

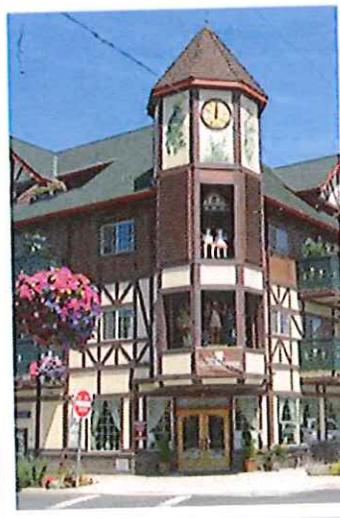
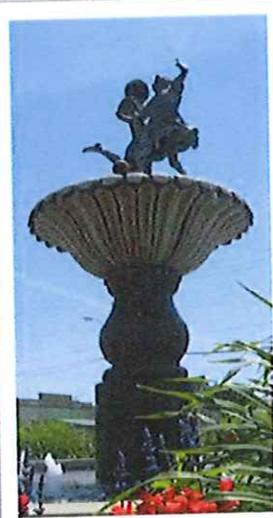
City of Mt. Angel, Oregon

Proposed ANNUAL



BUDGET

2012~2013



City of Mt. Angel

ANNUAL BUDGET

Fiscal Year 2012-13

Budget Committee

Mayor

Rick Schiedler

Councilors

Ray Eder – Council President

Darren Beyer

Karl Bischoff

Kelly Grassman

Teresa Kintz

Andrew Otte

Citizen Members

Shayne Kleinschmit – Chair

Cindy Buchheit

Jan Donohue

Jim Kosel

Don Robison

Bernie Seiler

Pete Wall

City Staff

City Administrator – Susan Muir

Assistant to the City Administrator – Kelsey Lewis

Finance Director – Chaunee Seifried

Police Chief – Mike Healy

Public Works Supervisor – Dan Bernt

Librarian – Collette DeCock

Budget Analyst – Megan Messmer

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Fiscal Year 2012-2013 Budget Message

April 23, 2012

Dear Mayor, City Councilors, Budget Committee members and our community:

Budgets continue to be tight for local governments throughout the state. Mt. Angel has weathered the economic crisis fairly well compared to other cities in Oregon. There are many reasons why we are in the fairly stable position we are in:

- 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, fairly basic level of municipal services with fairly small 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 and the implementation is left to staff, the City staff consistently under spends. This allows the working capital carryover to continue to grow over time. In Mt. Angel, this allows us another small buffer from the impacts of the economic downturn.
- We have saved wisely for the future by creating such things as the 'sludge fund' and the 'retirement reserve fund'. We have safety nets in place that are fairly well established and that provide us some security.
- We do not make unrealistic projections. In fact, we typically underestimate almost all sources of revenue. While we try to be as accurate as possible, we provide a safe margin so that we live within our means.
- As you will see, this year we are thinking farther into the future. In addition to the items like the 'sludge fund' and 'retirement reserve', we are carrying that strategic thinking further by proposing a long term plan for police vehicle acquisitions and technology upgrades by planning for future costs and starting to save the money the City needs over many years.

In spite of the headlines regarding the challenge of municipal budgets and the cuts that are having to be 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:

- Improve the look of our parks and City facilities through temporary part-time staff and new irrigation systems
- Create a sewer repair assistance program for homeowners who may need assistance with failing sewer lines during challenging economic times
- Start the process of redesigning our city website
- Repair sidewalks in town to help make pedestrian travel safer and more appealing, as well as improve the appearance of our community
- Make progress on street overlays, working toward our goal to complete Taylor Street and taking advantage of public/private partnerships to improve our roads such as the opportunity with Highland Labs, Oktoberfest and the neighbors on Cleveland Street.

In addition, we are working on completing our strategic plan and came in under budget on our first step of combining all of the City plans to see where we are going as a community. We look forward to continuing that process in the next fiscal year and aligning our plans with our budget goal setting process for FY 2013-14.

The City has been able to capitalize on grant or other revenue sources by paying for our OSHA upgrades at City Hall through an incentive program with our insurance carrier. We have also received two discounts on our liability insurance for having a certified risk manager and for submitting our Police Department policies for approval.

Looking ahead, 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 costs. The proposed budget includes 'decision packages' for funding all of the requests. These decision packages describe the item or project and how it will be funded. In addition, there are some operational improvements the Budget Officer is proposing and each of those also has a 'decision package' page within the budget.

Times are tight and municipal budgets are recovering slowly. Mt. Angel has stabilized the rough waters by budgeting and spending conservatively in good times and in bad. This allows the City some flexibility to make small progress on our goals and still continue to maintain a basic, steady, quality level of municipal services.

The Proposed Budget for FY 12-13

Proposes changes that will move us closer to our goals by:

- Funding improvements to the sound system in our community room so the public can better participate in our public meetings
- Continuing to fund the School Resource Officer position in our community
- Funding a sidewalk repair program to split the cost between the City and property owners
- Funding the remainder of the needed repairs to the Taylor Street sidewalks
- Completing the Taylor Street overlay project
- Making the City property near Burger Time more inviting
- Providing funding for a street overlay of Elm Street from E. Marquam to College St.
- Doubling the money available to the public for the sewer lateral repair program
- Funding a part time temporary parks maintenance worker over the summer
- And completing the W. Marquam sidewalk project.

In addition to these high priority goal items, the budget officer is proposing the following changes to the budget:

- Establishing a technology upgrade and replacement plan for all City technology
- Funding equipment necessary to fix a critical public safety communication problem that the City is currently facing with our 911 dispatch
- Starting a long term vehicle acquisition program for the Police Department, which allows us to save for the time we are no longer able to take advantage of our current purchasing method
- With no net increase to the Police Department budget over last year, reclassifying a Patrol Officer position to a Sergeant (no new FTE)
- With our long term vehicle replacement fund dollars, purchasing some of the vehicles we have been saving for:
 - A back hoe
 - A small used pickup
 - A mowing tractor
- Purchasing some small items related to our sewer operations including a new effluent sampler and a new 10 horsepower pump for the wastewater treatment plant
- For our parks, we are proposing a new vacuum style material collection system (leaf pickup) and a water cannon irrigation system for Ebner Park to help us make better use of our time and be more efficient in our work.

- The final package proposed is related to our Saalfeld Family Park improvements. These improvements began relatively late in FY 2011-12 and were mostly funded through donations and volunteer efforts. We hope to stretch the current budget to complete the project, however unknown costs remain and it is important for the City to complete the project. The Budget Officer proposes to put a small amount of money into this project to ensure that it is completed now that it has begun.

The source of funding most of these projects and goals is the City's line item called 'Working Capital Carryover' in the general fund, sewer, water and streets. Some reserves were used for capital projects and vehicles purchases. The Working Capital Carryover estimate in the General Fund for FY 2011-12 was approximately \$560,000 and as a result of our audit, we know it is actually \$740,000. This was because we projected revenues low and we under spent in some categories.

Using this Document

You will hopefully find many improvements to the document including a section titled 'Decision Packages' for the Budget Committee to use for their deliberations. This tab contains a decision package request form for each of the goal and operational items listed above, along with information about how each was funded and background on each item.

This year's budget also includes more detail in each equipment section within each fund to make it easier to track what purchases we are budgeting for each year and to make the budget more transparent. Instead of the fund page only indicating "equipment" as it had in the past, now you will note an equipment line item for specific items and the dollar amounts listed below (sound system upgrade, irrigation water cannon, etc.).

You will also see more specificity in the funds with projects having their own line item ('Taylor Street' project rather than just 'Street Projects').

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

Sincerely,

Susan Muir

City Administrator and Budget Officer

smuir@ci.mt-angel.or.us

503-845-9291

Our financial policies that provide us the framework for budgeting are:
 Mt. Angel has a number of policies that guide our budget making; copies of these policies are available at City Hall:

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

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

BUDGET PRESENTATION POWERPOINT

Mt. Angel Budget

Fiscal Year 2012-2013

Budget Message

Times are tight and municipal budgets are recovering slowly. Mt. Angel has stabilized the rough waters by budgeting and spending conservatively in good times and in bad.

Forecasting

◎ Purpose

- Estimate financial environment
- Use historical data to project future revenues and expenditures

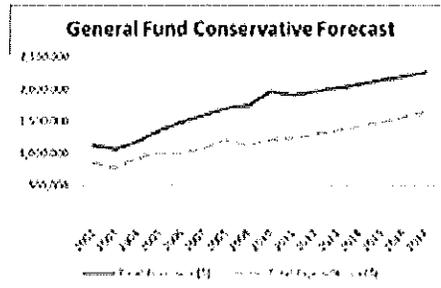
◎ Approach

- Three Scenarios
- Funds

◎ Methodology

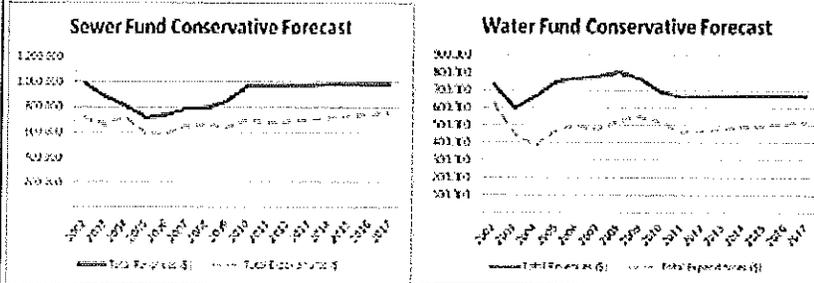
- Nine Years of Historical Data
- Calculations

Forecasting



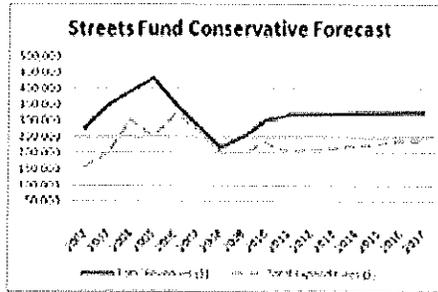
Using our most fiscally conservative projections, Mt. Angel's expenditures continue to come in less than our projected revenues (including working capital carryover) for the next five years.

Forecasting



Our enterprise funds reflect the same trend as the General Fund, expenditures are projected to come in under our revenues.

Forecasting



City of Mt. Angel
Budget Process and Schedule
 FY 2012-13

ACTION	PROPOSED DATE
City Council appoints Budget Committee Members to fill 3 vacancies	Tuesday, January 17, 2012
City Council approves tentative calendar, designates Budget Officer and affirms goals	Tuesday, January 17, 2012
Department head budget meeting	Tuesday, January 24, 2012
City prepares DRAFT budget	February - April
Budget Committee goals work session	February 23, 2012
Publish legal notice in newsletter, on website, twitter and facebook with key dates and opportunities for public input as part of budget process.	Follow state law requirements for legal ads and as soon as possible for other communication channels
Proposed budget document available at City Hall and posted online	2 weeks prior to first meeting - April 23, 2012
Budget document open house & orientation	Monday, April 30, 2012
Budget Committee meeting #1 - orientation, budget message, and fund review	Thursday, May 10, 2012
Budget Committee meeting #2 - discussion of proposed changes or amendments and recommendation on the budget and tax rate/levy	Monday, May 21, 2012
City Council holds budget hearings/considers adoption	Monday, June 4, 2012
City Council adopts budget, makes appropriations, imposes & categorizes property tax NOTE: Must be completed by June 30, 2012	Monday, June 4, 2012
Staff submits tax certification documents to Assessor	By July 2012

Approved January 17, 2012

7/1/11-6/30/12 REAL PROPERTY TAX STATEMENT MARION COUNTY, OREGON - 1115 COM
 PROPERTY DESCRIPTION
 MT ANGEL, OR 97301
 ACRES:
 MAP:
 ACCOUNT NO.: 97301
 THIS YEAR'S TAX 2,129.59
 See back for explanation of tax with (*)

Where do my Property Taxes go in Mt. Angel?

VALUES:	LAST YEAR	THIS YEAR
MARKET VALUES:		
LAND	85,800	79,800
IMPROVEMENT	107,640	87,980
TOTAL VALUE	193,440	167,780
TAXABLE VALUES:		
ASSESSED	126,810	130,610
NET TAXABLE:	126,810	130,610

THIS YEAR'S TAX	
EDUCATION:	
MT ANGEL SCHOOL	31
VILLAMETTE REG ESD	
CHEMEKETA COM COL	
EDUCATION TOTAL:	31
GENERAL GOVERNMENT:	
MARION COUNTY	205.12
MOUNT ANGEL	547.49
MARION SOIL & WTR	6.50
MT ANGEL FD	132.52
REGIONAL LIBRARY	10.68
GENERAL GOVERNMENT TOTAL	1,092.34

EXCLUDE FROM LIMIT:	
MT ANGEL SCHOOL	405.71
CHEMEKETA COM COL	11.17
CHEMEKETA COM COL, BON	22.06

EXCLUDE FROM LIMIT TOTAL:	438.94
2011-12 PROPERTY TAX TOTALS	2,256.09

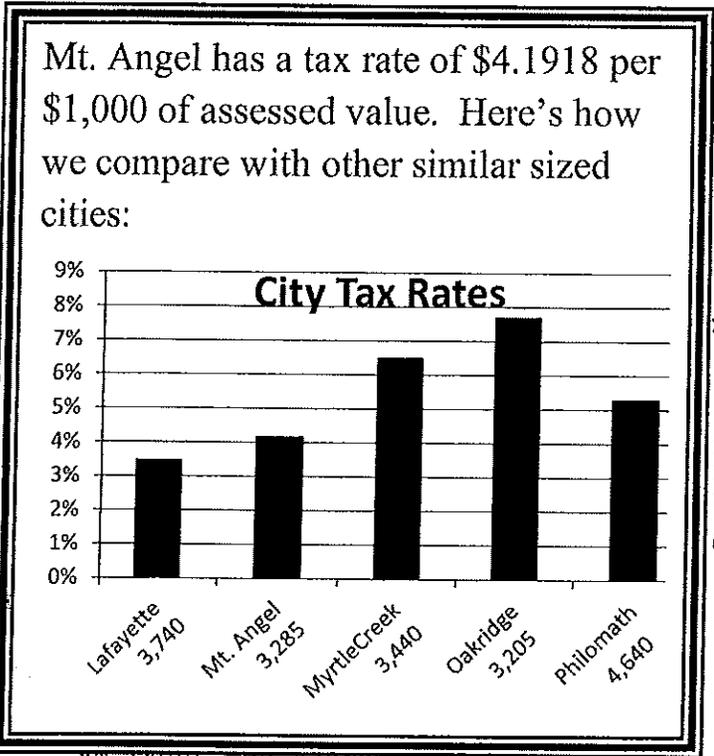
TOTAL TAX (After Discount) 2,188.41
 Year Here \blacktriangle

DISCOUNT WITH YOUR PAYMENT	ACCOUNT NO.:	Discount Allowed	Net Amount
11		67.68 3%	2,188.41
11		30.08 2%	1,473.98
11		NONE 0%	752.00

ATE Mailing address change on back

Enter Payment Amount \$

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



MT ANGEL, OR 97302

24000011012460000218841000014739800000752034

150-553-008 (Rev. 1-99)

PROPERTY TAX WORKSHEET

How we estimate our property taxes

Estimate for FY 2012-13

1	Permanent Tax Rate (per \$1,000 of AV) Use the prior year actual Assessed Value and estimate our increase based on our history and recommendation from the County Assessor (we estimated a 1% increase for FY 12-13).	4.1918/\$1000.	163,079,138
2	Estimated Assessed Value in district		164,709,929
3	Tax rate (per dollar)	X	<u>0.0041918</u>
4	Amount the Rate would raise		\$690,431
5	Estimate Measure 5 loss (compression) Assessor sends Summary of Assessments and Levies Report in October each year showing current year compression loss. Per Marion County Assessor we have no compression loss at this time.		0
6	Tax to be billed		\$690,431
7	Average Collection Factor		95%
8	Taxes Estimated to be Received		\$655,910

Mt. Angel's Money...

Where is it and how is it spent?



WHERE IS THE MONEY?

