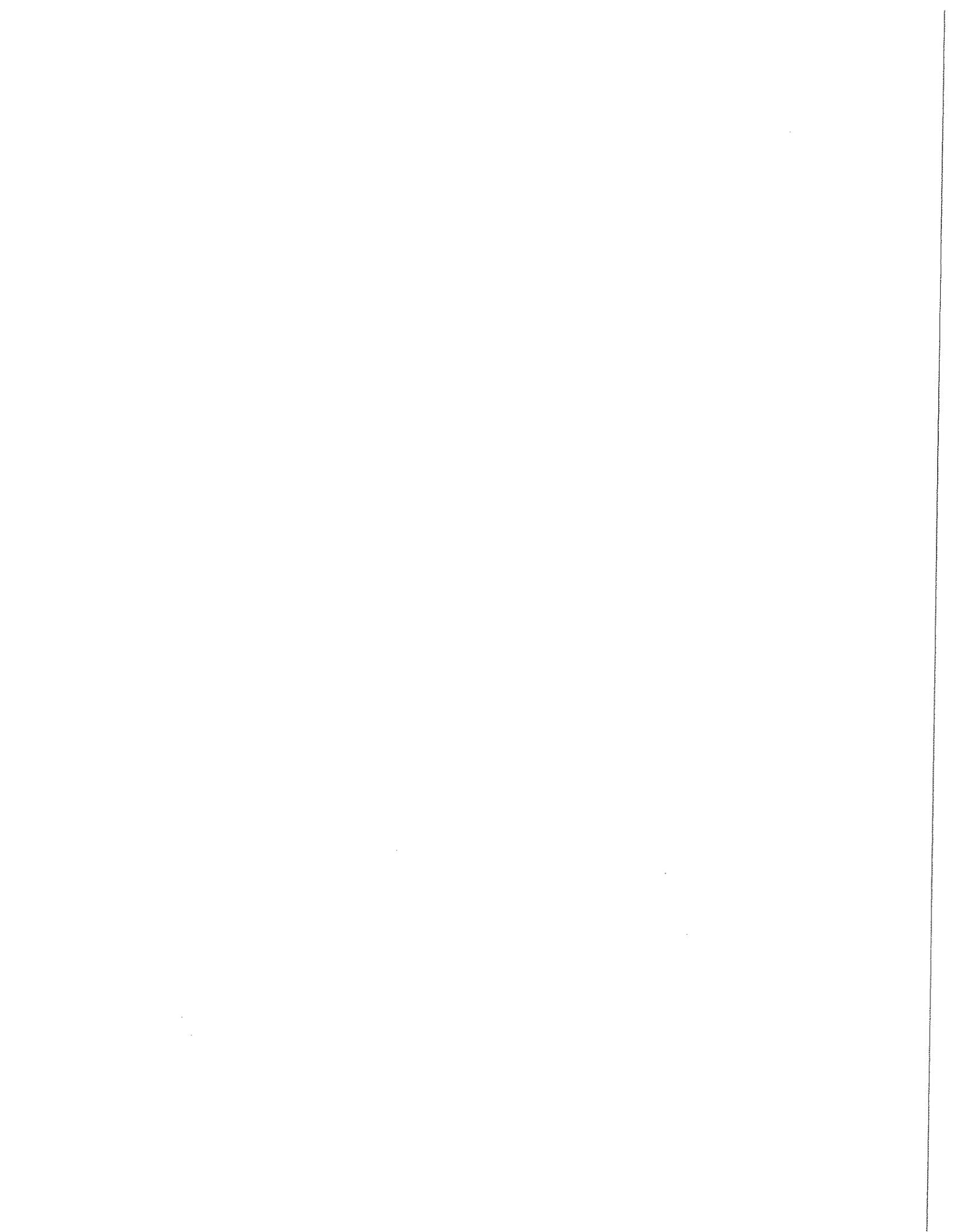
If I were Mayor contest...



Artwork by
Luke Hall
5th Grade



Of the People, By the People
For the People
Your City Dollars at Work



City of Mt. Angel
ANNUAL BUDGET
Fiscal Year 2013-14

Budget Committee

Mayor

Andrew Otte

Councilors

Kelly Grassman – Budget Chair

Ray Eder

Darren Beyer

Karl Bischoff

Pete Wall

Teresa Kintz

Citizen Members

Cindy Buchheit

Jan Donohue

Jamie Duval

Don Fleck

Jim Kosel

Don Robison

Bernie Seiler

City Staff

Interim City Administrator – Jennie Messmer

Finance Director/Budget Officer – Chaunee Seifried

Assistant to the City Administrator – Kelsey Lewis

Police Chief – Mike Healy

Public Works Supervisor – Dan Bernt

Librarian – Collette DeCock

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Table of Contents

Budget Message	5
Budget Message	6
Budget Basics	13
Budget Calendar	14
Where Do My Property Taxes Go in Mt. Angel?	15
Fund Use Table	16
Budget Term Glossary	19
Forecast	25
Forecast Introduction	26
General Fund Forecast (not including cash carryover)	27
General fund Forecast	28
Sewer Utility Forecast	29
Streets Forecast	30
Water Utility Forecast	31
Council Goals	33
Vision, Mission and Goals	34
Decision Packages	37
Decision Packages Funded Summary	38
Decision Package Requests 1-26	39
Summaries	73
City Organizational Chart	74
Personal Services Summary (LB 40).....	75
Administration Department Summary	76
Library Department Summary	77
Police Department Summary	78
Public Works Department Summary	79
Personal Services Grouped by Department	80
Materials and Services Grouped by Department.....	81
Resource/Requirements Summary by type (all funds)	82
Budget Comparison from prior year.....	83
Transfer Schedule.....	84
Annual Debt Management Report.....	85
Debt Summary.....	86
All Funds	87
Summary of Requirements	88
General Fund	89

General Fund Intro	90
Proposed Resource and Requirements Graph	92
General Fund Revenues	93
Administration Department Requirements	95
Contingency Requirements (moved to administration budget)	97
Court Department Requirements	98
Library Department Requirements	99
Oktoberfest Department Requirements	100
Police Department Requirements	101
Debt Service Fund	103
Bancroft Sinking Fund	104
Enterprise Funds	105
Proposed Resource & Requirement Graph	106
Revenue Bond Debt Service Fund	107
Sewer Sludge Fund	108
Sewer Utility Fund	109
Sewer Utility Reserve Fund	111
Sewer Utility SDC Fund	112
Sewer Sludge Reserve Fund.....	113
Storm Water SDC Fund	114
Water Utility Fund	115
Water Utility Reserve Fund	118
Water Utility SDC Fund	119
Special Revenue Funds	121
Proposed Resource & Requirement Graph	122
Capital Improvement Fund	123
Housing Rehabilitation Fund	126
Library Endowment Fund	127
Parks Fund	128
Parks SDC Fund	130
Retirement Reserve Fund	131
Saalfeld Family Park Trust Fund	132
State Revenue Sharing Fund (moved to admin. budget)	133
Street Fund	134
Street Reserve Fund	137
Transportation SDC Fund	138
Unemployment Reserve Fund	139
Vehicle Replacement Fund	140
Supplemental Data	144

Budget Message

Budget Message

6

BUDGET MESSAGE

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

I am pleased to submit for your consideration the Proposed Budget for Fiscal Year 2013-2014. For the coming year, budgets continue to be tight for local governments throughout the state. Mt. Angel has weathered the economic crisis quite well compared to many other cities in Oregon. There are many reasons why we are in this stable position:

- The City of Mt. Angel has a history of living within its means. We do not typically expand our services when times are good, rather we stick to a consistent, basic level of municipal services with incremental changes from year to year. Our spending does not mirror the state of the economy; rather it reflects a fiscally conservative approach in both good times and bad.
- After the budget is adopted by the Council, the City staff conservatively implements the budget and consistently spends less than appropriated in most budget categories. This allows the cash carryover (called working capital carryover in previous budgets) to continue to grow over time. In Mt. Angel, this provides a small buffer from the impacts of the economic downturn.
- We have saved wisely for the future by creating the Sludge Fund for future wastewater needs and the Retirement Reserve Fund to stabilize employee retirement rate increases. We have well established budgetary precautions that provide us some security as we move forward.
- The City does not make unrealistic revenue projections. In fact, we are conservative in estimating revenues while budgeting expenditures to fit within the revenue levels we feel are sure to occur. While we try to be as accurate as possible, we budget revenues at the low end to allow us to operate within our means.
- As you will see, we also forecast into the future. We build budget proposals to plan ahead for anticipated expenses such as the ongoing replacement of vehicles, equipment and technology. Saving at a consistent rate allows the City to meet its needs in the long term and allows us to operate safely and make purchases at the best prices.

This budget document is intended to serve four major purposes:

1. To define public fiscal policy set forth by the City Council.
2. To serve as an operating guide for management staff to aid in the control of financial resources while working toward accomplishing the City Council's goals.
3. To outline the City's financial resource allocation plan for the fiscal year, illustrating projected revenues and appropriations that are to be funded.
4. To serve as the City's fundamental communication document for the citizens of Mt. Angel who wish to understand how the city operates and provides services; and the methods and amounts used to finance those operations and services.

THE PROPOSED BUDGET IS BALANCED

Consistent with Oregon State Budget law, this Proposed Budget is balanced throughout all funds and is comprised of total estimated expenses in the amount of \$8,662,820 supported by projected resources of \$8,662,820 which consist of revenues in the amount of \$3,769,985 and cash carryover accumulated from previous fiscal years in the amount of \$4,892,835.

ECONOMIC FACTORS INFLUENCING THE PROPOSED GENERAL FUND BUDGET

The City has taken a proactive, deliberate and focused stance regarding the on-going decline in City revenues brought about by voter-approved tax limitation measures. While the financial landscape has become bleaker than what was experienced pre-Measure 5 and Measure 47 and 50, the City has managed to deliver core municipal services in a professional and business-like manner.

The current budget is based on 1% growth in property tax revenue to be collected in FY 2013-14. This reflects an ongoing conservatively realistic practice of estimating revenues.

MAINTAINING BASIC SERVICE LEVELS

The theme for this proposed budget is quite simple. We continue to implement a high degree of frugality while striving to fund Council goals and provide the services expected by the public. To do this we focus our efforts on maintaining existing service levels and continuing to explore means to reduce the cost of providing essential municipal services.

The City budget has been crafted to support and complement the accomplishment of the City Council Goals. In February 2013, those goals were reviewed by the City Council and new goals were developed. To the extent possible, City staff will continue to work to achieve those goals. However, in some cases, due to a lack of financial resources, it will be difficult to work toward some specific goals in a manner that ensures accomplishment within the desired time frame. Each department summary contains an individual narrative that explains programmatic changes and highlights the connectivity of that department's activities to a specific City Council Goal. The Goals are included later in this budget document.

USE OF GENERAL FUND CASH CARRYOVER

The General Fund Cash Carryover has been used for cash flow to cover expenses until the City starts receiving property taxes in November. We also count on this for our contingency. The City sometime spends cash carryover on one-time items and transfers money into the reserves for future needs. It has been the practice and philosophy of the City that the cost of day to day operations should be covered only with sustainable revenues.

- One-time purchases: \$122,240
- Contribution to reserves: \$ 42,767
- General Fund Contingency: \$500,000

In spite of the headlines regarding the challenge of municipal budgets and the cuts that are being made across the State, the City of Mt. Angel continues to make small, slow and steady progress toward our goals while maintaining our service levels. In the last year we have been able to:

- Address officer safety concerns by purchasing emergency radio upgrade equipment, splitting the cost with the City of Silverton. The equipment is scheduled to be installed in spring 2013.
- Purchase 6 audio/video recording devices for our officers that have been instrumental in documenting field interaction and reducing citizen complaints.
- Fund the School Resource Officer position at 66% (the proposed budget proposes to fund the position at 50% as the school district has increased its contribution)
- Prepare the new updated wastewater facility master plan.
- Increase funds to the sewer repair assistance program to provide financial assistance for homeowners with failing sewer lines during challenging economic times.
- Redesign our city website.
- Overlay Elm Street between Taylor and E. Marquam Street as well as the final blocks of Taylor providing a smooth ride from end to end.
- Improve sidewalks on the north side of W. Marquam Street between N. Main Street and N. Spruce Street as well as complete sidewalks on both sides of Taylor Street between Elm and Alder Street.
- Take advantage of an opportunity to purchase a used jetter/vac truck in lieu of the budgeted back hoe. This allows staff to maintain our infrastructure, including clean storm lines, catch basins, and water mainline valve cans safely and more efficiently.
- Purchase a new park mowing tractor that replaced a very old existing mower.

The Budget Committee outlined goals for the Budget Officer to consider when preparing the proposed budget. Most of the items identified as goals are one time only costs, which are much easier for the City to fund than on-going operational costs. The proposed budget continues to use the decision package format for outlining specific budget requests. These decision packages describe the item or project and how it will be funded. In addition to Council and Budget Committee goals, there are some proposed operational improvements which are described in a decision package included in this budget document to assist the Budget Committee and provide transparency.

**T h e P r o p o s e d C h a n g e s f o r
F Y 2 0 1 3 - 1 4**

Proposed changes that will move us closer to meeting Council goals are:

- Fund improvements to the sound system in our community room so the public can better participate in our public meetings.
- Continue to fund the School Resource Officer position in our community. This year we propose funding the position 50/50 with the School District.
- Increase funds for the 50/50 sidewalk repair program to split the cost between the City and property owners.
- Purchase tablet computers and install secure Wi-Fi for City Council meetings.
- Double the money available to homeowners in the sewer lateral repair program.
- Purchase of a City reader board.
- Purchase and install a bench in the Alder and College Street right-of-way
- Replace the waterline on Railroad Ave.
- Replace the waterline on N. Pershing

In addition to these goal-related items, the budget officer is proposing some safety items critical to providing core services:

- Replace oxygen tanks and collection box cleaning screens for the wastewater facility
- Replace the power supply for the backup generator at Well #6
- Replace water meter reading units
- Begin a four year lease purchase program for one new patrol unit and plan for purchase of a used vehicle if available

This proposed budget also includes decision package requests for:

- Irrigation for Ebner Park to couple with the grant-funded project to rehabilitate the park with a new playground, soccer field, basketball court and other amenities. This budget proposes to fund irrigation in the park at the same time which will be more cost effective and limit the disruption to park users into a shorter timeframe.
- Grant matching funds to conduct a long-term water supply study in partnership with the City of Silverton
- Installation of a redesigned shop door for Public Works building
- City infrastructure maps
- Public wireless internet access (Wi-Fi) in the library
- Continuing the City-wide technology replacement plan
- Reclassification of the Utility Worker I position to a Utility Worker II position

- Move the part-time Maintenance Worker position to full-time, eliminating the seasonal Parks Maintenance Worker and part time Wastewater Operator position to provide for year-round enhanced parks maintenance
- Payoff of City's USDA loan from the Revenue Bond Debt Service Fund which will save the City \$154,945 in interest

The funding source for most of these projects and goals is the City's line item called 'Cash Carryover' in the General Fund, Sewer, Water and Streets. Some reserves were used for capital projects and vehicle purchases. The Cash Carryover estimate in the General Fund for FY 2013-14 is approximately \$663,120; last year we projected revenues low and we under spent in some categories and did not use available contingency funds.

Mt. Angel has a number of policies that guide our financial operations and provide the framework for budgeting; 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 to these policies proposed as part of this budget.

CONCLUSION

The development of this proposed budget is the result of many hours of dedicated hard work on the part of the City's management team and other staff. This document primarily sets forth a financial resource allocation plan for the next fiscal year.

This proposed budget maintains the existing basic service levels currently enjoyed by this community. Our conservative approach to fiscal planning and prudent financial practices in the past has, in many ways, made the fiscal vitality of this city better than a number of others throughout this state. Credit should go to the sound policy guidance of the Mayor and City Council and the extraordinary efforts of the management team and City employees.

I want to express my sincere gratitude to all of those individuals who contributed to crafting this proposed budget. The task of developing a balanced budget that adequately meets the needs of the community is more and more difficult each year. The commitment and dedication of those involved with the budget development process remained steadfast and tireless.

It is with great pride and a cautiously optimistic view of the future that I recommend you adopt this proposed City budget for fiscal year 2013-2014.

Please review the budget and let either me or other City staff know if you have questions or comments.

Respectfully submitted,

Chaunee Seifried
Finance Director and Budget Officer
cseifried@ci.mt-angel.or.us
503-845-9291

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Budget Basics

Budget Calendar 14

Where Do My Property Taxes Go in Mt. Angel? 15

Fund Use Glossary..... 16

Budget Term Glossary 19

City of Mt. Angel
Budget Process and Schedule
 FY 2013-14

ACTION	DATE
City Council appoints Budget Committee Members to fill 3 vacancies	Monday, January 7, 2013
City Council approves tentative calendar and designates Budget Officer	Monday, January 7, 2013
Joint City Council/Budget Committee Goal Setting Meeting	Thursday, February 21, 2013
Department head budget meeting	Wednesday, February 27, 2013
City prepares DRAFT budget	February - April
Proposed budget document available at City Hall and posted online	2 weeks prior to first meeting – April 22, 2013
Publish legal notice of Budget Committee meetings and do informal publication for public involvement (facebook, twitter, web, etc.)	Legal publishing will occur on April 24, 2013
Budget document open house and orientation	Monday, April 29, 2013
Budget Committee meeting #1 – orientation, budget message, and fund review	Monday, May 6, 2013
Budget Committee meeting #2 – discussion of proposed changes or amendments and recommendation on the budget and tax rate/levy	Monday, May 20, 2013
Publish legal notice of Council meeting on Budget hearing.	Legal publishing will occur on May 22, 2013
City Council holds budget hearings/considers adoption	Monday, June 3, 2013
City Council adopts budget, makes appropriations, imposes and categorizes property tax NOTE: Must be completed by June 30, 2013	Monday, June 3, 2013
Staff submits tax certification documents to Assessor	By July 15, 2013

7/1/12-6/30/13 REAL PROPERTY TAX STATEMENT
 MARION COUNTY, OREGON - 1115 COMMERCIAL ST NE - SALEM, OR 97301
 PROPERTY DESCRIPTION

ACCOUNT NO.: R15908

LAST YEAR'S TAX 2,396.37
 See back for explanation of taxes marked with (*)

MT ANGEL, OR 97362
 ACRES: 0.3
 MAP: 061W
 CODE: 09115150

Where do my Property Taxes go in Mt. Angel?

THIS YEAR'S TAX
 EDUCATION:
 MT ANGEL SCHOOL 12
 WILLAMETTE REG ESD 40
 CHEMEKETA COM COL 43

MARKET VALUES:
 LAND 86,550 82,940
 IMPROVEMENT 107,450 98,840
 TOTAL VALUE 194,000 181,180
 TAXABLE VALUES:
 ASSESSED 130,730 142,890

EDUCATION TOTAL:
 GENERAL GOVERNMENT:
 MARION COUNTY 598.97
 MOUNT ANGEL 7.24
 MARION SOIL & WTR 144.98
 MT ANGEL FD 11.69
 REGIONAL LIBRARY

NET TAXABLE: 130,730 142,890

GENERAL GOVERNMENT TOTAL 1,195.05

EXCLUDE FROM LIMIT:
 MT ANGEL SCHOOL 338.92
 CHEMEKETA COM COL 12.15
 CHEMEKETA COM COL, BON 26.72

EXCLUDE FROM LIMIT TOTAL: 377.79

2012-13 PROPERTY TAX TOTALS 2,365.79

TOTAL TAX (After Discount) 2,294.82

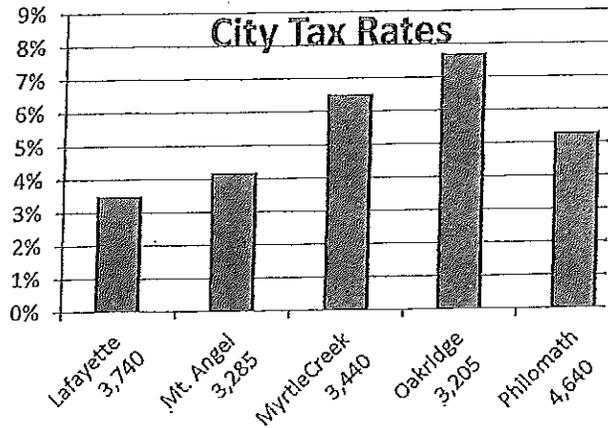
ACCOUNT NO.: R15908

By	Discount Allowed	Net Amount
15/12	70.97 3%	2,294.82
15/12	31.54 2%	1,545.66
15/12	NONE 0%	788.60

Enter Payment Amount \$

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

Mt. Angel has a tax rate of \$4.1918 per \$1,000 of assessed value. Here's how we compare with other similar sized cities:



MT ANGEL, OR 97362

24000001159080000229482000015456600000788601

Mt. Angel Fund Use Glossary FY 13/14

Fund	Restricted	Source	Description	Carrying Debt
Bancroft Sinking Fund	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	Usually	General Fund	This fund is used to save money for future major expenses for the departments in the General Fund.	N
General Fund	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	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 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. Loan repayment dollars may be used to issue new housing loans.	N
Library Endowment Fund	Yes	Donations	Funds specifically donated for use in the library.	N
Parks Fund	No	Reservations, rent, transfer from General Fund	This fund is used to support the parks , it was created in FY 10/11.	N

Fund	Restricted	Source	Description	Carrying Debt
Parks SDC Fund	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	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	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	Yes	Donation, transfer from General Fund	This fund is used to maintain and improve the Saalfeld Family Park.	N
Sewer Utility Fund	Yes	Sewer Bill Payments	This fund is used for sewer operations, projects and maintenance.	N
Sewer Utility Reserve Fund	Yes	Sewer Utility Fund	This fund is used to save for sewer maintenance projects. The loan for improving College Street was repaid in FY 2012-13 by the Street fund. Leo St. is also paid back into this fund.	N
Sewer Utility SDC Fund	Yes	Revenue into this fund is generated from SDC 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
Sewer Utility Sludge Fund	Yes	Transfer from the Sewer Utility Reserve Fund	This fund was set up on FY 2012-13 to retain a reserve for the future need to dredge the sludge from the sewer lagoons.	
State Revenue Sharing Fund	No	State lottery funds	These funds are currently used to pay for long range planning, zoning inquiries and the School Resource Officer.	N

Fund	Restricted	Source	Description	Carrying Debt
Storm Water SDC Fund	Yes	Revenue from SDC fees paid by new users connecting to storm services, as their "buy-in".	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	Yes	Gas tax & transfers	This fund is used for maintenance and repairs to existing city streets as well as funding for streetlights. Repayment for Leo St. also comes out of this fund.	Y
Street Reserve Fund	Yes	Street Fund & General Fund	The Street Reserve Fund is used to set money aside for future major street projects.	N
Transportation SDC Fund	Yes	Revenue generated from fees paid by new development, as their "buy-in".	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	No	Transfers from other City Funds	The City of Mt Angel is self insured for unemployment claims. The Unemployment Reserve Fund is used to set aside money for future unemployment claims.	N
Vehicle Replacement Fund	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	Yes	Water Bill Payments	This fund is used for water operations, projects & maintenance.	N
Water Utility Reserve Fund (Enterprise Funds Tab)	Yes	Water Utility Fund	This fund is used to set money aside for future major Water System projects. It is also used as contingency funds for unforeseeable system repairs.	N
Water Utility SDC Fund	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 SDC 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

Mt. Angel 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 on line at www.oregon.gov).

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 to spend 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 is 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 (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.

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 city (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 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.

Cash Carryover. The accumulated unspent resources carried forward from the prior year into the next fiscal year. These can be used to support the appropriations for the next fiscal year.

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)].

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).

Sewer Sludge fund. A new fund created in FY 2012-13 to set aside funds for the future need to dredge the ponds of the Mt. Angel wastewater treatment facility at a time undetermined.

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,

Forecast

Forecast Introduction	26
General Fund Forecast (not including cash carryover)	27
General fund Forecast.....	28
Sewer Utility Forecast	29
Streets Forecast	30
Water Utility Forecast	31

City of Mt. Angel Budget Forecasts

Budget forecasts of four funds were performed based on historical trends within those funds. These funds include:

1. General Fund
2. Sewer Utility Fund
3. Water Utility Fund
4. Streets Fund

Historical figures demonstrating the actual revenues and expenditures for the past nine years, dating back to FY2003-04, were used to understand the growth over time. The data from these nine years was coupled with the estimation for the current year (FY12-13) to project revenues and expenditures for the coming years.

Several methods were used to understand the past fluctuation in actual revenues and expenditures. Year to year growth is displayed on the following forecasts for each of the funds. Based on year to year growth, projections were determined by both examining the average growth and the compounded growth rate. The average growth rate is calculated by adding the year to year rates and dividing that by the number of years. The compounded growth rate is an arithmetic method of smoothing the growth trends over a multi-year time period to project future growth.

For the Sewer and Water Utility Funds, an inflation rate was used to estimate future growth in expenditures. This was used due to both the average and the compounded growth rates indicating negative growth. As this is due to the large fluctuations over the past nine years, an ongoing decrease in expenditures is not realistic and a growth rate of 2% inflation was used.

For the Street Fund Highway Fund the rate of growth for gas taxes for the past couple years is only 1%. An inflation rate was used to estimate future growth in expenditures. This was used due to both the average and the compounded growth rates indicating negative growth. Three cases are portrayed in each fund forecast.

1. Base Case – This case falls between the optimistic and conservative cases described below. It demonstrates fiscally conservative predictions but shows some growth.
2. Optimistic Case – This demonstrates a picture of increasing revenues without a drastic increase in expenditures. This would occur if the economy continues to recover from the recession.
3. Conservative Case – This case demonstrates a continuing effect from the economic downturn. Here, revenue increases are portrayed at a lower rate than expenditure increases. This will eventually lead to expenditures approaching revenues and a decreased working capital carryover and the reduced ability to set money aside in reserve funds for future capital expenditures.

GENERAL FUND REVENUES AND EXPENDITURES FORECAST

NOT-Including Cash Carryover

BASE CASE															
	Previous Years			Estimated			Projections			Projections					
	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q				
Total Revenues (\$)	904,134	975,865	1,098,727	1,130,252	1,104,603	1,184,611	1,235,446	1,329,010	1,229,069	1,168,618	1,221,206	1,331,035	1,388,269	1,447,965	1,510,228
Growth Rate		7.9%	12.6%	2.9%	-2.3%	7.2%	4.3%	7.6%	-7.5%	-4.9%	4.5%	4.3%	4.3%	4.3%	4.3%
Total Expenditures (\$)	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	1,299,409	1,355,284	1,413,561	1,474,344	1,603,864
Growth Rate		19.6%	7.3%	0.9%	6.7%	11.2%	-6.5%	9.2%	-2.3%	4.9%	4.3%	4.3%	4.3%	4.3%	4.3%
Working Capital Carry Over	\$ 128,017	\$ 47,768	\$ 103,128	\$ 126,042	\$ 33,007	\$ (6,943)	\$ 121,698	\$ 113,105	\$ 41,711	\$ (77,220)	\$ (78,203)	\$ (79,124)	\$ (82,526)	\$ (86,074)	\$ (93,636)

OPTIMISTIC CASE															
	Previous Years			Estimated			Projections			Projections					
	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q				
Total Revenues (\$)	904,134	975,865	1,098,727	1,130,252	1,104,603	1,184,611	1,235,446	1,329,010	1,229,069	1,168,618	1,239,904	1,315,538	1,395,786	1,480,929	1,571,265
Growth Rate		7.9%	12.6%	2.9%	-2.3%	7.2%	4.3%	7.6%	-7.5%	-4.9%	6.1%	6.1%	6.1%	6.1%	6.1%
Total Expenditures (\$)	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	1,299,409	1,355,284	1,413,561	1,474,344	1,603,864
Growth Rate		19.6%	7.3%	0.9%	6.7%	11.2%	-6.5%	9.2%	-2.3%	4.9%	4.3%	4.3%	4.3%	4.3%	4.3%
Working Capital Carry Over	\$ 128,017	\$ 47,768	\$ 103,128	\$ 126,042	\$ 33,007	\$ (6,943)	\$ 121,698	\$ 113,105	\$ 41,711	\$ (77,220)	\$ (59,505)	\$ (89,746)	\$ (17,775)	\$ 6,585	\$ 33,524

CONSERVATIVE CASE															
	Previous Years			Estimated			Projections			Projections					
	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q				
Total Revenues (\$)	904,134	975,865	1,098,727	1,130,252	1,104,603	1,184,611	1,235,446	1,329,010	1,229,069	1,168,618	1,202,508	1,237,381	1,273,265	1,310,189	1,387,282
Growth Rate		7.9%	12.6%	2.9%	-2.3%	7.2%	4.3%	7.6%	-7.5%	-4.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Total Expenditures (\$)	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	1,308,130	1,373,596	1,442,213	1,514,324	1,669,542
Growth Rate		19.6%	7.3%	0.9%	6.7%	11.2%	-6.5%	9.2%	-2.3%	4.9%	5.0%	5.0%	5.0%	5.0%	5.0%
Working Capital Carry Over	\$ 128,017	\$ 47,768	\$ 103,128	\$ 126,042	\$ 33,007	\$ (6,943)	\$ 121,698	\$ 113,105	\$ 41,711	\$ (77,220)	\$ (105,622)	\$ (136,156)	\$ (168,949)	\$ (204,135)	\$ (282,260)

Base Case:
 Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carry over as a revenue). This resulted in a projected growth rate of 4.5%. Expenditure growth projections of 4.3% were calculated based on the compounded growth rate over the past nine years.

Optimistic Case:
 Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carryover as a revenue). This resulted in a projected growth rate of 4.5%. Expenditure growth projections of 4.3% were calculated based on the compounded growth rate over the past nine years.

Conservative Case:
 Revenue growth for the conservative case of 2.9% is based on the FY2004 to FY2012 compounded growth rate of real revenues (does not include carry over from the previous year as revenue). Expenditure growth projections of 5% were calculated based on the average percent change over the past nine years.

General Fund Base Case Forecast

Legend: — Total Revenues (\$) - - - Total Expenditures (\$)

GENERAL FUND REVENUES AND EXPENDITURES FORECAST

Including Cash Carryover

BASE CASE

Total Revenues (\$)	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018
1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,970,465	1,953,746	-0.8%	2,041,665	2,133,539	2,229,549	2,339,878	2,434,723	2,544,286
776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	4.5%	1,299,409	1,355,284	1,413,561	1,474,944	1,537,741	1,603,864
Working Capital Carry Over	\$ 289,562	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 783,107	\$ 707,908	4.3%	\$ 742,256	\$ 778,255	\$ 815,988	\$ 852,535	\$ 896,982	\$ 940,422

OPTIMISTIC CASE

Total Revenues (\$)	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018
1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,970,465	1,953,746	-0.8%	2,072,925	2,159,373	2,333,555	2,475,880	2,626,909	2,787,150
776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	4.9%	1,299,409	1,355,284	1,413,561	1,474,944	1,537,741	1,603,864
Working Capital Carry Over	\$ 289,562	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 783,107	\$ 707,908	4.3%	\$ 773,515	\$ 844,089	\$ 919,974	\$ 1,001,536	\$ 1,089,168	\$ 1,183,287

CONSERVATIVE CASE

Total Revenues (\$)	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2013	2014	2015	2016	2017	2018
1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,970,465	1,953,746	-0.8%	2,010,405	2,066,706	2,128,699	2,190,491	2,253,954	2,319,318
776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,187,358	1,245,838	4.9%	1,308,130	1,373,536	1,442,215	1,514,324	1,590,040	1,669,542
Working Capital Carry Over	\$ 289,562	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 783,107	\$ 707,908	5.0%	\$ 702,275	\$ 695,170	\$ 686,486	\$ 676,107	\$ 663,914	\$ 649,776

Base Case:

Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carry over as a revenue). This resulted in a projected growth rate of 4.5%. Expenditure growth projections of 4.3% were calculated based on the compounded growth rate over the past nine years.

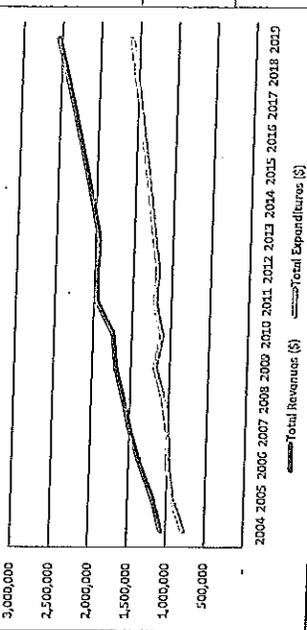
Optimistic Case:

Revenue growth for the optimistic case of 6.1% is based on the compounded growth rate for the FY2004 to FY2012 actuals (including the carry over from the previous year). Expenditure growth projections of 4.3% were calculated based on the compounded growth rate over the past nine years.

Conservative Case:

Revenue growth for the conservative case of 2.9% is based on the FY2004 to FY2012 compounded growth rate of real revenues (does not include carry over from the previous year as revenue). Expenditure growth projections of 5% were calculated based on the average percent change over the past nine years.

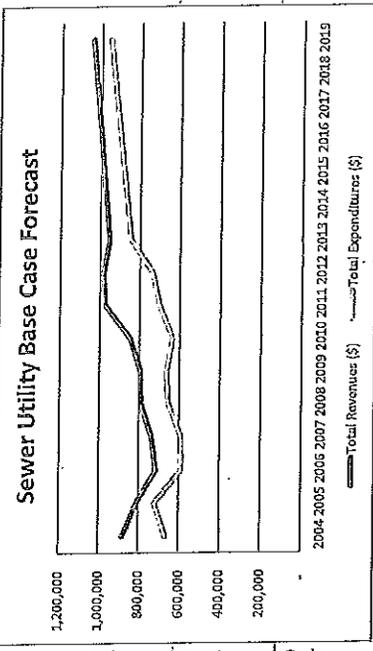
General Fund Base Case Forecast



SEWER UTILITY REVENUES AND EXPENDITURES FORECAST

Including Cash Carryover

BASE CASE																
	Previous Years					Estimated					Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	982,559	953,359	967,659	982,174	996,907	1,011,860	1,027,038	1,042,444
Growth Rate		-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	1.1%	-3.0%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Total Expenditures (\$)	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	736,909	847,517	864,467	881,757	899,392	917,380	935,727	954,442
Growth Rate		8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	5.2%	15.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 245,650	\$ 105,842	\$ 103,192	\$ 100,418	\$ 97,515	\$ 94,481	\$ 91,311	\$ 88,002
OPTIMISTIC CASE																
	Previous Years					Estimated					Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	982,559	953,359	972,426	991,875	1,011,712	1,031,946	1,052,585	1,075,637
Growth Rate		-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	1.1%	-3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Expenditures (\$)	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	736,909	847,517	864,467	881,757	899,392	917,380	935,727	954,442
Growth Rate		8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	5.2%	15.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 245,650	\$ 105,842	\$ 107,959	\$ 110,118	\$ 112,320	\$ 114,557	\$ 116,858	\$ 119,195
CONSERVATIVE CASE																
	Previous Years					Estimated					Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	982,559	953,359	955,266	957,176	959,081	961,009	962,931	964,857
Growth Rate		-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	1.1%	-3.0%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Total Expenditures (\$)	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	736,909	847,517	864,467	881,757	899,392	917,380	935,727	954,442
Growth Rate		8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	5.2%	15.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 245,650	\$ 105,842	\$ 90,798	\$ 75,420	\$ 59,699	\$ 43,629	\$ 27,204	\$ 10,415



Base Case: Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carry over as a revenue). This result is a projected growth rate of 1.5%. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

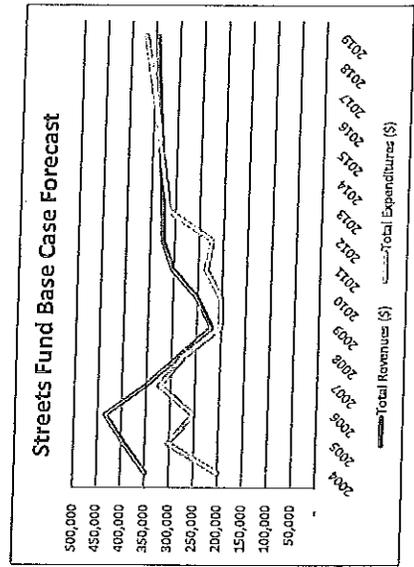
Optimistic Case: Revenue growth for the optimistic case of 2% is based on the compounded growth rate for the FY2004 to FY2012 real revenues (not including carry over). Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

Conservative Case: Revenue growth for the conservative case of 0.2% is based on the average change in revenues between FY2004 to FY2012. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

STREETS FUND REVENUES AND EXPENDITURES FORECAST

Including Cash Carryover

BASE CASE																
	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2014	2015	2016	2017	2018	2019
Total Revenues (\$)	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	323,762	325,824	327,453	329,090	330,736	332,390	334,051	335,722
Growth Rate		12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	7.0%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Total Expenditures (\$)	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	223,276	312,986	321,750	330,759	340,020	349,540	359,328	369,389
Growth Rate		51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-4.7%	40.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 100,486	\$ 12,838	\$ 7,393	\$ 1,614	\$ (4,323)	\$ (10,487)	\$ (16,883)	\$ (23,520)
OPTIMISTIC CASE																
	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2014	2015	2016	2017	2018	2019
Total Revenues (\$)	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	323,762	325,824	337,228	349,091	361,247	373,891	386,977	400,521
Growth Rate		12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	7.0%	0.6%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Expenditures (\$)	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	223,276	312,986	321,750	330,759	340,020	349,540	359,328	369,389
Growth Rate		51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-4.7%	40.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 100,486	\$ 12,838	\$ 15,478	\$ 18,272	\$ 21,227	\$ 24,350	\$ 27,649	\$ 31,132
CONSERVATIVE CASE																
	Previous Years									Estimated 2013	Projections					
	2004	2005	2006	2007	2008	2009	2010	2011	2012		2014	2015	2016	2017	2018	2019
Total Revenues (\$)	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	323,762	325,824	327,453	329,090	330,736	332,390	334,051	335,722
Growth Rate		12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	7.0%	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Total Expenditures (\$)	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	223,276	312,986	321,750	330,759	340,020	349,540	359,328	369,389
Growth Rate		51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-4.7%	40.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 100,486	\$ 12,838	\$ 5,704	\$ (1,668)	\$ (9,284)	\$ (17,151)	\$ (25,276)	\$ (33,667)



Base Case: Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carry over as a revenue). This result is a projected rate over the past nine years.

Optimistic Case: Revenue growth for the optimistic case of 3.5% is based on the compounded growth rate for the FY2004 to FY2012 real revenues (not including carry over). Expenditure growth projections of 2.8% were calculated based on the compounded growth rate over the past nine years.

Conservative Case: Revenue growth for the conservative case of 0.5% is based on the compounded growth rate for all revenues between FY2004 to FY2012. Expenditure growth projections of 2.8% were calculated based on the compounded growth rate over the past nine years.

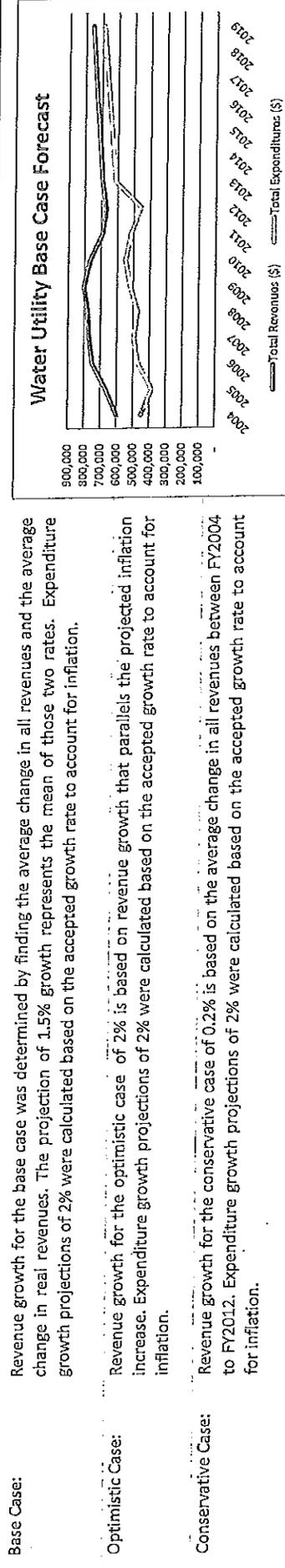
WATER UTILITY REVENUES AND EXPENDITURES FORECAST

Including Cash Carryover

	BASE CASE															
	Previous Years					Projections										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	670,235	692,415	702,801	713,343	724,043	734,904	745,928	757,117
Growth Rate		11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-3.2%	3.3%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Total Expenditures (\$)	450,996	385,252	468,870	496,894	474,956	520,008	549,568	519,273	456,309	613,264	625,529	638,040	650,801	663,817	677,093	690,635
Growth Rate		-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-5.5%	-12.1%	34.4%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ 146,866	\$ 279,970	\$ 279,651	\$ 272,936	\$ 302,116	\$ 282,595	\$ 216,084	\$ 173,087	\$ 213,926	\$ 79,151	\$ 77,272	\$ 75,303	\$ 73,243	\$ 71,087	\$ 68,835	\$ 66,482

	OPTIMISTIC CASE															
	Previous Years					Projections										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	670,235	692,415	706,263	720,389	734,796	749,492	764,482	779,772
Growth Rate		11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-3.2%	3.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Expenditures (\$)	450,996	385,252	468,870	496,894	474,956	520,008	549,568	519,273	456,309	613,264	625,529	638,040	650,801	663,817	677,093	690,635
Growth Rate		-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-5.5%	-12.1%	34.4%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ 146,866	\$ 279,970	\$ 279,651	\$ 272,936	\$ 302,116	\$ 282,595	\$ 216,084	\$ 173,087	\$ 213,926	\$ 79,151	\$ 80,734	\$ 82,349	\$ 83,996	\$ 85,676	\$ 87,389	\$ 89,137

	CONSERVATIVE CASE															
	Previous Years					Projections										
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Revenues (\$)	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	670,235	692,415	693,800	695,187	696,578	697,971	699,367	700,766
Growth Rate		11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-3.2%	3.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Total Expenditures (\$)	623,943	450,996	385,252	468,870	496,894	474,956	520,008	549,568	456,309	613,264	625,529	638,040	650,801	663,817	677,093	690,635
Growth Rate		-27.7%	-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-17.0%	34.4%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carry Over	\$ (25,081)	\$ 214,226	\$ 363,268	\$ 300,960	\$ 280,179	\$ 327,647	\$ 245,644	\$ 142,793	\$ 213,926	\$ 79,151	\$ 68,271	\$ 57,148	\$ 45,777	\$ 34,154	\$ 22,274	\$ 10,131



Base Case: Revenue growth for the base case was determined by finding the average change in all revenues and the average change in real revenues. The projection of 1.5% growth represents the mean of those two rates. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

Optimistic Case: Revenue growth for the optimistic case of 2% is based on revenue growth that parallels the projected inflation increase. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

Conservative Case: Revenue growth for the conservative case of 0.2% is based on the average change in all revenues between FY2004 to FY2012. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

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Council Goals

Vision, Mission and Goals 34

City of Mt. Angel

Vision, Mission and Goals

FY 2013-14

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 and around the world. Mt. Angel is a proud home for residents and a beautiful destination for visitors, with such attractions as:

- Mt. Angel Abbey,
- Queen of Angels Monastery
- Saalfeld House Museum
- Alvar Aalto Library at the Abbey
- St. Mary's Church
- Glockenspiel
- Mt. Angel Festhalle

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.

Mission

Our mission is to provide a safe, clean living environment bestowing hospitality and supporting a high quality of life for residents, guests and for welcoming visitors traveling in and around Mt. Angel. The mission is achieved by strategically planning for the future, providing efficient and fiscally sound services and being responsive to citizens and customers.

COUNCIL GOALS

APPROVED MARCH 4, 2013

Communication

- Improve Community room sound
- Purchase Readerboard
- Assign media person (elected or not)

(Note, other issues were raised such as including bios and roles of City officials on the website that will be tracked and implemented by staff but do not require budget funding.)

Livability (These are listed in order of dot votes received at the Budget Committee work session; the one with the most dots is listed first with the number of votes in parenthesis.)

- Continue enhancement to the Parks (10)
- Replace the bench at Alder and E. College (9)
- Better maintenance of gravel streets (9)
- Help fund the School Resource Officer (7)
- Improve/replace public bathrooms near the gazebo (7)
- Double the amount of money available in both the sidewalk repair program and the sewer lateral repair program (sidewalk 6 & sewer 4)
- Make improvements to Railroad Avenue to water (4" line to 10" line), streets and sidewalks (5)
- Establish funding for code enforcement (3)
- Sidewalk repairs/restoration from Main to Humpert along the 'Abbey walk'(1)
- Look at improving sidewalk standards so they last longer (1)

For the next two goals of Strategic Planning and Increasing Revenue, the Budget Committee did not prioritize or edit any of the ideas that were generated at the meeting. This was a very preliminary list and by the Council adopting the two goals above, they are not necessarily starting work on any of the issues brainstormed below. The next steps for strategic planning and increasing revenue will be to appoint a subcommittee to work on these two goals while the FY 2013-14 budget is being prepared, adopted and implemented. These goals will not have an impact to the accounting in the FY 2013-14 budget cycle and can move forward independently from the budget preparation. A potential next step would be generating work plans for each strategic planning and increasing revenue that can be included in future discussions.

Strategic Planning

- Start process of updating/upgrading City codes (over a period of time)
- Complete the strategic planning process
- Review the City charter – reflect current practices
- Review master plan summaries/statements to make sure to look at projects at the same time (template)
- Clearly defined SWOT (strengths, weaknesses, opportunities and threats) analysis needs to be done in the strategic plan
- Unbiased assessment of value vs. risk in strategic plan
- Clean up and make better use of commercial property
- Encourage development; increase population
- Second phase of Ebner Park

Increase Revenue

- Audit all of the City's revenue sources
- Reevaluate franchise fees and rates we charge
- Reevaluate health insurance rates for employees
- Bring in other businesses/economic development
- Do not fund the School Resource Officer
- Do not fill current vacancies in the City organization
- Stop water & sewer franchise fees
- Increase System Development Charges
- Revisit urban renewal
- Investigate revenue sources for street improvements
- Limit the types of housing and development that pay lower or no taxes
- Partnerships with schools or others to share resources
- Revenue streams for water and sewer rates
- Transparency in these revenue increasing options

These goals were used by the Budget Officer to prepare the FY 13-14 Budget for presentation to the Budget Committee on May 6, 2013.

Decision Packages Funded

Decision Packages Funded Summary	38
1. ASR Feasibility Study Grant Match	39
2. Bench at Alder & College	40
3. City Infrastructure Maps	41
4. Collection Box Cleaning Screens	42
5. Community Room Sound	43
6. Ebner Park Irrigation	44
7. Library Public Wireless Internet	45
8. Maintenance Worker Full-time	46
9. Meter Reading Units	47
10. North Pershing Street Waterline	48
11. Police Patrol Vehicle Replacement & Schedule- UPDATED	49
12. Readerboard - NOT FUNDED	51
13. RR Avenue Waterline Replacement	52
14. Oxygen Tanks @ Wastewater TF	53
15. Sidewalk 50/50 Program	54
16. Sewer Lateral Repair Program	55
17. Shop Door Remodel-Public Works	56
18. School Resource Officer	57
19. Tablet Computers & Wi-Fi for Council	63
20. Technology Replacement and Schedule	64
21. USDA Loan Payoff (Savings)	66
22. Utility Worker Reclassification	67
23. Power Supply Unit	68
24. RR Avenue Sidewalks	69
25. RR Avenue Streets	70
26. Berchtold Park Bathrooms	71

Fund

Program

Priority Rating:

Budget Request:

Provide grant matching funds to partner with Silverton on an ASR feasibility study.

One-time

On-going

Detailed Description of Request:

This would set aside grant matching funds to do a feasibility study on a regional water supply solution- Aquifer Storage and Recovery system.

Net Budget Impact	\$ 5,000
Total Cost	\$ 5,000

Background / Additional Information:

The City of Silverton is pursuing grant funding to research the possibility of doing ASR using its surface water. This would allow the City of Mt. Angel to participate in the regional feasibility study to address long term water needs. The Council heard a presentation on ASR and directed staff to continue to find out more information.

Source of Funding or Financing	
Type	Amount
Water Reserve	\$ 5,000
Total	\$ 5,000

Supporting Council Goal behind Budget Request:

Strategic planning

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Replace the existing bench in the R.O.W. at the intersection of Alder and E. College Streets.

One-time

On-going

Detailed Description of Request:

The current bench is in disrepair and staff recommends replacing it with a new all weather, long-lasting bench.

Net Budget Impact	\$ 1,000
Total Cost	\$ 1,000

Background / Additional Information:

This was a request from the Budget Committee.

Source of Funding or Financing	
Type	Amount
Parks	\$ 1,000
Total	\$ 1,000

Supporting Council Goal behind Budget Request:

Enhancing livability in the community.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Replace existing City infrastructure maps.

One-time

On-going

Detailed Description of Request:

Our infrastructure maps are 35 year old paper maps. The new maps would be provided in both paper and electronic form. It would not include a GIS system.

Net Budget Impact	\$ 5,000
Total Cost	\$ 5,000

Background / Additional Information:

We currently do not have a way to provide these maps because they are very large paper copies. Having electronic copies would allow us to use them more effectively.

Source of Funding or Financing	
Type	Amount
Sewer	\$ 2,000
Water	\$ 2,000
Streets	\$ 1,000
Total	\$ 5,000

Supporting Council Goal behind Budget Request:

This is an operational request.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Upgrade cleaning screens on the collection box at wastewater treatment facility.

One-time

On-going

Detailed Description of Request:

The existing process for cleaning screens is time-consuming and somewhat dangerous. This upgrade will improve efficiency and safety.

Net Budget Impact	\$ 8,000
Total Cost	\$ 8,000

Background / Additional Information:

Source of Funding or Financing	
Type	Amount
Sewer Fund	\$ 8,000
Total	\$ 8,000

Supporting Council Goal behind Budget Request:

This is an operational request.

Fund

Program

Priority Rating:

Budget Request:

The Budget Committee requested funding to improve the acoustics in the community room.

Detailed Description of Request:

The acoustics in the Community Room continue to be a challenge for people to participate in meetings. The City has an existing sound system that does not address the problem fully.

One-time
On-going

Net Budget Impact	\$ 6,000
Total Cost	\$ 6,000

Background / Additional Information:

The sound problems have been brought up by community members and staff. Some community members have indicated the acoustics are a disincentive for them to participate in public meetings.

Not funding this would continue the problem of the public being unable to hear or participate in public meetings in the community room.

The \$6,000 would fund sound absorption panels in the room, as recommended by Cascade Sound (consultant).

Source of Funding or Financing	
Type	Amount
General fund	\$ 6,000
Total	\$ 6,000

Supporting Council Goal behind Budget Request:

Improving and enhancing communication with the community.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Fund an irrigation system for the entire property at Ebner Park.

One-time

On-going

Detailed Description of Request:

This improvement will couple with the Ebner Park Phase I state grant-funded project. Putting in this irrigation at the same time as the other improvements would be more cost effective and would limit the disruption to park users into a shorter timeframe.

Net Budget Impact	\$ 100,000
Total Cost	\$ 100,000

Background / Additional Information:

Source of Funding or Financing	
Type	Amount
Capital - Parks	\$ 100,000
Total	\$ 100,000

Supporting Council Goal behind Budget Request:

Improving livability in the community.

Fund

Program

Priority Rating:

Budget Request:

Fund public wireless internet access at the library.

One-time

On-going

Detailed Description of Request:

This would allow library patrons to access wireless internet services. City staff and Library Board members often get requests for public wifi in the library. This is a common service that public libraries provide.

Net Budget Impact	\$ 1,120
Total Cost	\$ 1,120

Background / Additional Information:

This proposal includes the cost for one-time installation (\$100) and an on-going cost of approximately \$1020 for the first year of a wireless internet connection. If the service works well for the City the cost for subsequent years would be \$1180 to \$1420 per year, depending on the type of contract.

Source of Funding or Financing	
Type	Amount
General Fund - Library	\$ 1,120
Total	\$ 1,120

Supporting Council Goal behind Budget Request:

Improving and enhancing livability in the community.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Fund the Public Works Maintenance Worker position as a full time, year round position.

One-time

On-going

Detailed Description of Request:

This would combine the current .6FTE Maintenance Worker and the temporary seasonal Parks Maintenance Worker position into a full-time Maintenance Worker position, providing resources for enhanced parks maintenance year-round into Public Works operations.

Net Budget Impact	\$ 20,171
Total Cost	\$ 20,171

Background / Additional Information:

This change addresses the Council goal for continuing enhanced parks maintenance and would eliminate the seasonal parks maintenance worker and .1FTE wastewater plant operator positions. This would allow staff to provide consistent increased parks maintenance in the early summer, instead of delaying that until the seasonal position is funded after July 1st (as it has been the last two years).

Source of Funding or Financing	
Type	Amount
Parks Pers Service	\$ 3,330
Street Pers Service	\$ 7,890
Sewer Pers Service	\$ (2,591)
Water Pers Service	\$ 11,542
Total	\$ 20,171

Supporting Council Goal behind Budget Request:

Improving livability in the community with continued enhancement to parks.

Fund

Program

Priority Rating:

Budget Request:

Replace the 2 current handheld water meter reading units.

One-time

On-going

Detailed Description of Request:

The current reading units are no longer supported. Staff has had technical problems with these units and parts are no longer available for repair. The units could fail at any point which would cause delays that would impact our water customers.

Net Budget Impact	\$ 12,000
Total Cost	\$ 12,000

Background / Additional Information:

Staff has identified units that can be used for reading manually or radio read. The software package and onsite training is included in the cost of the two new units.

Making this purchase will provide efficiency in routine bi-monthly meter reading and provide flexibility if and when the City decides to convert to radio read water meters in the future.

Source of Funding or Financing	
Type	Amount
Water Fund	\$ 12,000
Total	\$ 12,000

Supporting Council Goal behind Budget Request:

This is an operational request.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

One-time

On-going

Detailed Description of Request:

This request is to replace the existing 4" waterline with a new 8" ductile iron water line, adds 2 new fire hydrants, and upgrades residential water services to current standards. The existing line has numerous joint leaks.

Net Budget Impact	\$ 203,000
Total Cost	\$ 203,000

Background / Additional Information:

This will improve supply and fire suppression capabilities. This project has been identified as a priority in our water master plan.

Source of Funding or Financing	
Type	Amount
Water Reserve Fund	\$ 203,000
Total	\$ 203,000

Supporting Council Goal behind Bndget Request:

This is an operational request based on the Water Master Plan.

Fund

Program

Priority Rating:

Budget Request:

Replace two patrol vehicles, planning consistently for future vehicle replacement.

One-time

On-going

Detailed Description of Request:

This request is to obtain one new patrol vehicle through a 4 year lease-purchase program (\$10,500 per year) and one used patrol vehicle if one can be found during FY2013-14. If no used vehicles are available the remaining \$6,000 will not be spent this year. BUDGET COMM ADDED \$4,500

Net Budget Impact	\$ 21,000
Total Cost	\$ 21,000

Background / Additional Information:

The City needs to replace at least one vehicle this summer. Presently three of the four Mt. Angel patrol vehicles are near or over the normal life expectancy (75,000 miles). Police operations depend heavily on these patrol vehicles and the City's liability exposure increases and safety decreases the longer we continue to use them.

The City no longer has the option to buy used Portland Police vehicles so staff is proposing to obtain vehicles through a lease-purchase program while purchasing lower-cost used vehicles in the used market when possible. The life expectancy of the new vehicle would be approximately 7 years. Please see the attached replacement schedule for more information.

Source of Funding or Financing	
Type	Amount
GF-Police	\$ 16,500
Transfer to Vehicle Replacement Fund	
ADDED BY BUDGET COMMITTEE	\$ 4,500
Total	\$ 21,000

Supporting Council Goal behind Budget Request:

This is a safety operational request.

Police Vehicle Replacement Schedule

City of Mt. Angel - Police Department
Budget Year 2013 - 14

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
General-Police	Vehicle PD1- 1st year payment (lease/purchase program)	FY 13 - 14	\$ 10,500
General-Police	Vehicle PD2 (purchase on used market if available)	FY 13 - 14	\$ 6,000
General-Police	Vehicle PD1- 2nd year payment (lease/purchase program)	FY 14 - 15	\$ 10,500
General-Police	Vehicle PD3- 1st year payment (lease/purchase program)	FY 14 - 15	\$ 10,500
General-Police	Vehicle PD1- 3rd year payment (lease/purchase program)	FY 15 - 16	\$ 10,500
General-Police	Vehicle PD3- 2nd year payment (lease/purchase program)	FY 15 - 16	\$ 10,500
General-Police	Vehicle PD4 (purchase on used market if available)	FY 15 - 16	\$ 6,000
General-Police	Vehicle PD1- 4th year payment (lease program)	FY 16 - 17	\$ 10,500
General-Police	Vehicle PD3- 3rd year payment (lease program)	FY 16 - 17	\$ 10,500
General-Police	Vehicle PD3- 4th year payment (lease program)	FY 17 - 18	\$ 10,500

Total FY 2013-14 request: \$16,500

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Fund an electronic readerboard to communicate City information in the community.

Detailed Description of Request:

The Budget Committee requested this proposal to fund an electronic readerboard to announce City business and community events.

One-time

On-going

Net Budget Impact	\$ -
Total Cost	\$ -

Background / Additional Information:

The Budget Committee requested a proposal for a readerboard in the FY2011-2012 budget and it was not funded.

If it is funded in FY2013-14 the City will need to identify a location to mount the readerboard and also identify who will update the information.

If this item is not funded City staff will continue to communicate information via the City newsletter, website, City Hall kiosk (bulletin board), Council meeting packets and public notices in newspapers.

Source of Funding or Financing	
Type	Amount
General Fund	\$ 10,000
BUDGET COMMITTEE REMOVED-	(10,000)
NOT FUNDED	
Total	\$ -

Supporting Council Goal behind Budget Request:

Improving communication with the community.

Fund

Program

Priority Rating:

Budget Request:

Replace the existing 4" water main with 10" line.

One-time

On-going

Detailed Description of Request:

The existing 4" steel line is undersized and has had numerous leaks. It would be replaced with 10" ductile iron. This would upgrade all residential services to current standards, as well as add one new fire hydrant to increase fire protection capabilities.

Net Budget Impact	\$ 206,000
Total Cost	\$ 206,000

Background / Additional Information:

This water line is one of the few north/south transmission lines. This project is a priority in the water master plan.

The Council has discussed trying to couple this project with a street overlay of Railroad Ave. The City has applied for a Special City Allotment to do the street project but has not been successful as of yet. Doing the waterline project immediately before the street project would decrease the traffic disruption to the street by concentrating it into one larger project.

Source of Funding or Financing	
Type	Amount
Water Reserve Fund	\$ 206,000
Total	\$ 206,000

Supporting Council Goal behind Budget Request:

This waterline replacement was identified as a Council goal.

Fund

Program

Priority Rating:

Budget Request:

Purchase 4 SCBA oxygen tanks for use in the Wastewater Treatment Facility.

One-time

On-going

Detailed Description of Request:

Our current units have exceeded their life expectancy and are no longer certifiable. The new units would be 4500 psi, 45 minute cylinders for our confined space entries. We use these when entering vaults and the chemical feed room during routine operations.

Net Budget Impact	\$ 6,000
Total Cost	\$ 6,000

Background / Additional Information:

Since the current units are essentially expired, this is a significant safety issue. Purchasing new units would decrease our risk management exposure.

Source of Funding or Financing	
Type	Amount
Sewer	\$ 6,000
Total	\$ 6,000

Supporting Council Goal behind Budget Request:

This is a operational safety request.

Fund Street Reserve Fund 12

Program Sidewalk 50/50 Program

Priority Rating: High - Council Goal

Budget Request:

Adding funds to the 50 / 50 sidewalk program.

One-time

On-going

Detailed Description of Request:

Last year we established the program with \$2,500. This item would add another \$2,500 to the line item.

Net Budget Impact	\$ 2,500
Total Cost	\$ 2,500

Background / Additional Information:

Source of Funding or Financing	
Type	Amount
Street Reserve	2,500
Total	2,500

Supporting Council Goal behind Budget Request:

Enhancing the livability within the city.

Fund

Program

Priority Rating:

Budget Request:

Add funds to the sewer repair assistance program.

One-time

On-going

Detailed Description of Request:

Last year the Council established the program with \$10,000. This request would move additional funds into the program account.

Net Budget Impact	\$ 10,000
Total Cost	\$ 10,000

Background / Additional Information:

Source of Funding or Financing	
Type	Amount
Sewer Reserve	\$ 10,000.0
Total	\$ 10,000.0

Supporting Council Goal behind Budget Request:

Enhancing the livability within the city.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Fund a remodel of the existing Public Works shop roll up door.

One-time

On-going

Detailed Description of Request:

This would better accommodate large existing equipment (jetter truck) and would allow staff to spend less time rearranging the City vehicles and improve safety.

Net Budget Impact	\$ 2,500
Total Cost	\$ 2,500

Background / Additional Information:

Source of Funding or Financing	
Type	Amount
Water	\$ 2,500
Total	\$ 2,500

Supporting Council Goal behind Budget Request:

This is an operational request.

Fund

Program

Priority Rating:

Budget Request:

Fund the School Resource Officer (SRO) position at 50%.

One-time

On-going

Detailed Description of Request:

Funding the SRO was identified as a Council goal this year, and as the SRO position is critical to maintain the quality of life in Mt. Angel, staff recommends partnering with the School District to fund the position again in FY 2013-14.

Net Budget Impact	\$ 38,440
Total Cost	\$ 76,880

Background / Additional Information:

The school district has historically funded 33-50% of this cost. In a letter dated March 4, 2013, the School District Superintendent notified the City that he will propose funding it at 50% this year.

Last year the City funded 66% of this position (\$49,896); this year will be \$38,440 (50%).

Source of Funding or Financing	
Type	Amount
General Fund (50%)	\$ 38,440
School District (50%)	\$ 38,440
Total	\$ 76,880

Supporting Council Goal behind Budget Request:

Improving and enhancing livability with the community.

SRO Activities

The summary below is a sampling of cases worked by the school resource officer for the school year 2012 – 2013 up to April 2013. It is not comprehensive.

Case #1:

Two juvenile females who had been living in foster care and had a history of being runaways, left the campus and were reported missing. I was able to gather information and enter them into the system as "runaways" very quickly. I then made contact with a school resource officer in Salem who was familiar with the girls and coordinated with Salem Police to check specific locations in Salem the girls were known to frequent. I sent out informational bulletins to surrounding agencies and continued to follow up via online activity and friends from the school. The case remains open until we are advised that the juveniles are found.

Case #2:

A male high school student was exhibiting bizarre behavior in school appearing to be under the influence of hallucinogenic drugs. At one point he was physically restrained by other students from attacking a staff member. I interviewed the student in my office. He revealed intentions of extreme violence and homicidal thought patterns, as well as a history of violence toward animals. He also spoke of poly-drug use and grudges against those of the opposite sex and racism.

The student was suspended and trespassed from school property pending the investigation. Level one and Level Two Threat Assessment protocols were followed. I worked closely with school staff, mental health, and threat assessment consultants throughout the process. It was determined that for safety reasons the student should not return to school until having been cleared by physical, and mental health professionals as well as passing a drug and alcohol screening. I worked with the student's parents to provide options and resources. The parents chose to find alternative means of education, off campus, which the high school was able to provide.

Case #3:

I was advised by school staff of a student having access to marijuana while on campus. I began an investigation interviewing multiple students and staff members as well as some parents. I developed probable cause to believe that a student had in fact been in possession of marijuana on campus on multiple occasions, and had also delivered marijuana to other students for payment. I was able to obtain a full/recorded confession, as well as identify the source of the marijuana. The student was arrested for Possession of Marijuana within 1000' of a School, Delivery of a Controlled Substance for Payment, and Delivery of a Controlled Substance to a Minor. I followed up with parents of the students who had come into contact with the marijuana to advise them of their child's activities. Multiple students were suspended and educated regarding drug use and legal consequences. The parents I spoke with thanked me for speaking with them.

In a follow up investigation, I was able to identify the source of the marijuana. An adult was arrested for Endangering the Welfare of a Minor and DHS began an investigation to ensure the safety of the home.

Case #4:

I learned after speaking with a teacher that a female high school student had made statements indicating she had been sexually abused when she was approximately 12 years old. I initiated an investigation and interviewed the student. She had a great deal of difficulty speaking about the traumatizing incident. I was able to determine the identity of the suspect as well as the time and location of the incident, which was outside of the jurisdiction of the Mt. Angel Police Department. I contacted DHS and a detective from another agency. I worked with the detective to ensure the investigation continued and assisted with interviews at the high school of multiple students. I continue to follow-up on this case on a regular basis with the detective on to see if any further assistance is needed. I have been advised that the district attorney is reviewing the case.

Case #5:

I received information from a female high school student that juveniles as young as 14 years old and adults were smoking marijuana at a residence in town. I contacted DHS who accompanied me to the residence. I conducted a "knock and talk" investigation and was given consent to search the residence. I located marijuana and drug paraphernalia. Two adults were arrested for possession of a controlled substance and endangering the welfare of a minor. A third adult was arrested on an outstanding warrant as well as cited for possession of marijuana.

Case #6:

I learned through the high school counselor that there was a concern of physical abuse against a student. I contacted a male high school student who was struggling in school and having difficulty at home. After a conversation with the student I learned that he had been severely assaulted by his step father on multiple occasions. After a thorough investigation, including interviewing family members and gathering evidence, I was able to develop probable cause and made contact with the suspect. I was able to obtain a confession. He was taken into custody for Assault and Criminal Mistreatment in the First Degree.

Case #7:

I was advised that two high school students had been in possession of tobacco on school grounds. I spoke with each student separately and they admitted to having tobacco. Because they were under the legal age to possess tobacco, I issued citations for Minor in Possession of Tobacco. Through my investigation, I determined how they obtained the tobacco, which was through another, older student. I spoke with this student and educated him on the law for furnishing tobacco to minors. He was issued a citation for Endangering the Welfare of a Minor -- Tobacco.

Case #8:

I was approached by a male student who was very concerned about the law concerning sex between adults and minors. I explained the law and possible consequences. The student later approached me with his girlfriend and explained that they had sex and asked what was going to happen. I explained the process and the appropriate laws that would apply. I spoke with a district attorney who advised me that they would not prosecute such a case. I completed the investigation and spoke with the students. I advised them to be honest and forthcoming with their parents and take responsibility for their actions. I commended them for their honesty with me.

Case #9:

I made contact with a student who was showing evidence of being involved in gang activity (Sureños). I recognized this by his clothing and actions. He admitted to drawing gang graffiti in the boy's bathroom. The student admitted to being involved in gangs in the past at a different location, but denied any more involvement. I warned him about the consequences of such activities. He was issued a citation for Criminal Mischief. Shortly thereafter a physical altercation between him and another student occurred in a classroom. During the altercation several references to the gangs "Sureños" and "Norteños" were made. Both students were issued citations for disorderly conduct and the gang activity documented. I conducted follow up interviews with parents and worked with the school to ensure no gang related clothing or activities continued. At this point in time there has been no further gang related issues to my knowledge.