The City of Mt. Angel keeps its money in the following places:

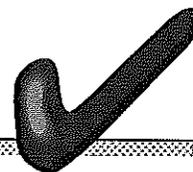
- Petty cash – there is typically a total of \$600 cash securely kept at city offices for small day-to-day spending such as reimbursement for expenses under \$25. A log is kept and reviewed by each department head and the Finance Director. This is a standard operating practice for most cities.
- US Bank – this account was closed in 2011 but still appears in the audit for FY 2010-11. All employee pay and payroll taxes were paid out of this account. Now they are paid through the West Coast Bank account (per Council resolution #1209).
- West Coast Bank – this is our general bank account used for accounts payable and payroll (The City Administrator and 1 of 3 Council check signers sign all checks and payroll).
- LGIP (Local Government Investment Pool) – this is where the City keeps the bulk of its money because it typically has a higher interest rate than our other accounts. This could change with the economy. Oregon's Local Government Investment Pool (LGIP) was created by state law in 1973. It is a diversified portfolio offered to eligible participants of the State of Oregon. The LGIP is an alternate investment vehicle offered to participants that includes, but is not limited to, any municipality, political subdivision or public corporation of this state that by law is made the custodian of, or has control of, any public funds. The LGIP is commingled with the State's short-term funds. Since its inception, over 900 local governments in Oregon have participated in the pool.



HOW IS THE MONEY SPENT?

The way the City's money is spent is set by the City Council annually through the budget process. The Budget Officer for the City (who is designated by resolution of the Council) presents the proposed budget to the Budget Committee, who conducts a public hearing and then approves the budget. The City Council then conducts a public hearing, can make changes to the budget, and then adopts the budget by resolution. The budget must balance (revenues = expenditures).

The State of Oregon requires the City to have an independent auditor audit the City financial statements annually. The City then files the audit report with the Oregon Secretary of State.



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 online at www.oregon.gov)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

District. See "Local government."

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

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

50 percent voting approve the question.

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

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

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

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

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

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

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

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

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

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

Fund balance. The fund equity of government funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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).

Working capital 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.

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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 FY2002-03, were used to understand the growth over time. The data from these nine years was coupled with the estimation for the current year (FY2011-12) 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 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.

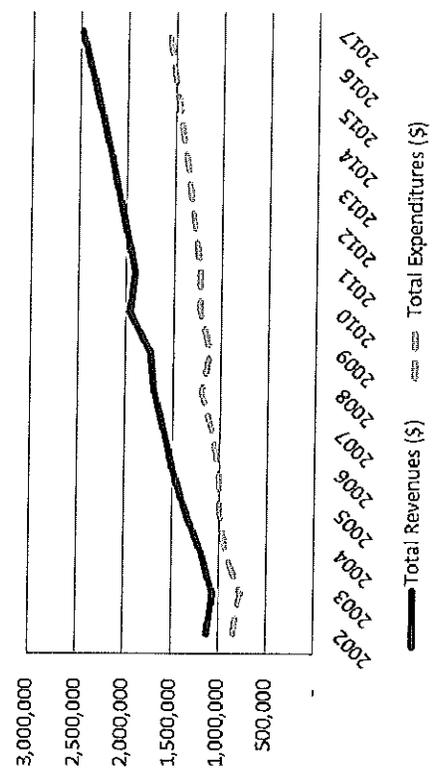
Three cases are portrayed in each fund forecast.

1. Base Case – This case in the forecast 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 as 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.

GENERAL FUND REVENUES AND EXPENDITURES FORECAST

	BASE CASE										Estimated 2011	Projections				
	Previous Years											2012	2013	2014	2015	2016
Total Revenues (\$)	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Growth Rate	1,118,304	1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,903,536	1,989,195	2,078,709	2,172,251	2,270,002	2,372,152	2,478,899
Total Expenditures (\$)	838,313	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,224,315	1,276,961	1,331,870	1,389,140	1,448,873	1,511,175	1,576,155
Growth Rate	-4.7%	10.8%	10.8%	14.5%	10.0%	6.8%	7.1%	-6.5%	9.2%	0.7%	4.3%	4.3%	4.3%	4.5%	4.5%	4.5%
Working Capital Carryover	\$ 279,990	\$ 289,562	\$ 252,594	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 679,221	\$ 712,235	\$ 746,839	\$ 783,111	\$ 821,129	\$ 860,977	\$ 902,744
OPTIMISTIC CASE																
Total Revenues (\$)	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Growth Rate	1,118,304	1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,903,536	2,019,652	2,142,850	2,273,564	2,412,252	2,559,399	2,715,522
Total Expenditures (\$)	838,313	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,224,315	1,276,961	1,331,870	1,389,140	1,448,873	1,511,175	1,576,155
Growth Rate	-4.7%	10.8%	10.8%	14.5%	10.0%	6.8%	7.1%	-6.5%	9.2%	0.7%	4.3%	4.3%	4.3%	4.3%	4.3%	4.3%
Working Capital Carryover	\$ 279,990	\$ 289,562	\$ 252,594	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 679,221	\$ 742,691	\$ 810,981	\$ 884,424	\$ 963,378	\$1,048,224	\$1,139,367
CONSERVATIVE CASE																
Total Revenues (\$)	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Growth Rate	1,118,304	1,065,679	1,180,691	1,351,321	1,485,975	1,586,368	1,699,383	1,743,276	1,958,538	1,903,536	1,958,739	2,015,542	2,073,993	2,134,138	2,196,028	2,259,713
Total Expenditures (\$)	838,313	776,117	928,097	995,599	1,004,210	1,071,596	1,191,554	1,113,748	1,215,905	1,224,315	1,285,531	1,349,807	1,417,298	1,488,163	1,562,571	1,640,699
Growth Rate	-4.7%	10.8%	10.8%	14.5%	10.0%	6.8%	7.1%	-6.5%	9.2%	0.7%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Working Capital Carryover	\$ 279,990	\$ 289,562	\$ 252,594	\$ 355,722	\$ 481,765	\$ 514,772	\$ 507,830	\$ 629,528	\$ 742,633	\$ 679,221	\$ 675,208	\$ 665,735	\$ 656,695	\$ 645,976	\$ 633,458	\$ 619,014

General Fund Base Case Forecast



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 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.

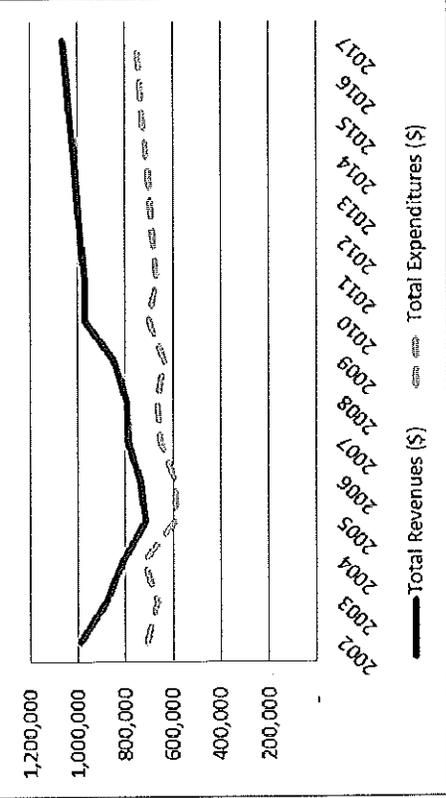
Optimistic Case: Revenue growth for the optimistic case of 6.1% is based on the compounded growth rate for the FY2002 to FY2010 actuals (including the carryover from the previous year). Expenditure growth projections of 4.3% were calculated based on the compounded growth rate over the past nine years.

Conservative Case: Revenue growth for the conservative case of 2.9% is based on the FY2002 to FY2010 compounded growth rate of real revenues (does not include carryover from the previous year as revenue). Expenditure growth projections of 5% were calculated based on the average percent change over the past nine years.

SEWER UTILITY REVENUES AND EXPENDITURES FORECAST

BASE CASE																
	Previous Years					Estimated			Projections							
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Revenues (\$)	987,362	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	971,977	986,557	1,001,355	1,016,375	1,031,621	1,047,095	1,062,802
Growth Rate		-10.8%	-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	0.1%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Total Expenditures (\$)	708,582	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	669,811	683,207	696,871	710,809	725,025	739,525	754,316
Growth Rate		-6.2%	8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	-4.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 278,779	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 302,166	\$ 303,349	\$ 304,484	\$ 305,567	\$ 306,596	\$ 307,570	\$ 308,486
OPTIMISTIC CASE																
Total Revenues (\$)	987,362	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	971,977	991,417	1,011,245	1,031,470	1,052,099	1,073,141	1,094,604
Growth Rate		-10.8%	-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	0.1%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Expenditures (\$)	708,582	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	669,811	683,207	696,871	710,809	725,025	739,525	754,316
Growth Rate		-6.2%	8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	-4.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 278,779	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 302,166	\$ 308,209	\$ 314,374	\$ 320,661	\$ 327,074	\$ 333,616	\$ 340,288
CONSERVATIVE CASE																
Total Revenues (\$)	987,362	881,155	810,957	714,457	736,678	789,330	793,671	846,937	971,429	971,977	973,921	975,869	977,821	979,776	981,736	983,699
Growth Rate		-10.8%	-8.0%	-11.9%	3.1%	7.1%	0.5%	6.7%	14.7%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Total Expenditures (\$)	708,582	664,407	721,213	590,159	590,243	653,534	664,888	635,242	700,252	669,811	683,207	696,871	710,809	725,025	739,525	754,316
Growth Rate		-6.2%	8.5%	-18.2%	0.0%	10.7%	1.7%	-4.5%	10.2%	-4.3%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 278,779	\$ 216,748	\$ 89,744	\$ 124,298	\$ 146,435	\$ 135,795	\$ 128,783	\$ 211,694	\$ 271,177	\$ 302,166	\$ 290,714	\$ 278,997	\$ 267,012	\$ 254,751	\$ 242,210	\$ 229,983

Sewer Utility Base Case Forecast



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 carryover 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 FY2002 to FY2010 real revenues (not including carryover). Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

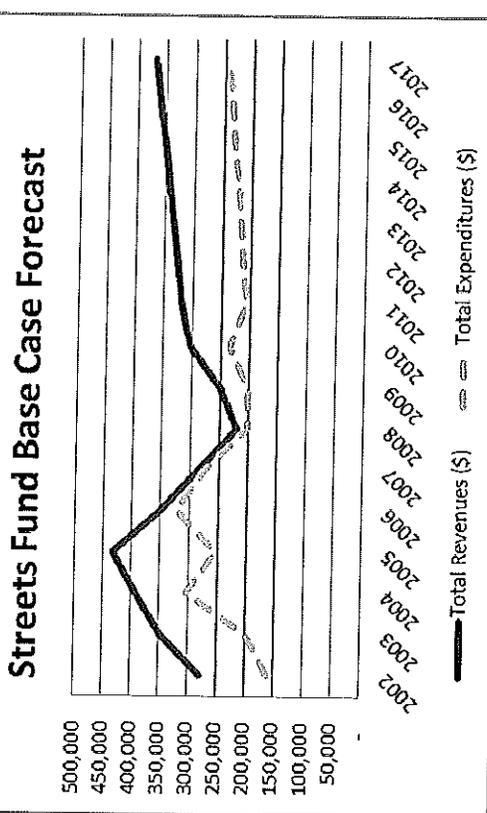
Conservative Case: Revenue growth for the conservative case of 0.2% is based on the average change in revenues between FY2002 to FY2010. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

STREETS FUND REVENUES AND EXPENDITURES FORECAST

BASE CASE																
Previous Years																
	2002	2003	2004	2005	2006	2007	2008	2009	2010	Estimated 2011	Projections					
										2011	2012	2013	2014	2015	2016	2017
Total Revenues (\$)	279,694	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	319,555	327,544	335,732	344,126	352,729	361,547	370,586
Growth Rate		24.7%	12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	5.6%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Total Expenditures (\$)	160,700	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	206,371	212,149	218,089	224,196	230,473	236,927	243,561
Growth Rate		24.6%	51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-11.9%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 118,994	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 113,184	\$ 115,395	\$ 117,643	\$ 119,930	\$ 122,255	\$ 124,620	\$ 127,025

OPTIMISTIC CASE																
Previous Years																
	2002	2003	2004	2005	2006	2007	2008	2009	2010	Estimated 2011	Projections					
										2011	2012	2013	2014	2015	2016	2017
Total Revenues (\$)	279,694	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	319,555	330,739	342,315	354,296	366,697	379,531	392,815
Growth Rate		24.7%	12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	5.6%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Total Expenditures (\$)	160,700	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	206,371	212,149	218,089	224,196	230,473	236,927	243,561
Growth Rate		24.6%	51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-11.9%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 118,994	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 113,184	\$ 118,590	\$ 124,226	\$ 130,100	\$ 136,223	\$ 142,604	\$ 149,254

CONSERVATIVE CASE																
Previous Years																
	2002	2003	2004	2005	2006	2007	2008	2009	2010	Estimated 2011	Projections					
										2011	2012	2013	2014	2015	2016	2017
Total Revenues (\$)	279,694	348,778	393,785	434,367	351,584	286,279	219,768	249,939	302,543	319,555	321,153	322,759	324,372	325,994	327,624	329,262
Growth Rate		24.7%	12.9%	10.3%	-19.1%	-18.6%	-23.2%	13.7%	21.0%	5.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Total Expenditures (\$)	160,700	200,239	304,174	252,453	323,377	274,294	200,868	201,871	234,288	206,371	212,149	218,089	224,196	230,473	236,927	243,561
Growth Rate		24.6%	51.9%	-17.0%	28.1%	-15.2%	-26.8%	0.5%	16.1%	-11.9%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%
Working Capital Carry Over	\$ 118,994	\$ 148,540	\$ 89,611	\$ 181,914	\$ 28,207	\$ 11,985	\$ 18,900	\$ 48,068	\$ 68,255	\$ 113,184	\$ 109,003	\$ 104,669	\$ 100,176	\$ 95,521	\$ 90,697	\$ 85,702



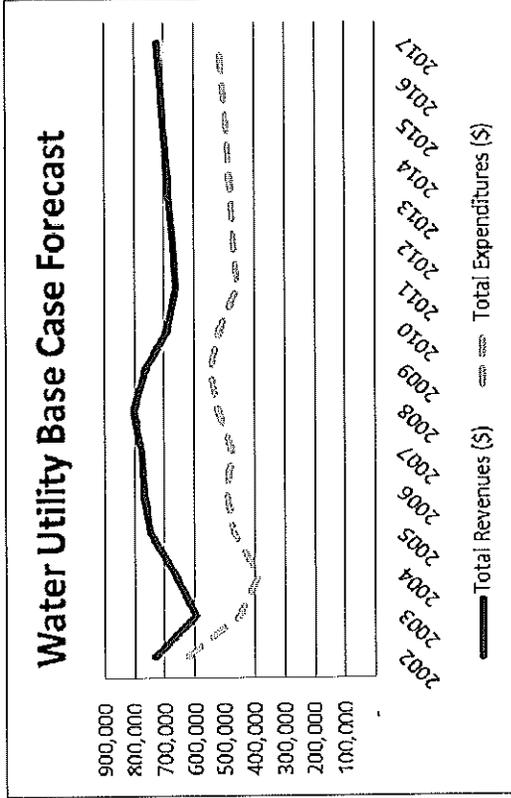
Base Case: Revenue growth for the base case was calculated by averaging the compounded growth rate from the optimistic and conservative cases (growth both including and omitting carryover as a revenue). This result is a projected growth rate of 2.5%. Expenditure growth projections of 2.8% were calculated based on the compounded growth 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 FY2002 to FY2010 real revenues (not including carryover). 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 FY2002 to FY2010. 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

BASE CASE																
	Previous Years										Projections					
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Revenues (\$)	730,711	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	663,087	673,033	683,129	699,376	703,776	714,333	725,048
Growth Rate		-18.2%	11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-4.2%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Total Expenditures (\$)	623,943	450,996	385,252	468,870	496,894	474,956	520,008	549,568	519,273	459,399	468,587	477,959	487,518	497,268	507,214	517,358
Growth Rate		-27.7%	-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-5.5%	-11.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 106,769	\$ 146,866	\$ 279,970	\$ 279,651	\$ 272,936	\$ 302,116	\$ 282,595	\$ 216,084	\$ 173,087	\$ 203,688	\$ 204,446	\$ 205,170	\$ 205,858	\$ 206,508	\$ 207,119	\$ 207,690
OPTIMISTIC CASE																
Total Revenues (\$)	730,711	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	663,087	676,349	689,876	703,673	717,747	732,102	746,744
Growth Rate		-18.2%	11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-4.2%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Total Expenditures (\$)	623,943	450,996	385,252	468,870	496,894	474,956	520,008	549,568	519,273	459,399	468,587	477,959	487,518	497,268	507,214	517,358
Growth Rate		-27.7%	-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-5.5%	-11.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 106,769	\$ 146,866	\$ 279,970	\$ 279,651	\$ 272,936	\$ 302,116	\$ 282,595	\$ 216,084	\$ 173,087	\$ 203,688	\$ 207,762	\$ 211,917	\$ 216,155	\$ 220,478	\$ 224,888	\$ 229,386
CONSERVATIVE CASE																
Total Revenues (\$)	730,711	597,862	665,222	748,520	769,830	777,072	802,603	765,652	692,360	663,087	664,413	665,742	667,073	668,408	669,744	671,084
Growth Rate		-18.2%	11.3%	12.5%	2.8%	0.9%	3.3%	-4.6%	-9.6%	-4.2%	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	519,273	459,399	468,587	477,959	487,518	497,268	507,214	517,358
Growth Rate		-27.7%	-14.6%	21.7%	6.0%	-4.4%	9.5%	5.7%	-5.5%	-11.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Working Capital Carryover	\$ 106,769	\$ 146,866	\$ 279,970	\$ 279,651	\$ 272,936	\$ 302,116	\$ 282,595	\$ 216,084	\$ 173,087	\$ 203,688	\$ 195,826	\$ 187,783	\$ 179,556	\$ 171,139	\$ 162,531	\$ 153,726



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 FY2002 to FY2010. Expenditure growth projections of 2% were calculated based on the accepted growth rate to account for inflation.