Case #10:

I became aware of a male elementary student who had recently moved into the area and was considered "homeless", living with another family. His mother neglected to send him to school and left him for days with various people without making proper arrangements. I had several contacts with her advising her to send him to school and take proper care of his needs. I initiated an investigation due to the suspicion of drug use. Shortly after I initiated the investigation she moved to another city. Approximately 6 weeks later I learned that she had moved back to Mt. Angel and the student had not attended school during that time. I located her new residence and made contact. I issued a citation for Failure to Supervise a Minor, and advised her that the student must be in school. She stated that she would have him enrolled the next day. I was advised the following day that she had completed paperwork and the student would be enrolled shortly.

Case #11:

I was contacted by the high school secretary and advised that a female student had lacerations to her face and neck. I made contact with the student and noticed multiple lacerations. After a conversation with the student I determined that she was under emotional and mental distress. I contacted a parent who came to the high school. I advised the parent of my concerns and gave them information to contact the Marion County Psychiatric Crisis Center. I advised them to have the student screened immediately. The parent thanked me for my involvement and advised that they would be going straight to the Crisis Center. In the following weeks it appeared that the student's condition has improved, and her mother reports that she is attending counseling sessions regularly.

Case #12:

I was advised by a male high school student that a parent was providing their middle school age child and his friends with marijuana. I made contact with the parent and received consent to search the residence. I located marijuana and drug paraphernalia. The parent was arrested for Endangering the Welfare of a Minor and Delivery of a Controlled Substance to a Minor. I contacted DHS who took the minor into protective custody. I have been advised since then that the minor is doing very well in school and has made remarkable improvements.

Case #13:

I was advised that a teacher overheard a student asking another student to sell him marijuana. The building administrator and myself interviewed the students and spoke with parents. After gaining a good rapport with one of the students, he disclosed that he is self-medicating with marijuana due to feeling overwhelmed with "intrusive thoughts" of extreme violence and suicide. He indicated that these thoughts make it difficult for him to get through basic daily activities. I noticed signs of emotional and mental distress. Myself and the principal became very concerned for his

safety and well-being. I was able to put the student and his parent in contact with the Marion County Psychiatric Crisis Center. After following up with the student, I learned that he was helped a great deal by the intervention. He stated that he is getting medication that will help with his psychiatric issues. I noticed his demeanor was personable and not as depressed as he was prior to the intervention.

I also spoke with the parents of the other student. I advised them that there was corroborating evidence that their son appeared to be involved in criminal activity, including delivery of controlled substances to minors. I explained that I was not able to make an arrest based on the information I was given, but that I wanted to make them aware of my concerns, in hopes that, with some support by parents and available resources, their son would make the choice not to engage in such criminal activity. I reminded them that they have the right to search their child's property, cell phone, computer and anything else under the parent's control. I also advised the student of my concerns and told him that this is a very serious situation and possibly involves major felony crimes that he would not want to face. I encouraged him to make a choice to change his behavior immediately. The parents told me that they would get to the bottom of the situation, and thanked me for making them aware of my concerns.

Case #14:

I was made aware that there was an altercation between two female students at JFK, which occurred during the passing time between two classes. I used security cameras to view the situation and the building administrator and I began questioning witnesses who were near the situation when it occurred. I then interviewed the student who appeared to be the victim and took photos of and documented her injuries. I interviewed the other student involved. As a result of my findings, I made an arrest (cite and release) and cited the perpetrator, who is 18 years of age, for Assault IV and Disorderly Conduct II. I met with her mother and explained the situation and the citation. The following day, I checked with the victim to get another assessment on her injuries, which had worsened overnight. New information was given suggesting a premeditated plan on behalf of the perpetrator and her friends, for which I am in the process of following up.

Note:

In addition to these cases I work closely with school administration to enhance the security of the schools through the strategic use of lockdown drills, enhanced protocols, and constant oversight of campuses, as well as providing "police presence" to the schools.

I am also able to have positive contacts with students on a regular basis, answering questions about laws and various concerns. I frequently provide students with information and resources that will help them resolve concerns of greatly varying degrees. I have given presentations on topics from general safety for kindergarteners, to bullying and social media in the middle school and helped with a student's assembly on driving issues for high school students and Internet Safety for Parents. I conduct "home checks" on students who miss multiple days without contacting the school as a means to check on their welfare and remind them of the law regarding truancy. This also allows me to have documentation of contacts made in attempts to gain compliance. I have been advised by administration that there has been a noticeable decrease in absences in the recent weeks.

Mt. Angel School District
 School Resource Officer Consolidated Report
 9/4/2012 to 3/15/2013

Criminal Investigations:

Drugs	4
Vandalism	7
Child Abuse	1
Theft	5
Sex Abuse	6
Fraud	2
Minor in Possession (tobacco)	5
Endangering the Welfare of a Minor (tobacco)	1
Endangering the Welfare of a Minor (drugs)	2
Hit & Run	1
Restraining Order Violation	1
Furnishing Alcohol to Minors	2
Marijuana on High School Campus	1
Disorderly Conduct	1
Graffiti	1
Assault	2
Domestic Violence	1
Criminal Mischief	1
Arrests	9
Bullying Issues	4
Runaway Issues	3

Meetings Attended:

Threat Assessment Consultant	1
Level 1 Threat Assessment	3
Level 2 Threat Assessment	1
Youth Services Team	6
Meeting with parents	10
Staff Meetings	9
Presentations to students/parents/public	9

Sporting Events Attended

Drug Dog Searches at Kennedy High School 2

Lockdown Drills 3

Juvenile Public Contacts 51

Truancy/Welfare Checks 75

Certified Letter Deliveries 3

Courtesy Transports 3

Traffic Incidents:

Warnings	12
Citations	10
Assists	11

In addition to the above incidents, the School Resource Officer (SRO) assists with supervision during lunch and recess at the High School and Middle School on a regular basis, as well as many face-to-face contacts in the schools during the school day that don't necessarily generate an "incident". The SRO is also present at St. Mary's Elementary during pickup and drop-off times as requested as often as possible.

Listed below are also miscellaneous issues the SRO has handled over the past several months:

- Spoke with a high school staff member regarding a trespass incident that occurred over the weekend – passed on pertinent info
- Advised by high school staff of a student who has been driving unsafely and possibly without a license. Had conversation with student
- Checked background on potential school district volunteers as per request of Superintendent
- Request by student to check into damage of property at his residence
- Advised about minor using false ID to attempt entering Bierhaus
- Concerns at the high school about student making provocative gestures and indecent exposure, unfounded
- Student afraid to go home due to an altercation with her father. Spoke with father to make sure all was ok
- Fight between students, reviewed surveillance. Mutual combat
- Requested by staff to remove disruptive student from class
- Unsecure premise at high school over weekend
- Assist fatal MVA
- Medical assist
- Suspicion of cigarette smoke coming from girls restroom at high school, checked surveillance to ID, passed on to admin
- Prepared educational presentations & spoken with principals regarding scheduling next years' classes
- Razor blades found in high school library
- Responded to active shooter at Silverton RV park
- Student with multiple self-inflicted lacerations to face and neck, met with parent and referred to Salem Psychiatric Crisis Center

Fund

Program

Priority Rating:

Budget Request:

The Council directed staff to research tablet computers (e.g., iPads) for Council meetings.

Detailed Description of Request:

Mayor Otte proposed using more electronic means for Council meetings to limit the need for paper packets and allow Council to work more effectively.

Background / Additional Information:

There are several options in electronic assistance for Council meetings; tablet computers (light touchscreen computers) or netbooks (small laptop computers). Netbooks range in price from \$300-500 per machine and tablets from \$300-800. For 7 members of Council and the City Administrator the tablets would cost from \$2400 - \$6400. There will be this one-time cost for the hardware and a small on-going cost for maintainance of the machines.

Staff recommends wireless internet access in the meeting room for these machines seperate from public wireless. The wireless internet would cost \$200-300 for hardware and \$550 per year for the internet service.

Not funding this would continue the requirement for production and delivery of large paper Council packets to Councilors.

Supporting Council Goal behind Budget Request:

Improve operations and Council packet process.

One-time

On-going

Net Budget Impact	\$ 5,650
Total Cost	\$ 5,650

Source of Funding or Financing	
Type	Amount
General Fund	\$ 5,650
Total	\$ 5,650

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Continue plan to budget consistently for computer purchases and upgrades.

One-time

On-going

Detailed Description of Request:

This was a new program last year and is designed to anticipate future technology needs of the City and plan/budget for them now.

Net Budget Impact	\$ 6,240
Total Cost	\$ 6,240

Background / Additional Information:

Please see replacement schedule on the next page.

Source of Funding or Financing	
Type	Amount
GF-Admin	\$ 2,440
GF-Police	\$ 2,300
Streets Fund	\$ 300
Water Fund	\$ 600
Sewer Fund	\$ 600
Total	\$ 6,240

Supporting Council Goal behind Budget Request:

This is an operational request.

Technology Replacement Schedule

City of Mt. Angel
Budget Year 2013 - 14

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
Administration			
General	Computers A3 & A4 (replace)	FY 13 - 14	\$ 3,600
General	Computers A6 & A5 (replace)	FY 14 - 15	\$ 3,600
General	Computers A1 & A7 (replace)	FY 15 - 16	\$ 3,600
General	Computer A2 (replace)	FY 16 - 17	\$ 1,800
Total FY 13-14 request: \$2,440			

Public Works			
Streets Sewer Water	Computers PW2 & PW3 (upgrade)	FY 13 - 14	\$ 400
Streets Sewer Water	Computer PW1 (replace)	FY 14 - 15	\$ 1,800
Streets Sewer Water	Computers PW2 & PW3 (replace)	FY 15 - 16	\$ 3,600
Streets Sewer Water	Computers PW 4 (upgrade)	FY 16 - 17	\$ 200
Total FY 13-14 request: \$1,500			

Police			
General	Computer P1 (replace); Computer P2 & P3 (upgrade)	FY 13 - 14	\$ 1,900
General	Computer P4 (replace)	FY 14 - 15	\$ 1,800
General	Computer P5 (replace); Computer P6 & P7 (upgrade)	FY 15 - 16	\$ 1,900
General	Computer P8 & P9 (replace)	FY 16 - 17	\$ 3,600
Total FY 13-14 request: \$2,300			

Note: All Library computers are owned by CCRLS

Future Technology Expenses			
Multiple	Server	FY 16 - 17	\$ 8,000

Fund

Program

Priority Rating:

Budget Request:

Pay off our loan for ___ early in order to save on interest.

One-time

On-going

Detailed Description of Request:

This would save approximately \$150,000 in interest over the life of the loan.

Net Budget Impact	\$ 424,055
Total Cost	\$ 579,000

Background / Additional Information:

Staff proposes using sewer reserve funds to supplement FY 2013-14 anticipated debt service payments to close out this loan.

Source of Funding or Financing	
Type	Amount
Revenue Bond Reserve	141,185
Sewer Reserve	437,815
Current year savings (\$28,998)	
Future years savings (\$125,946)	
Total savings (\$154,945)	
Total Pay Off Amount	579,000

Supporting Council Goal behind Budget Request:

Fund

Program

Priority Rating:

Budget Request:

Reclassify the current Utility Worker I to Utility Worker II position.

One-time

On-going

Detailed Description of Request:

This request would move an employee from Step 2 of the Utility Worker I wage scale to Step 1 in the vacant Utility Worker II position wage scale. This would not change the work hours.

Net Budget Impact	\$ 2,100
Total Cost	\$ 2,100

Background / Additional Information:

Having employees in positions appropriate to their skill level and actual duties allows the City to retain high-performing employees and build the caliber of its entire staff.

Employee retention translates to real dollars saved because each time the City loses an employee there is a significant cost in lost productivity, recruitment activities and training of new staff.

Source of Funding or Financing		
	Type	Amount
Streets fund	11-11-601	\$ 567
Water fund	25-25-601	\$ 126
Sewer fund	26-26-601	\$ 1,407
Total		\$ 2,100

Supporting Council Goal behind Budget Request:

This is an operational request for succession planning.

Fund ▼

Program

Priority Rating: ▼

Budget Request:

Replace the power supply unit at Well #6.

One-time

On-going

Detailed Description of Request:

This would replace the existing uninterruptible power supply unit that is failing. This unit provides power to start the emergency generator which runs the well in the event of an extended power outage.

Net Budget Impact	\$ 3,500
Total Cost	\$ 3,500

Background / Additional Information:

This replacement is recommended to avoid impacting water customers during an extended power outage and also to avoid the cost and inconvenience of emergency staff call-ins and overtime.

Source of Funding or Financing	
Type	Amount
Water Utility Fund	\$ 3,500
Total	\$ 3,500

Supporting Council Goal behind Budget Request:

This is a safety operational request.

Fund

Program

Priority Rating:

Budget Request:

One-time

On-going

Detailed Description of Request:

Funds to replace existing poor condition sidewalk panels along RailRoad Avenue.

Net Budget Impact	
Total Cost	\$ 15,000

Background / Additional Information:

This project, if approved in the 2013 / 2014 budget would replace sidewalk panels along the west side of railroad avenue between w. church street and w. marquam street. There are currently many fractured and offset panels that are hazzardous to navigate. The street is not very well lighted at night making it hard to see offsets and trip points.

Source of Funding or Financing	
Type	Amount
Not funded in proposed budget	15,000
Total	15,000

Supporting Council Goal behind Budget Request:

Community livability- sidewalk improvements

Fund

Program

Priority Rating:

Budget Request:

\$65,000.00 for street improvements

One-time

On-going

Detailed Description of Request:

Funds a 24' wide simple overlay of RailRoad Avenue between W. Church and W. Marquam streets. Does not include curbs or gutters nor drainage issues.

Net Budget Impact	\$ -
Total Cost	\$ 65,000

Background / Additional Information:

Provides a smooth driving surface at a cost that is a fraction of what a complete engineered street project would be. This project would be done after replacement of the water mainline upon approval in the 2013 / 2014 budget. Work to be done in the spring of 2014.

Source of Funding or Financing	
Type	Amount
Not funded in proposed budget	65,000
Total	65,000

Supporting Council Goal behind Budget Request:

Community Livability - Street improvements

Fund

Program

Priority Rating:

Budget Request:

Remodel or replace public restrooms near the gazebo in Berchtold Park.

One-time

On-going

Detailed Description of Request:

The current public restrooms require frequent maintenance and are not ADA accessible.

Net Budget Impact	\$ -
Total Cost	\$ 175,000

Background / Additional Information:

While a remodel of these bathrooms could improve the amenities somewhat, it may not be possible in the current location to bring the bathrooms up to requirements for ADA accessibility.

This cost estimate is taken from the Parks Master Plan capital improvement plan.

Source of Funding or Financing	
Type	Amount
Not funded in proposed budget	\$ 175,000
Total	\$ 175,000

Supporting Council Goal behind Budget Request:

Improving livability in the community.

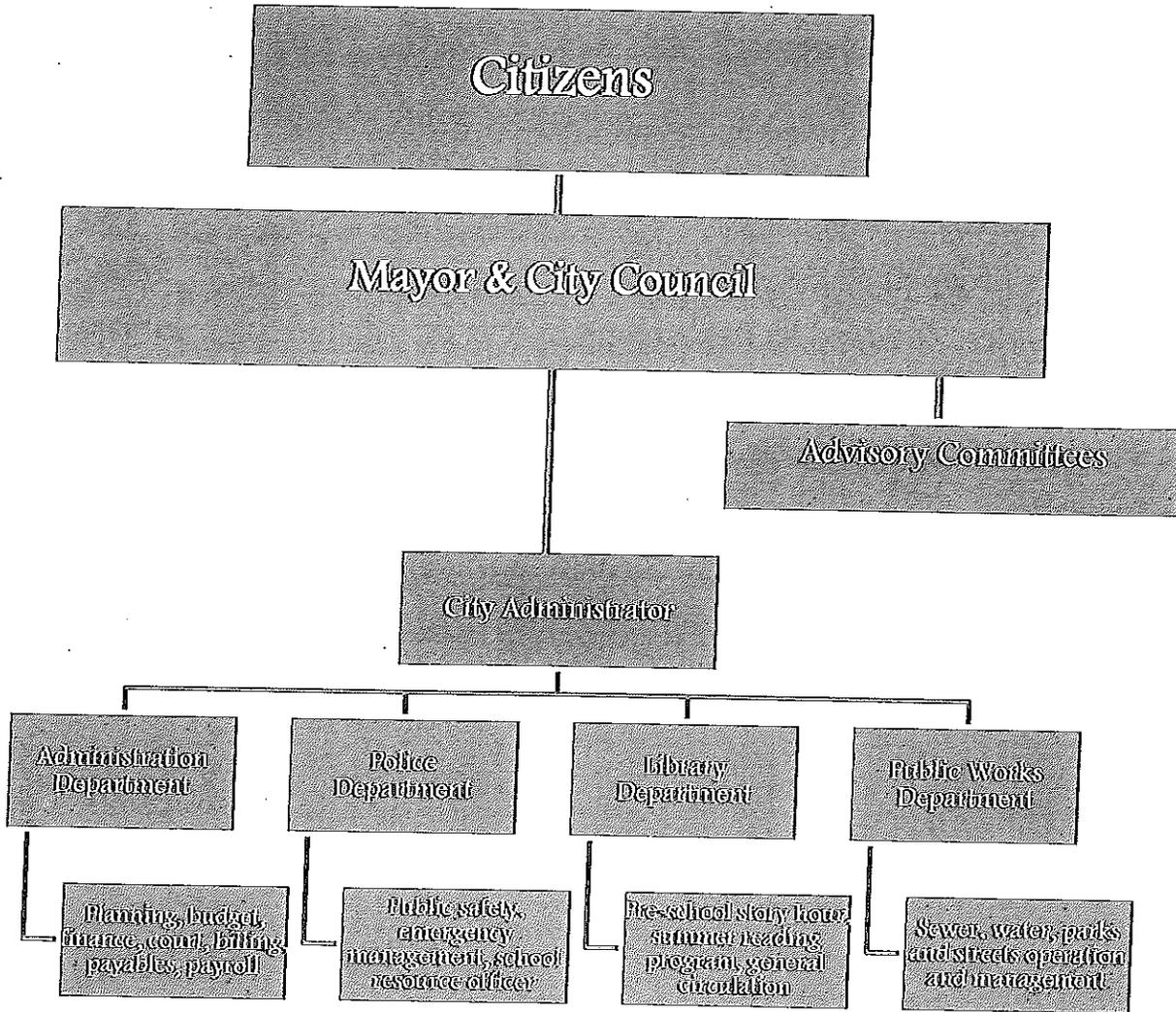
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Summaries

City Organizational Chart	74
Personal Services Summary (LB 40).....	75
Administration Department Summary	76
Library Department Summary	77
Police Department Summary	78
Public Works Department Summary	79
Personal Services Grouped by Department.....	80
Materials and Services Grouped by Department.....	81
Resource/Requirements Summary by type (all funds).....	82
Budget Comparison from Prior year.....	83
Transfer Schedule.....	84
Annual Debt Management Report.....	85
Debt Summary.....	86

City Organizational Chart

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



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

	POSITION DESCRIPTION	FTE	Range	Total Salary FY 11/12	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %	Amt %		
1	City Administrator	1.00	Contract	82,897	25%	20,724														
2	Asst. to City Administrator	1.00	3258-4158	47,443	30%	14,233														
3	Finance Director	1.00	4237-5408	64,117	20%	12,823														
4	Reception/Court Clerk	0.50	11.56-14.75	12,939																
5	Accounting Clerk	1.00	2485-3172	35,305	25%	8,826														
6	Police Chief	0.75	43.53	68,004																
7	Sergeant	1.00	4199-5360	61,098																
8	Police Admin. Assistant	1.00	20.60-21.61	45,492																
9	Patrol Officer	4.00	3165-4040	183,670																
10	School Resource Officer	1.00	3165-4040	40,216																
11	Librarian	0.75	22.2-28.33	42,044																
12	Assistant Librarian	0.18	14.28-18.23	6,491																
13	Children's Librarian	0.40	11.56-14.75	10,807																
14	PW Superintendent	1.00	5764	69,765																
15	Utility Lead Worker	1.00	3256-4156	40,286																
16	Utility Worker II	1.00	2812-3589	35,525																
17	Wastewater Operator	1.00	3173-4050	41,713																
18	Maintenance Worker	1.00	2632.-3232.	30,721																
	TOTAL	18.58		918,535	1.00	56,607	7.75	398,481	0.10	2,588	1.33	59,342	1.34	62,377	0.20	6,144	3.27	159,172	3.59	173,824

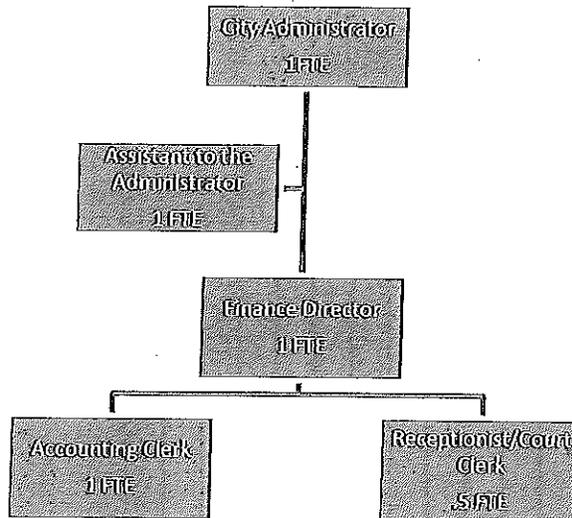
Administration Department

Contact Information:

Eileen Stein, City Administrator, 503.845.9291 or estein@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 and City building permit information, court, and finance functions, including budgeting, accounting, payroll, and utility billing.

The FY 2013-14 budget has the following staff levels proposed:



Proposed Changes in the Budget during FY 2013-14

- Improve the acoustics in the Community Room
- Pay off the USDA loan to save money on interest
- Purchase tablet computers for the Council and City Administrator and provide Wifi for Council meetings
- Purchase a City reader board
- Continue the technology replacement plan

Library Department

Contact Information:

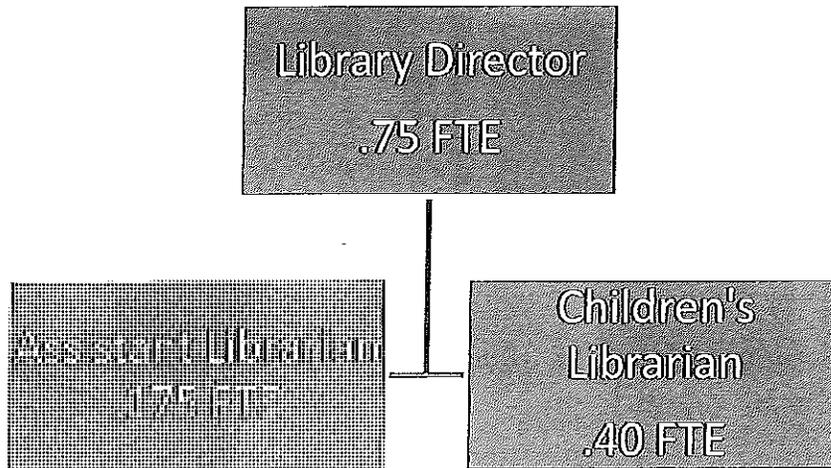
Collette DeCock, Librarian, 503.845.6401 or cdecock@ci.mt-angel.or.us

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 35,000 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
- Baby story time on Wednesdays
- Children's pre-school story hour on Thursdays
- Summer Reading Program with weekly performers
- Access to over a million library items through the CCRLS

The FY 13-14 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

- Installation of Wi-Fi (wireless internet access) for library patrons

Police Department

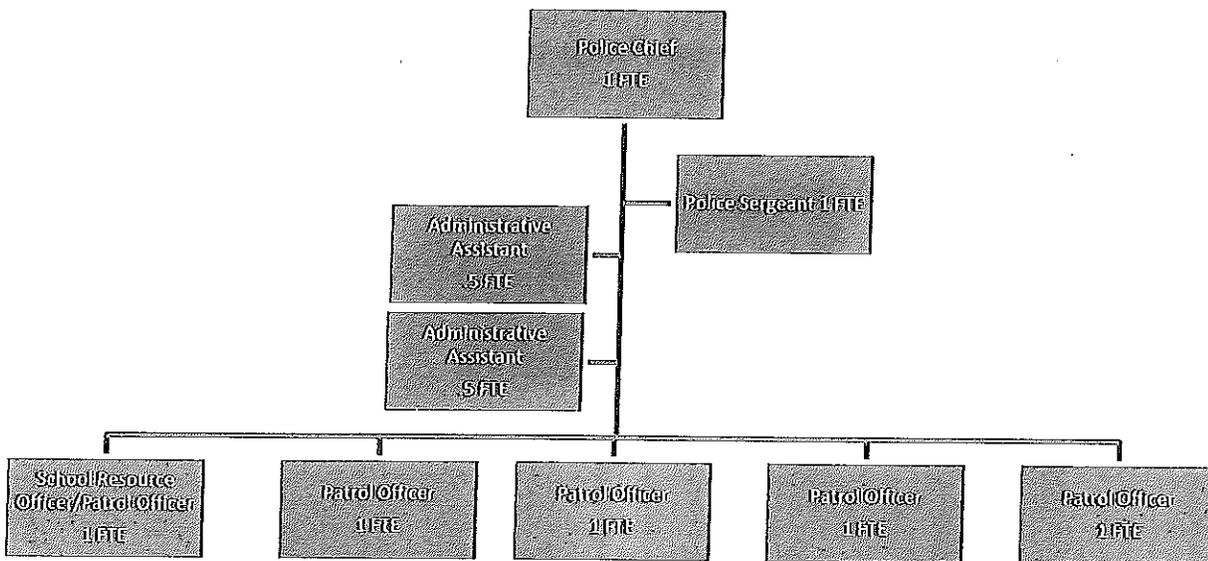
Contact Information:

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 (have power to arrest), two civilian clerks, and one reserve providing police services, records management, and code enforcement. In addition, the Police Department has a partnership with the Mt. Angel School District to provide a school resource officer which is critical to maintaining community safety with our youth population at the schools and throughout the community. The Mt. Angel Police Department also provides police protection to the Abbey.

The Department's goal for the FY 2013-14 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 2013-14 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

- Fund the School Resource Officer position at 50% (City paid 66% during FY 2012-13)
- Begin the patrol vehicle replacement plan, replacing one patrol vehicle through a 4 year lease-purchase program and one through the used vehicle market if available

Public Works Department

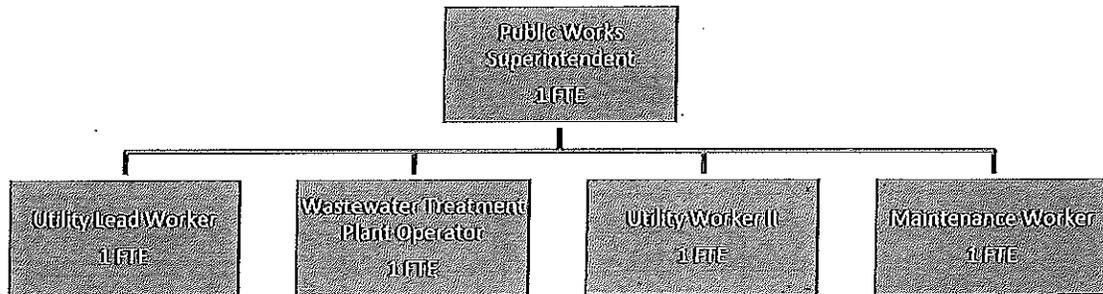
Contact Information:

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 and wastewater services, streets 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 13-14 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

- Add funding to 50/50 sidewalk program and sewer repair assistance program
- Replace the bench at Alder and E. College streets
- Replace water lines at Railroad Avenue and N. Pershing streets
- Install irrigation in Ebner Park in conjunction with the state grant-funded Ebner Park Phase 1 project
- Combine part-time Maintenance Worker and Seasonal Parks Worker positions to make one full-time year-round Maintenance Worker position to support parks improvement
- Reclassify existing Utility Worker I position to Utility Worker II
- Set aside grant match funding for a long-term water supply (ASR) study
- Update City infrastructure maps
- Replace collection box cleaning screens and oxygen tanks at the wastewater facility
- Replace two water meter reading units
- Remodel a roll-up door on the Public Works shop building
- Replace the power supply for the backup generator at Well #6

PERSONAL SERVICES GROUPED

FY 13-14 Proposed

	Admin	Library	Police	Public Works	Totals
City Administrator	20,800			62,600	83,400
Finance Director	12,900			51,450	64,350
Assistant to the City Administrator	14,300			33,350	47,650
Police Chief			72,500		72,500
Receptionist Court Clerk	2,650			10,400	13,050
Police Sergeant			61,100		61,100
Patrol Officers			183,700		183,700
Oktoberfest			13,030		13,030
School Resource Officer (DP#18)			42,000		42,000
Police Admin. Asst. Hourly			45,600		45,600
Accounting Clerk	8,900			26,600	35,500
Librarian		42,100			42,100
Assistant Librarian		6,500			6,500
Children's Librarian		11,200			11,200
Library Aide		0			0
Public Works Superintendent				69,950	69,950
Utility Lead Worker				40,400	40,400
Utility Worker II (DP#22)				35,250	35,250
Maintenance Worker FT (DP#8)				30,450	30,450
Wastewater Operator				45,700	45,700
OT, Holiday, Training, Other Pay	0		61,388	12,020	73,408
Total Salaries & Wages	59,550	59,800	479,318	418,170	1,016,838
Payroll Taxes (Fica)	4,925	4,900	35,200	32,010	77,035
Health, Dental & Life Insurance	17,500		134,000	120,900	272,400
Worker's Compensation	523	420	24,800	19,000	44,743
Retirement (PERS)	9,620	12,975	62,500	65,300	150,395
Total Employee Benefits	32,568	18,295	256,500	237,210	544,573
TOTAL PERS SERVICES	92,118	78,095	735,818	655,380	1,561,411

MATERIAL AND SERVICES GROUPED

FY 13-14 Proposed

	Admin	Library	Police	Public Works	Totals
P,L & Auto Insurance	3,600	375	8,800	21,690	34,465
Office Supplies & Printing	12,900	2,000	11,111	3,700	29,711
Telephone	2,600	600	3,377	4,300	10,877
Postage	2,200	180	1,000	6,500	9,880
Building Maintenance	7,000	2,000	5,480	5,100	19,580
Maint, Books & Expenses		300		0	300
Computer Supplies/Services	9,500		22,336	9,550	41,386
Computer Equipment	300		1,900	400	2,600
Audio-visual & CD's		750		0	750
Serials & Publications		900		0	900
Dues & Membership	6,000			1,050	7,050
Attorney Fees	11,000		7,550	4,350	22,900
Chaplin Services			500	0	500
City Council	4,600			0	4,600
Planning				0	0
Court Assessments	18,000			0	18,000
Judge	1,950			0	1,950
Intrepreter	250			0	250
Consultant Services	1,000			16,000	17,000
Consultant-Web Page	0			0	0
Codification	1,500			0	1,500
Building Permits	10,000			0	10,000
Park Reservation Deposit Ret				0	0
Court Refunds	400			0	400
Dispatch Servies			60,373	0	60,373
Communication Services			2,975	0	2,975
Trees				2,000	2,000
Training	6,800	200	9,095	3,600	19,695
Vehicle Repairs			12,466	0	12,466
Equipment Repairs			1,500	0	1,500
Investigations			650	0	650
Hiring Expense			7,562	0	7,562
Uniforms			6,833	0	6,833
Range Supplies			7,710	0	7,710
Books		9,500		0	9,500
Children's Program		1,200		0	1,200
Chemeketa Regional Lib Sup		150		0	150
Maintenance & Supplies				104,500	104,500
lab Testing				9,200	9,200
Building Utilities	3,800	3,700	4,226	72,000	83,726
Audit Fees	7,100			16,800	23,900
Vehicle Operation			19,000	20,100	39,100
Expendible Supplies			2,000	0	2,000
Street Maintenance				600	600
Engineering Fees				3,500	3,500
Interfund Loan Interest				0	0
Street Lighting Contract				34,000	34,000
TOTAL MATERIALS & SERVICES	110,500	21,855	196,444	338,940	667,739

RESOURCE SUMMARY BY TYPE

FY 13-14 Proposed

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Total All Funds
Property taxes	675,000	0		0	675,000
Other taxes	0	184,000		0	184,000
Franchise Fees	239,000	0		0	239,000
Licences & permits	14,500	0		0	14,500
Intergovt./other agencies	80,100	0		0	80,100
Charges for Service	114,679	650	3,000	1,195,000	1,313,329
Municipal court fines	50,000	0		0	50,000
Interest earnings	2,800	3,569	35	8,600	15,004
System develop charges	0	100		150	250
Grants & donations	1,000	194,688		75,000	270,688
Miscellaneous	24,699	50,250		12,000	86,949
Revenue Subtotal	1,201,778	433,257	3,035	1,290,750	2,928,820
Interfund transfers	10,354	191,000	0	633,810	835,164
Beginning fund balance	663,120	846,105	9,799	3,379,811	4,898,835
TOTAL REVENUES	1,875,253	1,470,362	12,834	5,304,371	8,662,820

REQUIREMENT SUMMARY BY CATEGORY

FY 13-14 Proposed

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	Total All Funds
Personal Services	911,506	250,059		544,170	1,705,735
Materials & Services	364,127	161,982		226,200	752,309
Capital Outlay	51,444	955,495		3,276,205	4,283,144
Interfund Transfers out	48,766	87,826	7,000	555,430	699,021
Debt Services	0		5,834	579,973	585,807
Contingency	499,410	15,000		122,393	636,803
TOTAL REQUIREMENTS	1,875,253	1,470,362	12,834	5,304,371	8,662,820