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City of Mt. Angel

Vision, Mission and Goals

FY 2012-13

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.

Goals

Improve & Enhance Communication with the Community-

In FY 2011-12, the City Council funded a website update which is currently under development through an RFP (request for proposal). In addition, the City will improve distribution of the monthly newsletter and will continue making other improvements designed to get the word out about City news.

- 1. Include a proposal to improve the sound in the community room at the Mt. Angel Library.*

Improve & Enhance the Livability in the Community – In FY 11-12, the Council funded Marquam Street sidewalk improvements and Taylor Street improvements. In addition, irrigation was added at City Hall, Fisher Park and will be added to the Saalfeld Family Park this spring. Park benches have also been funded.

- 2. Complete the Taylor Street overlay project.*
- 3. Complete the Repair/replacement of the following sidewalks:*
 - W. Marquam Street*
 - Taylor Street*
- 4. Overlay Elm Street from E. Marquam to College*
- 5. Create a fund for the 50/50 sidewalk repair program*
 - Fund at \$1,500-2,500*
- 6. Increase the Sewer Lateral Repair Program Funding*
 - Add \$5,000 for a total fund balance of \$10,000*
- 7. Investigate the pros and cons of the City having its own fuel tank for City vehicles (include diesel).*

8. *Continue with the Parks Initiative by adding the part time summer Parks worker again in FY 12/13*
9. *Make the Park by Burger Time more inviting (small ways)*
10. *Propose Funding options for the School Resource Officer at the following City levels:*
 - 100%
 - 70%
 - 50%
 - 30%
 - 0%
11. *Keep the Public Works Maintenance Worker in the budget but bring back the list of duties for the position for prioritization of services if position is eliminated (.6 FTE)*

Strategic Planning – In FY 11-12, the Council funded the strategic planning process, which is behind schedule but is underway. Staff anticipates checking in with Council on the plan sometime in early spring 2012.

Increase Revenue & Funding – This goal did not require any additional funding and is being combined with the strategic planning goal in 2012.

These goals were used by the Budget Officer to prepare the FY 12-13 Budget for presentation to the Budget Committee on May 10, 2012.

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DECISION PACKAGE REQUEST SUMMARY

Request	Funding Source	Cost	Appropriated to Fund										Sewer Reserve	Sewer Utility	Budget Book Pages/Line#	
			Admin	Police	Parks	Street	Street Reserve	Saalfield Capital	Vehicle Replace	Water Utility	Sewer Utility	Reserve				
School Resource Officer	WCC - General Fund	49,896	49,896													P96/L4
50/50 Sidewalk Repair Program	WCC - General Fund	2,500				2,500										P149/L14
Taylor Street Sidewalk Project	Reserves - Streets Reserve Fund	18,000				18,000										P149/L15
Taylor & Elm Street Overlay	Reserves - Streets Reserve Fund	97,550				97,550										P149/L17-18
Sewer Lateral Repair Program	Reserve-Sewer Reserve Fund	5,000												5,000		P109/L16
Temp Parks Worker	WCC - General Fund	5,500			5,500											P135/L2
W. Marquam Sidewalks	WCC - General Fund	8,000				8,000										P149/L13
Technology Replacement Plan	WCC - General Fund, Streets, Sewer, Water	6,740	300	1,800		400	2,840					700				*see below
Emergency Radio Improvements	WCC - General Fund	22,000		22,000												P97/L51
Patrol Vehicle Acquisition	WCC - General Fund	6,000								6,000						P157/L14
Sergeant Position	Money saved from FT/PT Police Chief	6,300		6,300												P96/L3
Back Hoe	Reserves-Vehicle Replacement Fund	25,000								25,000						P161/L23
New Effluent Sampler	WCC - Sewer Utility Fund	5,000										5,000				P107/L41
Small used Pick-up	Reserves-Vehicle Replacement Fund	5,000								5,000						P161/L22
10 Horsepower Pump	WCC - Sewer Utility Fund	9,000										9,000				P107/L42
Mowing Tractor	Reserves-Vehicle Replacement Fund	16,000								16,000						P161/L24
Material Collection System	WCC - General Fund	1,600			1,600											P135/L26
Irrigation Water Cannon	WCC - General Fund	1,100			1,100											P135/L25
Saalfield Park project	WCC - General Fund	5,000					5,000									P141/L19
**Video/Audio Recording Devices	WCC - General Fund	5,600		5,600												P96/L50
WCC=Working Capital Carryover		300,786	300	85,596	8,200	400	126,050	5,000	2,840	52,000	700	14,700	5,000			
TOTAL ALL															300,786	

* Computer Upgrades on the following pages:
 Admin P89/L23 - Police P97/L30 - Streets P146/L27 - Capital P125/L15 - Water Utility P116/L29 - Sewer Utility P106/L27
 **Added by Budget Committee on May 21, 2012.

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Fund

Program

Priority Rating: High- Council Goal

Details:

This funds the School Resource Officer for FY 12-13. The City pays 66% and the School District pays 33% of the cost. The School District budget funding this item was adopted on June 12, 2012.

One-time

On-going

Net Budget Impact	\$ 49,896
Total Cost	\$ 75,600

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	49,896 (66%)
School District	25,704 (33%)
Total	75,600

Supporting Council Goal behind Budget Item:

Improving and enhancing livability with the community.

Implementation and Timing

The City will be rotating Officer duties and will train the next SRO over the summer to be in place in the fall. The City and School District will sign another agreement for services after July 1, 2012.

Fund

Program Priority Rating: High- Council Goal

Details:

The Budget Committee requested this be funded between \$1,500-\$2,500. The program was established in 2004 but has not been funded for several years.

One-time

On-going

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

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
General Fund transfer to Street Reserve	2,500
Total	2,500

Implementation and Timing

City staff will analyze Resolution #1076 and determine if any updates are needed since it has been unused for awhile. There may need to be some additional detail added to describe how the money will be distributed or other issues. This review/update, if needed, is tentatively scheduled to come to City Council in either October or November, 2012.

Fund

Program

Priority Rating: High- Council Goal

Details:

This will complete the replacement of sidewalks along both sides of Taylor Street between Elm and Alder streets. This would include replacement of existing sidewalk.
Note: No ADA ramp work is required for this area.

One-time

On-going

Net Budget Impact	\$ 18,000
Total Cost	\$ 18,000

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
General Fund Working Cap Carry	
transfer to street reserve	18,000
Total	18,000

Implementation and Timing

This project is scheduled for construction in August or September 2012.

Fund

Program Priority Rating: High- Council Goal

Details:

This is the street overlay project for 2012-2013. It combines two separate budget decisions packages to save costs during implementation. It will include completion of the Taylor Street overlay (from Birch to Alder and from Garfield to Sheridan which includes widening to 32') and the Elm Street overlay from Marquam to E. College.

One-time

On-going

Net Budget Impact	\$ 97,550
Total Cost	\$ 97,550

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
Street Reserves (Taylor portion)	47,550
Street Reserves (Elm portion)	50,000
Total	97,550

Implementation and Timing

This project will go out to formal bid with the assistance of the City Engineer. The tentative schedule is to advertise for bids and have the bid opening by the end of July, 2012. The Council will need to discuss and award the contract at the August 2012 meeting. The contractor will be served a notice to proceed the Monday after Oktoberfest (September 17) and they will be required to complete the paving work by the end of October 2012. There is very little wiggle room in this calendar and it will need to stay on target in order to get the work completed before winter. The City staff will coordinate with the schools on the timing of the paving project, it should be a 3-4 day disruption for their bus/circulation routes. We will also publish the timing in the City newsletter.

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Fund

Program

Priority Rating: High- Council Goal

Details:

This increases the funds allocated to the sewer lateral repair program to \$10,000 total. Last year \$5,000 was budgeted to create and fund a repair program for property owners who experience a failing sewer lateral. The Budget Committee requested the fund be increased by \$5,000 for a total of \$10,000. One project was approved for \$2,000 under this program in May 2012.

One-time

On-going

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

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
Sewer Working Capital Carryover	5,000
Total	5,000

Implementation and Timing

This money will be ready and available for the program on July 1, 2012.

Fund

Program

Priority Rating: High- Council Goal

Details:

This funds a part-time temporary maintenance worker to improve the parks over the summer. This is the same package and program that we utilized last year. We saw great results in the parks for a small one-time seasonal cost. This budgeted amount will allow us to have an employee who will work roughly four days a week for about four months.

One-time

On-going

Net Budget Impact	\$ 5,500
Total Cost	\$ 5,500

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
General Fund transfer to parks	\$ 5,500
Total	\$ 5,500

Implementation and Timing

The City has advertised the position as of June 25, 2012 and will try and hire someone as soon as possible after July 1, 2012 through an appropriate hiring process.

Fund

Program Priority Rating: High- Council Goal

Details:

This project will complete the W. Marquam Street sidewalk project that was started in FY 11-12. This project will repair and replace the sidewalk on the South side of W. Marquam street beginning at Lincoln Street going west to the City limits (where the sidewalk currently ends).

One-time

On-going

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

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
General Fund transfer to street reserves	8,000
Total	8,000

Implementation and Timing

This project requires coordinating with the County and ultimately some additional investigation and work to solving the drainage issue. This project is slated to be completed/constructed in the spring of 2013.

Fund

Program Priority Rating: **Medium**

Details

Implement plan to budget consistently for computer purchases and upgrades. This is a new program designed to anticipate future technology needs of the City and plan/budget for them now.

One-time

On-going

Net Budget Impact	\$ 6,740
Total Cost	\$ 6,740

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
General Fund, Admin	300
General Fund, Police	1,800
Water	700
Sewer	700
Streets	400
Transfer to Capital	2,840
Total	6,740

Implementation and Timing

Staff will implement this as a long term plan. Based on age and use we anticipate 2 computer replacements and one upgrade during this fiscal year and those will be purchased as needed. We will focus on keeping our technology compatible with each other and with outside systems. The first upgrade will likely take place in August or September with the goal of having all the computers in Administration on the same operating system.

To: Mt. Angel City Council and Budget Committee
From: Kelsey Lewis, Assistant to the City Administrator
Re: 2012-13 Budget – Technology Replacement Plan
Date: April 16, 2012

The following is a technology equipment replacement plan. It is intended to allow the City to budget strategically, consistently and avoid surprises in equipment costs. In the past, computer equipment costs have been included in the Computer Services and Support line item without much planning for future needs. This year we are taking a different approach which will benefit the City in the long run and hopefully avoid large purchases without planning ahead for them. This will allow us to keep technology somewhat current while still being wise with our resources. This plan does not allow us to have cutting edge technology, however it does allow us to plan for and keep our computers and systems current and compatible with outside systems.

The proposed computer equipment budget reflects the average cost per year that we expect in each department (the Library Department is not included here because the Chemeketa Cooperative Regional Library Service owns all the library computers). Budgeting for the average cost of computer replacements will help the City anticipate large expenses and avoid paying for many computers in the same year.

To build the plan we used a five year replacement schedule (replacing each computer every five years, which is standard) in order to meet expenses over the next three years. For example, in the Administration proposed budget of \$3,140, only a portion of that would be used this year because there is only one computer proposed to be upgraded in the department this year; but next year two computers are scheduled for replacement. The additional funds will be carried over in this line item to help balance next year so that the annual cost for technology replacement in Administration will not go above \$3,140. In other words, actual cost for this fiscal year may be only \$300 and actual costs next year may be \$3,600. We have averaged out the cost to help build a more reliable replacement schedule to anticipate future costs. To help illustrate the actual costs, in each operating fund you will see the specific equipment costs which will make it easier to track each year's purchases.

Each computer is scheduled for either full replacement or partial upgrades in the fiscal year noted in the attached plan. Upgrades, when feasible instead of full replacement, generally extend the life of the computer for 1 to 2 years, depending on the level of use. Staff will adjust the replacement dates and update the schedule each year in the budget to reflect those upgrades and the new conditions for the coming year.

Also included here is a proposal for digitizing the City's infrastructure maps. While this is not an immediate need, it will require an investment that will ultimately save City resources. Staff is not proposing the funding for this in the FY 2012-13 but is presenting it as a strategic issue and will likely propose funding in the future.

Technology Replacement Schedule

City of Mt. Angel
Beginning Budget Year 2012 - 13

Source Fund	Equipment No. & Description	Estimated Purchase Price	Year of Upgrade or Replacement	Amount Saved To Date	Proposed Expenditure FY 2012-2013
Administration					
General	Computer A1 (upgrade)	\$ 300	FY 12 - 13	-	\$ 300
General	Computer A2 (replacement), Computer A3 (upgrade)	\$ 1,920	FY 13 - 14	\$ 1,920	
General	Computers A1, A4, A5, A6 (replacement)	\$ 7,200	FY 14 - 15	\$ 920	
General	Computers A3 & A7 (replacement)	TBD	FY 15 - 16		
Total FY 2012-13 Budget Request:					\$3,140
Public Works					
Streets /Sewer /Water /Parks	Computer PW1 (replacement)	\$ 1,800	FY 12 - 13		\$ 1,800
Streets /Sewer /Water /Parks	Computers PW2 & PW3 (upgrade)	\$ 600	FY 13 - 14		
Streets /Sewer /Water /Parks	Computer PW4 (replacement)	\$ 1,800	FY 14 - 15		
Streets /Sewer /Water /Parks	Computers PW2 & PW3 (replacement)	TBD	FY 15 - 16		
Total FY 2012-13 Budget Request:					\$1,800
Police					
General	Computer P1 (replacement)	\$ 1,800	FY 12 - 13		\$ 1,800
General	Computer P2 & P3 (upgrade)	\$ 200	FY 13 - 14		
General	Computer P4 (replacement)	\$ 1,800	FY 14 - 15		
General	Computer P5 (replacement)	TBD	FY 15 - 16		
General	Computers P6, P7, P8 & P9 (replacement)	TBD	FY 16 - 17		
Total FY 2012-13 Budget Request:					\$1,800
Future Technology Expenses					
Multiple	Digitizing Infrastructure Maps	\$ 5,000	FY 15 - 16	\$ -	\$ -
Multiple	Server	\$ 8,000	FY 16 - 17	\$ -	\$ -

Fund

Program Priority Rating: High- Public Safety Concern

Details:

This will facilitate the purchase and installation of a voting receiver in Mt. Angel to enable dependable emergency communications. The City of Silverton has budgeted \$22,000 or half of the project cost necessary to make critical improvements on the radio frequency we share. The combined \$44,000 will complete two projects. The first project will purchase and install a voting receiver in Mt. Angel and second will move our existing antenna from the water tower in Silverton to a cellular tower gaining needed elevation.