Budget Comparison

	Proposed FY13-14	Adopted FY12- 13	Over/Under prior yr
GENERAL FUND			
Administration	712,366	230,165	482,201
Police	963,285	893,845	69,440
Court	26,424	29,305	-2,881
Library	120,539	99,842	20,697
Oktoberfest	52,639	46,927	5,712
Contingency	0	591,602	-591,602
Total General Fund	1,875,253	1,891,686	-16,433
SPECIAL REVENUE FUNDS			
Capital Improvements	271,614	269,538	2,076
Housing Rehabilitation	167,790	175,186	-7,396
Library Endowment	8,887	5,830	3,057
Parks	272,214	36,800	235,414
Park SDC's	2,941	2,432	509
Retirement Reserve	138,179	107,476	30,703
Saalfeld Trust	4,552	12,578	-8,026
State Shared Revenues	10,354	39,441	-29,087
Street	247,238	339,896	-92,658
Street Reserve	60,438	131,136	-70,698
Transportation SDC's	60,538	47,051	13,487
Unemployment Reserve	47,242	43,224	4,018
Vehicle Replacement	178,375	200,375	-22,000
Total Special Revenue Funds	1,470,362	1,410,964	59,399
DEBT SERVICE FUND			
Bancroft Sinking	12,834	14,510	-1,676
Total Debt Service Fund	12,834	14,510	-1,676
ENTERPRISE FUNDS			
Revenue bond	579,973	220,048	359,925
Sewer	896,842	1,023,965	-127,123
Sewer Reserve	573,344	1,368,913	-795,569
Sewer SDC	236,143	235,425	718
Sewer Sludge	1,001,829	0	1,001,829
Storm SDC	19,570	18,410	1,160
Water	554,006	712,412	-158,406
Water Reserve	1,033,296	1,026,254	7,042
Water SDC	409,368	407,587	1,781
Total Enterprise Funds	5,304,371	6,013,914	-709,543
TOTAL ALL FUNDS	8,662,820	9,331,074	-668,254

Transfers In

From:

Transfer IN:	Bancroft	Capital Res	GF Admin	GF Court	GF Library	GF Police	Parks	State Rev Sharing	Sewer Reserve	Sewer SDC	Streets	Water
Capital Reserve			2,440			400			450		200	450
General Fund		42,000	6,000					10,354	58,000			42,000
Parks												
Retirement Res			1,707		1,794	13,989	138		5,115		2,010	5,282
Rev Bond Debt										202,645		
Sewer Reserve	7,000								188,022			
Streets									25,000			25,000
Street Reserve												
Unemp Reserve			569	27	598	4,663	46		1,705		32,408	
Vehicle Replace						16,500					670	1,761
Total	7,000	42,000	10,716	106	2,392	35,552	184	10,354	278,292	202,645	35,288	74,493

935,164

Transfers Out

To:

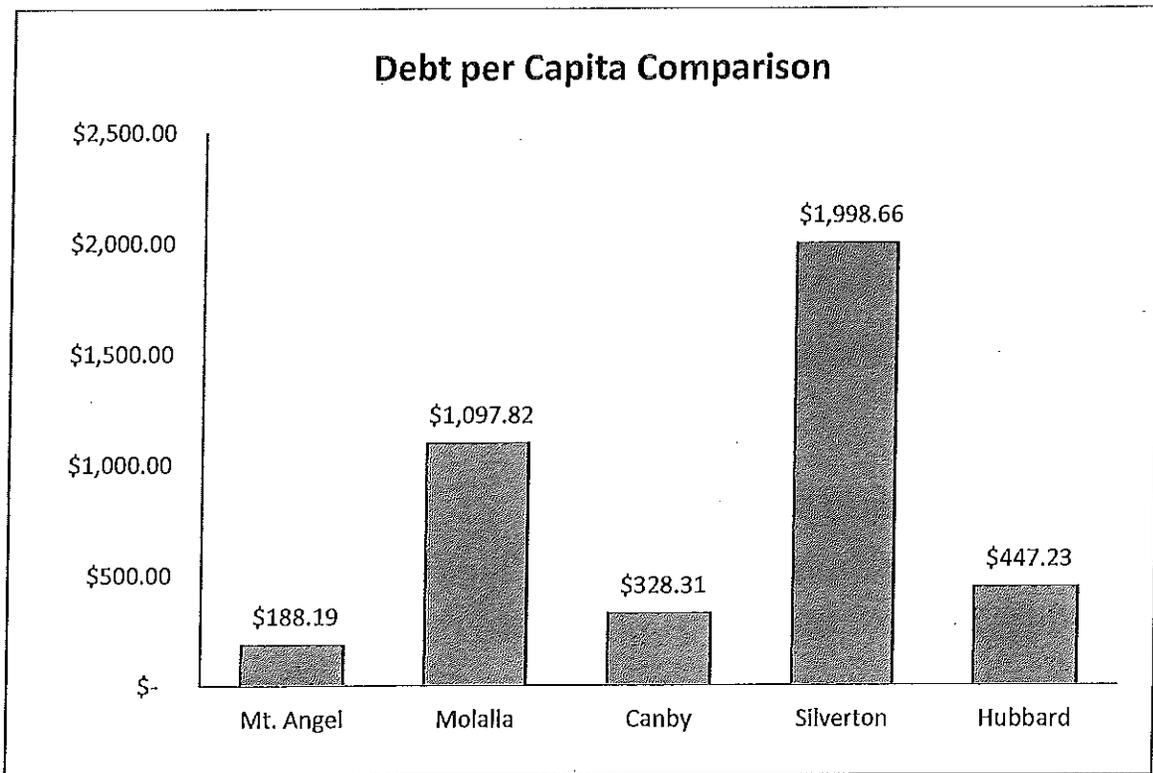
Transfer OUT:	Capital Reserve	General Fund	Parks	Retire	Revenue Bond Debt	Sewer Reserve	Streets	Street Reserve	Unemp Reserve	Vehicle Res	Total
Bancroft						7,000					7,000
Capital Res		42,000									42,000
GF - Admin	2,440		6,000	1,707							10,716
GF-Court				80					569		106
GF - Police	400								27		463
GF - Library				13,989					4,663	16,500	35,552
Parks				1,794					598		2,392
Sewer	450	58,000		138					46		184
Sewer Reserve				5,115		188,022			1,705		278,292
Sewer SDC					202,645						202,645
State Rev Share		10,354									10,354
Streets	200										200
Water Utility	450	42,000		2,010				32,408	670		35,288
Total	3,940	110,354	48,000	30,114	438,788	195,022	50,000	32,408	10,038	16,500	935,164

CITY OF MT ANGEL

2013-14 DEBT MANAGEMENT REPORT

In 1989 the City Council approved City Policy Number 8 which requires the City Administrator to provide the City Council a debt management report as part of the annual budget.

For additional information, staff has prepared the graph below to illustrate Mt. Angel's level of debt in comparison with other small cities in the area. Mt. Angel's debt is the lowest at \$188.19 per capita. This is consistent with the City's culture of being fiscally conservative and generally indicates that the City's debt burden is low.



DEBT SUMMARY

The City of Mt Angel has two outstanding loans. One outstanding loan was paid in full during FY 2012-13. Funds were borrowed to pay for:

Outstanding Loans

1. Sewer Plant (1993 FHA Loan, January 2007)

ORIGINAL LOAN AMOUNT: **\$845,565.38**

This money was borrowed from the USDA Rural Development Fund and is paid out of the Revenue Bond Debt Service Fund (funded from the Sewer Reserve Fund).

93 FHA SEWER BOND OUTSTANDING BALANCE AS OF JUNE 30, 2013:

\$579,972.92*

*See Budget Decision Package #21

2. Leo Street Improvement (Res 1298, June 2009 Bancroft Sinking Fund)

ORIGINAL LOAN AMOUNT: **\$56,832.94**

This money was borrowed internally. The loan is funded from property owner assessments and is supplemented by the Street Fund. The money is paid back through the Bancroft fund and back to the Sewer Reserve Fund.

LEO STREET OUTSTANDING BALANCE AS OF JUNE 30, 2013:

\$28,217.31

Loans Paid in Full during FY 2012-13

3. College Street Improvement (Res 1258, June 2008)

ORIGINAL LOAN AMOUNT: **\$147,319.29**

This money was borrowed internally from the Sewer Reserve Fund and is paid back out of the Street Fund.

COLLEGE STREET OUTSTANDING BALANCE AS OF JUNE 30, 2013:

\$0

Total City debt as of June 30, 2014:

\$608,190.23

All Funds

Summary of Requirements	88
General Fund	89
General Fund Summary	90
Proposed Resource and Requirement Graph	92
General Fund Revenues	93
Administration Department Requirements	95
Contingency Requirements (moved to administration budget).....	97
Court Department Requirements	98
Library Department Requirements	99
Oktoberfest Department Requirements	100
Police Department Requirements	101
Debt Service Fund	103
Bancroft Sinking Fund	104
Enterprise Funds	105
Proposed Resource & Requirement Graph	106
Revenue Bond Debt Service Fund	107
Sewer Sludge Fund	108
Sewer Utility Fund	111
Sewer Utility Reserve Fund	112
Sewer Utility SDC Fund	113
Storm Water SDC Fund	114
Water Utility Fund	115
Water Utility Reserve Fund	118
Water Utility SDC Fund	119
Special Revenue Funds	121
Proposed Resource & Requirement Graph	122
Capital Improvement Fund	123
Housing Rehabilitation Fund	126
Library Endowment Fund	127
Parks Fund	128
Parks SDC Fund	130
Retirement Reserve Fund	131
Saalfeld Family Park Trust Fund	132
State Revenue Sharing Fund (moved to admin. budget).....	133
Street Fund	134
Street Reserve Fund	137
Transportation SDC Fund	138
Unemployment Reserve Fund	139
Vehicle Replacement Fund	140

Summary of Requirements (All Funds)

FY 13-14 Adopted

	FTE	Personal Services	Material & Services	Capital	Transfers	Debt Service	Contingency	Total
General Fund								
Administration	1.00	88,800	92,700	15,150	10,716		500,500	707,866
Contingency		0					0	0
Court	0.10	3,318	23,000		106			26,424
Library	1.33	83,570	23,155	11,422	2,392			120,539
Oktoberfest	0.00	13,030	35,199		0		4,410	52,639
Police	7.75	722,788	190,073	14,872	40,052			967,785
Total General Fund	10.18	911,506	364,127	41,444	53,266	0	504,910	1,875,253
DEBT SERVICE FUND								1,474,862
Bancroft Sinking		0	0	0	7,000	5,834	0	12,834
Total Debt Service Fund		0	0	0	7,000	5,834	0	12,834
ENTERPRISE FUNDS								
Revenue bond						579,973		579,973
Sewer	3.59	266,700	96,850	170,000	278,292		85,000	896,842
Sewer Reserve				370,699	202,645	0		573,344
Sewer SDC				0	236,143			236,143
Sewer Sludge				1,001,829				1,001,829
Storm SDC				19,570	0			19,570
Water	3.27	277,470	129,350	35,300	74,493		37,393	554,006
Water Reserve				1,033,296	0			1,033,296
Water SDC				409,368				409,368
Total Enterprise Funds	6.86	544,170	226,200	3,040,062	791,573	579,973	122,393	5,304,371
SPECIAL REVENUE FUNDS								
Capital Improvements				229,614	42,000			271,614
Housing Rehabilitation				167,790	0			167,790
Library Endowment			2,000	6,887				8,887
Parks	0.20	6,130	21,540	244,360	184		0	272,214
Park SDC's				2,941				2,941
Retirement Reserve		138,179						138,179
Saalfeld Trust			0	4,552				4,552
State Shared Revenues			0		10,354			10,354
Street	1.34	105,750	91,200	0	35,288		15,000	247,238
Street Reserve			0	60,438				60,438
Transportation SDC's				60,538				60,538
Unemployment Reserve			47,242					47,242
Vehicle Replacement				182,875				182,875
Total Special Revenue Funds	1.54	250,059	161,982	959,995	87,826	0	15,000	1,474,862
Total All Funds	18.58	1,705,735	752,309	4,041,501	939,664	585,807	642,303	8,667,320

General Fund

General Fund Summary	90
Proposed General Fund Revenue and Requirement Graph	92
General Fund Revenues	93
Administration Department Requirements	95
Contingency Requirements (moved to administration budget).....	97
Court Department Requirements	98
Library Department Requirements	99
Oktoberfest Department Requirements	100
Police Department Requirements	101

General Fund

This is an *operating fund* and is the main fund where money is collected. These funds are unrestricted. This fund is **used to provide most City services**, with the exception of water, sewer uses and streets.

The revenue sources for the general fund are property taxes, intergovernmental income, and charges for services, planning fees, Oktoberfest, fines, franchise fees and court fees.

This fund contains most of the City Administration (including Court), the Police Department, the Library Department and the Parks Department.

This General fund is highlighted in the forecasting section of the budget for a more in-depth analysis of changes and trends.

Most of the smaller expenses (most items other than street and sidewalk projects) that the City Council and then the Budget Committee set as their goals for FY 2013-14 are funded out of the General Fund. More specifically, they are funded out of the 'working capital carryover' line item, which is the accumulated unspent resources carried forward from the prior year (unspent money from FY 2012-13). Most of these are one-time costs rather than ongoing costs. It is generally easier to find funding for one-time costs.

Budget items of note for the FY 2013-14 include the following:

Administration:

- \$10,000 for a reader board which was listed in the budget committee priorities.
- \$5,650 for the purchase of tablet computers for the Mayor, council and City Administrator. This item also includes the cost to set up and operate a secure Wi-Fi network for council meetings.
- The contingency for the general fund has been moved to administration instead of being budgeted in a separate department within the general fund.

Library:

- The set up and operation of a public Wi-Fi system in the library for patrons who want to bring their own laptops.

Oktoberfest:

- The costs associated with bringing in additional officers for the Oktoberfest has been moved to materials and services. We plan to fill the need of additional officers through professional service contracts rather than signing them up on payroll which has been the past practice. This will save many hours of staff time and will make it possible for the city to not pay associated payroll taxes.

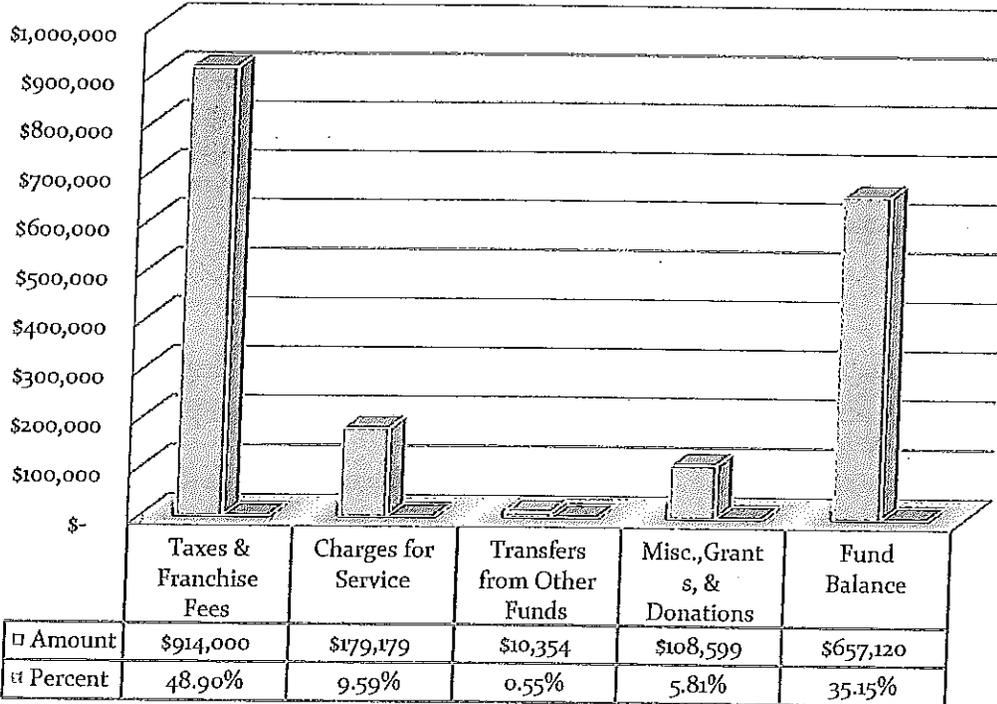
Police:

- This budget maintains staffing levels. However, the School District has increased their contribution for the SRO back up to 50% this year. You will find a decision package for this item. .
- The expenditures for the mobile data terminals have been carried forward to the FY 2013-14 as purchases were not completed in the FY 2012-13.
- We are proposing a transfer to the vehicle replacement fund in the amount of \$16,500 to cover the first year of a new vehicle lease in the amount of \$10,500 and the purchase of a used vehicle if one can be found.

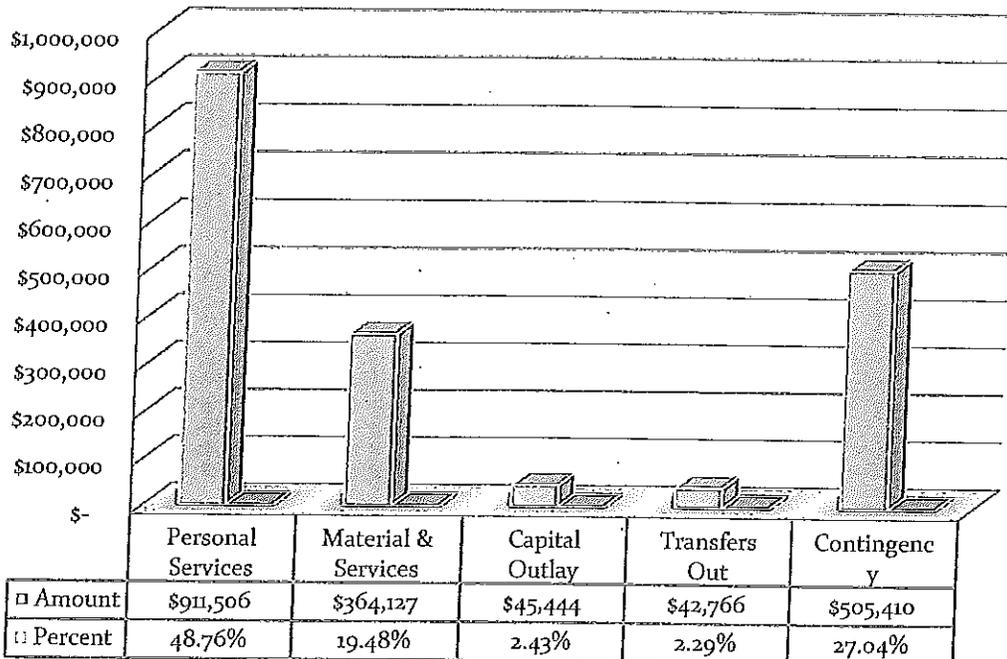
RESOURCE AND EXPENDITURES

GENERAL FUND

RESOURCES



EXPENDITURES



**RESOURCES
GENERAL FUND**

LB-20

City of Mt Angel

Historical Data				Acct # 01-00-	RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
					RESOURCES				
1	629,528	741,396	684,875		Cash Carryover	663,120	663,120	663,120	1
2	620,153	647,612	650,000	40020	Current Taxes	658,000	658,000	658,000	2
3	27,902	18,414	19,000	40030	Prior Taxes	17,000	17,000	17,000	3
4	174,521	160,187	0	40040	Franchise Fees (see below)	0	0	0	4
5	0	0	11,000	40041	Franchise Fees - Allied Waste	11,000	11,000	11,000	5
6	0	0	58,500	40042	Franchise Fees - NWNW	40,000	40,000	40,000	6
7	0	0	67,000	40043	Franchise Fees - PGE	72,000	72,000	72,000	7
8	0	0	7,000	40044	Franchise Fees - Telephone	7,000	7,000	7,000	8
9	0	0	9,000	40045	Franchise Fees - Wave	9,000	9,000	9,000	9
10	47,999	40,726	41,000	40050	Alcohol/Beverage Tax	42,000	42,000	42,000	10
11	5,419	4,849	4,500	40060	Cigarette Tax	4,100	4,100	4,100	11
12	0	0	0		State Revenue Sharing	25,000	25,000	25,000	12
13	9,473	9,533	11,700	40070	In Lieu of Taxes	9,000	9,000	9,000	13
14	4,050	3,795	2,000	40510	Interest	2,800	2,800	2,800	14
15	1,519,045	1,626,512	1,565,575		TOTAL GENERAL RESOURCES	1,560,020	1,560,020	1,560,020	15
					OTHER RESOURCES				
16	6,578	0	0	40619	GRANTS-Misc	0	0	0	16
17	1,558	1,641	1,500	40620	Permit, Licenses and Fees	4,500	4,500	4,500	17
18	70,138	31,456	25,000	40640	Building Permits	10,000	10,000	10,000	18
19	400	1,090	400	40676	Lien Searches	800	800	800	19
20	0	0	0	40678	Planning Fees	1,000	1,000	1,000	20
21	0	0	0		Planning Reimbursements	250	250	250	21
22	1,250	1,528	1,000	40680	Admin Miscellaneous	1,000	1,000	1,000	22
23	79,924	35,715	27,900		TOTAL ADMINISTRATION RESOURCES	17,550	17,550	17,550	23
					POLICE RESOURCES				
24	4,050	4,800	3,200	40612	Impoundment Fees	3,500	3,500	3,500	24
25	820	465	400	40613	Police Report Fees	400	400	400	25
26	36,854	36,907	46,927	40650	Oktoberfest Policing	52,639	52,639	52,639	26
27	0	0	0	40656	BVP Police Grants	0	0	0	27
28	7,894	2,538	0	40658	Misc Police Grants	0	0	0	28
29	15,300	14,025	15,300	40669	Abbey Policing	15,000	15,000	15,000	29
30	52,470	28,468	25,700	40672	School Resource Officer (DP#18)	38,440	38,440	38,440	30
31	4,735	418	100	40685	Police Miscellaneous	100	100	100	31
32	122,122	87,622	91,627		TOTAL POLICE RESOURCES	110,079	110,079	110,079	32
					COURT RESOURCES				
33	62,730	62,727	45,100	40610	Traffic Fines and Fees	45,000	45,000	45,000	33
34	0	0	5,000	40600	Court Fines past due	0	0	0	34
35	317	0	50	40622	Civil Penalties and Fines	5,000	5,000	5,000	35
36	63,047	62,727	50,150		TOTAL COURT RESOURCES	50,000	50,000	50,000	36

RESOURCES-continued
GENERAL FUND

LB-20

City of Mt Angel

Historical Data				Acct #	RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	01-00-			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCES									
LIBRARY RESOURCES									
37	0	333	240	40608	Library Copy/Printer Fees	350	350	350	37
38	0	265	300	40609	Library Out of City Fees	300	300	300	38
39	3,725	3,934	2,000	40611	Library Fines and Fees	2,000	2,000	2,000	39
40	1,000	1,000	1,000	40615	State Library Aid Grant	1,000	1,000	1,000	40
41	21,300	18,620	16,866	40665	Regional Library	17,099	17,099	17,099	41
42	0	6	0	40683	Library Miscellaneous	0	0	0	42
43	0	0	0	40686	Mt. Angel Book Sales	0	0	0	43
44	26,025	24,159	20,406		TOTAL LIBRARY RESOURCES	20,749	20,749	20,749	44
RESOURCES									
45	7,270	7,281	6,500	40670	Rental Income	6,500	6,500	6,500	45
46	110	0	0	40677	Park Reservations-(move to Parks Fund)	0	0	0	46
47	7,380	7,281	6,500		TOTAL PARK RESOURCES	6,500	6,500	6,500	47
TRANSFERS IN									
48	9,375	0	0	40723	Transfer from Com Development	0	0	0	48
49	36,618	39,666	41,848	40750	Transfer from Water Utility / Franchise Fee	42,000	42,000	42,000	49
50	60,004	56,785	57,680	40760	Transfer from Sewer Utility / Franchise Fee	58,000	58,000	58,000	50
51	35,000	30,000	30,000	40776	Transfer from State Revenue Sharing	10,354	10,354	10,354	51
52	140,996	126,451	129,528		TOTAL TRANSFERS IN	110,354	110,354	110,354	52
53	1,338,385	1,322,853	1,222,686		Total rev, except taxes to be levied	1,200,252	1,200,252	1,200,252	53
54			669,000		Taxes estimated to be received	675,000	675,000	675,000	54
55	620,153	647,612			Taxes collected in year levied				55
56	1,958,538	1,970,465	1,891,686		TOTAL RESOURCES	1,875,252	1,875,252	1,875,252	56

EXPENDITURES
ADMINISTRATION DEPARTMENT

LB-30

GENERAL FUND

City of Mt Angel

	Historical Data			Acct #	FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12								
							01-01-			
						PERSONAL SERVICES				
1	20,000	20,503	20,800	60110	0.25	City Administrator	20,800	20,800	20,800	1
2	16,073	13,853	11,900	60111	0.20	Finance Director	12,900	12,900	12,900	2
3	11,369	12,370	13,100	60210	0.30	Assistant to the City Administrator	14,300	14,300	14,300	3
4	518	0	0	60212		Office Assistant	0	0	0	4
5	281	0	500	60216		Vacation Payout	0	0	0	5
6	5,598	8,053	8,400	60225	0.25	Accounting Clerk	8,900	8,900	8,900	6
7	53,839	54,778	54,700			Sub Total Salary & Wages	56,900	56,900	56,900	7
8	2,895	4,385	4,300	60300		Payroll Taxes (Fica)	4,700	4,700	4,700	8
9	-100	29	0	60301		State WC (combine with WC)	0	0	0	9
10	5,286	11,846	14,800	60310		Health, Dental & Life Insurance	17,500	17,500	17,500	10
11	112	104	300	60320		Worker's Compensation	500	500	500	11
12	5,980	7,748	9,050	60330		Retirement (PERS)	9,200	9,200	9,200	12
13	14,174	24,112	28,450			Sub Total Employee Benefits	31,900	31,900	31,900	13
14	68,013	78,890	83,150		1.00	TOTAL PERSONAL SERVICES	88,800	88,800	88,800	14
						MATERIAL & SERVICES				
15	1,366	2,065	3,000	60410		Property / Liability / Auto Ins	3,600	3,600	3,600	15
16	10,443	13,650	12,000	60420		Office Supplies and Services	12,500	12,500	12,500	16
17	0	0	0	60421		Mt Angel Book Sale	0	0	0	17
18	2,146	2,252	2,500	60430		Telephone	2,500	2,500	2,500	18
19	1,422	-270	1,800	60440		Postage	1,800	1,800	1,800	19
20	4,178	3,023	7,000	60460		Building Maintenance	7,000	7,000	7,000	20
21	7,856	7,329	9,000	60470		Computer Supplies & Services	9,000	9,000	9,000	21
22	0	0	300	60472		Computer Equipment	300	300	300	22
23	5,198	5,723	6,000	60490		Dues and Memberships	6,000	6,000	6,000	23
24	34,565	4,758	10,500	60500		Attorney Fees	10,500	10,500	10,500	24
25	2,827	1,114	4,600	60510		City Council Training and Support	4,600	4,600	4,600	25
26	3,262	3,134	1,000	60525		Consultant Services	1,000	1,000	1,000	26
27	0	0	7,300	60524		Consultant-Web Page	0	0	0	27
28	0	0	3,700	60523		Codification	1,500	1,500	1,500	28
29	58,542	23,175	25,000	60527		Building Permits Marion County	10,000	10,000	10,000	29
30						Planning Fees(move from SR fund)	3,200	3,200	3,200	30
31						Engineering fees(move from SR fund)	2,000	2,000	2,000	31
32	4,323	4,409	6,275	60535		Training	6,300	6,300	6,300	32
33	3,125	3,803	3,800	60760		Building Utilities	3,800	3,800	3,800	33
34	3,250	3,860	7,000	60770		Auditing Fees	7,100	7,100	7,100	34
35	142,502	78,024	110,775			TOTAL MATERIAL & SERVICES	92,700	92,700	92,700	35

EXPENDITURES
ADMINISTRATION DEPARTMENT

LB-30

GENERAL FUND

City of Mt Angel

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								
			01-01-						
CAPITAL OUTLAY									
36	325	0	0	64010	Equipment	1,500	1,500	1,500	36
37	0	0	0		Reader Board (DP#12)	10,000	0	0	37
38	0	0	0		Comm Room Sound Sys (DP#5)	6,000	6,000	6,000	38
39	0	0	0		Payment Drop Box	2,000	2,000	2,000	39
40	0	1,021	0	63010	CIS Security Upgrade/Grant	0	0	0	40
41	0	0	3,000	64020	Furn-Desk Upgrades City Hall	0	0	0	41
42	0	0	0		Tablet computers/Council (DP#19)	5,650	5,650	5,650	42
43	325	1,021	3,000		TOTAL CAPITAL OUTLAY	25,150	15,150	15,150	43
TRANSFERS									
36	0	3,500	3,300	65010	Transfer to Unemploy Res (1%)	569	569	569	36
37	3,230	0	0	65015	Transfer to Retirement Res (3%)	1,707	1,707	1,707	37
38	0	37,000	14,700	65016	Transfer to Parks Fund	6,000	6,000	6,000	38
39	48,400	0	2,840	65020	Transfer to Cap/computers (DP#20)	2,440	2,440	2,440	39
40	12,500	58,895	7,400	65067	Transfer to Street Reserve	0	0	0	40
41	0	0	5,000	65033	Transfer to Saalfeld Trust	0	0	0	41
42	64,130	99,395	33,240		TOTAL TRANSFERS	10,716	10,716	10,716	42
OPERATING CONTINGENCY									
43	0	0	0	66010	Operating Contingency	495,000	500,500	500,500	43
44	0	0	0		TOTAL CONTINGENCY	495,000	500,500	500,500	44
45	274,969	257,329	230,165		TOTAL EXPENDITURES	712,366	707,866	707,866	45

EXPENDITURES

CONTINGENCY
move to administration dept

LB-30

GENERAL FUND

City of Mt Angel

Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer		Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-	First Preceding Year 11-							
				OPERATING CONTINGENCY				
				Moved Contingency to Administration Dept.				
1	0	0	591,602	Operating Contingency	0	0	0	1
2	0	0	591,602	TOTAL CONTINGENCY	0	0	0	2
3	0	0	591,602	TOTAL EXPENDITURES	0	0	0	3

EXPENDITURES

COURT DEPARTMENT

GENERAL FUND

City of Mt Angel

LB-30

Historical Data				Acct #	FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by				Approved by	Adopted by		
Second Preceding Year 10-	First Preceding Year 11-12								Budget Officer	Budget Committee
						PERSONAL SERVICES				
1	4,483	2,982	2,580	60120	0.10	Receptionist Court Clerk	2,650	2,650	2,650	1
2	1,575	1,650	0	60126		Judge - (move to Mat & Svc)	0	0	0	2
3	105	245	0	60147		Interpreter Svc- (move to Mat & Svc)	0	0	0	3
4	6,163	4,877	2,580			Sub Total Salary & Wages	2,650	2,650	2,650	4
5	337	428	225	60300		Payroll Taxes (Fica)	225	225	225	5
6	3	3	0	60301		State WC (combine with Worker's Comp)	0	0	0	6
7	9	6	20	60320		Worker's Compensation	23	23	23	7
8	556	343	320	60330		Retirement (PERS)	420	420	420	8
9	905	780	565			Sub Total Employee Benefits	668	668	668	9
10	7,067	5,658	3,145		0.10	TOTAL PERSONAL SERVICES	3,318	3,318	3,318	10
						MATERIAL & SERVICES				
11	0		1,700	60525		Judge	1,950	1,950	1,950	11
12	0		250	60526		Interpreter Services	250	250	250	12
13	81	361	460	60420		Office Supplies and Services	400	400	400	13
14	0		200	60430		Telephone	100	100	100	14
15	152	724	500	60440		Postage	400	400	400	15
16	0		400	60500		Attorney	500	500	500	16
17	1,235	614	650	60470		Computer Services and Support	500	500	500	17
18	14,687	17,000	21,000	60520		Unitary / LEMLA and Jail Assessments	18,000	18,000	18,000	18
19	1,074	228	500	60529		Court Refunds	400	400	400	19
20	0	275	500	60535		Training	500	500	500	20
21	17,229	19,203	26,160			TOTAL MATERIAL & SERVICES	23,000	23,000	23,000	21
						TRANSFERS				
22	370	0	0			Transfer to Unemployment Res (1%)	27	27	27	22
23	0	0	0			Transfer to retirement Res (3%)	80	80	80	23
24	370	0	0			TOTAL TRANSFERS OUT	106	106	106	24
25	24,667	24,860	29,305			TOTAL EXPENDITURES	26,424	26,424	26,424	25