One-time

On-going

Net Budget Impact	\$ 22,000
Total Cost	\$ 44,000

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
transfer to General Fund, Police	22,000
City of Silverton paying half	22,000
Total	44,000

Implementation and Timing

The City will first develop a 'Memorandum of Understanding' with the City of Silverton. We will also begin the procurement process for the repeater in July of 2012 and once we have secured the proper equipment through our process, we anticipate the equipment will be installed within 90 days.

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Fund

Program

Priority Rating: Medium

Details:

The reclassification of one current officer position to a sergeant's position. This changes one current officer's position from officer to sergeant.

One-time

On-going

Net Budget Impact	\$ -
Total Cost	\$ 6,300

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
GF Police - Money saved from Chief	
re-appropriate within personnel services	6,300
Total	6,300

Implementation and Timing

The first step in implementation is for the Council to set wages for the position. The wage scale comes before the Council at the July 20 12 Council meeting. As soon as the pay scale is set, the hiring/promotional process will begin. Ultimately the Chief plans to make his selection and announcement by September 1, 2012.

Fund

Program

Priority Rating: Medium

Details:

This is a back hoe to replace our large 1996 John Deere tractor. This small back hoe will be used for water service line work, storm line work and some sanitary sewer work as well as miscellaneous excavating.

One-time

On-going

Net Budget Impact	\$ 25,000
Total Cost	\$ 25,000

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
Reserves - vehicle replacement fund	25,000
Total	25,000

Implementation and Timing

Since this equipment will be purchased used it is more difficult to map out a timeline for purchase. However, we will start looking after July 1, 2012 (online, through surplus and word of mouth). It will be purchased when we find the right back hoe that meets the criteria that we need.

Fund

Program

Priority Rating: Medium

Details:

This is a sampling unit to monitor quality of materials leaving the wastewater treatment plant. The City is required to monitor the treated effluent as it leaves our facilities and is discharged into the river. This item was budgeted last year (FY 11-12) but not purchased because our current sampler continued to function. This equipment will not be purchased until the current sampler stops working. We have the same approach as last year which is to budget for it but only purchase if needed.

One-time

On-going

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

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
Sewer working cap carryover	5,000
Total	5,000

Implementation and Timing

This equipment will only be purchased if the current one fails. There is no timing or implementation planned for or needed at this time. If the current one fails, the equipment will be purchased after following the appropriate procurement process.

Fund

Program

Priority Rating: Medium

Details:

This small used pickup will replace our existing 1988 Chevy S10 pickup truck that has over 200,000 miles on it and has many issues affecting its operational ability. This was originally planned for replacement in next fiscal year (FY13-14) per the vehicle replacement plan but is no longer reliable and is causing disruption in our operations. The current truck is used mostly for garbage runs, some meter reading and park related work.

One-time

On-going

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

Source of Funding or Financing	
Type	Amount
Vehicle Replacement Fund	5,000
Total	5,000

Supporting Council Goal behind Budget Item:

This is an operational item.

Implementation and Timing

Staff will start looking for a suitable replacement July 1, 2012. We anticipate that it will be fairly easy to locate a truck that meets our criteria. After the purchase of this vehicle, we will surplus the existing pickup.

Fund

Program

Priority Rating: Medium

Details:

This is a new 10 hp pump to replace the existing pump that has been in service for 20 years. The existing pump at the wastewater treatment plant has been rebuilt several times and is due for rotation to be out of service.

One-time

On-going

Net Budget Impact	\$ 9,000
Total Cost	\$ 9,000

Supporting Council Goal behind Budget Item:

Improving livability

Source of Funding or Financing	
Type	Amount
Sewer Fund Working Cap Carryover	9,000
Total	9,000

Implementation and Timing

We will order this equipment in July 2012. It will likely take approximately 2-3 months to arrive. The goal is to get the new pump installed before our next discharge in the end of October, 2012. The old pump will be kept in storage for use in an emergency as is our previous practice.

Fund

Program

Priority Rating: Medium

Details:

This is a tractor with a midmount mower deck. It replaces the John Deer 770 tractor that is now 17 years old. This will be a new tractor.

One-time

On-going

Net Budget Impact	\$ 16,000
Total Cost	\$ 16,000

Supporting Council Goal behind Budget Item:

This is an operational item.

Source of Funding or Financing	
Type	Amount
Vehicle Replacement Fund	16,000
Total	16,000

Implementation and Timing

We will get three quotes from vendors and purchase as soon as possible after July 1, 2012. Staff will try to get a trade-in value for the old tractor through the purchasing process.

Fund

Program

Priority Rating: Medium

Details

This is a tractor mount leaf, grass and debris vacuum. It will fit onto the tractor.

One-time

On-going

Supporting Council Goal behind Budget Item:

This is an operational request.

Net Budget Impact	\$ 1,600
Total Cost	\$ 1,600

Source of Funding or Financing	
Type	Amount
General Fund Working Cap Carryover	
transfer to parks	1,600
Total	1,600

Implementation and Timing

We will get three price quotes and plan to purchase prior to fall leaf season 2012. In addition, part of the process will include working out a memorandum of understanding or some type of agreement with the School District if necessary.

Fund

Program Priority Rating: Medium

Details

This is an upgrade to the irrigation system at Ebner Park. This is a mobile high velocity water cannon that will water areas of Ebner Park that are currently not irrigated or under irrigated.

One-time

On-going

Net Budget Impact	\$ 1,100
Total Cost	\$ 1,100

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
transfer to parks	1,100
Total	1,100

Implementation and Timing

We will start looking for this item in July with the goal of getting it up and running summer of 2012. However, this will be ranked lower than some of the construction projects in terms of priority and may roll over for purchase in the winter to be in place in spring/summer of 2013.

Fund

Program

Priority Rating: Medium

Details:

This is a small amount of money set aside if necessary to complete the Saalfeld Family Park Project. The Saalfeld Family Park project is up and running and the project's budget is tight. The City is doing the bulk of the work with volunteers and through generous donations, however there may be some small pieces left that need funding.

One-time

On-going

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

Supporting Council Goal behind Budget Item:

Improving and enhancing livability in the community.

Source of Funding or Financing	
Type	Amount
GF Working Capital Carryover	
transfer to General Fund Parks	5,000
Total	5,000

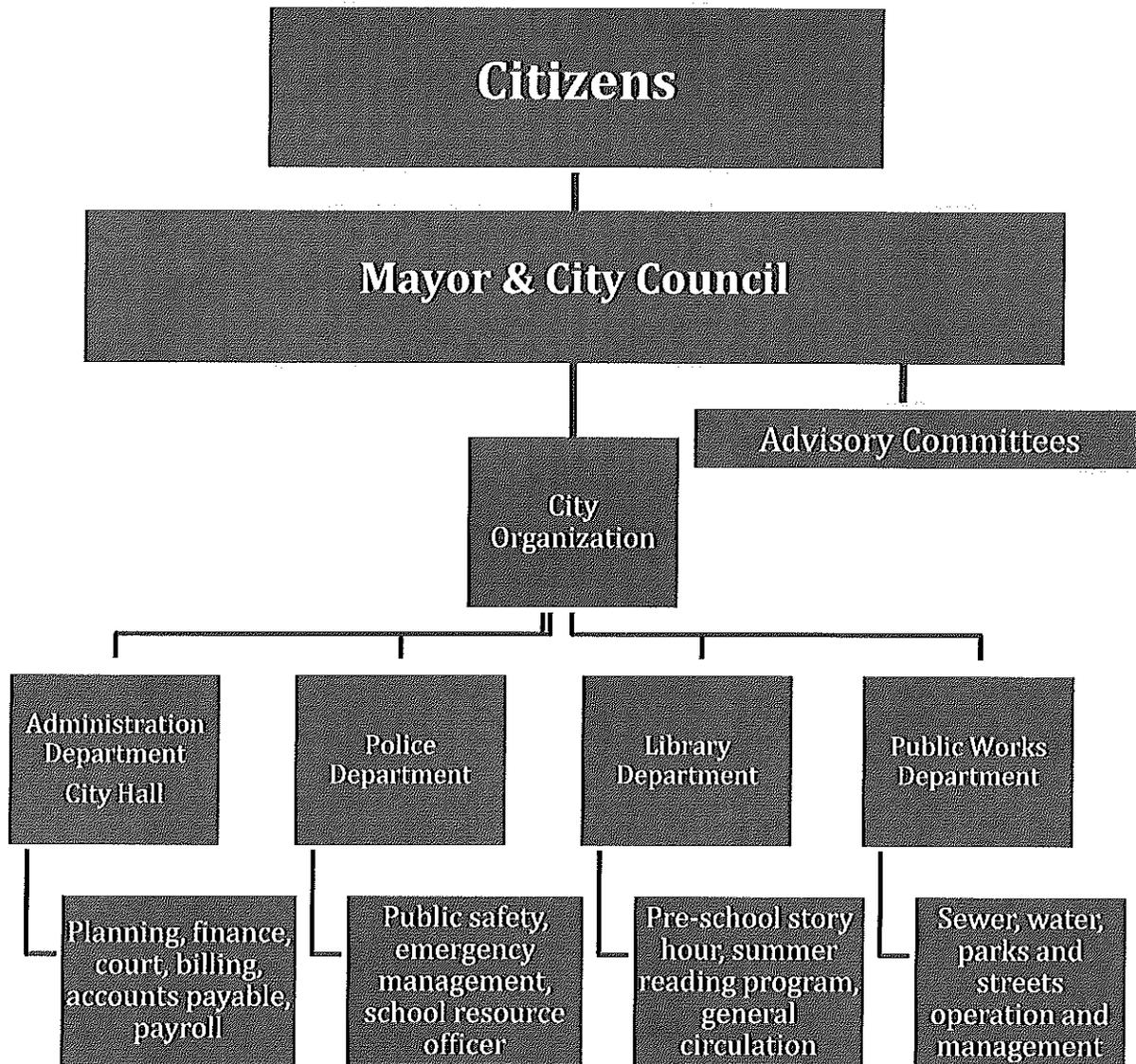
Implementation and Timing

The Saalfeld Family Park received a generous donation from the Saalfeld Family of about \$19,000. A very small portion of that is used for ongoing operations (building maintenance, building utilities), \$1,500 was used for the Landscape Architect, \$5,400 will be used for irrigation, and our estimate for hardscaping costs is approximately \$5,000. Approximately \$800 will be spent on tree cutting and stump grinding. The new planting materials have cost approximately \$1200 so far. The water heater and counter tops need to be repaired/replaced and some electrical work needs to be done prior to the building being used and there are likely some other small costs that will come up as we complete the project. There is no plan or timing for spending this money, we hope it will not be necessary to use this fund.

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City of Mt. Angel Organizational Chart

The City has four Departments providing 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	Admin		Police		Court		Library		Street		Parks		Water		Sewer			
				%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt	%	Amt		
1 City Administrator	1.00	0.000-80.000/yr	82,816	25%	20,704								5%	4,141			35%	28,986	35%	28,986	1
2 Assist to City Administrator	1.00	3159-4031/mo	43,460	30%	13,038								20%	8,692			25%	10,865	25%	10,865	2
3 Finance Director	1.00	4109-5244/mo	59,158	20%	11,832								10%	5,916			35%	20,705	35%	20,705	3
4 Receptionist Court Clerk	0.75	11.21-14.28/hr	12,591			20%	2,518										40%	5,036	40%	5,036	4
5 Accounting Clerk	0.75	13.90-17.71/hr	33,322	25%	8,330								5%	1,666			35%	11,663	35%	11,663	5
6 Police Chief	1.00	42.63/hr	67,938			100%	67,938														6
7 Sergeant - Proposed	1.00	4113-5249/mo	58,611			100%	58,611														7
8 PD Administrative Assistant	1.00	2422-3091/mo	45,448			100%	45,448														8
9 Patrol Officer	5.00	3069-3917/mo	173,219			100%	173,219														9
10 School Resource Officer	1.00	3069-3917/mo	45,027			100%	45,027														10
11 Librarian	0.75	2152-2743/hr	39,614							100%	39,614										11
12 Assistant Librarian	0.25	13.85-17.66/hr	4,683							100%	4,683										12
13 Children's Librarian	0.10	11.21-14.28/hr	3,485							100%	3,485										13
14 Library Aide	0.25	10.19-12.97/hr	6,243							100%	6,243										14
15 PW Superintendent	1.00	3232-4125/mo	69,578										20%	13,916			40%	27,831	40%	27,831	15
16 PW Utility Lead Worker	1.00	3157-4030/mo	39,818										27%	10,751			67%	26,678	6%	2,389	16
17 PW Utility Worker I	1.00	2500-3191/mo	31,881										27%	8,608			40%	12,752	33%	10,521	17
18 Wastewater Operator	1.00	3077-3928/mo	53,739														100%	53,739	100%	53,739	18
19 Parks Maintenance Seasonal	0.25	10.00/hr	5,000																		19
20 Maintenance Worker (hourly)	0.60	11.21-14.28/hr	18,178										20%	3,636			30%	5,453	30%	5,453	20
21 Wastewater Operator (hourly)	0.20	3077-3928/mo	8,825														20%	\$3,636	20%	\$3,636	21
TOTAL	18.85		902,634			53,904	390,243	2,518	54,075	57,324	8,636	149,970	186,014								

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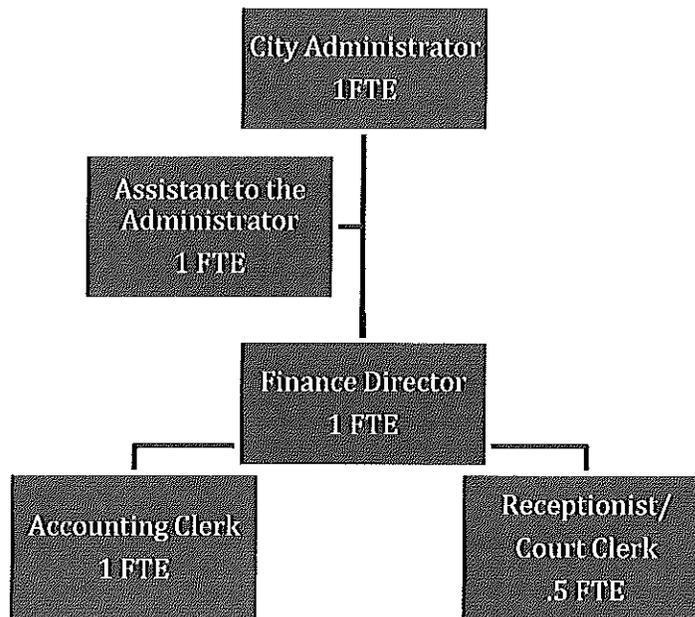
Administration Department

Contact Information:

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

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

The FY12-13 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

- Improve the acoustics in the Community Room. It continues to be a challenge for people to participate in meetings. The City has an existing sound system that does not address the problem fully.
- Implement plan to budget consistently for computer purchases and upgrades.
- Redesign our city website
- Establish a technology upgrade and replacement plan for all City technology

Library Department

Contact Information:

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

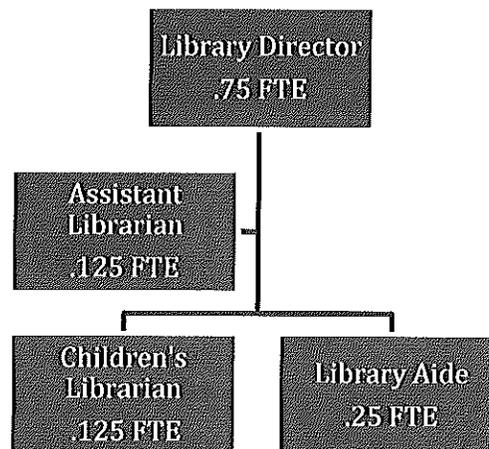
The Mt. Angel Public Library serves both the City of Mt. Angel and the surrounding community.

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

The library offers Mt. Angel residents:

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

The FY12-13 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

The Library Department budget has no major changes in the FY2012-13 budget.

Police Department

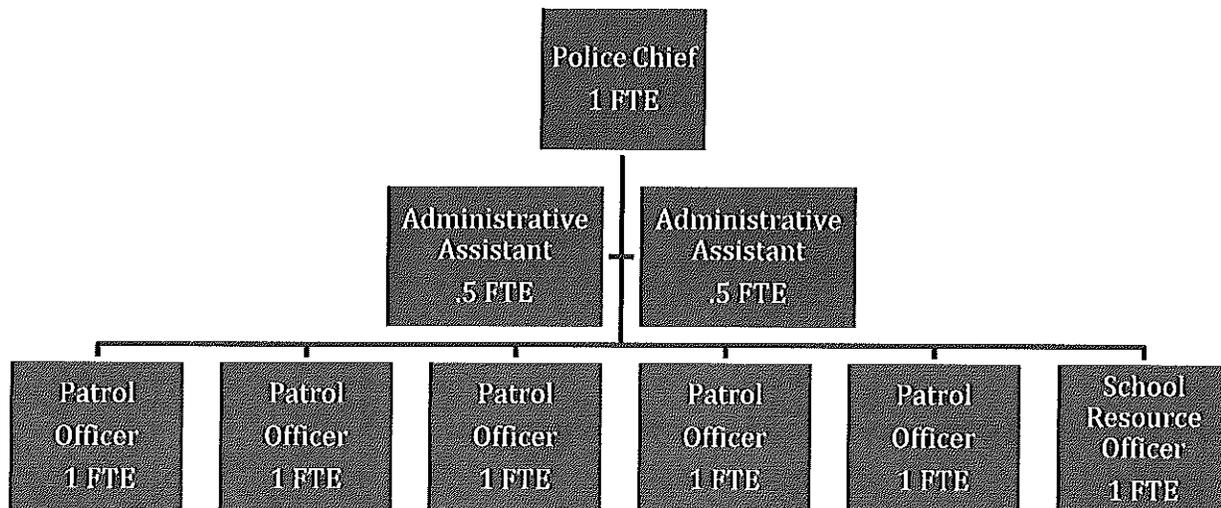
Contact Information:

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

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

The Department's goal for FY2012-13 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 FY12-13 budget has the following staff levels proposed:



Proposed Changes in the Budget this Year

- Fund the School Resource Officer position at 66% again this year in order to address the School District's financial inability to continue to fund this position at the level in previous years. This position is critical to maintaining community safety with our youth population at the schools and throughout the community.
- Vehicle Maintenance – general increase in repair and maintenance costs
- Equipment – the bulk of the increase is cost of voter/receiver
- Begin Vehicle Acquisition & Replacement – beginning of patrol vehicle lease program.

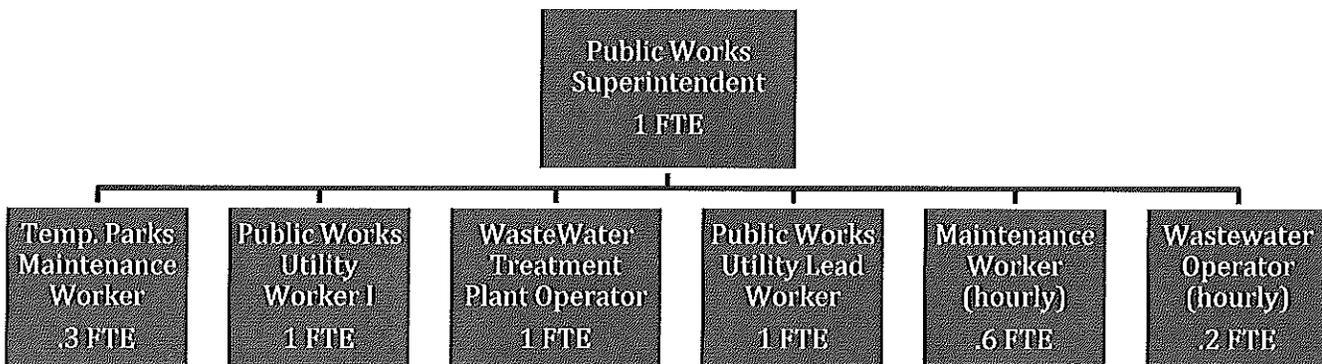
Public Works Department

Contact Information:

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

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

The Public Works Department provides the overall management, maintenance and project management of the City's streets, stormwater, water, wastewater collection and treatment and parks maintenance activities.



The FY12-13 budget has the following staff levels proposed:

Proposed Changes in the Budget this Year

- Repair sidewalks on W. Marquam and Taylor Streets
- Overlay sections of Elm and Taylor Streets
- Contribute funding to sewer repair assistance program
- Fund 50/50 sidewalk repair program
- Replace Some parks maintenance vehicles

PERSONAL SERVICES GROUPED

FY 12-13 Adopted

	Admin	Police	Library	Public Works	Totals
City Administrator	20,800			62,175	82,975
Finance Director	11,900			47,575	59,475
Assistant to the City Administrator	13,100			30,500	43,600
Police Chief		71,000		0	71,000
Receptionist Court Clerk	2,580			10,200	12,780
Police Sergeant/Dec Pkg#14		58,400		0	58,400
Patrol Officers		172,500		0	172,500
Oktoberfest		38,695		0	38,695
School Resource Officer/Dec Pkg#2		45,036		0	45,036
Administrative Asst. Hourly		45,500		0	45,500
Accounting Clerk	8,400			25,100	33,500
Librarian			39,700	0	39,700
Assistant Librarian			4,700	0	4,700
Children's Librarian			3,500	0	3,500
Library Aide			6,300	0	6,300
Utility Superintendent				68,750	68,750
PW Utility Lead Worker				39,600	39,600
PW Utility Worker I				31,700	31,700
Maintenance Worker				23,300	23,300
Wastewater Operator				61,700	61,700
OT, Holiday, Training, Other Pay	500	59,688		8,780	68,968
Total Salaries & Wages	57,280	490,819	54,200	409,380	1,011,679
Payroll Taxes (Fica)	4,525	33,800	4,200	30,800	73,325
Health, Dental & Life Insurance	14,800	106,000		95,600	216,400
Worker's Compensation	320	15,300	300	17,450	33,370
Retirement (PERS)	9,370	56,000	7,250	63,800	136,420
Total Employee Benefits	29,015	211,100	11,750	207,650	459,515
	86,295	701,919	65,950	617,030	1,471,194
Salaries & Wages	57,280	452,124	54,200	409,380	972,984
Employee Benefits	29,015	211,100	11,750	207,650	459,515
Total All Personal Services	86,295	701,919	65,950	617,030	1,471,194

MATERIAL AND SERVICES GROUPED

	Admin	Police	Library	Public Works	Totals
P,L & Auto Insurance	3,000	7,552	350	20,045	30,947
Office Supplies & Printing	12,460	9,217	1,000	3,600	26,277
Telephone	2,700	3,577	600	4,450	11,327
Postage	2,300	1,150	200	6,650	10,300
Building Maintenance	7,000	5,480	1,900	1,550	15,930
Maintenance, Books & Expenses			300	0	300
Computer Supplies/Services	9,650	22,337		9,650	41,637
Computer Equipment	300	1,800		1,800	3,900
Audio-visual & CD's			750	0	750
Serials & Publications			750	0	750
Dues & Membership	6,000			900	6,900
Attorney Fees	10,900	7,550		5,400	23,850
Chaplin Services		500		0	500
City Council	4,600			0	4,600
Planning				0	0
Court Assessments	21,000			0	21,000
Judge	1,700			0	1,700
Interpreter	250			0	250
Consultant Services	1,000			17,000	18,000
Consultant-Web Page	7,300			0	7,300
Codification	3,700			0	3,700
Building Permits	25,000			0	25,000
Park Reservation Deposit Ret				900	900
Court Refunds	500			0	500
Dispatch Services		58,163		0	58,163
Communication Services		2,975		0	2,975
Trees				2,300	2,300
Training	6,775	5,095	200	2,750	14,820
Vehicle Repairs		11,872		0	11,872
Equipment Repairs		1,500		0	1,500
Investigations		650		0	650
Hiring Expense		6,224		0	6,224
Uniforms		6,947		0	6,947
Range Supplies		6,136		0	6,136
Books			9,500	0	9,500
Children's Program			1,200	0	1,200
Chemeketa Regional Lib Sup			390	0	390
Maintenance & Supplies				105,000	105,000
Lab Testing				9,000	9,000
Building Utilities	3,800	4,220	3,500	70,700	82,220
Audit Fees	7,000			16,500	23,500
Vehicle Operation		19,776		18,200	37,976
Expendable Supplies		2,000		0	2,000
Street Maintenance				100	100
Engineering Fees				3,000	3,000
Interfund Loan Interest				800	800
Street Lighting Contract				35,000	35,000
TOTAL MATERIALS & SERVICES	136,935	184,721	20,640	335,295	677,591

REVENUE SUMMARY BY TYPE

FY 12-13 Adopted

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	Total All Funds
Property Taxes	669,000				669,000
Other Taxes			182,000		182,000
Franchise Fees	155,000				155,000
Licences & Permits	26,500				26,500
Intergovt./Other Agencies	54,700		25,000		79,700
Charges for Service	94,467	1,222,900	1,000	3,000	1,321,367
Municipal Court Fines	50,150				50,150
Interest Earnings	2,000	8,900	2,565	10	13,475
System Develop Charges		200	100		300
Grants & Donations	1,000				1,000
Miscellaneous	24,466	12,360	50,300		87,126
Revenue Subtotal	1,077,283	1,244,360	260,965	3,010	2,585,618
Interfund Transfers	129,528	1,604,473	220,172	7,000	1,961,173
Working Capital Carryover	684,875	3,165,081	929,827	4,500	4,784,282
TOTAL REVENUES	1,891,686	6,013,914	1,410,964	14,510	9,331,074

EXPENDITURE SUMMARY BY CATEGORY

FY 12-13 Adopted

	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Fund	
Personal Services	854,164	518,730	205,776		1,578,670
Materials & Services	342,296	224,145	165,815		732,256
Capital Outlay	55,081	2,804,676	848,476		3,708,233
Interfund Transfers Out	44,775	1,738,502	170,896	7,000	1,961,173
Debt Services		578,961		7,510	586,471
Contingency	595,370	148,900	20,000		764,270
TOTAL EXPENDITURES	1,891,686	6,013,914	1,410,964	14,510	9,331,074

FY 12-13 ADOPTED EXPENDITURES

	Personal Services	Materials & Services	Capital	Transfers	Debt Service	Contin- gency	Total
General Fund							
Administration	83,150	110,775	3,000	33,240			230,165
Police	663,224	180,742	39,379	10,500			893,845
Court	3,145	26,160		0			29,305
Library	65,950	20,640	12,702	550			99,842
Oktoberfest	38,695	3,979		485		3,768	46,927
Contingency	0					591,602	591,602
Total General Fund	854,164	342,296	55,081	44,775	0	595,370	1,891,686
ENTERPRISE FUNDS							
Revenue bond					220,048		220,048
Water Utility	251,030	129,295	16,100	252,087		63,900	712,412
Sewer Utility	267,700	94,850	90,000	486,415		85,000	1,023,965
Water Reserve		0	1,026,254	0			1,026,254
Sewer Reserve		0	10,000	1,000,000	358,913		1,368,913
Water SDC			407,587	0			407,587
Sewer SDC			235,425				235,425
Storm SDC			18,410				18,410
Sewer Sludge			1,000,900				1,000,900
Total Enterprise Funds	518,730	224,145	2,804,676	1,738,502	578,961	148,900	6,013,914
SPECIAL REVENUE FUNDS							
Library Endowment		2,000	3,830				5,830
Street	92,800	91,550	0	140,546		15,000	339,896
Street Reserve		0	131,136				131,136
Transportation SDC's			47,051				47,051
State Shared Revenues		9,441		30,000			39,441
Capital Improvements			269,538				269,538
Unemployment Reserve		43,224					43,224
Retirement Reserve	107,476						107,476
Housing Rehabilitation			174,836	350			175,186
Park SDC's			2,432				2,432
Saalfeld Trust		0	12,578				12,578
Parks	5,500	19,600	6,700	0		5,000	36,800
Vehicle Replacement			200,375				200,375
Total Special Revenue Funds	205,776	165,815	848,476	170,896	0	20,000	1,410,964
DEBT SERVICE FUND							
Bancroft Sinking	0	0	0	7,000	7,510	0	14,510
Total Debt Service Fund	0	0	0	7,000	7,510	0	14,510
Total All Funds	1,578,670	732,256	3,708,233	1,961,173	586,471	764,270	9,331,074

Adopted FY 12-13 Compared to Adopted FY 11-12

	Adopted FY11-12	Adopted FY12-13	Over/Under prior yr
GENERAL FUND			
Administration	319,786	230,165	-89,621
Police	863,475	893,845	30,370
Court	29,777	29,305	-472
Library	100,331	99,842	-489
Oktoberfest	42,483	46,927	4,444
Contingency	345,434	591,602	246,168
Total General Fund	1,701,286	1,891,686	190,400
SPECIAL REVENUE FUNDS			
Library Endowment	5,750	5,830	80
Street	280,943	339,896	58,953
Street Reserve	93,400	131,136	37,736
Transportation SDC's	45,568	47,051	1,483
State Shared Revenues	49,036	39,441	-9,595
Capital Improvements	281,223	269,538	-11,685
Unemployment Reserve	30,933	43,224	12,291
Retirement Reserve	108,908	107,476	-1,432
Housing Rehabilitation	159,028	175,186	16,158
Community Development	0	0	0
Park SDC's	2,636	2,432	-204
Saalfeld Trust	19,153	12,578	-6,575
Parks	75,816	36,800	-39,016
Vehicle Replacement	205,294	200,375	-4,919
Total Special Revenue Funds	1,357,688	1,410,964	53,276
DEBT SERVICE FUND			
Bancroft Sinking	11,068	14,510	3,442
Total Debt Service Fund	11,068	14,510	3,442
ENTERPRISE FUNDS			
Revenue Bond	221,132	220,048	-1,084
Water Utility	627,183	712,412	85,229
Sewer Utility	850,895	1,023,965	173,070
Water Reserve	839,907	1,026,254	186,347
Sewer Reserve	1,026,786	1,368,913	342,127
Water SDC	398,596	407,587	8,991
Sewer SDC	233,449	235,425	1,976
Storm SDC	18,201	18,410	209
Sewer Sludge	0	1,000,900	1,000,900
Utility Construction	0	0	0
Total Enterprise Funds	4,216,149	6,013,914	1,797,765
TOTAL ALL FUNDS	7,286,191	9,331,074	2,044,883

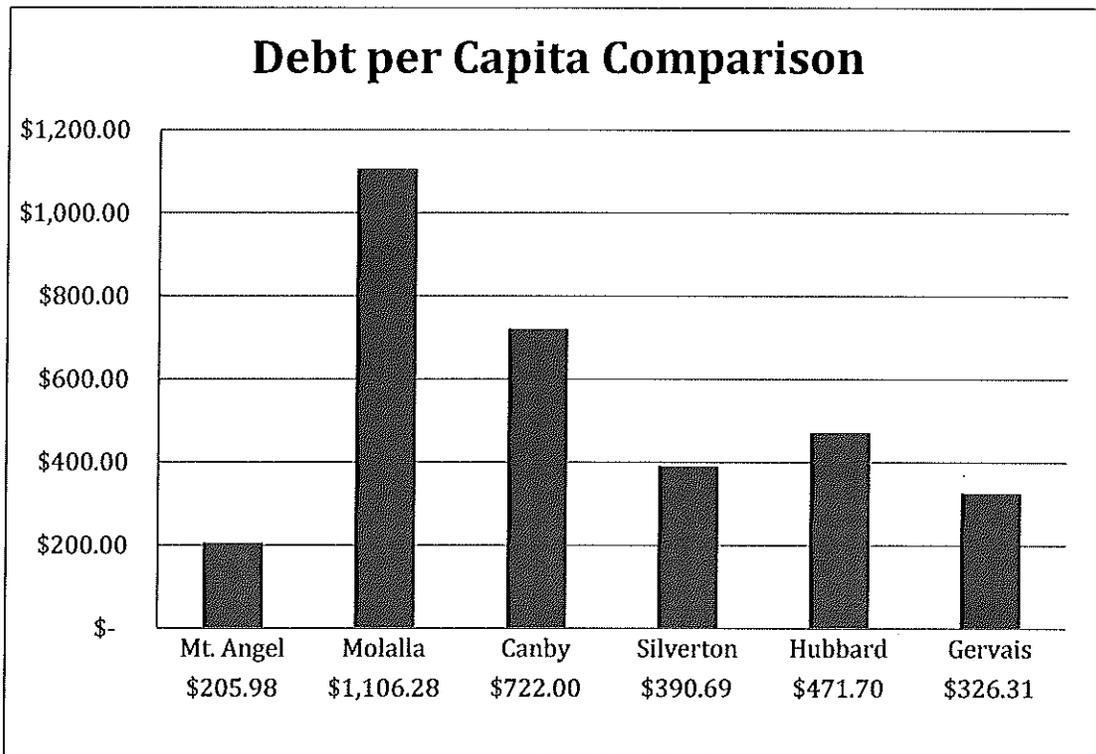
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CITY OF MT ANGEL

2012 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 \$205.98 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.