EXPENDITURES
LIBRARY DEPARTMENT

LB-30

GENERAL FUND

City of Mt Angel

	Historical Data				Acct	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14				
	Actual		Adopted Budget This Year 12-13	01-05-			FPE	Proposed by	Approved		Adopted by
	Second Preceding Year 10-11	First Preceding Year 11-12									
PERSONAL SERVICES											
1	32,995	36,217	39,700	60220	0.75	Librarian	42,100	42,100	42,100	1	
2	5,033	4,795	4,700	60230	0.18	Assistant Librarian	6,500	6,500	6,500	2	
3	1,194	1,867	3,500	60231	0.40	Children's Librarian	11,200	11,200	11,200	3	
4	5,351	5,614	6,300	60235	0	Library Aide	0	0	0	4	
5	44,573	48,493	54,200			Sub Total Salary & Wages	59,800	59,800	59,800	5	
6	3,401	3,910	4,200	60300		Payroll Taxes (Fica)	4,900	4,900	4,900	6	
7	32	33	0	60301		State WC	0	0	0	7	
8	0	0	0	60310		Health, Dental & Life Insurance	5,475	5,475	5,475	8	
9	96	104	300	60320		Worker's Compensation	420	420	420	9	
10	4,334	5,958	7,250	60330		Retirement (PERS)	12,975	12,975	12,975	10	
11	7,864	10,006	11,750			Sub Total Employee Benefits	23,770	23,770	23,770	11	
12	52,437	58,498	65,950		1.33	TOTAL PERSONAL SERVICES	83,570	83,570	83,570	12	
MATERIAL & SERVICES											
13	1,960	290	350	60410		Property / Liability / Auto Insurance	375	375	375	13	
14	481	490	600	60430		Telephone	600	600	600	14	
15	156	247	200	60440		Postage	180	180	180	15	
16	1,084	1,210	1,900	60460		Building Maintenance	2,000	2,000	2,000	16	
17	586	280	300	60462		Maintenance, Books, and EXPENDITURES	300	300	300	17	
18	0	0	9,500	60461		New Books (Move from Capital)	9,500	9,500	9,500	18	
19	0	50	0	60470		Computer Supplies & Services	0	0	0	19	
20	0	0	750	60474		Audio-visual and CD's	750	750	750	20	
21	721	824	750	60475		Serials and Publications	900	900	900	21	
22	0	0	200	60535		Training	200	200	200	22	
23	804	1,182	1,200	60595		Children's Program	1,200	1,200	1,200	23	
24	868	968	1,000	60710		Office Supplies and Services	2,000	2,000	2,000	24	
25	192	237	390	60711		Chemeketa Regional Library supplies	150	150	150	25	
26	0	0	0	64025		Grant Exp-Ready to Read-NEW	1,300	1,300	1,300	26	
27	3,299	3,586	3,500	60760		Building Utilities	3,700	3,700	3,700	27	
28	10,151	9,363	20,640			TOTAL MATERIAL & SERVICES	23,155	23,155	23,155	28	
CAPITAL OUTLAY											
29	0	413	2,000	64010		Equipment - Copy Machine	0	0	0	29	
30						WiFi (DP#7)	1,120	1,120	1,120	30	
31	9,280	9,500	0	64020		New Books (move to Mat & Svc)	0	0	0	31	
32	445	0	10,702	64021		Gates Computer Grant Expenditures	10,302	10,302	10,302	32	
33	9,725	9,913	12,702			TOTAL CAPITAL OUTLAY	11,422	11,422	11,422	33	
TRANSFERS											
34	0	0	550	65010		Transfer to Unemployment Res (1%)	598	598	598	34	
35	3,735	0	0	65015		Transfer to Retirement Res (3%)	1,794	1,794	1,794	35	
36	3,735	0	550			TOTAL TRANSFERS OUT	2,392	2,392	2,392	36	
37	76,048	77,775	99,842			TOTAL EXPENDITURES	120,539	120,539	120,539	37	

EXPENDITURES

OKTOBERFEST

GENERAL FUND

City of Mt Angel

LB-30

Historical Data				Acct # 01-07-	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
PERSONAL SERVICES									
1	645	627	700	60111	Accountant	700	700	700	1
2	0	0	0	60125	Dispatch Services	0	0	0	2
3	24,601	24,007	28,505	60150	Public Safety Officers	7,095	7,095	7,095	3
4	436	508	1,500	60190	Maintenance Worker	1,500	1,500	1,500	4
5	25,683	25,142	30,705		Sub Total Salary & Wages	9,295	9,295	9,295	5
6	1,829	2,280	2,181	60300	Payroll Taxes (Fica)	543	543	543	6
7	18	11	0	60301	State WC (combine with Worker's Comp)	0	0	0	7
8	917	1,084	1,253	60320	Worker's Compensation	1,560	1,560	1,560	8
9	2,119	1,719	4,556	60330	Retirement (PERS)	1,632	1,632	1,632	9
10	4,883	5,093	7,990		Sub Total Employee Benefits	3,735	3,735	3,735	10
11	30,566	30,235	38,695		TOTAL PERSONAL SERVICES	13,030	13,030	13,030	11
MATERIAL & SERVICES									
12	120	145	552	60410	Property / Liability / Auto Ins	1,500	1,500	1,500	12
13	4,076	2,360	2,977	60420	Office Supplies and Services	4,871	4,871	4,871	13
14	0	131	200	60430	Telephone	0	0	0	14
15	104	137	150	60440	Postage	0	0	0	15
17	0	312	0	60500	Attorney Fees	0	0	0	17
18	0	0	0	60525	Contract Services (move from PS)	28,828	28,828	28,828	18
19	0	2,792	0	60530	Dispatch Services	0	0	0	19
20	99	0	100	60760	Building Utilities	0	0	0	20
21	0	699	0	64010	Engineer Fees	0	0	0	21
22	4,399	6,575	3,979		TOTAL MATERIAL & SERVICES	35,199	35,199	35,199	22
TRANSFERS									
23	469	500	485	65010	Transfer to Unemployment Res (0%)	0	0	0	23
24	1,481	0	0	65015	Transfer to Retirement Res (0%)	0	0	0	24
25	1,950	500	485		TOTAL TRANSFERS	0	0	0	25
CONTINGENCY									
26	0	0	3,768	66010	Contingency	4,410	4,410	4,410	26
27	0	0	3,768		TOTAL CONTINGENCY	4,410	4,410	4,410	27
28	36,915	37,311	46,927		TOTAL EXPENDITURES	52,639	52,639	52,639	28

EXPENDITURES

POLICE DEPARTMENT

GENERAL FUND

City of Mt Angel

LB-30

Historical Data				Acct #	FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer				Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-	First Preceding Year 11-12									
						PERSONAL SERVICES				
1	60,548	69,716	71,000	60120	0.75	Police Chief	72,500	72,500	72,500	1
2	264,129	228,342	172,500	60150	4.0	Patrol Officers	183,700	183,700	183,700	2
3	0	0	58,400	60157	1.0	Police Sergeant	61,100	61,100	61,100	3
4	0	42,584	45,036	60155	1.0	School Resource Officer (DP#18)	42,000	42,000	42,000	4
5	45,345	46,967	45,500	60210	1.0	Police Admin. Asst. Hourly	45,600	45,600	45,600	5
6	0	0	4,500	60216		Vacation Payout	4,500	4,500	4,500	6
7	0	0	50	60250		Police Reserves	50	50	50	7
8	10,915	6,317	17,700	60255		Overtime Pay	18,500	18,500	18,500	8
9	10,421	6,360	13,400	60256		Holiday Pay	13,400	13,400	13,400	9
10	10,387	10,539	13,850	60257		Holiday Pay Overtime	13,850	13,850	13,850	10
11	690	657	5,400	60258		Training Pay	5,400	5,400	5,400	11
12	3,300	3,769	2,100	60259		Certification & Bilingual Pay	3,000	3,000	3,000	12
13	0	1,764	2,688	60263		Cell Phone Reimbursement	2,688	2,688	2,688	13
14	405,735	417,015	452,124			Sub Total Salary & Wages	466,288	466,288	466,288	14
15	30,227	32,529	33,800	60300		Payroll Taxes (Fica)	35,200	35,200	35,200	15
16	222	234	0	60301		State WC (combine with Worker's Comp)	0	0	0	16
17	86,476	104,969	106,000	60310		Health, Dental & Life Ins	134,000	134,000	134,000	17
18	10,650	21,337	15,300	60320		Worker's Compensation	24,800	24,800	24,800	18
19	38,662	46,775	56,000	60330		Retirement (PERS)	62,500	62,500	62,500	19
20	44	70	0	60340		Life Ins-Fortis (move to Health & Life)	0	0	0	20
21	166,281	205,915	211,100			Sub Total Employee Benefits	256,500	256,500	256,500	21
22	572,016	622,930	663,224		7.75	TOTAL PERSONAL SERVICES	722,788	722,788	722,788	22

EXPENDITURES

POLICE DEPARTMENT

GENERAL FUND

City of Mt Angel

LB-30

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13	Acct # 01-02-		Proposed by Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-	First Preceding Year 11-12							
MATERIAL & SERVICES									
23	13,547	3,640	7,000	60410	Property / Liability / Auto Insurance	7,300	7,300	7,300	23
24	3,761	4,402	6,240	60420	Office Supplies and Services	6,240	6,240	6,240	24
25	2,196	2,108	3,377	60430	Telephone	3,377	3,377	3,377	25
26	531	746	1,000	60440	Postage	1,000	1,000	1,000	26
27	3,349	2,695	5,480	60460	Building Maintenance	5,480	5,480	5,480	27
28	17,097	18,806	22,337	60470	Computer Supplies & Services	22,336	22,336	22,336	28
29	0	0	1,800	60472	Computer Equipment (DP#20)	1,900	1,900	1,900	29
30	6,544	7,989	7,550	60500	Attorney Fees	7,550	7,550	7,550	30
31	0	0	500	60524	Chaplain Services	500	500	500	31
32	52,451	57,145	58,163	60530	Dispatch Services	60,373	60,373	60,373	32
33	1,786	2,088	2,975	60532	Communication Services	2,975	2,975	2,975	33
34	4,594	4,857	5,095	60535	Training	9,095	9,095	9,095	34
35	7,138	6,865	11,872	60550	Vehicle Repairs	12,466	12,466	12,466	35
36	1,156	886	1,500	60560	Equipment Repair	1,500	1,500	1,500	36
37	0	405	650	60571	Investigations	650	650	650	37
38	3,837	2,761	6,224	60572	Hiring Expense	7,562	7,562	7,562	38
39	3,143	7,846	6,947	60575	Uniforms	6,833	6,833	6,833	39
40	2,189	3,916	6,136	60585	Range Supplies	7,710	7,710	7,710	40
41	3,206	3,803	4,120	60760	Building Utilities	4,226	4,226	4,226	41
42	15,920	18,839	19,776	60790	Vehicle Operation	19,000	19,000	19,000	42
43	4,769	0	0	60791	Leased Car	0	0	0	43
44	342	1,086	2,000	60815	Expendable Supplies	2,000	2,000	2,000	44
45	0	0	0	60916	Consultant Services	0	0	0	45
46	147,558	150,884	180,742		TOTAL MATERIAL & SERVICES	190,073	190,073	190,073	46
CAPITAL OUTLAY									
47	13,358	8,289	1,560	64010	Equipment	1,560	1,560	1,560	47
48	0	0	5,600	64020	Video/Audio Recording Devices	0	0	0	48
49	0	0	22,000	64030	Emergency Radio Upgrade	0	0	0	49
50	0	0	6,419	64040	MDT - Vehicle	7,612	7,612	7,612	50
51	0	0	3,800	64050	MDT - Monitors	5,700	5,700	5,700	51
52	13,358	8,289	39,379		TOTAL CAPITAL OUTLAY	14,872	14,872	14,872	52
TRANSFERS									
53	0	1,980	4,500	65010	Transfer to Unemployment Res (1%)	4,663	4,663	4,663	53
54	24,344	0	0	65015	Transfer to Retirement Res (3%)	13,989	13,989	13,989	54
55	5,766	6,000	6,000	65017	Transfer to Vehicle Replace (DP#11)	16,500	21,000	21,000	55
56				650	Transfer to Capital/computers (DP#20)	400	400	400	56
57	30,110	7,980	10,500		TOTAL TRANSFERS OUT	35,552	40,052	40,052	57
58	763,041	790,083	893,845		TOTAL EXPENDITURES	963,285	967,785	967,785	58

Debt Service Fund

Bancroft Sinking Fund 104

Bancroft Sinking Fund

This is an *interfund capital loan* for the Local Improvement District (LID) on Leo Street from the Sewer Utility Reserve Fund. For many years the City staff has believed that the reason for the name Bancroft was that this started out as a loan from a bank by the name of Bancroft. This is not the case; it is a reference to the Bancroft Bonding Act which is found within the Oregon Revised Statutes (ORS 223.205-295). In Oregon local improvement districts are governed by local ordinances, but the Bancroft Bonding Act addresses the means by which local governments may finance public improvements.

This fund is now **used to pay principal and interest on the Street LID (limited improvement district) for Leo Street** back to the sewer reserve fund.

Revenue comes into this fund from payments from surrounding property owners and the Street Fund.

At the end of FY 2013-14, we estimate that the City will owe approximately \$28,000 on this loan. Resolution #1298 which authorized this interfund loan states that the loan should be paid no later than June 2015. The City has only been making the minimum payments required on this loan and we will likely need to extend the term of this loan at a later date.

RESOURCES AND EXPENDITURES

BANCROFT SINKING FUND

LB-10

DEBT SERVICE

City of Mt Angel

Historical Data				Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	20-20-			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								
				RESOURCES					
1	1,986	514	4,500	40005	Cash Carryover	9,799	9,799	9,799	1
2	36	13	10	40510	Interest	35	35	35	2
3	4,077	5,242	3,000	40690	Street Assessments Receivable	3,000	3,000	3,000	3
4	1,660	8,000	7,000	40711	Transfer from Street IF Loan Leo LID	0	0	0	4
5	7,758	13,769	14,510		TOTAL RESOURCES	12,834	12,834	12,834	5
				EXPENDITURES					
				TRANSFERS					
6	7,000	6,779	6,825	65005	Transfer to Sewer Reserve-IF Loan Principal -Leo LID	6,859	6,859	6,859	6
7	244	221	175	60830	Transfer to Sewer Reserve-IF Loan Interest - Leo LID	141	141	141	7
8	7,244	7,000	7,000		TOTAL TRANSFERS	7,000	7,000	7,000	8
9					DEBT SERVICE				9
10			7,510	60880	Interfund Loan Reserve	5,834	5,834	5,834	10
11	0	0	7,510		TOTAL DEBT SERVICE	5,834	5,834	5,834	11
12	7,244	7,000	14,510		TOTAL EXPENDITURES	12,834	12,834	12,834	12

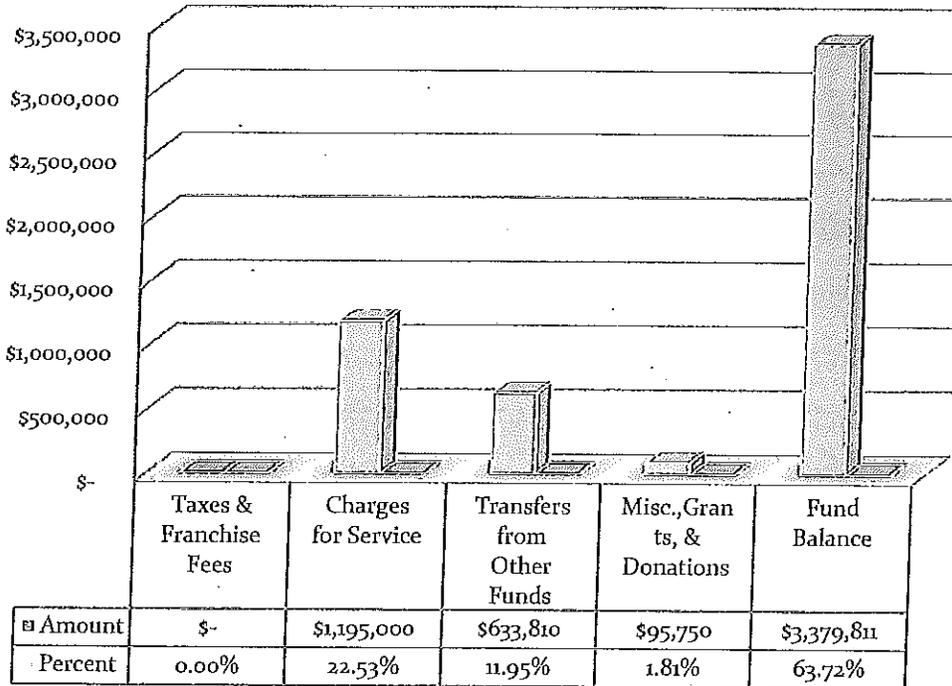
Enterprise Funds

Proposed Enterprise Fund Revenue and Requirement Graph	106
Revenue Bond Debt Service Fund	107
Sewer Sludge Fund	108
Sewer Utility Fund	111
Sewer Utility Reserve Fund	112
Sewer Utility SDC Fund	113
Storm Water SDC Fund	114
Water Utility Fund	115
Water Utility Reserve Fund	118
Water Utility SDC Fund	119

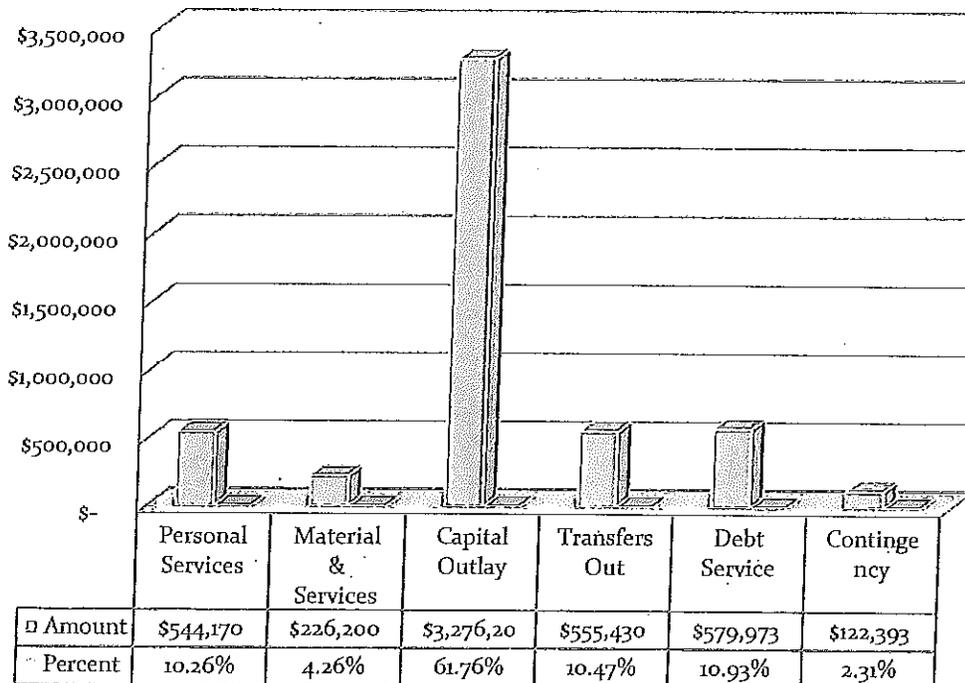
RESOURCE AND REQUIREMENTS

ENTERPRISE FUNDS

RESOURCES



REQUIREMENTS



Revenue Bond Debt Service Fund

This fund is used to pay the principal and interest on the United States Department of Agriculture Rural Development loan for the wastewater treatment facility.

The source of revenue for this fund is the Sewer Utility Fund and the Sewer SDC fund.

Staff has completed an analysis of potential interest savings. We have determined that if this loan is paid off during FY 2013-14, the savings realized for interest payments for the remainder of the loan will be \$154,945. This budget shows the following: A transfer from the Sewer SDC fund in the amount of \$236,143; a transfer in the amount of \$202,645 from the sewer reserve fund; and use of the cash carryover of \$141,185 to pay off the remaining \$579,973 in debt.

RESOURCES AND EXPENDITURES

REVENUE BOND DEBT SERVICE FUND

LB-35

DEBT SERVICE FUND

City of Mt Angel

	Historical Data				Acct # 24-24-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14						
	Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body					
	Second Preceding Year 10-11	First Preceding Year 11-12											
RESOURCES													
1	121,732	123,073	138,423	40005	Cash Carryover	141,185	141,185	141,185	1				
2	666	687	300	40510	Interest	0	0	0	2				
3	0	0	0		Transfer from Sewer Reserve	202,645	202,645	202,645	3				
4	0	0	0		Transfer from Sewer SDC	236,143	236,143	236,143	4				
5	82,000	98,000	81,325	40760	Transfer from Sewer Utility	0	0	0	5				
6	204,398	221,760	220,048		TOTAL RESOURCES	579,973	579,973	579,973	6				
EXPENDITURES													
Bond Principal Payments													
7					Issue Date	Budgeted Payment Date			7				
8	45,201	33,863	49,835	60919	1993 FHA	January 1, 2014		579,973	579,973	579,973	8		
9	45,201	33,863	49,835		Total Principal (DP#21)		579,973	579,973	579,973	9			
10	Bond Interest Payments												
11					Issue Date	Budgeted Payment Date			11				
12	36,124	47,462	31,490	60844	1993 FHA	Jan-13		0		0	12		
13	36,124	47,462	31,490		Total Interest		0			0	13		
14	0	0	138,723	66044	Reserved for Debt Service					0	14		
15	81,325	81,325	220,048		Total Debt Service					579,973	579,973	579,973	15
16	81,325	81,325	220,048		TOTAL EXPENDITURES					579,973	579,973	579,973	16

Sewer Utility Fund

This fund is used for sewer operations, projects and maintenance.

This fund has been affected by some staffing changes over the last couple of years. We lost our replacement wastewater treatment operator and need to keep certified staff on call to ensure that the facility operates smoothly. We still have the backup wastewater treatment facility operator in the FY 2013-14 budget; however, this year we are working to get another permanent staff member who is licensed to provide that coverage. We have also cut the part-time operator out of the FY 2013-14 budget.

CDBC planning grant will pay for the remaining cost of the updated Sewer master plan.

RESOURCES

SEWER UTILITY FUND ENTERPRISE FUND

LB-20

City of Mt Angel

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12 13	Acct # 26-26-		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
	RESOURCES								
1	211,694	271,177	302,165	40005	Cash Carryover	105,842	105,842	105,842	1
2	0	0	0		CDBG Grant-Sewer Master Plan	75,000	75,000	75,000	2
3	759,203	709,889	721,000	40120	Sewer Billings	715,000	715,000	715,000	3
4	532	1,493	800	40510	Interest	1,000	1,000	1,000	4
5	971,429	982,559	1,023,965		TOTAL RESOURCES	896,842	896,842	896,842	5

EXPENDITURES

SEWER UTILITY FUND

ENTERPRISE FUND

City of Mt Angel

LB-30

Historical Data						EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #	FTE			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12									26-26-
PERSONAL SERVICES										
1	28,000	28,704	29,000	60110	0.35	City Administrator	29,200	29,200	29,200	1
2	22,553	16,056	20,800	60111	0.35	Finance Director	22,500	22,500	22,500	2
3	27,419	27,076	27,500	60130	0.40	Public Works Superintendent	27,950	27,950	27,950	3
4	7,499	4,602	5,100	60145	0.20	Receptionist Court Clerk	5,200	5,200	5,200	4
5	49,420	58,979	61,700	60170	1.00	Wastewater Operator	45,700	45,700	45,700	5
6	39,509	8,195	1,900	60175	0.00	Utility Worker I	0	0	0	6
7	0	0	0		0.33	Utility Worker II (DP#22)	2,150	2,150	2,150	7
8	2,580	2,055	2,400	60180	0.06	Utility Lead Worker	2,500	2,500	2,500	8
9	16,547	5,808	5,500	60190	0.30	Maintenance Worker (DP#8)	7,600	7,600	7,600	9
10	9,475	10,308	10,900	60210	0.25	Assistant to City Administrator	11,950	11,950	11,950	10
11	604	0	0	60212		Office Assistant	0	0	0	11
12	491	518	100	60216		Vacation Payout	0	0	0	12
13	7,837	11,274	11,700	60225	0.35	Accounting Clerk	12,400	12,400	12,400	13
14	0	780	850	60259		Certification Pay	1,200	1,200	1,200	14
15	0	369	550	60263		Cell Phone Reimbursement	650	650	650	15
16	234	0	1,200	60302		Overtime Pay	1,500	1,500	1,500	16
17	212,168	174,725	179,200			Sub Total Salary & Wages	170,500	170,500	170,500	17
18	15,986	13,994	13,600	60300		Payroll Taxes (Fica)	13,300	13,300	13,300	18
19	176	133	0	60301		State WC (combine with Worker's Comp)	0	0	0	19
17	25,844	34,393	39,800	60310		Health, Dental & Life Ins	48,800	48,800	48,800	17
18	3,610	5,644	6,200	60320		Worker's Comp Insurance	6,500	6,500	6,500	18
19	24,052	26,172	28,900	60330		Retirement (PERS)	27,600	27,600	27,600	19
20	69,668	80,336	88,500			Sub Total Employee Benefits	96,200	96,200	96,200	20
21	281,836	255,061	267,700		3.59	TOTAL PERSONAL SERVICES	266,700	266,700	266,700	21
MATERIAL & SERVICES										
22	6,958	4,490	8,500	60410		Property / Liability / Auto Ins	8,900	8,900	8,900	22
23	1,138	392	1,000	60420		Office Supplies and Services	1,200	1,200	1,200	23
24	1,411	1,563	1,800	60430		Telephone	1,800	1,800	1,800	24
25	1,828	2,952	3,000	60440		Postage	3,000	3,000	3,000	25
26	3,771	3,746	3,500	60470		Computer Supplies & Services	4,000	4,000	4,000	26
27	0	0	700	60472		Computer Equipment (DP#20)	150	150	150	27
28	0	0	350	60490		City Dues & Membership	400	400	400	28
29	2,057	963	2,000	60500		Attorney Fees	1,500	1,500	1,500	29
30	1,065	950	1,000	60535		Training	1,300	1,300	1,300	30
31	22,692	33,922	32,000	60730		Maintenance & Supplies	32,000	32,000	32,000	31
32	2,552	697	3,000	60755		Laboratory Testing	3,200	3,200	3,200	32
33	12,462	12,880	13,000	60760		Building Utilities	13,500	13,500	13,500	33
34	3,900	3,950	7,500	60770		Auditing Fees	7,600	7,600	7,600	34
35	2,565	2,594	3,800	60790		Vehicle Operation	4,800	4,800	4,800	35
36	0	0	700	60805		Building Maintenance	1,500	1,500	1,500	36
37	20,849	1,185	13,000	60916		Consultant Services	12,000	12,000	12,000	37
38	83,248	70,284	94,850			TOTAL MATERIAL & SERVICES	96,850	96,850	96,850	38

EXPENDITURES

SEWER UTILITY FUND

ENTERPRISE FUND

City of Mt Angel

LB-30

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #	FTE		Proposed by	Approved by	Adopted by	
Second Preceding Year 10-11	First Preceding Year 11-12								26-26-
						PERSONAL SERVICES			
					CAPITAL OUTLAY				
39	13,275	18,291	6,000	64010	Equipment	0	0	0	39
40	0	0	5,000	64012	Effluent Sampler	0	0	0	40
41	0	0	9,000	64013	10 Horsepower Pump	0	0	0	41
42	0	0	0		Sewer Master Plan (CDBG Grant)	75,000	75,000	75,000	42
43	5,712	14,772	20,000	64030	System Improvements	30,000	30,000	30,000	43
44	1,462	84,117	50,000	64040	Collection Improve (I & I Project)	49,000	49,000	49,000	44
45	0	0	0	640	Collection Box Cleaning Screen (DP#4)	8,000	8,000	8,000	45
46	0	0	0		Oxygen tanks (DP#14)	6,000	6,000	6,000	46
47	0	0	0	640	Utility Map Upgrade (DP#3)	2,000	2,000	2,000	47
48	20,449	117,179	90,000		TOTAL CAPITAL OUTLAY	170,000	170,000	170,000	48
					TRANSFERS				
49	0	4,500	1,750	65010	Transfer to Unemployment Res (1%)	1,705	1,705	1,705	49
50	12,716	0	0	65015	Transfer to Retirement Res (3%)	5,115	5,115	5,115	50
51	60,000	25,000	0	65017	Transfer to Vehicle Replacement	0	0	0	51
52	0	0	0	650	Transfer to Capital/computer (DP#20)	450	450	450	52
53	25,000	25,000	25,000	65066	Transfer to Street Fund	25,000	25,000	25,000	53
54	82,000	98,000	81,325	65070	Transfer to RESOURCE Bond Debt Svc	0	0	0	54
55	75,000	84,800	320,660	65083	Transfer to Sewer Reserve	188,022	188,022	188,022	55
56	60,004	56,785	57,680	65091	Transfer to General Fund / Franchise Fee	58,000	58,000	58,000	56
57	314,720	294,085	486,415		TOTAL TRANSFERS	278,292	278,292	278,292	57
					OPERATING CONTINGENCY				
58	0	0	85,000	66010	Operating Contingency	85,000	85,000	85,000	58
59	0	0	85,000		TOTAL CONTINGENCY	85,000	85,000	85,000	59
60	700,252	736,609	1,023,965		TOTAL EXPENDITURES	896,842	896,842	896,842	60

Sewer Utility Reserve Fund

This fund is used to save for sewer capital projects. The cost of Leo Street improvements are paid back into this fund through the Bancroft fund.

On June 30, 2013, the balance of approximately \$28,000 will be due on the Leo Street Loan and we plan to pay the minimum payment in FY 2013-14 of \$7,000.

Please see the debt summary tab for more information on this loan.

During FY 2013-14 the proposed budget includes a transfer into the revenue Bond Debt Service Fund in order to assist with the pay off of the existing sewer bonds. The amount of the transfer will be \$202,645.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution

1408 on 6/4/13 for the purpose of future capital projects.

SEWER UTILITY RESERVE FUND

Review Year: 2023

LB-10

ENTERPRISE FUND

City of Mt Angel

	Historical Data			Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
				28-28-					
					RESOURCE				
1	776,892	898,264	1,027,404	40005	Cash Carryover	377,322	377,322	377,322	1
2	4,124	4,758	2,000	40510	Interest	1,000	1,000	1,000	2
3	2,943	233	175	40515	Transfer from Bancroft IF Loan - Interest	141	141	141	3
4	7,000	7,000	6,825	40530	Transfer from Bancroft IF Loan - Principal	6,859	6,859	6,859	4
5	32,304	34,906	11,849	40540	Transfer from Street IF Loan-Paid Off	0	0	0	5
6	75,000	84,800	320,660	40716	Transfer from Sewer Utility	188,022	188,022	188,022	6
7	898,263	1,029,961	1,368,913		TOTAL RESOURCES	573,344	573,344	573,344	7
					EXPENDITURES				
					CAPITAL OUTLAY				
8	0	0	0	64050	Sewer Capital Projects	340,699	340,699	340,699	8
9	0	0	0	64053	Vehicle Replacement	10,000	10,000	10,000	9
10	0	2,000	10,000	64071	Sewer Lateral Repair Program (DP#16)	20,000	20,000	20,000	10
11	0	2,000	10,000		TOTAL CAPITAL OUTLAY	370,699	370,699	370,699	11
					DEBT SERVICE				
12	0	0	358,913	64096	WWTP Loan Payoff - Step 1	0	0	0	12
13	0	0	358,913		TOTAL DEBT SERVICE	0	0	0	13
					TRANSFERS				
14	0	0	1,000,000	65066	Transfer to Sewer Sludge	0	0	0	14
15	0	0	0		Transfer to Revenue Bond -Pay off (DP#21)	202,645	202,645	202,645	15
16			1,000,000		TOTAL TRANSFERS OUT	202,645	202,645	202,645	16
17									17
18	0	2,000	1,368,913		TOTAL EXPENDITURES	573,344	573,344	573,344	18

Sewer Utility SDC Fund

The fund is used to hold funds for reimbursement of sewer revenue bonds due to cover reduced excess capacity due to new development. These funds can also be used to develop and update master plans of the system.

Revenue into this fund is generated from fees paid by new users connecting to sewer services, as their "buy-in" to the existing system.

RESOURCES AND EXPENDITURES

SEWER SDC FUND

ENTERPRISE FUND

City of Mt Angel

LB-10

Historical Data		Adopted Budget This Year 12-13	Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14				
					Second Preceding Year 10-11	First Preceding Year 11-12	Proposed by Budget Officer		Approved by Budget Committee
				RESOURCES					
1	227,647	232,688	234,475	40005	Cash Carryover	236,143	236,143	236,143	1
2	3,850	1,250	50	40137	SDC Receipts-Sewer System	0	0	0	2
3	1,190	1,182	900	40510	Interest	0	0	0	3
4	232,688	235,120	235,425		TOTAL RESOURCES	236,143	236,143	236,143	4
				EXPENDITURES					
				CAPITAL OUTLAY					
5	0	0	160,425	64072	Sewer System Improv/Reimburse	236,143	236,143	236,143	5
6	0	63	75,000	64074	Sewer Master Plan (move to Sewer)	0	0	0	6
7	0	63	235,425		TOTAL CAPITAL OUTLAY	236,143	236,143	236,143	7
				TRANSFERS					
8	0	0	0	65010	Transfer to Revenue Bond	236,143	236,143	236,143	8
9	0	0	0		TOTAL TRANSFERS OUT	236,143	236,143	236,143	9
10	0	63	235,425		TOTAL EXPENDITURES	236,143	236,143	236,143	10

Sewer Sludge Reserve Fund

This fund was established in FY 2012-13 to separate this reserve project fund from all other funds and uses. The City has had a long history of building this line item (now a fund) specifically to have **enough money for the time when the Wastewater Treatment Facility will need to be dredged**. The City has been fortunate in that the dredging has not been needed on the originally anticipated timeline; however, City policy makers stated that they would like to protect these funds from other uses in the near and short term so that when dredging is needed, the funds are available for what they were originally intended to do.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution

1469 on 6/4/13 for the purpose of future capital projects.

SEWER SLUDGE FUND

Review Year: 2023

ENTERPRISE FUND

City of Mt Angel

LB-10

Historical Data				Acct # 39-39-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year	First Preceding Year 11-12								
RESOURCES									
1	0	0	0	40005	Cash Carryover	1,000,929	1,000,929	1,000,929	1
2	0	0	900	40510	Interest	900	900	900	2
3	0	0	1,000,000	40728	Transfer from Sewer Reserve	0	0	0	3
4	0	0	1,000,900		TOTAL RESOURCES	1,001,829	1,001,829	1,001,829	4
EXPENDITURES									
CAPITAL OUTLAY									
5	0	0	1,000,900	64072	Sludge Management	1,001,829	1,001,829	1,001,829	5
6	0	0	1,000,900		TOTAL CAPITAL OUTLAY	1,001,829	1,001,829	1,001,829	6
7	0	0	1,000,900		TOTAL EXPENDITURES	1,001,829	1,001,829	1,001,829	7

Storm Water SDC Fund

This fund is used to hold funds for expansion of the stormwater system due to increased burden from new development. These funds can also be used to develop and update master plans of the system.

Revenue into this fund is generated from fees paid by new users connecting to storm services, as their "buy-in" to the system.

RESOURCES AND EXPENDITURES

STORM SDC FUND ENTERPRISE FUND

City of Mt Angel

LB-10

Historical Data				Acct # 31-31-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCES									
1	17,829	18,114	18,260	40005	Cash Carryover	19,370	19,370	0	1
2	192	96	100	40138	SDC Receipts-Storm Drain	100	100	100	2
3	93	92	50	40510	Interest	100	100	100	3
4	18,114	18,302	18,410		TOTAL RESOURCES	19,570	19,570	200	4
EXPENDITURES									
CAPITAL OUTLAY									
5	0	0	100	60420	Office Supplies & Printing	0	0	0	5
6	0	0	3,000	60525	Consultant Services	3,000	3,000	3,000	6
7	0	0	15,310	64073	Storm Sewer Sys. Improvement	16,570	16,570	16,570	7
8	0	0	18,410		TOTAL CAPITAL OUTLAY	19,570	19,570	19,570	8
9	0	0	18,410		TOTAL EXPENDITURES	19,570	19,570	19,570	9

Water Utility Fund

This fund is used for water operations, projects and maintenance.

The source for this fund is water use payments.

RESOURCES

WATER UTILITY FUND

ENTERPRISE FUND

City of Mt Angel

LB-20

	Historical Data			Acct # 25-25-	RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
RESOURCES									
1	216,084	173,087	197,602	40005	Cash Carryover	61,506	61,506	61,506	1
2	462,776	480,678	501,900	40110	Water Billings	480,000	480,000	480,000	2
3	13,033	15,359	12,360	40150	Water Fees	12,000	12,000	12,000	3
4	466	1,111	550	40510	Interest	500	500	500	4
5	692,360	670,235	712,412		TOTAL RESOURCES	554,006	554,006	554,006	5

EXPENDITURES

WATER UTILITY FUND

ENTERPRISE FUND

City of Mt Angel

LB-30

	Historical Data				FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13	Acct # 25-25-			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12								
						PERSONAL SERVICES				
1	28,000	28,704	29,000	60110	0.35	City Administrator	29,200	29,200	29,200	1
2	22,553	16,056	20,800	60111	0.35	Finance Director	22,500	22,500	22,500	2
3	28,019	27,677	27,500	60130	0.40	Public Works Superintendent	28,000	28,000	28,000	3
4	7,198	4,602	5,100	60145	0.20	Receptionist Court Clerk	5,200	5,200	5,200	4
5	0	11,688	21,200	60175	0.00	Utility Worker I	0	0	0	5
6	0	0	0		0.40	Utility Worker II (DP#22)	23,500	23,500	23,500	6
7	22,562	16,253	26,500	60180	0.67	Utility Lead Worker	27,000	27,000	27,000	7
8	6,597	5,998	7,300	60190	0.30	Maintenance Worker (DP#8)	10,650	10,650	10,650	8
9	9,475	10,308	10,900	60210	0.25	Assistant to City Administrator	11,900	11,900	11,900	9
10	604		0	60212		Office Assistant	0	0	0	10
11	491	518	1,000	60216		Vacation Payout	1,000	1,000	1,000	11
12	7,837	11,273	11,700	60225	0.35	Accounting Clerk	12,400	12,400	12,400	12
13	0	180	240	60259	0.00	Certification Pay	1,500	1,500	1,500	13
14	0	279	590	60263		Cell Phone Reimbursement	720	720	720	14
15	472	0	2,000	60302		Overtime Pay	2,500	2,500	2,500	15
16	133,809	133,536	163,830			Sub Total Salary & Wages	176,070	176,070	176,070	16
17	10,080	11,063	12,300	60300		Payroll Taxes (Fica)	13,300	13,300	13,300	17
18	93	110	0	60301		State WC (combine with Worker's Comp)	0	0	0	18
19	17,596	25,427	41,600	60310		Health, Dental & Life Ins	52,300	52,300	52,300	19
20	2,441	5,369	7,600	60320		Worker's Comp Insurance	8,300	8,300	8,300	20
21	15,412	18,236	25,700	60330		Retirement (PERS)	27,500	27,500	27,500	21
22	45,622	60,206	87,200			Sub Total Employee Benefits	101,400	101,400	101,400	22
23	179,431	193,742	251,030		3.27	TOTAL PERSONAL SERVICES	277,470	277,470	277,470	23
						MATERIAL & SERVICES				
24	4,988	2,910	7,645	60410		Property / Liability / Auto Insurance	8,300	8,300	8,300	24
25	1,956	1,332	2,100	60420		Office Supplies and Services	2,000	2,000	2,000	25
26	971	1,182	1,800	60430		Telephone	1,700	1,700	1,700	26
27	1,910	3,271	3,500	60440		Postage	3,400	3,400	3,400	27
28	4,484	4,503	4,500	60470		Computer Supplies & Services	4,500	4,500	4,500	28
29	0	0	700	60472		Computer Equipment (DP#20)	150	150	150	29
30	0	0	350	60490		City Dues & Membership	400	400	400	30
31	1,845	963	3,000	60500		Attorney Fees	2,500	2,500	2,500	31
32	1,538	2,028	1,500	60535		Training	1,800	1,800	1,800	32
33	44,671	29,369	35,000	60730		Maintenance & Supplies	32,500	32,500	32,500	33
34	3,210	3,540	6,000	60755		Laboratory Testing	6,000	6,000	6,000	34
35	34,986	39,578	49,000	60760		Building Utilities	50,500	50,500	50,500	35
36	3,900	3,000	6,000	60770		Auditing Fees	6,100	6,100	6,100	36
37	3,578	4,424	5,700	60790		Vehicle Operation	5,500	5,500	5,500	37
38	0	121	500	60805		Building Maintenance	1,500	1,500	1,500	38
39	447	1,907	2,000	60916		Consultant Services	2,500	2,500	2,500	39
40	108,484	98,129	129,295			TOTAL MATERIAL & SERVICES	129,350	129,350	129,350	40

EXPENDITURES

WATER UTILITY FUND

ENTERPRISE FUND

City of Mt Angel

LB-30

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13	Acct #		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
	CAPITAL OUTLAY								
41	2,100	3,500	1,100	64010	Equipment	1,300	1,300	1,300	41
42	0	0	0	640	Meter Reading units (DP#9)	12,000	12,000	12,000	42
43	0	0	0	640	Well 6Power Supply (DP#23)	3,500	3,500	3,500	43
44	0	0	0	640	Shop door upgrade (DP#17)	2,500	2,500	2,500	44
45	0	0	0	640	City Infrastructure Maps (DP#3)	2,000	2,000	2,000	45
46	12,141	6,673	15,000	64030	System Improvements	14,000	14,000	14,000	46
47	14,241	10,173	16,100		TOTAL CAPITAL OUTLAY	35,300	35,300	35,300	47
	TRANSFERS								
48	0	2,600	1,600	65010	Transfer to Unemployment Res (1%)	1,761	1,761	1,761	48
49	8,000	0	0	65015	Transfer to Retirement Res (3%)	5,282	5,282	5,282	49
50	50,000	25,000	0	65017	Transfer to Vehicle Replacement	0	0	0	50
51				650	Transfer to Capital/computer(DP#20)	450	450	450	51
51	30,000	25,000	25,000	65066	Transfer to Street Fund	25,000	25,000	25,000	51
52	92,500	62,000	183,639	65079	Transfer to Water Reserve	0	0	0	52
53	36,618	39,666	41,848	65080	Transfer to General Fund / Franchise Fe	42,000	42,000	42,000	53
54	217,118	154,266	252,087		TOTAL TRANSFERS OUT	74,493	74,493	74,493	54
	OPERATING CONTINGENCY								
55	0	0	63,900	66010	Operating Contingency	37,393	37,393	37,393	55
56	0	0	63,900		TOTAL CONTINGENCY	37,393	37,393	37,393	56
57	519,273	456,309	712,412		TOTAL EXPENDITURES	554,006	554,006	554,006	57

Water Utility Reserve Fund

This fund is used to set money aside for future capital expenses pertaining to the City's water systems. It is also used as contingency fund for unforeseeable system repairs.

During FY 2013-14 we are proposing the replacement of two water lines: Railroad Avenue and N. Pershing. The proposed budget also includes \$5000 in grant match to participate with Silverton on a study regarding the feasibility of storage of water in the ASR (Aquifer Storage and Recovery System).

Aquifer: a layer of permeable rock, sand, or gravel through which ground water flows, containing enough water to supply wells and springs

The source for this fund is the Water Utility Fund.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution

1408 on 6/4/13 for the purpose of future capital projects.

WATER UTILITY RESERVE FUND

Review Year: 2023

LB-10

ENTERPRISE FUND

City of Mt Angel

Historical Data					DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct # 27-27-	RESOURCE		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								
1	680,407	776,615	840,615	40005	Cash Carryover	1,029,796	1,029,796	1,029,796	1
2	3,708	4,042	2,000	40510	Interest	3,500	3,500	3,500	2
3	92,500	62,000	183,639	40715	Transfer from Water Utility	0	0	0	3
4	776,615	842,657	1,026,254		TOTAL RESOURCES	1,033,296	1,033,296	1,033,296	4
					EXPENDITURES				
					CAPITAL OUTLAY				
5	0	0	1,026,254	64051	Water Capital Projects	619,296	619,296	619,296	5
5	0	0	0	640	RR Ave waterline replace (DP#13)	206,000	206,000	206,000	6
7	0	0	0	640	N. Pershing waterline replace(DP#10)	203,000	203,000	203,000	7
3	0	0	0	640	ASR Feasability/Grant Match (DP#1)	5,000	5,000	5,000	8
9	0	0	1,026,254		TOTAL CAPITAL OUTLAY	1,033,296	1,033,296	1,033,296	9
					TRANSFERS OUT				
0	0	0	0	65065	Utility Const Fund	0	0	0	10
1	0	0	0		TOTAL TRANSFERS OUT	0	0	0	11
2	0	0	1,026,254		TOTAL EXPENDITURES	1,033,296	1,033,296	1,033,296	12

Water Utility SDC Fund

This 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 water system capacity and update master plans of the system.

RESOURCES AND EXPENDITURES

WATER SDC FUND

ENTERPRISE FUND

City of Mt Angel

LB-10

	Historical Data			Acct # 29-29-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-	First Preceding Year 11-12							
RESOURCES									
1	370,681	399,083	406,137	40005	Cash Carryover	407,718	407,718	407,718	1
2	10,197	4,993	50	40136	SDC Receipts-Water System	50	50	50	2
3	2,015	2,042	1,400	40510	Interest	1,600	1,600	1,600	3
4	19,042	0	0	40663	Water Study Grant	0	0	0	4
5	401,935	406,118	407,587		TOTAL RESOURCES	409,368	409,368	409,368	5
EXPENDITURES									
CAPITAL OUTLAY									
6	160	0	100	60420	Office Supplies & Printing	0	0	0	6
7	2,692	0	1,000	60848	Engineer Fees	1,000	1,000	1,000	7
8	0	0	406,487	64071	Water System Improvement	408,368	408,368	408,368	8
9	2,852	0	407,587		TOTAL CAPITAL OUTLAY	409,368	409,368	409,368	9
10	2,852	0	407,587		TOTAL EXPENDITURES	409,368	409,368	409,368	10

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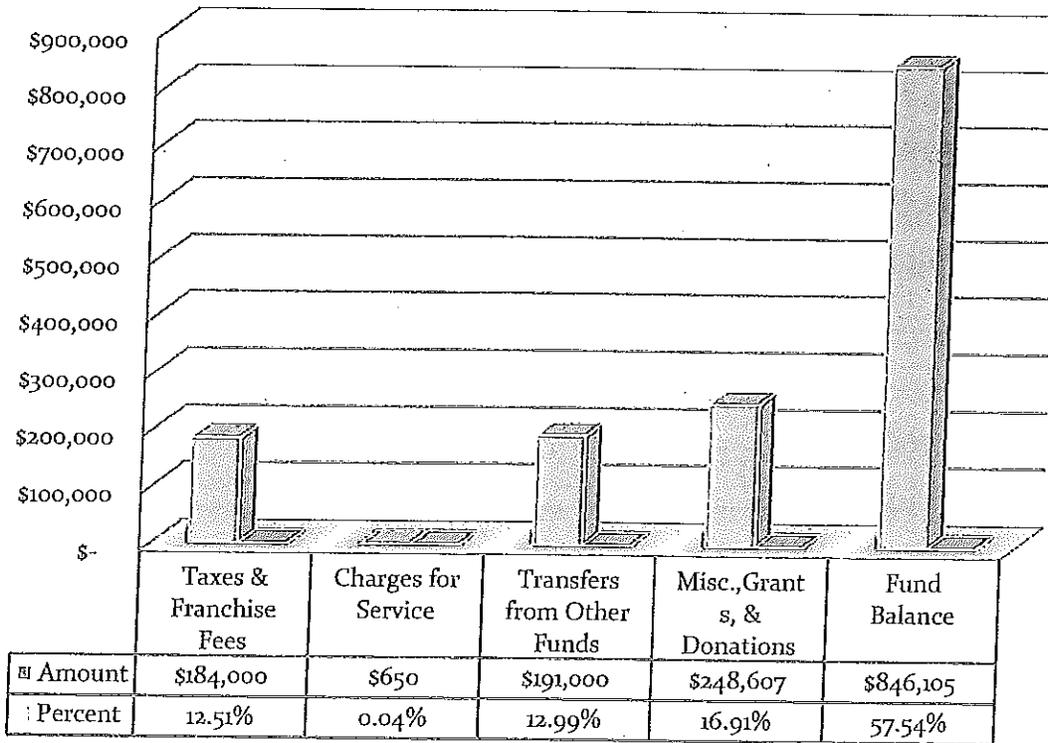
Special Revenue Funds

Proposed Special Revenue Funds Revenue and Expenditure Graph	122
Capital Improvement Fund	123
Technology Replacement Schedule	124
Housing Rehabilitation Fund	126
Library Endowment Fund	127
Parks Fund	128
Parks SDC Fund	130
Retirement Reserve Fund	131
Saalfeld Family Park Trust Fund	132
State Revenue Sharing Fund (moved to administration budget).....	133
Street Fund	134
Street Reserve Fund	137
Transportation SDC Fund	138
Unemployment Reserve Fund	139
Vehicle Replacement Fund	140
Police Replacement Schedule.....	141
Public Works Replacement Schedule.....	142

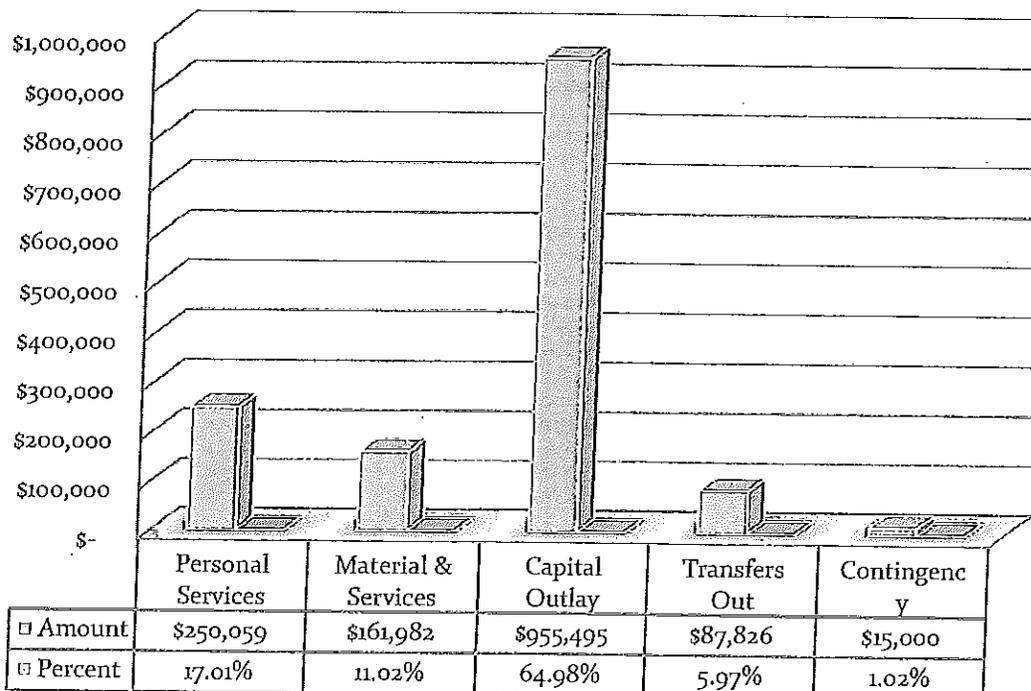
RESOURCE AND EXPENDITURES

SPECIAL REVENUE FUNDS

RESOURCES



EXPENDITURES



Capital Improvement Fund

This fund is **used to save money for future capital expenses** for the departments in the General Fund.

This fund has a line item titled "Parks Capital Improvement - Grant Match" which contained \$42,000 in FY 2013-14. The City received a grant to improve Ebner Park and pledged the full amount of that line item as matching funds. This amount will be transferred to Parks.

This is a line item titled "Ebner Park Irrigation" that is listed to cover the cost of adding irrigation to Ebner Park when the grant funded improvements are constructed. Irrigation is not included in the grant. This line item is included in a decision package for your consideration.

RESOURCES AND EXPENDITURES

CAPITAL IMPROVEMENT FUND

This fund is authorized and established by resolution
1403 on 6/4/13 for the purpose of future capital projects.

Review Year: 2023

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

Historical Data				Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCES									
1	260,428	276,992	265,798	40005	Cash Carryover	266,674	266,674	266,674	1
2	1,422	1,360	900	40510	Interest	1,000	1,000	1,000	2
3	48,400	0	0	40710	Transfer from General Fund	0	0	0	3
5	5,000	6,750	0	40712	Transfer From Parks	0	0	0	5
4	0	0	2,840		Transfer from (computer)GF-Admin	2,440	2,440	2,440	4
6	0	0	0		Transfer from (computer)GF-Police	400	400	400	6
7	0	0	0		Transfer from (computer) Sewer	450	450	450	7
8	0	0	0		Transfer from (computer) Streets	200	200	200	8
9	0	0	0	40710	Transfer from (computer) Water	450	450	450	9
10	315,250	285,102	269,538		TOTAL RESOURCES	271,614	271,614	271,614	10
EXPENDITURES									
CAPITAL OUTLAY									
11					Reserved For Future:				11
12	0	0	127,698	61210	Reserved for Future Expense	41,834	41,834	41,834	12
13	19,710	0	0	64040	Administration Capital Expense	0	0	0	13
14	0	0	30,000	64046	Disaster Reserve	30,000	30,000	30,000	14
15	0	18,800	0	64057	Parks Irrigation Capital Improve	0	0	0	15
16				640	Ebner Park Irrigation (DP# 6)	100,000	100,000	100,000	16
17	0	0	2,840	64064	Computer Replacement-Admin	5,280	5,280	5,280	17
18	0	0	0		Computer Replacement-PD	400	400	400	18
19	0	0	0		Computer Replacement-Sewer	450	450	450	19
20	0	0	0		Computer Replacement-Streets	200	200	200	20
21	0	0	0		Computer Replacement-Water	450	450	450	21
22	0	0	23,000	64058	City Hall/PD Building Roof	23,000	23,000	23,000	22
23	0	0	6,000	64059	Caselle Upgrade-Court Module	6,000	6,000	6,000	23
24	0	0	3,000	64062	Basement Window Repair	0	0	0	24
25	0	0	15,000	64063	City Hall Heating/Air Conditioning	15,000	15,000	15,000	25
26	692	0	42,000	64056	Parks Capital Improve -Grant Match	0	0	0	26
27	0	568	20,000	64061	Under Ground Storage Tanks	7,000	7,000	7,000	27
28	20,402	19,368	269,538		TOTAL CAPITAL OUTLAY	229,614	229,614	229,614	28
TRANSFERS									
29	17,855	0	0	65017	Transfer to Vehicle Replacement	0	0	0	29
30	0	0	0		Transfer to Parks	42,000	42,000	42,000	30
31	17,855	0	0		TOTAL TRANSFERS	42,000	42,000	42,000	31
32	38,257	19,368	269,538		TOTAL EXPENDITURES	271,614	271,614	271,614	32

Technology Replacement Schedule

City of Mt. Angel
Budget Year 2013 - 14

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
Administration			
General	Computers A3 & A4 (replace)	FY 13 - 14	\$ 3,600
General	Computers A6 & A5 (replace)	FY 14 - 15	\$ 3,600
General	Computers A1 & A7 (replace)	FY 15 - 16	\$ 3,600
General	Computer A2 (replace)	FY 16 - 17	\$ 1,800
Total FY 13-14 request: \$2,440			

Public Works			
Streets Sewer Water	Computers PW2 & PW3 (upgrade)	FY 13 - 14	\$ 400
Streets Sewer Water	Computer PW1 (replace)	FY 14 - 15	\$ 1,800
Streets Sewer Water	Computers PW2 & PW3 (replace)	FY 15 - 16	\$ 3,600
Streets Sewer Water	Computers PW 4 (upgrade)	FY 16 - 17	\$ 200
Total FY 13-14 request: \$1,500			

Police			
General	Computer P1 (replace); Computer P2 & P3 (upgrade)	FY 13 - 14	\$ 1,900
General	Computer P4 (replace)	FY 14 - 15	\$ 1,800
General	Computer P5 (replace); Computer P6 & P7 (upgrade)	FY 15 - 16	\$ 1,900
General	Computer P8 & P9 (replace)	FY 16 - 17	\$ 3,600
Total FY 13-14 request: \$2,300			

Note: All Library computers are owned by CCRLS

Future Technology Expenses			
Multiple	Server	FY 16 - 17	\$ 8,000

Housing Rehabilitation Fund

This fund was originally created through Community Development Block Grant (CDBG) funds. *Money only comes into this fund when a homeowner pays back a loan.*

This fund serves as a *pass-through* fund for the City's Housing Rehabilitation Loan Program. Currently there are 20 loans and the Mid-Willamette Valley Council of Governments manages these loans for the City. This fund is **used to loan money to homeowners at no interest for home repairs in our community.**

There are no significant changes or issues in this fund in FY 2013-14.

RESOURCES AND EXPENDITURES

HOUSING REHABILITATION FUND

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

Historical Data				Acct # 21-21-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCES									
1	109,273	109,008	124,886	40005	Cash Carryover	117,290	117,290	117,290	1
2	564	581	300	40510	Interest	500	500	500	2
3	0	0	25,000	40690	Assessments Receivable 1993	25,000	25,000	25,000	3
4	0	8,000	25,000	40691	Assessments Receivable 1997	25,000	25,000	25,000	4
5	109,837	117,590	175,186		TOTAL RESOURCES	167,790	167,790	167,790	5
EXPENDITURES									
CAPITAL OUTLAY									
6	128	0	112,236	64340	Contract 1997 (Loans)	104,890	104,890	104,890	6
7	0	0	62,600	64342	Contract 1993 (Loans)	62,900	62,900	62,900	7
8	128	0	174,836		TOTAL CAPITAL OUTLAY	167,790	167,790	167,790	8
TRANSFERS									
9	0	0	0	65020	Transfer to Capital Reserve	0		0	9
10	700	350	350	65031	Transfer to Street Reserve	0		0	10
11	700	350	350		TOTAL TRANSFERS	0	0	0	11
12	828	350	175,186		TOTAL EXPENDITURES	167,790	167,790	167,790	12

Library Endowment Fund

Funds specifically donated for use in the library.

The line item for book purchases has been moved to materials & services to accurately depict if they are made.

RESOURCES AND EXPENDITURES

LIBRARY ENDOWMENT FUND SPECIAL REVENUE FUND

LB-10

City of Mt Angel

Historical Data				Acct # 09-09-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCE									
1	5,746	5,776	5,800	40005	Cash Carryover	8,837	8,837	8,837	1
2	30	29	30	40510	Interest	50	50	50	2
3	0	3,000	0	40655	Donations			0	3
4	5,776	8,805	5,830		TOTAL RESOURCES	8,887	8,887	8,887	4
EXPENDITURES									
MATERIAL & SERVICES									
5	0	0	2,000		New Books (moved from Capital)	2,000	2,000	2,000	5
6	0	0	2,000		TOTAL MATERIAL & SERVICES	2,000	2,000	2,000	6
CAPITAL OUTLAY									
7	0	0	3,830	64012	Building	6,887	6,887	6,887	7
8	0	0	0			0		0	8
9	0	0	3,830		TOTAL CAPITAL OUTLAY	6,887	6,887	6,887	9
10	0	0	5,830		TOTAL EXPENDITURES	8,887	8,887	8,887	10

Parks Fund

This fund is used to support City parks. It was created in FY 2010-11.

Current revenue sources for this fund are fees from reservations, rent and transfers from the General Fund and Capital Reserve fund.

Changes this year include covering parks maintenance through a newly revised full time maintenance worker instead of through a seasonal temporary position.

See decision package #8.

Also the Ebner Park Grant and matching funds transferred from the Capital Improvement fund, as well as the corresponding capital expenditures. Both are in the Parks Fund budget for FY 2013-14.

RESOURCES

PARKS FUND SPECIAL REVENUE FUND

LB-20

Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #	35-35-		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								
RESOURCE									
1	0	43,757	21,960	40005	Cash Carryover	28,476	28,476	28,476	1
2	106	176	90	40510	Interest	150	150	150	2
3	0	0	0	40656	Grant-PGE/Park Bench	0	0	0	3
4	0	0	0		Ebner Park Grant	194,688	194,688	194,688	4
5	0	275	50	40670	Rental Deposits	250	250	250	5
6	600	600	0	40694	Preschool Rental Income	650	650	650	6
7	5,000	5,250	0	40675	Donations	0	0	0	7
8	19,078	0	0	40676	Donation-Saalfeld Fam Park	0	0	0	8
9	0	455	0	40677	Donations-Park Benches	0	0	0	9
10	0	0	0	40678	Donation-Pepsi	0	0	0	10
11	240	405	0	40686	Humpert Park Income	0	0	0	11
12	680	900	0	40687	Ebner Park Income	0	0	0	12
13	325	0	0	40688	Saalfeld Park Income	0	0	0	13
14	50	50	0	40689	Fisher Park Income	0	0	0	14
	0	0	0		Transfer from Capital Reserve	42,000	42,000	42,000	
15	40,266	37,000	14,700	40710	Trans from General Fund	6,000	6,000	6,000	15
16	66,345	88,869	36,800		TOTAL RESOURCES	272,214	272,214	272,214	16

EXPENDITURES

PARKS FUND

SPECIAL REVENUE FUND

LB-30

Historical Data					FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-									
Year 10-11	Year 11-	12-13	35-35-							
						PERSONAL SERVICES				
1	0	11,655	0	60190	0.2	Maintenance Worker-FT (DP#8)	4,600	4,600	4,600	1
2	0	0	5,000	60191		Parks Maintenance Worker	0	0	0	2
3	0	0	0	60216		Vacation Pay	0	0	0	3
4	0	0	5,000			Sub Total Salary & Wages	4,600	4,600	4,600	4
5	0	770	300	60300		Payroll Taxes (FICA)	360	360	360	5
6	0	10	0	60301		State WC (combine with Worker's Comp)	0	0	0	6
7	0	394	200	60320		Worker's Compensation Insurance	500	500	500	7
8	0	415	0	60330		Retirement (PERS / OPSRP)	670	670	670	8
9	0	0	500			Sub Total Employee Benefits	1,530	1,530	1,530	9
10	0	13,244	5,500		0.20	TOTAL PERSONAL SERVICES	6,130	6,130	6,130	10
						MATERIAL & SERVICES				
11	846	733	1,100	60410		Property / Liability / Auto Insurance	1,290	1,290	1,290	11
12	0	0	0	60420		Supplies & Services	0	0	0	12
13	0	0	0	60440		Postage	0	0	0	13
14	80	29	250	60460		Building Maintenance	400	400	400	14
15	0	50	50	60470		Computer Supplies & Services	50	50	50	15
16	0	0	0			Ebner Phase I Drawings	0	0	0	16
17	127	0	0	60525		Consultant Services	0	0	0	17
18	700	525	900	60528		Park Reservation Return Deposit	0	0	0	18
19	0	0	2,300	60533		Trees	2,000	2,000	2,000	19
20	6,363	4,142	8,000	60730		Maintenance & Supplies	10,000	10,000	10,000	20
21	2,514	3,681	4,200	60760		Building Utilities	4,500	4,500	4,500	21
22	1,233	1,982	2,800	60790		Vehicle Operation	3,300	3,300	3,300	22
23	11,863	11,141	19,600			TOTAL MATERIAL & SERVICES	21,540	21,540	21,540	23
						CAPITAL OUTLAY				
24	699	0	0	64010		Equipment	0	0	0	24
25	0	0	1,100	64014		Irrigation Water Cannon	0	0	0	25
26	0	0	1,600	64015		Material Collection System	0	0	0	26
27	0	0	0			Bench Alder & College (DP#2)	1,000	1,000	1,000	27
28	0	0	0			Ebner Park Grant Expense	194,688	194,688	194,688	28
29	0	0	0			Ebner Park Grant Match	48,672	48,672	48,672	29
30	26	0	4,000	64120		Park Improvement	0	0	0	30
31	725	0	6,700			TOTAL CAPITAL OUTLAY	244,360	244,360	244,360	31
						TRANSFERS				
32	0	0	0			Transfer to Unemployment Res (1%)	46	46	46	32
33	0	0	0			Transfer to Retirement Res (3%)	138	138	138	33
34	5,000	5,000	0	65017		Transfer to Vehicle Replacement	0	0	0	34
35	5,000	6,750	0	65020		Transfer to Capital Reserve	0	0	0	35
36	0	19,078	0	65033		Transfer to Saalfeld Family Trust	0	0	0	36
37	10,000	30,828	0			TOTAL TRANSFERS	184	184	184	37
						OPERATING CONTINGENCY				
38	0	0	5,000	66010		Operating Contingency	0	0	0	38
39	0	0	5,000			TOTAL CONTINGENCY	0	0	0	39
40	22,588	55,213	36,800			TOTAL EXPENDITURES	272,214	272,214	272,214	40

Parks SDC Fund

This fund receives revenues assessed against new development (system development charges) and can be **used only to pay for new park infrastructure or land acquisition for new parks**. It cannot be used for operation and maintenance of parks.

By state law, a City is required to adopt a Parks System Master Plan before it can charge complete park system development charges, for future park improvements and infrastructure as well as administration. In 2011 a new Parks Master plan was adopted. The city will need to update the Parks SDC's to incorporate improvements outlined in the plan.

RESOURCES AND EXPENDITURES

PARKS SDC FUND SPECIAL REVENUE FUND

City of Mt Angel

LB-10

	Historical Data			Account Number 32-32-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
RESOURCES									
1	2,156	2,252	2,372	40005	Cash Carryover	2,879	2,879	2,879	1
2	110	55	50	40139	SDC Receipts-Park System	50	50	50	2
3	11	12	10	45010	Interest	12	12	12	3
4	2,278	2,318	2,432		TOTAL RESOURCES	2,941	2,941	2,941	4
EXPENDITURES									
CAPITAL OUTLAY									
5	26	0	2,432	64074	Park System Improvements	2,941	2,941	2,941	5
6	26	0	2,432		TOTAL CAPITAL OUTLAY	2,941	2,941	2,941	6
7	26	0	2,432		TOTAL EXPENDITURES	2,941	2,941	2,941	7

Retirement Reserve Fund

This is a savings account for future retirement expenses, including anticipated increases in PERS (Public Employee Retirement System) rates.

The 2013-14 budget contains a 3% of payroll charge to each fund with personnel to continue to build in safeguards. With recent PERS rate changes, it is recommended that contributions to the fund are made during this fiscal year.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution 1408 on

6/4/13 for the purpose of stabilizing future rate increases.

RETIREMENT RESERVE FUND

Review Year: 2023

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

Historical Data		Adopted Budget This Year 12-13	Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14				
					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 10-11	First Preceding Year 11-12		19-19-						
RESOURCE									
1	49,877	106,670	107,201	40005	Cash Carryover	107,665	107,665	107,665	1
2	249	545	275	40510	Interest	400	400	400	2
3	33,159	0	0	40710	Transfer from GF-Admin	1,707	1,707	1,707	3
4	0	0	0	40712	Transfer from GF-Police	13,989	13,989	13,989	4
5				40713	Transfer from GF-Court	80	80	80	5
6	0	0	0	40714	Transfer from GF-Library	1,794	1,794	1,794	6
7				40715	Transfer from Parks	138	138	138	7
8	2,669	0	0	40711	Transfer from Streets	2,010	2,010	2,010	8
9	8,000	0	0	40755	Transfer from Water Utility	5,282	5,282	5,282	9
10	12,716	0	0	40760	Transfer from Sewer Utility	5,115	5,115	5,115	10
11	106,670	107,215	107,476		TOTAL RESOURCES	138,179	138,179	138,179	11
EXPENDITURES									
PERSONAL SERVICES									
12	0	0	107,476	60330	Retirement (PERS/OPSRP)	138,179	138,179	138,179	12
13	0	0	107,476		TOTAL PERSONAL SERVICES	138,179	138,179	138,179	13
14	0	0	107,476		TOTAL EXPENDITURES	138,179	138,179	138,179	14

Saalfeld Family Park Trust Fund

This fund is used to maintain and improve the Saalfeld Family Park.

In future years this fund should probably be combined with the Parks Fund once improvements are made to Saalfeld Family Park and the donations that were specifically allocated to this park are spent. The generous donations that established this fund needed to be kept separate for this specific park and were likely one time only. Once the money is spent, the Parks Fund will need to support operations and improvements for this park just as it does for other City parks.