The City of Mt Angel has three outstanding loans. Funds were borrowed to pay for:

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

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, 2012:

\$629,807.54

2. Leo Street Improvement (Res 1298, June 2009 Bankroft 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 into the Sewer Reserve Fund.

LEO STREET OUTSTANDING BALANCE AS OF JUNE 30, 2012:

\$35,042.09

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, 2012:

\$11,789.07

Total City debt as of June 30, 2012:

\$676,638.70

General Fund

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

The sources for the general fund are property taxes, intergovernmental income, charges for services, 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.

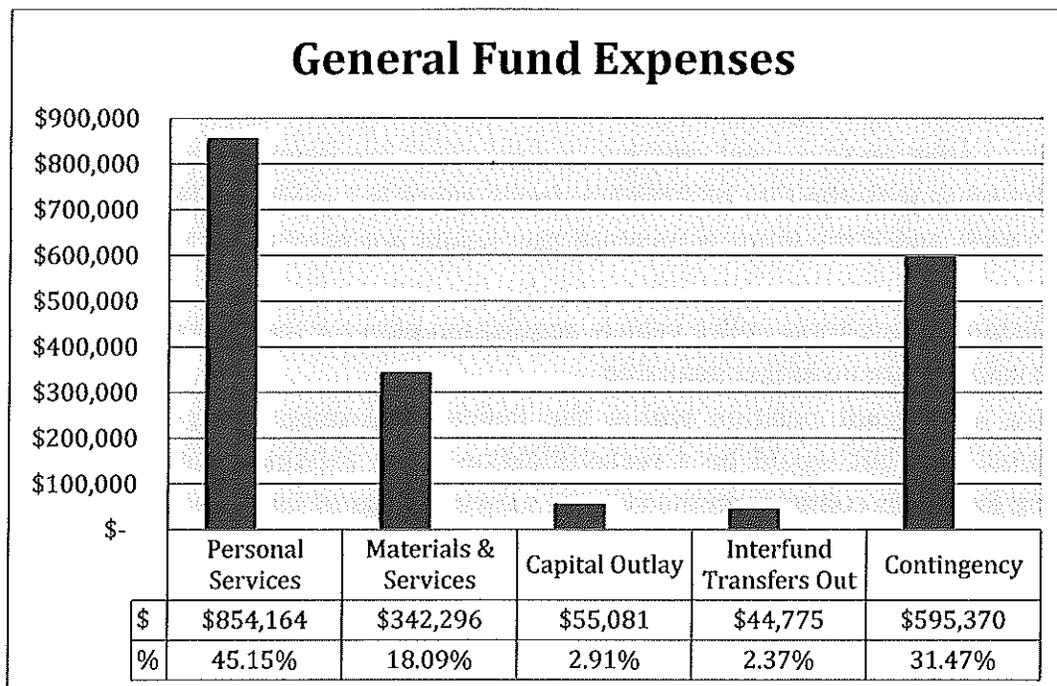
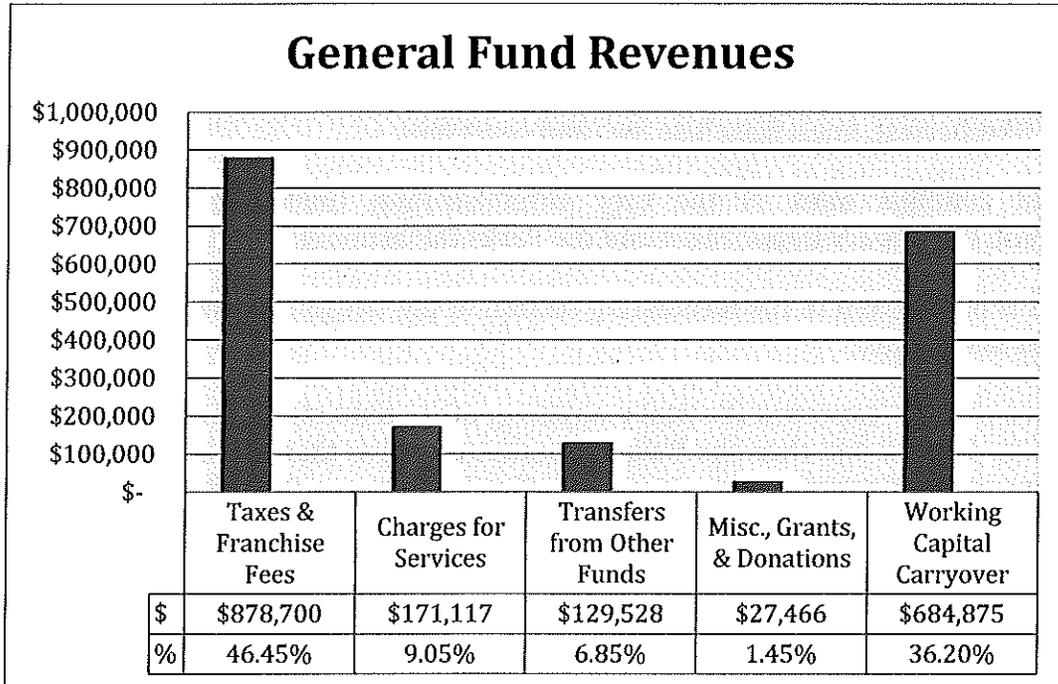
This fund is highlighted in the forecasting section of the budget for more in-depth analysis of changes and trends.

Most of the smaller expenses (basically anything other than street and sidewalk projects) that the City Council and then the Budget Committee set as their goals for FY 2012-13 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 2011-12). Most of these are one-time costs rather than ongoing costs. It is generally easier to find funding for one-time costs.

In addition to funding the goals, the Budget Officer proposes to fund some operational improvements including:

- Establishing a replacement plan for general technology improvements throughout the City (also funded through other funds where applicable)
- Funding a solution to current emergency operations communication problems through a partnership with the City of Silverton (note: there is a grant application pending for this as well, and if the grant is received this would not need to be funded through the City)
- Establishing a long-term police vehicle acquisition plan for the time when the Portland Police vehicles are no longer available
- Funding a Sergeant position within the Police Department (this would not be an additional FTE but would be a reclassification of an existing Patrol Officer and the funding for this is comes from the current salary savings of the less-than-full-time Chief position- there is no net increase to the personnel budget in the Police Department)
- Creating a small source for the Saalfeld Family Park in case it is not completed this fiscal year.

Adopted FY2012-13 Revenues and Expenditures



Form LB-20		REVENUES GENERAL FUND				City of Mt Angel			
Historical Data				Acct # 01-00-	REVENUE DESCRIPTION	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Proposed			Approved	Adopted by		
Second Preceding Year 09-10	First Preceding Year 10-11							Budget Officer	
							REVENUE		
1	507,830	629,528	564,513		Working Capital Carryover	684,875	684,875	684,875	1
2	608,316	620,153	600,000	40020	Current Taxes	650,000	650,000	650,000	2
3	24,231	27,902	21,000	40030	Prior Taxes	19,000	19,000	19,000	3
4	165,685	174,521	158,000	40040	Franchise Fees (separate out below)	155,000	0	0	4
5				40041	Franchise Fees - Allied Waste		11,000	11,000	5
6				40042	Franchise Fees - NWNG		58,500	58,500	6
7				40043	Franchise Fees - PGE		67,000	67,000	7
8				40044	Franchise Fees - Telephone		7,000	7,000	8
9				40045	Franchise Fees - Wave		9,000	9,000	9
10	39,194	47,999	35,000	40050	Alcohol/Beverage Tax	41,000	41,000	41,000	10
11	5,538	5,419	3,500	40060	Cigarette Tax	4,500	4,500	4,500	11
12				40070	In Lieu of - Ambulance		2,500	2,500	12
13	8,970	9,473	4,500	40070	In Lieu of Taxes	9,200	9,200	9,200	13
14	4,229	4,050	1,500	40510	Bank and Treasury Interest	2,000	2,000	2,000	14
15	1,363,993	1,519,045	1,909,078		TOTAL GENERAL REVENUE	1,565,575	1,565,575	1,565,575	15
16					OTHER REVENUES				16
17	0	6,578	0	40619	GRANTS-Misc	0	0	0	17
18	991	1,558	500	40620	Permit, Licenses and Fees	1,500	1,500	1,500	18
19	15,708	70,138	19,000	40640	Building Permits	25,000	25,000	25,000	19
20	5,600	0	0	40675	Donations	0	0	0	20
21	460	400	300	40676	Lien Searches	400	400	400	21
22	0	0	0	40678	Planning Fees	0	0	0	22
23	3,895	1,250	50	40680	Admin Miscellaneous	1,000	1,000	1,000	23
24	26,654	79,924	19,850		TOTAL ADMINISTRATION REVENUES	27,900	27,900	27,900	24
25					POLICE REVENUES				25
26	5,850	4,050	2,400	40612	Impoundment Fees	3,200	3,200	3,200	26
27	696	820	400	40613	Police Report Fees	400	400	400	27
28	42,976	36,854	42,483	40650	Oktoberfest Policing	46,927	46,927	46,927	28
29	841	7,894	50	40658	Misc Police Grants	0	0	0	29
30	15,300	15,300	15,300	40669	Abbey Policing	15,300	15,300	15,300	30
31	51,819	52,470	27,190	40672	School Resource Officer	25,700	25,700	25,700	31
32	12,216	4,735	50	40685	Police Miscellaneous	100	100	100	32
33	129,698	122,122	87,873		TOTAL POLICE REVENUES	91,627	91,627	91,627	33
34					COURT REVENUES				34
35	0	0	0	40600	Court Fees	100	100	100	35
36	62,658	62,730	45,000	40610	Traffic Fines and Fees	45,771	45,000	45,000	36
37	0	0	0	40600	Court Fines past due	5,000	5,000	5,000	37
38	0	317	50	40622	Civil Penalties and Fines	50	50	50	38
39	62,658	63,047	45,050		TOTAL COURT REVENUES	50,921	50,150	50,150	39

REVENUES CONTINUED

GENERAL FUND

	Historical Data			Acct # 01-00-	REVENUE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-10	First Preceding Year 10-11							
40					LIBRARY REVENUES				40
41	0	0	0	40608	Library Copy/Printer Fees	240	240	240	41
42	0	0	0	40609	Library Out of City Fees	300	300	300	42
43	3,795	3,725	2,400	40611	Library Fines and Fees	2,000	2,000	2,000	43
44	2,000	1,000	1,000	40615	State Library Aid Grant	1,000	1,000	1,000	44
45	5,200	0	0	40618	Gates Computer Grant	0	0	0	45
46	15,318	21,300	8,700	40665	Regional Library	16,866	16,866	16,866	46
47	0	0	0	40683	Library Miscellaneous	0	0	0	47
48	26,313	26,025	12,100		TOTAL LIBRARY REVENUES	20,406	20,406	20,406	48
49					PARK REVENUES				49
50	7,537	7,270	6,400	40670	Rental Income-(move to Parks Fund)	0	6,500	6,500	50
51	1,360	110	0	40677	Park Reservations-(move to Parks Fund)	0	0	0	51
52	8,897	7,380	6,400		TOTAL PARK REVENUE	0	6,500	6,500	52
53					TRANSFERS IN				53
54	0	9,375	0	40723	Transfer from Com Development	0	0	0	54
55	37,371	36,618	52,000	40750	Transfer from Water Utility / Franchise Fe	41,848	41,848	41,848	55
56	52,693	60,004	60,000	40760	Transfer from Sewer Utility / Franchise Fe	57,680	57,680	57,680	56
57	35,000	35,000	30,000	40776	Transfer from State Revenue Sharing	30,000	30,000	30,000	57
58	125,064	140,996	142,000		TOTAL TRANSFERS IN	129,528	129,528	129,528	58
59	1,134,961	1,338,385	1,601,351		Total rev, except taxes to be levied	1,216,957	1,222,686	1,222,686	59
60			621,000		Taxes estimated to be received	669,000	669,000	669,000	60
61	608,316	620,153			Taxes collected in year levied				61
62	1,743,277	1,958,538	2,222,351		TOTAL REVENUES	1,885,957	1,891,686	1,891,686	62

Form LB-30		EXPENDITURES ADMINISTRATION DEPARTMENT GENERAL FUND City of Mt Angel									
Historical Data					Acct # 01-01-	EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	FTE	PERSONAL SERVICES			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-10	First Preceding Year 10-11										
1	0	20,000	20,300	60110			0.25	City Administrator	20,800		20,800
2	11,219	16,073	11,849	60111	0.20	Finance Director	11,900	11,900	11,900	2	
3	8,135	11,369	12,287	60210	0.30	Assistant to the City Administrator	13,100	13,100	13,100	3	
4	0	518	0	60212		Office Assistant	0	0	0	4	
5	1,122	281	508	60216		Vacation Payout	500	500	500	5	
6	686	5,598	7,750	60225	0.25	Accounting Clerk	8,400	8,400	8,400	6	
7	1,558	0	0	60280		Code Enforcement	0	0	0	7	
8	22,720	53,839	52,694			Sub Total Salary & Wages	54,700	54,700	54,700	8	
9	944	2,895	4,484	60300		Payroll Taxes (Fica)	4,300	4,300	4,300	9	
10	14	-100	28	60301		State WC (combine with WC)	0	0	0	10	
11	3,942	5,286	12,599	60310		Health, Dental & Life Insurance	14,800	14,800	14,800	11	
12	44	112	217	60320		Worker's Compensation	300	300	300	12	
13	2,230	5,980	8,919	60330		Retirement (PERS)	9,050	9,050	9,050	13	
14	7,174	14,174	26,247			Sub Total Employee Benefits	28,450	28,450	28,450	14	
15	29,894	68,013	78,941		1.00	TOTAL PERSONAL SERVICES	83,150	83,150	83,150	15	
16							MATERIAL & SERVICES				16
17	2,091	1,366	3,850	60410		Property / Liability / Auto Ins	3,000	3,000	3,000	17	
18	9,975	10,443	11,500	60420		Office Supplies and Services	12,000	12,000	12,000	18	
19	2,514	2,146	3,500	60430		Telephone	2,500	2,500	2,500	19	
20	1,588	1,422	1,800	60440		Postage	1,800	1,800	1,800	20	
21	9,201	4,178	7,000	60460		Building Maintenance	7,000	7,000	7,000	21	
22	6,576	7,856	9,000	60470		Computer Supplies & Services	9,000	9,000	9,000	22	
23	0	0	0	60472		Computer Equipment/Dec Pkg #11	300	300	300	23	
24	3,296	5,198	5,900	60490		Dues and Memberships	6,000	6,000	6,000	24	
25	53,099	34,565	10,500	60500		Attorney Fees	10,500	10,500	10,500	25	
26	3,332	2,827	4,600	60510		City Council Training and Support	4,600	4,600	4,600	26	
27	52,584	3,262	31,000	60525		Consultant Services	1,000	1,000	1,000	27	
28	0	0	0	60524		Consultant-Web Page	7,300	7,300	7,300	28	
29	0	0	0	60523		Codification	3,700	3,700	3,700	29	
30	13,400	58,542	25,000	60527		Building Permits Marion County	25,000	25,000	25,000	30	
31	6,670	4,323	11,700	60535		Training	11,700	6,275	6,275	31	
32	3,264	3,125	4,100	60760		Building Utilities	3,800	3,800	3,800	32	
33	2,750	3,250	7,000	60770		Auditing Fees	7,000	7,000	7,000	33	
34	170,340	142,502	136,450			TOTAL MATERIAL & SERVICES	116,200	110,775	110,775	34	