RESOURCES AND EXPENDITURES

SAALFELD TRUST FUND

SPECIAL REVENUE FUND

City of Mt Angel

LB-10

	Historical Data			Acct # 33-33	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Precedin g	First Preceding Year 11-12							
RESOURCES									
1	0	0	7,578	40005	Cash Carryover	4,552	4,552	4,552	1
2	0	35	0	40510	Interest	0	0	0	2
3	0	0	0	40601	Saalfeld Park Income	0	0	0	3
4	0	10	0	40675	Saalfeld Park Donations	0	0	0	4
5	0	0	5,000	40736	Transfer From General Fund	0	0	0	5
6	0	19,078	0	40735	Transfer From Parks	0	0	0	6
7	0	19,123	12,578		TOTAL RESOURCES	4,552	4,552	4,552	7
EXPENDITURES									
MATERIAL & SERVICES									
8	0	0	0	60410	Property / Liability / Auto Ins	0	0	0	8
9	0	12	0	60460	Building Maintenance	0	0	0	9
10	0	0	0	60500	Park Reservation Return Dep	0	0	0	10
11	0	1,500	0	60525	Consultant Services	0	0	0	11
12	0	0	0	60760	Building Utilities	0	0	0	12
13	0	0	0	60790	Vehicle Operation	0	0	0	13
14	0	1,512	0		TOTAL MATERIAL & SERVICES	0	0	0	14
CAPITAL OUTLAY									
15	0	7,306	12,578	65010	Park Improvement	4,552	4,552	4,552	15
16	0	0	0	65020	Parks Irrigation Capital Improve	0	0	0	16
17	0	7,306	12,578		TOTAL CAPITAL OUTLAY	4,552	4,552	4,552	17
18	0	8,818	12,578		TOTAL EXPENDITURES	4,552	4,552	4,552	18

State Revenue Sharing Fund

In the past this fund has been used to receive the City's State Revenue Sharing and then transferred into the General fund. In FY 2013-14 the budget depicts a transfer of the balance in this fund to the General fund. In future years, shared revenues will be received directly by the General fund to help fund long range planning and zoning inquiries.

RESOURCES AND EXPENDITURES

STATE REVENUE SHARING

MOVED TO GENERAL FUND

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

	Historical Data			Acct #	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
RESOURCES									
1	50,979	28,561	13,101	40005	Cash Carryover	10,354	10,354	10,354	1
2	27,024	27,606	25,000	40320	State Revenue Sharing	0	0	0	2
3	5,538	0	250	40325	Planning Reimbursement	0	0	0	3
4	190	127	90	40510	Interest	0	0	0	4
5	800	2,250	1,000	40678	Planning Fees	0	0	0	5
6	84,531	58,543	39,441		TOTAL RESOURCES	10,354	10,354	10,354	6
EXPENDITURES									
MATERIALS AND SERVICES									
7	1,977	0	1,000	60420	Office Supplies and Services	0	0	0	7
8	188	0	100	60440	Postage	0	0	0	8
9	0	0	1,000	60500	Attorney Fees	0	0	0	9
10	6,294	7,706	3,420	60515	Planning	0	0	0	10
11	479	0	500	60535	Travel, Training, Certification	0	0	0	11
12	12,033	5,857	3,421	60848	Engineer Fees	0	0	0	12
13	20,970	13,562	9,441		TOTAL MATERIAL & SERVICES	0	0	0	13
TRANSFERS									
14	35,000	30,000	30,000	65080	Transfer to General Fund	10,354	10,354	10,354	14
15	35,000	30,000	30,000		TOTAL TRANSFERS	10,354	10,354	10,354	15
16	55,970	43,562	39,441		TOTAL EXPENDITURES	10,354	10,354	10,354	16

Street Fund

This fund is used for maintenance and repairs to city streets as well as streetlights.

Revenue into this fund comes from the gas tax and transfers from water and sewer to cover street repairs associated with utility work in city streets.

Payments to repay the interfund loan from the Sewer Reserve fund are transferred to the Bancroft Fund that uses them to repay the loan.

RESOURCES

STREET FUND

SPECIAL REVENUE FUND

LB-20

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13	Acct #		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-	First Preceding Year 11-12							
				11-11-					
					RESOURCE				
1	48,068	68,255	107,596	40005	Cash Carryover	12,838	12,838	12,838	1
2	176,852	178,946	182,000	40070	State Gas Tax	184,000	184,000	184,000	2
3	413	535	300	40510	Interest	400	400	400	3
4	21,958	22,843	0	40655	ODOT Grant	0	0	0	4
5	253	3,184	0	40680	Miscellaneous	0	0	0	5
6	30,000	25,000	25,000	40750	Transfer from Water Utility	25,000	25,000	25,000	6
7	25,000	25,000	25,000	40760	Transfer from Sewer Utility	25,000	25,000	25,000	7
8	125,691	144,816	157,896		TOTAL RESOURCE, except taxes to be levied	63,238	63,238	63,238	8
			182,000	40070	Taxes estimated to be received	184,000	184,000	184,000	
9	176,852	178,946	182,000		Taxes collected in year levied	184,000	184,000	184,000	9
10	302,543	323,762	339,896		TOTAL RESOURCES	247,238	247,238	247,238	10

EXPENDITURES

STREET FUND
SPECIAL REVENUE FUND

LB-30

Historical Data					FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct # 11-11-				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12									
						PERSONAL SERVICES				
1	4,000	4,101	4,175	60110	0.05	City Administrator	4,200	4,200	4,200	1
2	6,444	4,587	5,975	60111	0.10	Finance Director	6,450	6,450	6,450	2
3	13,710	13,612	13,750	60130	0.20	Public Works Superintendent	14,000	14,000	14,000	3
4	0	5,351	8,600	60175	0.00	Utility Worker I	0	0	0	4
5	0	0	0	60175	0.27	Utility Worker II (DP#22)	9,600	9,600	9,600	5
6	8,911	6,550	10,700	60180	0.27	Utility Lead Worker	10,900	10,900	10,900	6
7	2,572	3,931	5,500	60190	0.20	Maintenance Worker FT (DP#8)	7,600	7,600	7,600	7
8	7,580	8,246	8,700	60210	0.20	Assist to City Administrator	9,500	9,500	9,500	8
9	140	259	600	60216		Vacation Payout	500	500	500	9
10	0	122	250	60217		Cell Phone Reimbursement	350	350	350	10
11	1,120	1,610	1,700	60225	0.05	Accounting Clerk	1,800	1,800	1,800	11
12	0	245	1,200	60302		Overtime Pay	1,500	1,500	1,500	12
13	0	90	200	60259		Certification Pay	600	600	600	13
14	44,475	48,704	61,350			Sub Total Salary & Wages	67,000	67,000	67,000	14
15	3,348	3,882	4,600	60300		Payroll Taxes (Fica)	5,050	5,050	5,050	15
16	34	43	0	60301		State WC (combine with Worker's Comp)	0	0	0	16
17	6,583	7,286	14,200	60310		Health, Dental & Life Ins	19,800	19,800	19,800	17
18	954	2,624	3,450	60320		Worker's Compensation	3,700	3,700	3,700	18
19	4,962	6,349	9,200	60330		Retirement (PERS)	10,200	10,200	10,200	19
20	15,880	20,185	31,450			Sub Total Employee Benefits	38,750	38,750	38,750	20
21	60,356	68,889	92,800		1.34	TOTAL PERSONAL SERVICES	105,750	105,750	105,750	21
						MATERIAL & SERVICES				
22	862	2,180	2,800	60410		Property / Liability / Auto Insurance	3,200	3,200	3,200	22
23	864	64	500	60420		Office Supplies and Services	500	500	500	23
24	747	571	850	60430		Telephone	800	800	800	24
25	60	136	150	60440		Postage	100	100	100	25
26	1,320	984	1,600	60470		Computer Supplies & Services	1,000	1,000	1,000	26
27	0		400	60472		Computer Equipment (DP#20)	100	100	100	27
28	0		200	60490		City Dues and Memberships	250	250	250	28
29	190	449	400	60500		Attorney Fees	350	350	350	29
30	168	20	250	60535		Training	500	500	500	30
31	21,469	27,605	30,000	60730		Maintenance & Supplies	30,000	30,000	30,000	31
32	2,629	3,111	4,500	60760		Building Utilities	3,500	3,500	3,500	32
33	1,200	1,440	3,000	60770		Auditing Fees	3,100	3,100	3,100	33
34	3,833	5,718	5,900	60790		Vehicle Operation	6,500	6,500	6,500	34
35	0		100	60805		Building Maintenance	1,700	1,700	1,700	35
36	0		100	60820		Street Maintenance	600	600	600	36
37	1,143	3,730	3,000	60848		Engineer Fees	3,500	3,500	3,500	37
38	2,699	-5,003	800	60863		Interfund Loan Interest	0	0	0	38
39	635	1,889	2,000	60916		Consultant Services	1,500	1,500	1,500	39
40	31,438	30,351	35,000	61010		Street Lighting Contract	34,000	34,000	34,000	40
41	69,257	73,245	91,550			TOTAL MATERIAL & SERVICES	91,200	91,200	91,200	41

EXPENDITURES

STREET FUND
SPECIAL REVENUE FUND

LB-30

Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-11	First Preceding Year 11-12								11-11-
CAPITAL OUTLAY									
42	22,843	6,000	0	64025	Street Grant Project	0	0	0	42
43	0	0	0	64026	City infrastructure maps (DP#3)	1,000	1,000	1,000	43
44	22,843	6,000	0		TOTAL CAPITAL OUTLAY	0	0	0	44
TRANSFERS									
45	32,304	40,143	11,849	65005	Transfer to Sewer Reserve - IF Loan East College Street -PAID OFF	0	0	0	45
46	0	2,000	600	65010	Transfer to Unemployment Res (1%)	670	670	670	46
47	2,669	0	0	65015	Transfer to Retirement Res (3%)	2,010	2,010	2,010	47
48	37,000	15,000	0	65017	Transfer to Vehicle Replace	0	0	0	48
49				650	Transfer to Capital/computer (DP#20)	200	200	200	49
50	8,200	10,000	121,097	65031	Transfer to Street Reserve	32,408	32,408	32,408	50
51	1,660	8,000	7,000	65068	Transfer to Bancroft Sinking Fund- IF Loan Leo & Birch LID	0	0	0	51
52	81,833	75,143	140,546		TOTAL TRANSFERS	35,288	35,288	35,288	52
OPERATING CONTINGENCY									
53	0	0	15,000	66010	Operating Contingency	15,000	15,000	15,000	53
54	0	0	15,000		TOTAL CONTINGENCY	15,000	15,000	15,000	54
55	234,288	223,276	339,896		TOTAL EXPENDITURES	247,238	247,238	247,238	55

Street Reserve Fund

The Street Reserve Fund is used to set money aside for future capital or expenses pertaining to street projects.

Revenue for this fund comes from the Street Fund and General Fund.

This year's budget for the Street Reserve Fund contains additional funds added to the sidewalk repair 50/50 program, doubling the original amount.

There are no major street projects budgeted this year. While there is an unfunded decision package included in this budget to reconstruct Railroad Avenue in conjunction with the water project; however currently there are not sufficient funds to cover the expenditure.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution

1463 on 6/4/13 for the purpose of future capital projects.

STREET RESERVE FUND SPECIAL REVENUE FUND

Review Year: 2023

LB-10

City of Mt Angel

Historical Data					DESCRIPTION RESOURCES AND EXPENITURES	Budget for Next Year 2013-14			
Actual		Adopted Budget This Year 12-13	Acct #			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 10-	First Preceding Year 11-								
RESOURCES									
1	24,148	24,013	2,214	40005	Cash Carryover	27,980	27,980	27,980	1
2	166	219	75	40510	Interest	50	50	50	2
3	12,500	58,895	7,400	40710	Trans from General Fund	0	0	0	3
4	8,200	10,000	121,097	40711	Transfer from Streets	32,408	32,408	32,408	4
5	700	350	350	40724	Transfer from Housing Rehabilitation	0	0	0	5
6	45,713	93,477	131,136		TOTAL RESOURCES	60,438	60,438	60,438	6
EXPENDITURES									
CAPITAL OUTLAY									
7	21,700	18,806	2,000	60825	Sidewalk Maintenance	2,000	2,000	2,000	7
8	0	0	8,000	60828	W Marqum St Sidewak	0	0	0	8
9	0	0	2,500	60831	Sidewalk Repair 50/50 (DP# 15)	5,000	5,000	5,000	9
0	0	0	18,000	60835	Taylor St Sidewalk Project	0	0	0	10
1	0	71,228	3,086	64093	Street Projects	53,438	53,438	53,438	11
2	0	0	47,550	64094	Taylor Street Overlay	0	0	0	12
3	0	0	50,000	64095	Elm St Overlay	0	0	0	13
4									14
5	21,700	90,034	131,136		TOTAL CAPITAL OUTLAY	60,438	60,438	60,438	15
6	0	90,034	131,136		TOTAL EXPENDITURES	60,438	60,438	60,438	16

Transportation SDC Fund

This 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.

Revenue into this fund is generated from fees paid by new development, as their "buy-in" to the system.

RESOURCES AND EXPENDITURES

TRANSPORTATION SDC FUND

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

Historical Data				DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14				
Actual		Adopted Budget This Year 12-13	Acct # 13-13-		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Precedin g	First Preceding Year 11-12								
RESOURCES									
1	42,608	45,457	46,881	40005	Cash Carryover	60,338	60,338	60,338	1
2	2,620	1,310	50	40135	SDC Receipts-Transportation	50	50	50	2
3	229	235	120	40510	Interest	150	150	150	3
4	45,457	47,003	47,051		TOTAL RESOURCES	60,538	60,538	60,538	4
EXPENDITURES									
CAPITAL OUTLAY									
5	0	0	29,051	64093	Street Projects	42,538	42,538	42,538	5
6	0	0	18,000	64098	Transportation Master Plan	18,000	18,000	18,000	6
7	0	0	47,051		TOTAL CAPITAL OUTLAY	60,538	60,538	60,538	7
8	0	0	47,051		TOTAL EXPENDITURES	60,538	60,538	60,538	8

Unemployment Reserve Fund

The City of Mt Angel is self-insured for unemployment claims. The Unemployment Reserve Fund is used to set aside money for future unemployment claims.

Revenue to this fund comes from transfers from other City funds. This year's budget includes an annual transfer of 1% of payroll from each department.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution 1408 on 6/4/13 for the purpose of paying unemp ben directly in lieu of ins.

UNEMPLOYMENT RESERVE FUND SPECIAL REVENUE FUND

Review Year: 2023

LB-10

City of Mt Angel

	Historical Data				DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13	Acct # 18-18-		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
RESOURCE									
1	32,934	17,373	30,389	40005	Cash Carryover	37,064	37,064	37,064	1
2	132	107	50	40510	Interest	140	140	140	2
3	469	5,980	3,300	40710	Transfer from GF-Admin	569	569	569	3
4	0	0	0	40715	Transfer from CF-Court	27	27	27	4
5	0	0	4,500	40712	Transfer from GF-Police	4,663	4,663	4,663	5
6	0	0	550	40713	Transfer from GF-Library	598	598	598	6
7	0	0	0	40716	Transfer from Parks	46	46	46	7
8	0	0	485	40714	Transfer from GF-Ofest	0	0	0	8
9	0	2,000	600	40711	Transfer from Streets	670	670	670	9
10	0	2,600	1,600	40758	Transfer from Water Utility	1,761	1,761	1,761	10
11	0	4,500	1,750	40760	Transfer from Sewer Utility	1,705	1,705	1,705	11
12	33,535	32,560	43,224		TOTAL RESOURCES	47,242	47,242	47,242	12
EXPENDITURES									
MATERIAL & SERVICES									
13	16,162	2,407	43,224	63010	Unemployment Benefits	47,242	47,242	47,242	13
14	16,162	2,407	43,224		TOTAL MATERIAL & SERVICES	47,242	47,242	47,242	14
15	16,162	2,407	43,224		TOTAL EXPENDITURES	47,242	47,242	47,242	15

Vehicle Replacement Fund

This fund is used to save for replacement of vehicles and equipment for police, parks, streets, water and sewer.

Purchases this year for Public Works include:

- Used pickup for sewer
- Backhoe

Purchases this year for Police includes:

- First year payment for a 4-year lease purchase of a new police car in the amount of \$10,500.
- Purchase of a used police vehicle if one can be found, in the amount of \$6000.

It is becoming more difficult to find used vehicles that are safe for our officers to use. Larger departments are hanging on to their vehicles completely through and beyond their useful life.

RESOURCES AND EXPENDITURES

This fund is authorized and established by resolution 1409 on

6/4/13 for the purpose of purchasing vehicles and equipment.

VEHICLE REPLACEMENT FUND

Review Year: 2023

LB-10

SPECIAL REVENUE FUND

City of Mt Angel

	Historical Data			Acct # 37-37-	DESCRIPTION RESOURCES AND EXPENDITURES	Budget for Next Year 2013-14			
	Actual		Adopted Budget This Year 12-13			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 10-11	First Preceding Year 11-12							
RESOURCES									
1	0	129,232	194,050	40005	Cash Carryover	161,158	161,158	161,158	1
2	313	755	325	40510	Interest	717	717	717	2
3	5,766	6,000	6,000	40710	Trans from General Fndd Police	16,500	21,000	21,000	3
4	37,000	15,000	0	40711	Transfer from Streets	0	0	0	4
5	5,000	5,000	0	40712	Transfer From Parks	0	0	0	5
6	17,855	0	0	40719	Transfer from Capital Reserve	0	0	0	6
7	50,000	25,000	0	40750	Transfer from Water Utility	0	0	0	7
8	60,000	25,000	0	40760	Transfer from Sewer Utility	0	0	0	8
9	175,934	205,987	200,375		TOTAL RESOURCES	178,375	182,875	182,875	9
EXPENDITURES									
CAPITAL OUTLAY									
10	0	0	5,000	65060	Mowing Tractor - Parks	0	0	0	10
11	0	0	20,000	65061	Dump Truck (5yards)-Water,Sewer	0	0	0	11
12	0	0	15,000	65062	Dump Truck (3yards)-Sewer	0	0	0	12
13	0	0	25,000	65065	Utility Truck-Streets,Parks	0	0	0	13
14	0	0	30,325	65064	All Terrain Vehicle-Sewer	0	0	0	14
15	0	0	5,000	65057	Pick Up (Water, Streets)	0	0	0	15
16	0	0	16,000	65059	Mowing Tractor -Water, Sewer, Streets	0	0	0	16
17	0	0	15,000	65063	PW9- Jetter Truck (Sewer)	0	0	0	17
18								0	18
19	0	0	0		PW1 - Pickup (Sewer)	10,000	10,000	10,000	19
20	0	0	25,000	65058	PW4-Back Hoe (Sewer,Street,Water)	30,000	30,000	30,000	20
21	0	0	0		Police Vehicle Lease	10,500	21,000	21,000	21
22	0	0	0		Police Vehicle-used	6,000	0	0	22
23									
23	9,702	10,059	15,000	65034	Police Vehicle Replacement	15,000	15,000	15,000	23
24	37,000	15,050	0	65036	Street Vehicle Replacement	6,175	6,175	6,175	24
25	0	0	11,050	65037	Water Vehicle Replacement	46,600	46,600	46,600	25
26	0	0	18,000	65039	Sewer Vehicle Replacement	49,100	49,100	49,100	26
27	0	0	0		Parks Vehicle Replacement	5,000	5,000	5,000	27
28	46,702	25,109	200,375		TOTAL CAPITAL OUTLAY	178,375	182,875	182,875	28
29	46,702	25,109	200,375		TOTAL EXPENDITURES	178,375	182,875	182,875	29

Police Vehicle Replacement Schedule

City of Mt. Angel - Police Department
Budget Year 2013 - 14

Fund	Equipment No. & Description	Year of Update or Replacement	Estimated Purchase Price
General-Police	Vehicle PD1- 1st year payment (lease/purchase program)	FY 13 - 14	\$ 10,500
General-Police	Vehicle PD2 (purchase on used market if available)	FY 13 - 14	\$ 6,000
General-Police	Vehicle PD1- 2nd year payment (lease/purchase program)	FY 14 - 15	\$ 10,500
General-Police	Vehicle PD3- 1st year payment (lease/purchase program)	FY 14 - 15	\$ 10,500
General-Police	Vehicle PD1- 3rd year payment (lease/purchase program)	FY 15 - 16	\$ 10,500
General-Police	Vehicle PD3- 2nd year payment (lease/purchase program)	FY 15 - 16	\$ 10,500
General-Police	Vehicle PD4 (purchase on used market if available)	FY 15 - 16	\$ 6,000
General-Police	Vehicle PD1- 4th year payment (lease program)	FY 16 - 17	\$ 10,500
General-Police	Vehicle PD3- 3rd year payment (lease program)	FY 16 - 17	\$ 10,500
General-Police	Vehicle PD3- 4th year payment (lease program)	FY 17 - 18	\$ 10,500

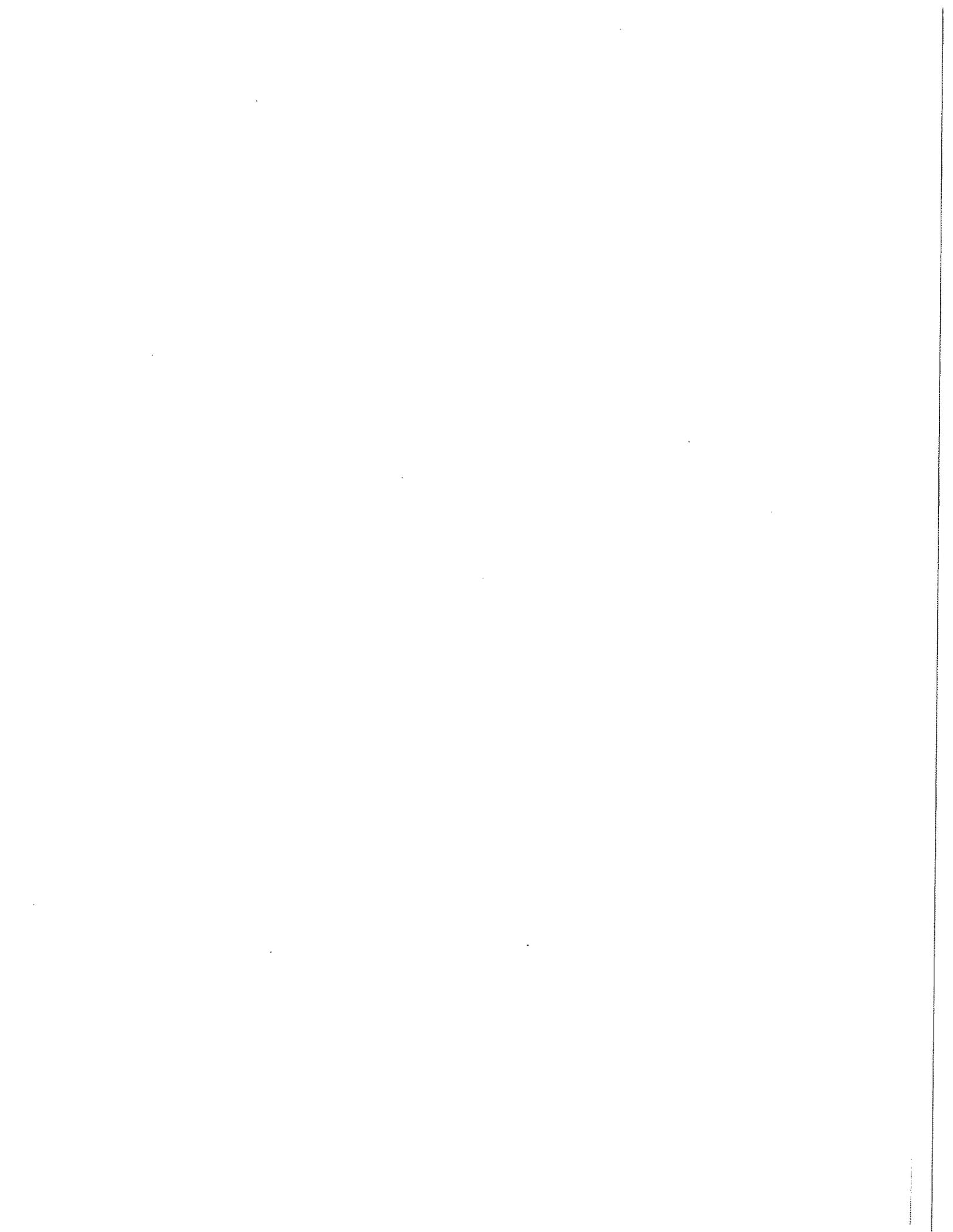
Total FY 2013-14 request: \$16,500

Public Works Vehicle Replacement Schedule

City of Mt. Angel
Budget Year 2013 - 14

Fund	Equipment No. & Description	Replacement Year	Estimated Cost
Sewer	PW1- Pickup	FY 13 - 14	\$ 10,000
Water/ Sewer/ Parks	PW2- Backhoe	FY 13 - 14	\$ 30,000
Sewer	PW3- All terrain vehicle	FY 14 - 15	\$ 16,500
Sewer	PW4- Dump truck	FY 14 - 15	\$ 15,000
Water/ Sewer/ Streets	PW5- Dump truck	FY 14 - 15	\$ 20,000
Water/ Sewer/ Parks/ Streets	PW6- Utility Truck	FY 14 - 15	\$ 20,000
Water	PW7- Dump truck	FY 15 - 16	\$ 12,000
Parks	PW8- Mowing tractor	FY 16 - 17	\$ 15,000
Water/ Streets	PW9- Truck	FY 16 - 17	\$ 15,000
Sewer	PW10- Jetter truck	FY 17 - 18	\$ 25,000
Sewer	PW11- Tractor	FY 17 - 18	\$ 18,000
Sewer/ Streets	PW12- Mowing tractor	FY 17 - 18	\$ 16,000
Streets	PW13- Street sweeper	FY 17 - 18	\$ 50,000
Water/ Sewer	PW14- Pick Up truck	FY 19 - 20	\$ 10,000

Planned FY 2013-14 Expenditure from Reserves:	\$ 40,000
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**CITY OF MT. ANGEL
RESOLUTION NO. 1390**

**A RESOLUTION CREATING A FUND FOR FUTURE DREDGING OF THE
WASTEWATER TREATMENT FACILITY CALLED "SEWER SLUDGE FUND."**

WHEREAS, the City has a long history of saving for future dredging of the wastewater treatment facility; and

WHEREAS, the City carried over these funds under a line item in the Capital Improvement Fund and then the Sewer Utility Reserve Fund; and

WHEREAS, the City Council wants to formalize its intent to save this money specifically for this purpose;

NOW, THEREFORE, THE CITY OF MT ANGEL RESOLVES AS FOLLOWS:

SECTION 1. The City of Mt Angel hereby creates a fund to save for future dredging of the wastewater treatment facility ponds named the "Sewer Sludge Fund."

SECTION 2. The City Council for the City of Mt. Angel hereby declares the Sewer Sludge Fund protect to the extent that is possible for the specific purpose of dredging the wastewater treatment facility.

SECTION 3. This resolution shall become effective immediately upon its passage by Council.

Passed by the City Council this 2nd day of July, 2012, by the following vote:

AYES: 5

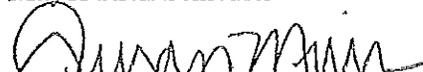
NAYS: 0

APPROVED BY THE MAYOR this 2nd day of July 2012.



Mayor Rick Schiedler

ATTESTED BY:



City Administrator Susan Muir

**CITY OF MT. ANGEL
RESOLUTION NO. 1394**

**A RESOLUTION RESPONDING TO THE FY 2010-11 FINANCIAL AUDIT REPORT
FOR THE CITY OF MT. ANGEL**

WHEREAS, the City complies with state law and prepares an annual audit of financial statements; and

WHEREAS, the City received the audit, from Grove, Mueller & Swank, PC and appropriately submitted the audit to the Secretary of State, per state law; and

WHEREAS, the City Council wants to formalize its intent to address issues raised in the audit and in the May 30, 2012 letter from the Secretary of State;

NOW, THEREFORE, THE CITY OF MT ANGEL RESOLVES AS FOLLOWS:

SECTION 1. The City of Mt Angel will work toward developing a record of capital asset costs.

SECTION 2. The City of Mt. Angel will direct the city's auditor to ensure that the disclosures that were incorrectly noted are corrected in future audits.

SECTION 3. The City of Mt. Angel will, with the assistance of the City's auditor, determine the property classification for balances in the statement of net assets.

SECTION 4. The City of Mt. Angel will, with the assistance of the City's auditor, determine the appropriate classification for unassigned fund balances.

SECTION 5. The City of Mt. Angel will comply with the Secretary of State's interpretation of the proprietary fund statements and summary of significant accounting policies to the best of our ability for the next budget cycle.

SECTION 6. The City of Mt. Angel has developed administrative policies to prevent over-expenditures and we will enforce these policies.

Passed by the City Council this 6th day of August, 2012, by the following vote:

AYES: 6

NAYS: 0

**CITY OF MT. ANGEL
RESOLUTION NO. 1402**

**A RESOLUTION DESIGNATING A BUDGET OFFICER FOR THE FISCAL YEAR
2013-14 BUDGET PROCESS.**

WHEREAS, ORS 294.331 requires the governing body of each municipal corporation to designate one person to serve as budget officer unless otherwise provided by county or city charter; and

WHEREAS, the City Charter for the City of Mt. Angel does not designate a budget officer; and

WHEREAS, as per ORS 294.401, the Budget Officer shall be responsible for having the notice of a public budget committee meeting published, presenting the budget message, providing the budget document to committee, and publish the budget summary, financial summary, statement of accounting;

THEREFORE, BE IT RESOLVED by the City Council of the City of Mt. Angel;

SECTION 1. The Finance Director Chaunce Seifried shall serve as Budget Officer for the fiscal year 2013-14 for the City of Mt. Angel.

SECTION 2. This resolution shall be effective immediately upon its passage by the Council.

Passed by the City Council this 4th day of February, 2013, by the following vote:

AYES: 5

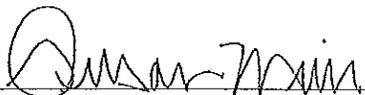
NAYS: 0

APPROVED BY THE MAYOR this 6th day of February, 2013.



Andrew Otte, Mayor

ATTESTED BY:



Susan Muir, City Administrator

Filed in the office of the City Recorder this 6th day of February, 2013.

**Exhibit A
City of Mt. Angel Fee Schedule**

Description	Fee
Administration	
<i>Photocopies</i>	
8.5 x 11 per page/side	\$0.25
8.5 x 14 per page/side	\$0.50
11 x 17 per page/side	\$1.00
Lien Search	\$25.00
Budget Document	\$20.00
Notary Services	\$5.00
Returned Check	\$25.00
Meeting Recording on CD	\$5.00
<i>City Maps</i>	
Property- single site	\$2.50
8.5 x 11	\$4.00
8.5 x 14	\$6.00
11 x 17	\$8.00
Administrative Fee	20%
Candidate Filing Fee	\$5.00

Library	
<i>Photocopies</i>	
8.5 x 11 per side	\$0.10
8.5 x 14 per side	\$0.15
Non-Resident Use Fee (per year)	\$60.00

Use of City Facilities	
Community Meeting Room	
First 4 hours	\$25.00
All day	\$50.00
Civic Groups	\$10.00
Government Organizations	\$0.00
Cleaning Deposit	\$25.00
Park Reservation Fees	
Resident	\$25.00/day
Non-Resident	\$40.00/day
Government Organizations	\$0.00
Park Cleaning Deposit	\$25.00
Baseball League (per season)	\$300.00
Baseball League Deposit	\$100.00
Alcohol Permit for Park Events	\$25.00

Police Department Fees	
Public Safety Reports	\$20.00
911 Tapes	NORCOM
Tow/Impound	\$150.00
Photos	\$20.00
Fingerprinting - per card	\$15.00
False Alarm Response after 2nd/y	\$100.00
Security Alarm Permit	
Residential/Government	\$10.00
Business	\$15.00

Description	Fee
City Permits & Licenses	
Liquor License per year	\$25.00
Gaming Permit per year	\$25.00
Sidewalk Café Permit	\$40.00
Transient Merchant Permit	
One day	\$30.00
One weekend (4 days)	\$50.00
Up to 30 days/yr	\$75.00
More than 30 days/yr	\$100.00
Sign Permit	\$40.00
Work in Right of Way	\$50.00
Street Closure Fee/day	\$25.00
Ambulance License	\$3,471.00

Planning - Deposits	
Type I	
Lot Line Adjustment	\$300.00
Minor Variance	\$400.00
Partition	\$900.00
Type II	
Legal Non-Conforming Use	\$300.00
Similar Use Determination	\$300.00
Major Variance	\$750.00
Conditional Use	\$750.00
Adjustment to PUD	\$750.00
Site Design Review	\$1,500.00
Partition (flag lot)	\$1,500.00
PUD	\$3,000.00
Subdivision	\$3,000.00
Appeal	\$400.00
Type III	
Zone Change	\$2,000.00
Comp Plan Amendment/ Zone Change	\$3,000.00
Annexation	\$4,000.00
Development Advisory Review Pre-Application	\$500.00

Court Fees	
Suspension	\$25.00
Failure to Appear	\$25.00
Payment Plan	\$30.00
Late Payment	\$35.00

Utility Fees	
Water Hook Up	\$25.00
Sewer Hook Up	\$50.00
Administration	\$20.00

**CITY OF MT. ANGEL
RESOLUTION NO. 1404**

**A RESOLUTION UPDATING FEES FOR SERVICES PROVIDED BY THE CITY OF
MT. ANGEL**

WHEREAS, the City of Mt. Angel provides a variety of services to the public; and

WHEREAS, cities commonly charge fees for some services to help recover the costs of providing those services; and

WHEREAS, the city's fees have been reviewed by a staff committee that considered cost of providing services;

NOW, THEREFORE BE IT RESOLVED:

Section 1. The fee schedule attached as Exhibit A is adopted.

Section 2. The fees established by Exhibit A of this resolution take precedence over the same fees which were previously adopted by resolution or administrative policy.

Section 3. The City Administrator and staff shall review the fees annually and shall modify the fees based on the cost of providing the services with the approval of the City Council.

Section 4. This resolution shall be effective upon adoption.

PASSED by the City Council this 4th day of March, 2013.