EXPENDITURES CONTINUED
ADMINISTRATION DEPARTMENT

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 01-01-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-10	First Preceding Year 10-11							
35					CAPITAL OUTLAY				35
36	9,935	325	5,000	64010	Equipment	0	0	0	36
37	0	0	0		Equip-Sound System Library/Dec Pkg#	6,000	0	0	37
38	0	0	0	64020	Furn-Desk Upgrades City Hall	3,000	3,000	3,000	38
39	9,935	325	5,000		TOTAL CAPITAL OUTLAY	9,000	3,000	3,000	39
40					TRANSFERS				40
41	6,000	0	3,500	65010	Transfer to Unemployment Res (1%)	3,300	3,300	3,300	41
42	1,363	3,230	0	65015	Transfer to Retirement Res (0%)	0	0	0	42
43	0	0	37,000	65016	Transfer to Parks	8,700	14,700	14,700	43
44	15,000	48,400	0	65020	Transfer to Capital (Computer)	2,840	2,840	2,840	44
45	0	12,500	58,895	65067	Transfer to Street Reserve	7,400	7,400	7,400	45
46	0	0	0	65033	Transfer to Saalfeld Trust	10,000	5,000	5,000	46
47	22,363	64,130	99,395		TOTAL TRANSFERS	32,240	33,240	33,240	47
48	232,532	274,969	319,786		TOTAL EXPENDITURES	240,590	230,165	230,165	48

Form LB-30		EXPENDITURES				CONTINGENCY				GENERAL FUND		City of Mt Angel	
Historical Data			Adopted Budget This Year 11-12	Acct # 01-08-	EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13							
Actual		Proposed Budget Officer				Approved Budget Committee	Adopted by Governing Body						
Second Preceding Year 09-10	First Preceding Year 10-11												
CONTINGENCY													
1	0	0	345,434	66010	Contingency	559,048	591,602	591,602	1				
2	0	0	345,434		TOTAL CONTINGENCY	559,048	591,602	591,602	2				
3	0	0	345,434		TOTAL EXPENDITURES	559,048	591,602	591,602	3				

Form LB-30		EXPENDITURES COURT DEPARTMENT GENERAL FUND						City of Mt Angel		
Historical Data				Acct # 01-03-	FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer				Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-10	First Preceding Year 10-11									
						PERSONAL SERVICES				
1	4,088	4,483	2,298	60120	0.10	Receptionist Court Clerk	2,580	2,580	2,580	1
2	1,350	1,575	2,300	60126		Judge - (move to Mat and Svc)	0	0	0	2
3	225	105	500	60147		Interpreter Services- (move to Mat & Svc)	0	0	0	3
4	0	0	45	60216		Vacation Payout	0	0	0	4
5	5,663	6,163	5,143			Sub Total Salary & Wages	2,580	2,580	2,580	5
6	306	337	176	60300		Payroll Taxes (Fica)	225	225	225	6
7	4	3	5	60301		State WC (combine with Worker's Comp)	0	0	0	7
8	9	9	18	60320		Worker's Compensation	20	20	20	8
9	386	556	140	60330		Retirement (PERS)	320	320	320	9
10	705	905	339			Sub Total Employee Benefits	565	565	565	10
11	6,368	7,067	5,482		0.10	TOTAL PERSONAL SERVICES	3,145	3,145	3,145	11
						MATERIAL & SERVICES				
13	0	0	0	60126		Judge-(moved from Pers Svc)	1,700	1,700	1,700	13
14	0	0	0	60147		Interpreter Services-(moved from Pers Sv	250	250	250	14
15	446	81	700	60420		Office Supplies and Services	460	460	460	15
16	265	0	295	60430		Telephone	200	200	200	16
17	241	152	300	60440		Postage	500	500	500	17
18	0	0	400	60500		Attorney	400	400	400	18
19	1,224	1,235	1,450	60515		Computer Services and Support	650	650	650	19
20	13,339	14,687	19,300	60520		Unitary / LEMLA and Jail Assessments	21,000	21,000	21,000	20
21	886	1,074	1,200	60529		Court Refunds	500	500	500	21
22	565	0	650	60535		Training	500	500	500	22
23	16,966	17,229	24,295			TOTAL MATERIAL & SERVICES	26,160	26,160	26,160	23
						TRANSFERS				
25	245	370	0			Transfer to Retirement Res (0%)	0	0	0	25
26	0	0	0			Transfer to Unemployment Res (1%)	0	0	0	26
27	245	370	0			TOTAL TRANSFERS OUT	0	0	0	27
28	23,579	24,667	29,777			TOTAL EXPENDITURES	29,305	29,305	29,305	28

Form LB-30		EXPENDITURES LIBRARY DEPARTMENT GENERAL FUND										City of Mt Angel		
Historical Data					EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			FTE					
Actual		Adopted Budget This Year 11-12	Acct	01-05-		Proposed	Approved	Adopted by						
Second Preceding Year 09-10	First Preceding Year 10-11										Budget Officer	Budget Committee	Governing Body	
					PERSONAL SERVICES									
1	31,078	32,995	37,032	60220	0.75	Librarian	39,700	39,700	39,700	1				
2	6,303	5,033	6,613	60230	0.13	Assistant Librarian	4,700	4,700	4,700	2				
3	1,289	1,194	3,285	60231	0.13	Children's Librarian	3,500	3,500	3,500	3				
4	4,777	5,351	5,980	60235	0.25	Library Aide	6,300	6,300	6,300	4				
5	0	0	529	60216		Vacation Payout	0	0	0	5				
6	43,447	44,573	53,439			Sub Total Salary & Wages	54,200	54,200	54,200	6				
7	3,324	3,401	4,088	60300		Payroll Taxes (Fica)	4,200	4,200	4,200	7				
8	33	32	39	60301		State WC (combine with Worker's Comp)	0	0	0	8				
9	92	96	112	60320		Worker's Compensation	300	300	300	9				
10	4,061	4,334	6,458	60330		Retirement (PERS)	7,250	7,250	7,250	10				
11	7,510	7,864	10,697			Sub Total Employee Benefits	11,750	11,750	11,750	11				
12	50,957	52,437	64,136		1.25	TOTAL PERSONAL SERVICES	65,950	65,950	65,950	12				
						MATERIAL & SERVICES								
14	2,203	1,960	2,400	60410		Property / Liability / Auto Insurance	350	350	350	14				
15	490	481	600	60430		Telephone	600	600	600	15				
16	213	156	250	60440		Postage	200	200	200	16				
17	1,142	1,084	1,500	60460		Building Maintenance	1,900	1,900	1,900	17				
18	435	586	300	60462		Maintenance, Books, and Expenses	300	300	300	18				
19	0	0	0	60461		New Books (Move from Capital)	9,500	9,500	9,500	19				
20	0	0	0			Computer Supplies & Services	0	0	0	20				
21	0	0	0	60474		Audio-visual and CD's	750	750	750	21				
22	1,077	721	1,500	60475		Serials and Publications	750	750	750	22				
23	0	0	200	60535		Training	200	200	200	23				
24	1,097	804	1,200	60595		Children's Program	1,200	1,200	1,200	24				
25	809	868	1,000	60710		Office Supplies and Services	1,000	1,000	1,000	25				
26	1,416	192	700	60711		Chemeketa Regional Library supplies	390	390	390	26				
27	3,416	3,299	4,500	60760		Building Utilities	3,500	3,500	3,500	27				
28	12,298	10,151	14,150			TOTAL MATERIAL & SERVICES	20,640	20,640	20,640	28				
						CAPITAL OUTLAY								
30	0	0	2,000	60410		Equipment - Copy Machine	2,000	2,000	2,000	30				
31	10,907	9,280	9,500	60420		New Books (move to Mat & Svc)	0	0	0	31				
32	10,053	445	10,545	60421		Gates Computer Grant Expenditures	10,702	10,702	10,702	32				
33	83	0	0	60423		Amo Leer Grant	0	0	0	33				
34	21,043	9,725	22,045			TOTAL CAPITAL OUTLAY	12,702	12,702	12,702	34				
						TRANSFERS								
36	0	0	0	65010		Transfer to Unemployment Res (1%)	550	550	550	36				
37	2,056	3,735	0	65015		Transfer to Retirement Res (0%)	0	0	0	37				
38	2,056	3,735	0			TOTAL TRANSFERS OUT	550	550	550	38				
39	86,354	76,048	100,331			TOTAL EXPENDITURES	99,842	99,842	99,842	39				

Form LB-30		EXPENDITURES OKTOBERFEST GENERAL FUND				City of Mt Angel				
Historical Data				Acct # 01-07-	EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer			Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-10	First Preceding Year 10-11									
					PERSONAL SERVICES					
1	680	645	700	60111	Finance Director	700	700	700	1	
2	27,719	24,601	22,229	60150	Public Safety Officers	28,505	28,505	28,505	2	
3	661	436	1,500	60190	Maintenance Worker	1,500	1,500	1,500	3	
4	29,060	25,683	24,429		Sub Total Salary & Wages	30,705	30,705	30,705	4	
5	2,026	1,829	1,869	60300	Payroll Taxes (Fica)	2,181	2,181	2,181	5	
6	18	18	22	60301	State WC (combine with Worker's Comp)	0	0	0	6	
7	977	917	917	60320	Worker's Compensation	1,253	1,253	1,253	7	
8	4,710	2,119	4,004	60330	Retirement (PERS)	4,556	4,556	4,556	8	
9	7,731	4,883	6,812		Sub Total Employee Benefits	7,990	7,990	7,990	9	
10	36,791	30,566	31,241		TOTAL PERSONAL SERVICES	38,695	38,695	38,695	10	
					MATERIAL & SERVICES					
12	250	120	150	60410	Property / Liability / Auto Ins	552	552	552	12	
13	3,183	4,076	2,673	60420	Office Supplies and Services	2,977	2,977	2,977	13	
14	0	0	0	60430	Telephone	200	200	200	14	
15	135	104	150	60440	Postage	150	150	150	15	
16	0	0	0	60500	Attorney Fees	0	0	0	16	
17	0	0	4,655	60530	Dispatch Services	0	0	0	17	
18	263	99	100	60760	Building Utilities	100	100	100	18	
19	0	0	0	64010	Engineer Fees	0	0	0	19	
20	3,831	4,399	7,728	487,500	0	TOTAL MATERIAL & SERVICES	3,979	3,979	3,979	20
					TRANSFERS					
22	465	469	500	65010	Transfer to Unemployment Res (1%)	485	485	485	22	
23	1,889	1,481	0	65015	Transfer to Retirement Res (0%)	0	0	0	23	
24	2,354	1,950	500		TOTAL TRANSFERS	485	485	485	24	
					CONTINGENCY					
26	0	0	3,014	66010	Contingency	3,768	3,768	3,768	26	
27	0	0	3,014		TOTAL CONTINGENCY	3,768	3,768	3,768	27	
28	42,976	36,915	42,483		TOTAL EXPENDITURES	46,927	46,927	46,927	28	

EXPENDITURES							
Form	PARKS DEPARTMENT			City of Mt Angel			
LB-30	GENERAL FUND						
Historical Data			EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
Second Preceding Year 09-	First Preceding Year 10-						
			MATERIAL & SERVICES				
1	523	0	0	Property / Liability / Auto Insurance	0	0	0 1
2	575	0	0	Consultant Services	0	0	0 2
3	530	0	0	Park Reservation Return Deposit	0	0	0 3
4	4,983	0	0	Maintenance and Supplies	0	0	0 4
5	1,460	0	0	Building Utilities	0	0	0 5
6	1,194	0	0	Vehicle Operation	0	0	0 6
7	2,286	0	0	Park Improvement	0	0	0 7
8	11,551	0	0	TOTAL MATERIAL & SERVICES	0	0	0 8
			TRANSFERS				
10	0	0	0	Transfer to Parks Fund	0	0	0 10
11	0	0	0	Transfer to Capital Reserve	0	0	0 11
12	0	0	0	TOTAL TRANSFERS	0	0	0 12
13	11,551	0		TOTAL EXPENDITURES	0	0	0 13
Fiscal Year 10-11 Parks was moved to its own fund.							

EXPENDITURES

**POLICE DEPARTMENT
GENERAL FUND**

City of Mt Angel

Form
LB-30

	Historical Data				FTE	EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct #			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-10	First Preceding Year 10-11								01-02-
						PERSONAL SERVICES				
1	80,035	60,548	74,463	60120	0.8	Police Chief	71,000	71,000	71,000	1
2	227,149	264,129	216,800	60150	4.0	Patrol Officers	172,500	172,500	172,500	2
3	0	0	0	60157	1.0	Police Sergeant/Dec Pkg#14	58,400	58,400	58,400	3
4	0	0	43,190	60155	1.0	School Resource Officer/Dec Pkg#2	45,036	45,036	45,036	4
5	42,591	45,345	45,080	60210	1.0	Administrative Asst. Hourly	45,500	45,500	45,500	5
6	0	0	3,795	60216		Vacation Payout	4,500	4,500	4,500	6
7	0	0	50	60250		Police Reserves	50	50	50	7
8	14,498	10,915	16,200	60255		Overtime Pay	17,700	17,700	17,700	8
9	7,208	10,421	12,460	60256		Holiday Pay	13,400	13,400	13,400	9
10	7,753	10,387	12,820	60257		Holiday Pay Overtime	13,850	13,850	13,850	10
11	252	690	4,673	60258		Training Pay	5,400	5,400	5,400	11
12	3,478	3,300	5,700	60259		Certification & Bilingual Pay	2,100	2,100	2,100	12
13	0	0	2,688	60263		Cell Phone Reimbursement	2,688	2,688	2,688	13
14	382,964	405,735	437,919			Sub Total Salary & Wages	452,124	452,124	452,124	14
15	28,762	30,227	33,500	60300		Payroll Taxes (Fica)	33,800	33,800	33,800	15
16	213	222	288	60301		State WC (combine with Worker's Comp)	0	0	0	16
17	65,733	86,476	122,298	60310		Health, Dental & Life Ins	106,000	106,000	106,000	17
18	13,478	10,650	14,063	60320		Worker's Compensation	15,300	15,300	15,300	18
19	43,417	38,662	62,639	60330		Retirement (PERS)	56,000	56,000	56,000	19
20	92	44	0	60340		Life Ins-Fortis (move to Health & Life)	0	0	0	20
21	151,695	166,281	232,788			Sub Total Employee Benefits	211,100	211,100	211,100	21
22	534,659	572,016	670,707		7.8	TOTAL PERSONAL SERVICES	663,224	663,224	663,224	22

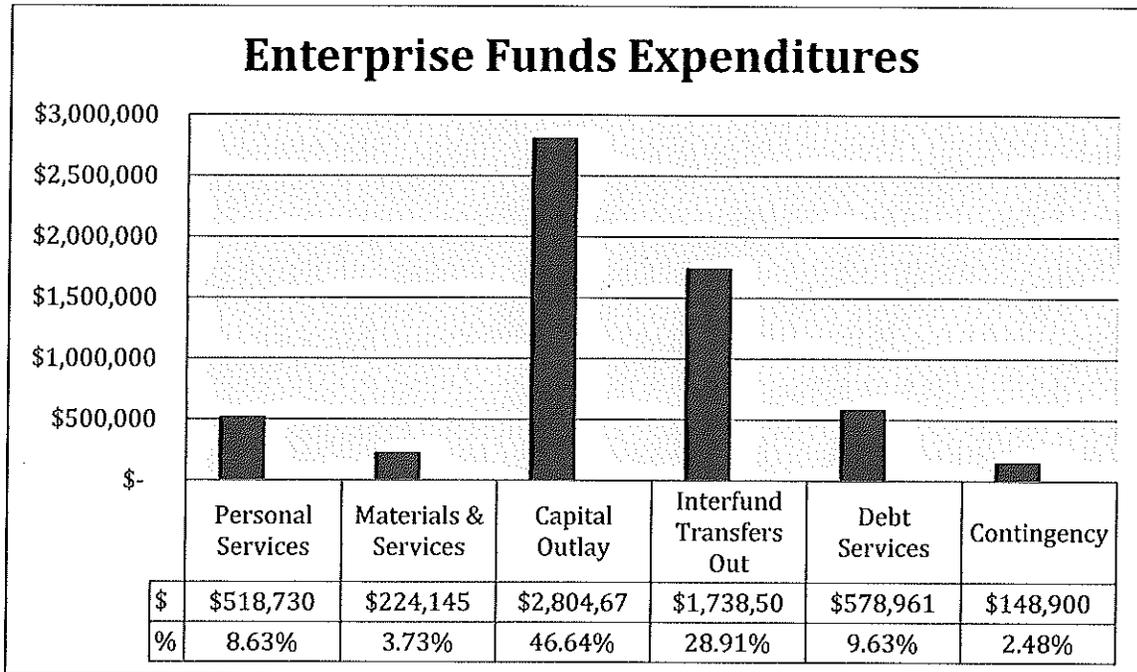
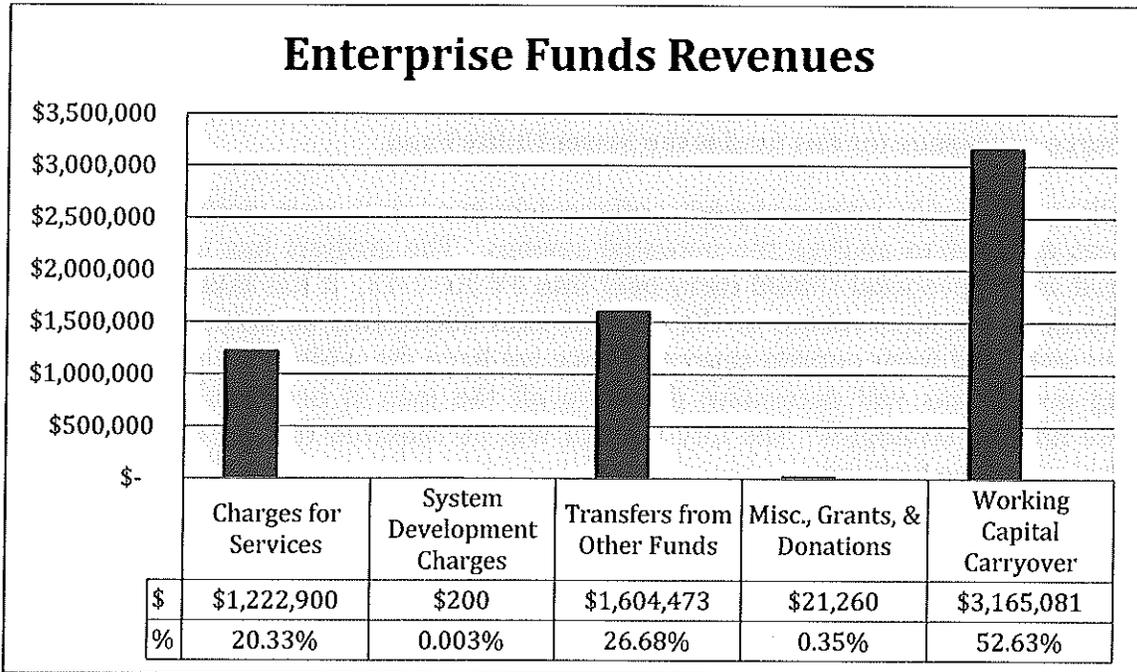
EXPENDITURES CONTINUED

POLICE DEPARTMENT

23	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			23
	Actual		Adopted Budget This Year 11-12	Acct # 01-02-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-10	First Preceding Year 10-11							
MATERIAL & SERVICES									
24	13,368	13,547	14,500	60410	Property / Liability / Auto Insurance	7,000	7,000	7,000	24
25	3,088	3,761	4,380	60420	Office Supplies and Services	6,240	6,240	6,240	25
26	2,874	2,196	5,940	60430	Telephone	3,377	3,377	3,377	26
27	761	531	1,000	60440	Postage	1,000	1,000	1,000	27
28	3,347	3,349	5,480	60460	Building Maintenance	5,480	5,480	5,480	28
29	12,431	17,097	19,194	60470	Computer Supplies & Services	22,337	22,337	22,337	29
30	0	0	0	60472	Computer Equipment /Dec Pkg #11	1,800	1,800	1,800	30
31	4,013	6,544	4,500	60500	Attorney Fees	7,550	7,550	7,550	31
32	0	0	0	60524	Chaplain Services	500	500	500	32
33	49,357	52,451	56,099	60530	Dispatch Services	58,163	58,163	58,163	33
34	2,073	1,786	2,774	60532	Communication Services	2,975	2,975	2,975	34
35	3,122	4,594	4,895	60535	Training	5,095	5,095	5,095	35
36	8,729	7,138	11,620	60550	Vehicle Repairs	11,872	11,872	11,872	36
37	1,261	1,156	1,500	60560	Equipment Repair	1,500	1,500	1,500	37
38	476	0	650	60571	Investigations	650	650	650	38
39	5,399	3,837	5,600	60572	Hiring Expense	6,224	6,224	6,224	39
40	4,720	3,143	7,161	60575	Uniforms	6,947	6,947	6,947	40
41	2,496	2,189	5,743	60585	Range Supplies	6,136	6,136	6,136	41
42	3,837	3,206	4,000	60760	Building Utilities	4,120	4,120	4,120	42
43	16,558	15,920	19,200	60790	Vehicle Operation	19,776	19,776	19,776	43
44	0	4,769	0	60791	Leased Car	0	0	0	44
45	516	342	1,650	60815	Expendable Supplies	2,000	2,000	2,000	45
46	0	0	0	60916	Consultant Services	0	0	0	46
47	138,426	147,558	175,886		TOTAL MATERIAL & SERVICES	180,742	180,742	180,742	47
CAPITAL OUTLAY									
49	18,690	13,358	8,902	64010	Equipment	1,560	1,560	1,560	49
50	0	0	0	64020	Video/Audio Recording Devices	0	5,600	5,600	50
51	0	0	0	64030	Emergency Radio Upgrade/Dec Pkg#12	22,000	22,000	22,000	51
52	0	0	0	64040	MDT - Vehicle	6,419	6,419	6,419	52
53	0	0	0	64050	MDT - Monitors	3,800	3,800	3,800	53
54	18,690	13,358	8,902		TOTAL CAPITAL OUTLAY	33,779	39,379	39,379	54
TRANSFERS									
56	0	0	1,980	65010	Transfer to Unemployment Res (1%)	4,500	4,500	4,500	56
57	22,978	24,344	0	65015	Transfer to Retirement Res (0%)	0	0	0	57
58	0	5,766	6,000	65017	Transfer to Vehicle Replacement	28,000	6,000	6,000	58
59	2,000	0	0	65020		0	0	0	59
60	24,978	30,110	7,980		TOTAL TRANSFERS OUT	32,500	10,500	10,500	60
61	716,753	763,041	863,475		TOTAL EXPENDITURES	910,245	893,845	893,845	61

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Adopted FY2012-13 Revenues and Expenditures



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.

In FY 2011-12 the City proposed paying off the debt in order to save money on interest and staff was directed to analyze the potential savings. The analysis has taken longer than expected so the proposal should carry over into FY 2012-13. It has taken longer because the City does not have record of the original loan documents so additional information must be gathered from outside sources. Once we have the additional information, three lending institutions will determine if paying off the loan is beneficial to the City and propose funding strategies. The City Council will be required to take action before this proposal can move forward.

REVENUES AND EXPENDITURES

Form
LB-35

**REVENUE BOND DEBT SERVICE FUND
DEBT SERVICE FUND**

City of Mt Angel

	Historical Data			Acct # 24-24-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13					
	Actual		Adopted Budget This Year 11-12			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body			
	Second Preceding Year 09-	First Preceding Year 10-									
REVENUES											
1	93,990	121,732	122,932	40005	Working Capital Carryover	138,423	138,423	138,423	1		
2	747	666	200	40510	Bank and Treasury Interest	300	300	300	2		
3	108,320	82,000	98,000	40760	Transfer from Sewer Utility	81,325	81,325	81,325	3		
4	203,057	204,398	221,132		TOTAL REVENUES	220,048	220,048	220,048	4		
EXPENDITURES											
Bond Principal Payments											
7					Issue Date	Budgeted Payment Date			7		
8	43,049	45,201	177,269	60844	1993 FHA	Jan-13		49,835	49,835	49,835	8
9	43,049	45,201	177,269		Total Principal		49,835	49,835	49,835	9	
Bond Interest Payments											
11					Issue Date	Budgeted Payment Date				11	
12	38,276	36,124	33,863	60919	1993 FHA	Jan-13		31,490	31,490	31,490	12
13	38,276	36,124	33,863		Total Interest		31,490	31,490	31,490	13	
14	0	0	10,000	66044	Reserved for Debt Service		138,723	138,723	138,723	14	
15	81,325	81,325	221,132		Total Debt Service		220,048	220,048	220,048	15	
16	81,325	81,325	221,132		TOTAL EXPENDITURES		220,048	220,048	220,048	16	

Sewer Sludge Fund

This is the one new fund in the Mt. Angel budget this year, created to delineate this 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.

In addition to creating this new fund, under the questions and answers tab of this document there is a proposed Council resolution creating a legislative history on the Council's intent on the use of these funds.

REVENUES AND EXPENDITURES										
Form LB-10		SEWER SLUDGE FUND ENTERPRISE FUND					City of Mt Angel			
	Historical Data			Acct # 39-39-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
	Actual	Adopted	Second Preceding Year 09-			First Preceding Year 10-	Budget This Year 11-12	Proposed Budget Officer		Approved Budget Committee
1	0	0	0	40005	Working Capital Carryover	0	0	0	1	
2	0	0	0	40510	Bank and Treasury Interest	900	900	900	2	
3	0	0	0	40728	Transfer from Sewer Reserve	1,000,000	1,000,000	1,000,000	3	
4	0	0	0		TOTAL REVENUES	1,000,900	1,000,900	1,000,900	4	
5									5	
6						EXPENDITURES			6	
7						CAPITAL OUTLAY			7	
8	0	0	0	64072	Sludge Management	1,000,900	1,000,900	1,000,900	8	
9	0	0	0		TOTAL CAPITAL OUTLAY	1,000,900	1,000,900	1,000,900	9	
10	0	0	0		TOTAL EXPENDITURES	1,000,900	1,000,900	1,000,900	10	

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 main wastewater treatment operator and had to keep certified staff on call to ensure that the facility operated smoothly. We still have the backup wastewater treatment facility operator in the FY 2012-13 budget; however, this year we are working to get permanent staff licensed to provide that coverage. We anticipate that the part-time wastewater operator will not be included in FY 2013-14.

Form LB-20		REVENUES SEWER UTILITY FUND ENTERPRISE FUND				City of Mt Angel			
Historical Data				REVENUE DESCRIPTION	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct # 26-26-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-	First Preceding Year 10-								
REVENUES									
1	128,783	211,694	150,595	40005	Working Capital Carryover	302,165	302,165	302,165	1
2	717,622	759,203	700,000	40120	Sewer Billings	721,000	721,000	721,000	2
3	531	532	300	40510	Bank and Treasury Interest	800	800	800	3
4	846,936	971,429	850,895		TOTAL REVENUES	1,023,965	1,023,965	1,023,965	4

Form LB-30		EXPENDITURES													
		SEWER UTILITY FUND						City of Mt Angel							
		ENTERPRISE FUND													
		Historical Data						Budget for Next Year 2012-13							
		Actual		Adopted	Acct	EXPENDITURE DESCRIPTION					Proposed	Approved	Adopted by		
Second Preceding Year 09-	First Preceding Year 10-	This Year 11-12	#	#	Budget Officer						Budget Committee	Governing Body			
					26-26-										
					FTE	PERSONAL SERVICES									
1	10,000	28,000	28,480	60110	0.35	City Administrator					29,000	29,000	29,000	1	
2	20,824	22,553	20,736	60111	0.35	Finance Director					20,800	20,800	20,800	2	
3	26,268	27,419	26,976	60130	0.40	Utility Superintendent					27,500	27,500	27,500	3	
4	9,076	7,499	4,597	60145	0.20	Receptionist Court Clerk					5,100	5,100	5,100	4	
5	58,513	49,420	59,973	60170	1.10	Wastewater Operator					61,700	61,700	61,700	5	
6	0	39,509	13,476	60175	0.06	P/W Utility Worker I					1,900	1,900	1,900	6	
7	51,914	2,580	2,512	60180	0.06	P/W Lead Worker					2,400	2,400	2,400	7	
8	8,149	16,547	5,362	60190	0.18	Maintenance Worker					5,500	5,500	5,500	8	
9	6,780	9,475	10,239	60210	0.25	Assistant to City Administrator					10,900	10,900	10,900	9	
#	0	604	0	60212		Office Assistant					0	0	0	10	
#	503	491	1,854	60216		Vacation Payout					100	100	100	11	
#	2,399	7,837	10,850	60225	0.35	Accounting Clerk					11,700	11,700	11,700	12	
#	0	0	1,611	60259		Certification Pay					850	850	850	13	
#	0	0	600	60263		Cell Phone Reimbursement					550	550	550	14	
#	73	234	1,937	60302		Overtime Pay					1,200	1,200	1,200	15	
#	194,499	212,168	189,203			Sub Total Salary & Wages					179,200	179,200	179,200	16	
#	13,576	15,986	15,083	60300		Payroll Taxes (Fica)					13,600	13,600	13,600	17	
#	205	176	105	60301		State WC (combine with Worker's Comp)					0	0	0	18	
#	22,238	25,844	44,372	60310		Health, Dental & Life Ins					39,800	39,800	39,800	16	
#	4,554	3,610	4,958	60320		Worker's Comp Insurance					6,200	6,200	6,200	17	
#	24,071	24,052	30,642	60330		Retirement (PERS)					28,900	28,900	28,900	18	
#	64,644	69,668	95,160			Sub Total Employee Benefits					88,500	88,500	88,500	19	
#	259,143	281,836	284,363		3.30	TOTAL PERSONAL SERVICES					267,700	267,700	267,700	20	
#							MATERIAL & SERVICES								21
#	6,912	6,958	8,500	60410		Property / Liability / Auto Ins					8,500	8,500	8,500	22	
#	879	1,138	2,000	60420		Office Supplies and Services					1,000	1,000	1,000	23	
#	1,264	1,411	1,800	60430		Telephone					1,800	1,800	1,800	24	
#	1,514	1,828	1,800	60440		Postage					3,000	3,000	3,000	25	
#	2,285	3,771	3,500	60470		Computer Supplies & Services					3,500	3,500	3,500	26	
#	0	0	0	60472		Computer Equipment /Dec Pkg #11					700	700	700	27	
#	0	0	0	60490		City Dues & Membership					350	350	350	28	
#	905	2,057	3,000	60500		Attorney Fees					2,000	2,000	2,000	29	
#	1,490	1,065	1,700	60535		Training					1,000	1,000	1,000	30	
#	24,504	22,692	27,000	60730		Maintenance & Supplies					32,000	32,000	32,000	31	
#	603	2,552	4,000	60755		Laboratory Testing					3,000	3,000	3,000	32	
#	12,470	12,462	15,000	60760		Building Utilities					13,000	13,000	13,000	33	
#	3,600	3,900	8,000	60770		Auditing Fees					7,500	7,500	7,500	34	
#	3,885	2,565	3,800	60790		Vehicle Operation					3,800	3,800	3,800	35	
#	407	0	1,000	60805		Building Maintenance					700	700	700	36	
#	4,045	20,849	16,000	60916		Consultant Services					13,000	13,000	13,000	37	
#	64,763	83,248	97,100			TOTAL MATERIAL & SERVICES					94,850	94,850	94,850	38	

EXPENDITURES CONTINUED

SEWER UTILITY FUND

#	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct #		Proposed Budget Officer	Approved Budget Committee	Adopted Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
	26-26-								
#					CAPITAL OUTLAY				39
#	10,000	13,275	22,000	64010	Equipment	6,000	6,000	6,000	40
#	0	0	0	64012	Effluent Sampler/Dec Pkg#16	5,000	5,000	5,000	41
#	0	0	0	64013	10 