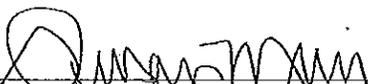
AYES: 4 NAYS: 2

APPROVED BY THE MAYOR this 11th day of March, 2013.



Andrew Otte, Mayor

ATTESTED BY:



Susan Muir, City Administrator

Filed by the City Recorder this 11th day of March, 2013.

**CITY OF MT. ANGEL
RESOLUTION NO. 1405**

A RESOLUTION ADJUSTING THE WAGE SCALES OF ALL NON-REPRESENTED EMPLOYEES OF THE CITY OF MT. ANGEL EFFECTIVE JULY 1, 2013.

WHEREAS, the City Council of Mt. Angel annually reviews existing wage scales for all general employees; and

WHEREAS, the City of Mt. Angel recognizes the importance of keeping wages in alignment with the market for wages in comparable Oregon local government agencies;

WHEREAS, the City of Mt. Angel has agreed to cost of living increases of 2.1% (CPI-U Portland for the last half of 2012) for both of its employee unions beginning July 1, 2013;

NOW THEREFORE, BE IT RESOLVED by the City Council for the City of Mt. Angel that:

Section 1. All non-represented employees of the City of Mt. Angel except the Interim City Administrator shall receive a 2.1% cost of living adjustment for the fiscal year 2013-14.

Section 2. The wage scales reflecting proposed adjustments are as follows:

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Police Chief	4,551	4,778	5,017	5,268	5,531	5,808
Police Sergeant	4,199	4,409	4,630	4,861	5,104	5,360
Police Reserve (solo)	17.38					
Police Reserve (non-solo)	12.97					
Finance Director	4,237	4,449	4,671	4,905	5,150	5,408
Asst. to the City Administrator	3,258	3,421	3,592	3,772	3,960	4,158
Accounting Clerk	2,485	2,609	2,740	2,877	3,021	3,172
Receptionist /Court Clerk	11.56	12.14	12.74	13.38	14.05	14.75
Office Assistant (vacant)	8.98	9.43	9.91	10.40	10.92	11.47
Code Enforcement Officer (vacant)	13.04	13.69	14.37	15.09	15.85	16.64
Librarian	22.20	23.31	24.47	25.70	26.98	28.33
Assistant Librarian	14.28	15.00	15.75	16.54	17.36	18.23
Children's Librarian	11.56	12.14	12.74	13.38	14.05	14.75
Library Aide (vacant)	11.53	12.10	12.71	13.34	14.01	14.71
Public Works Director (vacant)	4,448	4,671	4,904	5,150	5,407	5,678
PW Maintenance Worker	14.61	15.34	16.11	16.91	17.76	18.65
Parks Maintenance Worker	11.56	12.14	12.74	13.38	14.05	14.75

**CITY OF MT. ANGEL
RESOLUTION NO. 1407**

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS AND CATEGORIZING AD VALORUM TAXES FOR THE CITY OF MT. ANGEL FOR THE 2013-14 FISCAL YEAR.

BE IT RESOLVED, that the Mt. Angel City Council hereby approves the annual budget as recommended by the Mt. Angel Budget Committee with adjustments for the 2013-2014 fiscal year in the total sum of \$8,667,320; now on file at City Hall, 5 N. Garfield Street, Mt. Angel, Oregon.

BE IT RESOLVED, that the Mt. Angel City Council hereby imposes the taxes provided for in the adopted budget at the rate of \$4.1918 per \$1,000 of assessed value for operations; and these taxes are hereby imposed and categorized for tax year 2013-14 upon the assessed value of all taxable property within the City of Mt. Angel as of 1:00 a.m., July 1, 2013.

	<u>Subject to the General Government Limitation</u>	
General Fund	Rate	4.1918/\$1000
		=====
Category Total	Rate	4.1918
		=====
Total Levy	Rate	4.1918
		=====

BE IT RESOLVED, by the Mt. Angel City Council that the amounts for the 2013-2014 fiscal year and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Administration	707,866
Court	26,424
Library	120,539
Oktoberfest	52,639
Police	967,785
Total Expenditures	1,875,253

REVENUE BOND DEBT SERVICE FUND

Debt Service	579,973
Total Expenditures	579,973

SEWER SLUDGE FUND

Capital Outlay	1,001,829
Total Expenditures	1,001,829

LIBRARY ENDOWMENT FUND

Materials and Services	2,000
Capital Outlay	6,887
Total Expenditures	8,887

PARKS FUND

Personal Services	6,130
Materials and Services	21,540
Capital Outlay	244,360
Transfers	184
Total Expenditures	272,214

PARKS SDC FUND

Capital Outlay	2,941
Total Expenditures	2,941

RETIEMENT RESERVE FUND

Personal Services	138,179
Total Expenditures	138,179

SAALFELD FAMILY TRUST FUND

Capital Outlay	4,552
Total Expenditures	4,552

STATE REVENUE SHARING

Transfers	10,354
Total Expenditures	10,354

STREET FUND

Personal Services	105,750
Materials and Services	91,200
Transfers	35,288
Contingency	15,000
Total Expenditures	247,238

STREET RESERVE FUND

Capital Outlay	60,438
Total Expenditures	60,438

TRANSPORTATION SDC FUND

Capital Outlay	60,538
Total Expenditures	60,538

UNEMPLOYMENT RESERVE FUND

Materials and Services	47,242
Total Expenditures	47,242

**CITY OF MT. ANGEL
RESOLUTION NO. 1408**

**A RESOLUTION IDENTIFYING THE PURPOSE OF AND REAUTHORIZING
RESERVE FUNDS IN THE CITY OF MT. ANGEL.**

WHEREAS, the City established reserve funds for sewer utility, water utility, retirement, capital improvement, streets, unemployment and vehicle replacement more than 10 years ago; and

WHEREAS, the City Council and Budget Committee desire to continue these reserve funds into future fiscal years;

THEREFORE, BE IT RESOLVED by the City Council of the City of Mt. Angel;

SECTION 1. The City of Mt Angel reauthorizes the Capital Improvement Fund for the purpose of funding future needed capital projects and the technology replacement program.

SECTION 2. The City of Mt Angel reauthorizes the Retirement Reserve Fund for the purpose of funding the stabilization of future rate increases in our retirement system.

SECTION 3. The City of Mt Angel reauthorizes the Sewer Utility Reserve Fund for future capital sewer projects.

SECTION 4. The City of Mt Angel reauthorizes the Street Reserve Fund for future capital street projects.

SECTION 5. The City of Mt Angel reauthorizes the Unemployment Reserve Fund for paying unemployment benefits directly in lieu of paying unemployment insurance.

SECTION 6. The City of Mt Angel reauthorizes the Vehicle Replacement Fund for purchase of vehicles and equipment.

SECTION 7. The City of Mt Angel reauthorizes the Water Utility Reserve Fund for future water capital projects.

SECTION 8. This resolution shall become effective immediately upon its passage by Council.

Passed by the City Council this 4th day of June, 2013, by the following vote:

AYES: 4

NAYS: 2

**CITY OF MT. ANGEL
RESOLUTION NO. 1409**

A RESOLUTION CERTIFYING THAT THE CITY OF MT. ANGEL MEETS ALL REQUIREMENTS TO RECEIVE STATE SHARED REVENUES.

WHEREAS, ORS 221.760 provides that an officer responsible for disbursing funds to cities under ORS 323.455, 366.785 to 366.820, and 471.805 shall, in the case of a city located within a county having more than 100,000 inhabitants according to the most recent federal census, disburse such funds only if the City provides four or more of the following services:

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

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

NOW, THEREFORE, BE IT RESOLVED, that the Mt. Angel City Council hereby certify;

SECTION 1. That the City of Mt. Angel provides the following municipal services enumerated in Section 1, ORS 221.760:

Police protection
Street construction, maintenance, and lighting
Sanitary sewer
Storm sewer
Planning, zoning, and subdivision control
Domestic water service

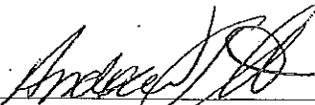
SECTION 2. This resolution shall become effective immediately upon its passage by the Council.

Passed by City Council this 4th day of June, 2013, by the following vote:

AYES: 6

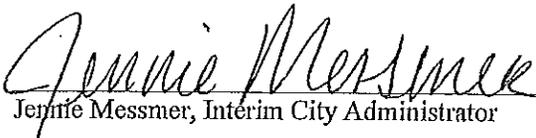
NAYS: 0

Approved by the Mayor this 6th day of June, 2013.



Andrew Otte, Mayor

ATTESTED BY:



Jennie Messmer, Interim City Administrator

**CITY OF MT. ANGEL
RESOLUTION NO. 1410**

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

WHEREAS, the Legislature of the State of Oregon has provided for the apportionment of certain revenues to the cities of the State of Oregon; and

WHEREAS, such legislation provides that a city, in order to participate in the sharing of those certain revenues, must express an election to receive such funds, which election must be made prior to July 31st of the fiscal year; and

WHEREAS, the City of Mt Angel desires to receive portion of such funds; and

WHEREAS, the City certifies that it published notice and held a public hearing before the Budget Committee on May 6, 2013 giving citizen's opportunity to comment on use of State Revenue Sharing; and,

WHEREAS, the City published notice and held a public hearing before the City Council on June 4, 2013 giving citizens the opportunity to comment on use of State Revenue Sharing;

BE IT RESOLVED, pursuant to ORS 221.770, that the City of Mt Angel does hereby elect to receive its proportionate share of the revenues to be apportioned to the cities by the State of Oregon for the fiscal year 2013-2014.

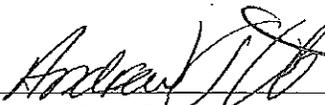
This resolution shall become effective immediately upon its passage by the Council.

Passed by City Council this 4th day of June, 2013, by the following vote:

AYES: 6

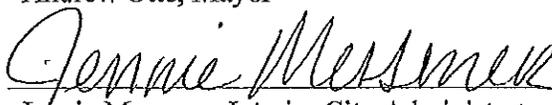
NAYS: 0

Approved by the Mayor this 6th day of June, 2013.



Andrew Otte, Mayor

ATTESTED BY:



Jennie Messmer, Interim City Administrator

**CITY OF MT. ANGEL
RESOLUTION NO. 1411**

A RESOLUTION TRANSFERRING APPROPRIATIONS WITHIN THE FY 2012-2013 BUDGET.

WHEREAS, the City Council adopted a budget and appropriated funds for fiscal year 2012-2013 by Resolution 1388; and,

WHEREAS, because of the circumstances stated below, the Mayor and City Council of the City of Mt. Angel determine that it is necessary to transfer appropriations in the 2012-13 budget;

NOW, THEREFORE, BE IT RESOLVED:

The City Council amends the budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013. The appropriations in the amount indicated are to read as follows:

Sewer SDC Fund:

Capital Outlay	(\$75,000)
Transfer Out	\$75,000

Sewer Utility Fund:

Transfer In	(\$75,000)
Capital Outlay	\$75,000

This change is to transfer appropriations from Sewer SDC Fund to Sewer Utility Fund for a Sewer (Wastewater Facility) Master Plan. The funds were anticipated to be expended from the Sewer SDC fund; however the City received a grant for the project and did not need to use the SDC funds.

Street Fund:

To: Personal Services	\$5,000
From: Materials and Services	(\$5,000)

Water Fund

To: Personal Services	\$5,000
From: Materials and Services	(\$5,000)

This change is to transfer appropriations from Materials and Services to Personal Services to pay for Personal Services costs that were higher than anticipated.

Passed by the City Council this 4th day of June, 2013, by the following vote:

AYES: 6 NAYS: 0

Introduction to Local Budget Law

What is Local Budget Law?

Oregon's Local Budget Law is a series of statutes (ORS 294.305 to 294.565) that require local governments to prepare and adopt annual or biennial budgets following a very specific process. Local Budget Law does several things:

- It sets standard procedures for preparing, presenting, and using budgets for most of Oregon's local governments.
- It encourages citizen involvement in the preparation of the budget before it's formally adopted.
- It gives a method for estimating expenses, resources, and proposed taxes.
- It provides a way of outlining the programs and services provided by a local government, and the fiscal policy used to carry them out.

What is a budget?

A budget is a financial plan containing estimates of revenues and expenditures for one fiscal year or biennium.

When does a fiscal year or biennium start and end?

A fiscal year begins on July 1 and ends on the following June 30. Local governments may also choose to budget on a biennial basis. A biennium is a 24-month period beginning on July 1 of one calendar year and ending on June 30 of the second calendar year following. See the *Local Budgeting Manual* for more information about biennial budgeting.

The budget officer

Who can serve as the budget officer?

Each local government that is subject to Local Budget Law must have someone designated as its budget officer. The budget officer may be appointed by the governing body or designated by charter or ordinances. An employee or officer of the local government may serve, or the governing body may appoint someone not otherwise affiliated with the local government. The budget officer does not have to live within the boundaries of the local government, unless required by the local government's charter. The budget officer can't serve simultaneously as an appointive member of the budget committee.

What are the responsibilities of the budget officer?

The budget officer must present a balanced budget to the budget committee. The estimates of resources and expenditures must be made in "good faith." The budget officer is responsible for timely publishing of all notices required by Local Budget Law. Most budget officers are also responsible for monitoring budget expenditures during the budget year and arranging for the governing body to make any budget changes required after adoption. The budget officer is under the supervision of the executive officer or the governing body of the local government.

Budget funds

What is a budget fund?

A budget fund is a fiscal and accounting entity used to record financial resources and an equal amount of expenditures and other requirements related to specific activities or objectives.

requirements of the law. Many budget officers prefer to create their own budget detail sheets in a spreadsheet or accounting program. If you decide to do this, follow the formats we provide to ensure that your budget complies with statutory requirements.

School districts use a budget detail format required by the Department of Education. This format contains the same elements as the detail sheets for other local governments, but the columns are arranged in a different order.

Why must a budget show amounts for multiple years?

The law requires that the budget show a short history of each fund for a basis of comparison. The detail sheets have columns where the actual resources and expenditures for the prior two years are shown. There is a column that shows the current year's budget. There are three columns for the budget for the coming year, as it goes through the process of being proposed, approved and adopted.

Where do I find the actual data?

The figures for the two "actual" columns come from your "in-lieu of audit" report, audit review, or audit report. See ORS 297.435 to determine which type of audit you need.

Where do I find the data for "Adopted Budget This Year"?

This data is found in your budget detail sheets for the current year. Use the numbers in the far right column, "Adopted by Governing Body." If you've done a supplemental budget during the current year, make those changes to the adopted numbers.

Why are there three columns for the budget for the coming year?

All of the budget detail sheets have columns to record the progress of the budget as it moves through the various required phases.

- The "Proposed by Budget Officer" column is where the budget officer shows the proposed budget estimates. The budget committee uses this column as the starting point for its work.
- The "Approved by Budget Committee" column is where the budget committee decisions are recorded. The numbers may be the same as the proposed budget or they can differ greatly.
- The last column, "Adopted by Governing Body," records the final decisions of the governing body. This column contains the final adopted budget figures.

What are the detail sheets for the various types of funds?

- For the general fund, the detail sheet LB-20 shows the estimated resources, and the LB-30 shows the estimated expenditures and other requirements. The LB-31 provides additional room for more line items if needed.
- The LB-10 form can be used for special revenue, capital project, enterprise, or trust and agency funds.
- The LB-11 is for reserve funds.
- The LB-35 is for debt service funds. The LB-36 provides room for listing more bond levies if needed.

Budget resources

What are some common fund resources?

Most funds have an ending balance—money left unspent or unobligated—at the end of each fiscal year. The following year, this becomes the "**available cash on hand**" if you are on the cash basis of accounting, or the "**net working capital**" if you are on the accrual basis of accounting. Estimate how much of this beginning fund balance will be available on July 1. Include money that is held in a savings account, certificate of deposit, or other investment instrument, as well as your checking account balance.

If your local government has the authority to levy **property taxes**, they are a budget resource.

will change. If your district dissolves, and then gets voter approval to reform, you can ask the voters for whatever rate limit you wish. The Legislature can also enact additional statutory limitations on top of your permanent rate limit, reducing the effective rate you can impose, but this is rare.

How much revenue will we receive from taxes under our permanent rate limit?

There are three steps to follow to estimate taxes to be received. The first step is to multiply your rate limit by the estimated assessed value in the coming year of the property in your local government's territory. This amount of taxes that your rate would raise must then be reduced for the loss due to the other constitutional limit, known as the Measure 5 limit. Finally, the result must be reduced again for the loss due to discounts and uncollectables. See the basic budgeting book or a more detailed explanation of these calculations.

How do I determine the estimated assessed value of the property in my local government's territory in the coming year?

Ask your county assessor. Usually an acceptable estimate can also be made by multiplying this year's value by 1.03. This method can be used because, generally, assessed values increase by about 3 percent per year.

What is the Measure 5 limit?

Measure 5, which became Section 11b of Article XI of the Oregon Constitution, limits the amount of property tax an individual property can pay. Taxes billed by local governments are categorized as "general government," "education," or "exempt from limitation." The general government category is generally for taxes imposed for non-education local governments and urban renewal agencies. The education category is generally for taxes imposed by school districts, education service districts, and community colleges. The unlimited category is usually for taxes imposed to repay general obligation bonds.

The limit for the general government category is \$10 per \$1,000 of real market value. The education limit is \$5 per \$1,000 of real market value. If the taxes extended against a property are more than allowed in either category, then the taxes in that category are reduced to the limit. This process is called "Measure 5 compression." Local option taxes are reduced first. If the taxes in the category are still too high, then the permanent rate taxes of all of the taxing districts are reduced proportionately.

How do I estimate Measure 5 compression loss?

Ask your assessor for a copy of Table 4a from the annual Summary of Assessments and Levies (SAL) Report. This table shows your local government's assessed value, constitutional (compression) loss, and taxes actually billed in the current year. You can use the history of loss from several years to determine the average or trend of loss for your local government.

What are losses from discounts and uncollectables?

Oregon law grants a discount to taxpayers who pay their property taxes on time. If the full amount is paid by November 15, a three percent discount is granted. If two-thirds of the total amount is paid by November 15, a two percent discount is granted. Because of this discount, you will never receive 100 percent of the taxes billed.

Additionally, not all taxpayers pay their property taxes right away. The amounts not paid in the year billed are called "uncollectables" for that budget period. These uncollectables become the delinquent taxes that flow in later as "previously levied taxes."

Your county tax collector can tell you the county's annual collection percentage. A table of collection percentages can also be found in the annual Local Budget Law and Notice of property Tax forms booklet. The collection percentage tells you the percentage of current year taxes that are actually collected after the losses from discounts and uncollectables are subtracted. Multiply the amount of taxes billed after Measure 5 compression by the collection percentage to get the amount of **taxes estimated to be received** next year. **This is the number you use as the budget resource "taxes estimated to be received."**

Do we have to levy our full permanent rate?

No. The permanent rate is a limitation. That means you can levy anywhere **up to** the full permanent rate. If the amount that the permanent rate will raise, added to the amount of other resources that you expect to have is more than your total requirements, then the full permanent rate does not have to be levied. There is no penalty for imposing less than your full limit if you are a general government

the purchase of land, buildings, vehicles, furniture, and other types of durable equipment.

There are other types of fund requirements, that are not included in the object classifications just listed. These include:

- **Transfers to other funds.** The governing body may want to use some of the resources from one fund to pay for expenditures in another fund. To do this, a transfer of money is budgeted from the first fund to the second. The transfer is a requirement of the first fund. The actual expenditure is also a requirement of the fund receiving the transfer. The transfer amount becomes a budget resource in the receiving fund.
- **General operating contingency.** This money is budgeted for use during the year to deal with unexpected operating situations that cannot be specifically identified at the time you are preparing your budget.
- **Unappropriated ending fund balance.** This is how you budget to have a certain amount of money left in a fund at the end of the year for which you are budgeting. You may need to do this to ensure that your local government begins the following fiscal year with enough cash to operate until tax money or other revenues are received later in that fiscal year. The unappropriated ending fund balance becomes part of the cash on hand or net working capital to begin the next fiscal year. Money budgeted in an unappropriated ending fund balance can't be spent in the year it's budgeted that way, except under very limited circumstances.
- **Reserved for future expenditure.** You can budget an amount that is to be saved and carried forward beyond the year for which you are budgeting. This is money that is not expected to be spent, and so it is not appropriated, but it still must be shown in the budget.

Is there a limit to the amount of money that can be budgeted in the contingency line item?

No. But money must be moved out of the contingency line item to another object classification before you can spend it, and there is a limit on how much money can be moved out of contingency easily, using just a governing body resolution. No more than 15 percent of the total appropriations of the fund can be transferred out of contingency with a resolution. For example, if the total appropriations of the fund are \$100,000 (including \$20,000 for operating contingency), only 15 percent, or \$15,000, of the appropriation may be transferred out of contingency using a resolution. In this example, the remaining \$5,000 can be transferred out and spent only after you adopt a supplemental budget. The 15 percent is cumulative throughout the entire budget period. That is, it's 15 percent per year, not per resolution.

The size of the operating contingency should be based on past experience and on the purpose of the fund. Don't use it to cover up improper or lazy estimating practices, or as a "savings account." Funds where the costs can be accurately predicted, such as a debt service fund, cannot include a general operating contingency.

What are the 'limited circumstances' in which an unappropriated ending fund balance can be spent?

Generally, money budgeted as an unappropriated ending fund balance can be spent only in an emergency situation caused by a natural disaster or civil disturbance. See ORS 294.481.

Is it possible to start the fiscal year "in the hole?" Should I budget a negative amount because we spent more in the previous year than we should have?

No. Each year's budget is a new plan. You must never budget a negative resource. See OAR 150-294.361(1)-(B).

The budget committee

What is the budget committee?

The budget committee is a local government's fiscal planning advisory committee. The committee consists of the elected governing body members and an equal number of district voters appointed by the governing body.

Who can be appointed to the budget committee?

Can the budget committee meet and discuss the budget before the first meeting for which public notice is published?

No. If the proposed budget is released before the first budget committee meeting, it is for the use of the individual budget committee members. The committee should not get together in person, by telephone, or via e-mail before the first public meeting to discuss or deliberate on the proposed budget.

Any deliberation on the proposed budget must take place at a properly advertised public meeting. One of the reasons Oregon uses the budget committee process is to ensure free public input and full disclosure of budget deliberations. To circumvent local budget law puts your local government and its property tax levy at risk. It is much better to abide by the spirit of the law and hold *all* discussions at public meetings.

What sorts of things can the budget committee discuss before the first meeting for which notice is published?

The committee can:

- Receive training on the budget committee process, calendar, expectations for committee members, etc.
- Discuss committee members' preferences for ground rules, rules of order, conduct of meetings, method of voting / reaching consensus, etc.
- Receive orientation on the organization and its various departments or programs and staffing, and on the activities or services provided by each.
- Receive orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- Discuss the current year budget or prior year budgets, including what, in general, might be done differently next year.

What can the budget committee *not* discuss before the first meeting?

- Specific estimates of revenue, expenditures or appropriation amounts associated with any fund, object classification or line item, resource or requirement.
- The question of whether to fund specific programs or expenditures.
- The question of whether to impose any specific tax levy, or the amount of any levy.

What sort of notice is required for the first meeting?

Notification of the first budget committee meeting must be published in a newspaper of general circulation within the district, by first-class mail, or by hand delivery to every street address. See Chapter 8 of the Local Budgeting Manual for more detail on publication requirements.

Can we "post" the notice of the first budget committee meeting in a public place or on our website?

Local Budget Law requires the notice be published two times in the newspaper, published one time in a newspaper and posted on your website, mailed by first class mail, or hand-delivered. If you choose to publish one time in a newspaper **and** post on your website, the newspaper notice must give the website internet address where the notice is posted. As long as you publish in one of those ways, you may also post the meeting information on your website or in a public place if you wish.

What if we can't hand-deliver or mail notice to each street address because our post office uses only PO boxes?

If you publish by mail, you must send the notice to every street address, PO Box number, and Rural Route number in your district. Do the best you can. Document the situation and the steps you take to comply.

What happens at the first budget committee meeting?

By the end of the first meeting, the budget committee should have elected a chair, adopted rules of order, received the budget message, received a copy of the budget, and set dates for any future meetings.

can make changes after the budget committee has approved the budget.

Can the budget committee determine how much an employee is paid?

The budget committee does not approve specific personnel, employee contracts, or salary schedules, nor does it negotiate salary contracts.* The budget committee may increase or decrease the total personnel services expenditures in the proposed budget.

*Exception: The county budget committee or the Tax Supervision and Conservation Commission approves changes in the salary of elected county officials. ORS 204.126.

As a budget committee member, I think the budget officer is estimating too much for some expenditures, and we are wasting taxpayer money. Should I say something?

If the budget officer is making the estimates in "good faith," he or she has not violated Local Budget Law. However you can certainly raise the issue. As a budget committee member, you have a responsibility to represent the public's interest and question any expenditure that seems excessive. You can argue for what you think is best in regard to how public monies are spent and try to convert a majority of the committee to your point of view. You may also testify at the budget hearing to try to influence public opinion.

Can the Oregon Department of Revenue do something about this?

No. ORS 294.490 prohibits the department from interfering with the fiscal policies of a local government except for obtaining compliance with Local Budget Law.

Should we approve the property taxes as a rate or as an amount?

Permanent rate taxes can be imposed as a rate per \$1,000 of assessed value, or as a dollar amount. Local option taxes must be imposed the same way as they were stated in the ballot measure in which the voters approved them, either as a rate or as an amount. Taxes for general obligation bonds are always imposed as a dollar amount.

The budget committee should approve the taxes in the same way (rate or amount) as the governing body intends to impose them.

What is the advantage of approving taxes as a rate versus an amount?

If you impose your permanent rate taxes as a rate, you will receive whatever amount of tax revenue that rate will raise when applied to the value of the property in your territory (after losses for Measure 5, discounts, and uncollectables). If the value goes up, your tax revenues go up.

If you impose your taxes as an amount, the county assessor calculates the rate per \$1,000 of assessed value necessary to raise exactly that amount. You are assured of receiving the amount you ask for, but forego any increase that you might have realized if values increase. However, if to balance your budget you need less than the full amount your permanent rate would raise, then the easiest way to ask for the exact amount you do need is to impose your taxes as a dollar amount. Remember to adjust for Measure 5, discounts, and uncollectables. You cannot ask for an amount in excess of the amount your permanent rate limit would raise.

What happens after the budget committee agrees on the budget?

After public input is received, and all issues are resolved to the satisfaction of a majority of the budget committee, the committee votes to approve the budget and the rate or amount of each tax levy. Approval of the taxes and the budget should be in the form of a formal motion, recorded in the minutes of the meeting. Sample motion to approve the budget and taxes:

"I move that the Sample District budget committee approve the 2007-2008 fiscal year budget and the property taxes it contains at the rate of \$4.2379 per \$1,000 of assessed value for operating purposes, at the rate of \$1.50 per \$1,000 for local option tax, and in the amount of \$97,396 for payment of bond principal and interest."

Does the budget committee have any other duties?

After the budget is approved and the tax levy rate or amount is established, the committee's work is finished as far as Local Budget Law is concerned. Local charters or policy may have additional duties. Some governing bodies may reconvene the budget committee at a later date in the event a supplemental budget is needed. Sometimes budget committee members ask to join the governing

meeting?

No. The notice of the budget hearing must include a summary of the budget approved by the budget committee. The notice must be published between five and 30 days before the hearing. Therefore it is impossible to hold the hearing the same date as the budget committee meets and approves the budget.

I published my budget hearing notice (LB-1) showing the hearing as being on a certain day. Then we had to postpone the hearing for a week. What do I do now?

At least five days before the new date, publish a revised notice. Only the notice portion of the form is required, not the financial summary.

The governing body

At the budget hearing and afterward, what action does the governing body take?

At the public hearing, the governing body must hear questions or comments from any person who wishes to speak about the approved budget. The governing body can adopt guidelines for the conduct of the hearing, as long as every member of the public is treated equally.

If no members of the public attend or wish to speak, the hearing may be adjourned.

Following the hearing and no later than June 30, the governing body must adopt the budget, make appropriations, set the property tax levy rate or amount, and categorize each levy as to its Measure 5 category. If taxes are imposed, the governing body must certify the tax to the county assessor no later than July 15.

Can the governing body change the budget that was approved by the budget committee?

After the budget hearing, the governing body may make additional adjustments to the budget that was approved by the budget committee. Expenditures and taxes can be reduced. The amount of the estimated expenditures for any fund may not be increased more than \$5,000 or 10 percent, whichever is greater, unless a summary of the revised budget is again published and another public hearing is held. In addition, the amount or rate of property tax may not exceed the amount or rate that was approved by the budget committee unless the governing body publishes the revised budget again and holds a second public hearing. Remember that the second hearing can occur not less than five days or more than 30 days after the re-publication.

If the governing body increases expenditures by more than 10 percent do we have to re-publish the entire budget or just those funds that were changed?

Yes. The publication form no longer requires a summary of each fund. Instead, the form shows a summary of the entire budget. So it is not possible to publish just a summary of the funds that were changed. However, it is probable that only a few of the numbers on the form will change, so much of the original information can be re-used.

Can the governing body change the budget approved by the budget committee in ways that the budget committee does not approve?

The governing body has that right.

What if we can't adopt our budget before June 30?

Local Budget Law makes no provision for not having an adopted budget in place by the beginning of the new fiscal year. ORS 294.100 makes it unlawful for any public official to spend public money without the authority established by an adopted budget. Any who do so are at risk of a civil suit by the district attorney or any taxpayer and being ordered by the court to repay the money from their own pocket. Additionally, you must adopt the budget, make appropriations, and levy and categorize taxes before you can certify your taxes to the assessor. The deadline for tax certification is July 15 unless the assessor grants an extension.

If you fail to adopt your budget by June 30 it is still important to follow the other provisions of Local Budget Law. You should still timely publish all notices, hold all required hearings, etc., even if you

A local government that **levies a property tax** and that is **subject to Local Budget Law** must file **two** copies of the following with the county assessor (of every county in which the district is located) by July 15:

- The notice of property tax and certification, Form LB-50, ED-50, or UR-50;
- The governing body resolutions adopting the budget, making appropriations, imposing the tax, and categorizing the tax for the purposes of Article XI, section 11b (Measure 5); and
- Any new ballot measure approving taxing authority that is being imposed for the first time.

A local government that does **not** levy property tax and that is **subject to Local Budget Law** must submit two copies of the resolutions adopting the budget and making appropriations.

A local government that **does** levy a property tax, but that is **not** subject to Local Budget Law must submit two copies of the LB-50 and two copies of the resolution imposing and categorizing the tax.

A school district must also submit a copy of its complete budget document to the education service district and the Department of Education by July 15.

Every local government must also submit a copy of its complete budget document to the county clerk by September 30.

Unless specifically requested, please do **not** send a copy of your complete budget document to the county assessor or to the Oregon Department of Revenue.

Changing the budget during the fiscal year

We have money budgeted that we want to use in a different way. How do we make that money available where it is needed?

- You can spend money in an appropriation category for anything in that same fund and appropriation category without changing your budget, as long as you do not exceed the appropriation amount.
- A resolution by the governing body can transfer money from one appropriation category in a fund to another *existing* appropriation category in the same fund or in another fund. See ORS 294.463.
- If a fund is no longer needed, it can be closed and the money transferred to the general fund by governing body resolution. See ORS 294.353.
- A supplemental budget can transfer money between other funds or create new appropriation authority. See ORS 294.471.
- Money can be loaned from most funds to another fund by governing body resolution. See ORS 294.468.

What is a supplemental budget?

A supplemental budget is the primary way in which to change the adopted budget during the fiscal year. Most often a supplemental budget is necessary when an occurrence, condition, or need arises that was not known at the time the budget was adopted, or when additional funds are made available after the budget is adopted.

What is the process for adopting a supplemental budget?

The procedures for adopting a supplemental budget are similar to those for the annual budget, although the budget committee need not be involved. If estimated expenditures in any fund are being changed by more than ten percent, these procedures include a public hearing. A notice and summary of the changes in any fund that is changing by more than 10 percent are published five to 30 days prior to the hearing. If the change is 10 percent or less, the supplemental budget can be adopted at a regular meeting of the governing body, with a notice of that meeting published not less than five days before. The notice must include a statement that a supplemental budget will be considered. See ORS 294.471 for more information on the process.

Pool or any other rate the governing body determines.

When do we have to pay back an interfund loan?

If the loan is for operations, it must be paid back in the same fiscal year or biennial budget period or in the next one following. A capital loan may be paid back over a term of up to ten years. If a loan is not repaid in the same year it is made, the repayment must appear as a requirement in the budget for the year in which it is planned.

Can we use the money we have budgeted as unappropriated ending fund balance for something else?

The only situations in which you can use that money for another purpose during the same budget year are in the event of fire, flood, earthquake, or other natural disaster; of civil disturbance; or of involuntary conversion (arson, theft, vandalism, etc.). If you have such a situation, you may create the necessary appropriation authority by resolution or supplemental budget. See ORS 294.481.

The consequences of noncompliance with Local Budget Law

If we do not comply with every little detail of Local Budget Law, will the Budget Police come to arrest us?

Probably not. But:

- Any deviation from the law could be grounds for a civil lawsuit against any public official who spends public money without having followed the law.
- Tax Court could deny some or all of your property tax levy.
- Your auditor could cite the violation in your audit report.
- The Oregon Department of Revenue could order your local government to correct its procedures. (ORS 305.110, 294.505, 294.510)

What if I, as a budget officer or a member of the governing body, don't agree with the Oregon Department of Revenue on the interpretation of Local Budget Law?

If the department has issued a formal order that causes you to be aggrieved, you may appeal to Oregon Tax Court under ORS 305.275.

More often, the Finance and Taxation analysts provide informal advice. Local Budget Law has been around for decades. The analysts use their experience and knowledge of the statutes, Attorney General advice and past court decisions to interpret the law. These informal interpretations represent their informed opinion. If you disagree, we suggest you seek advice from your own legal counsel.

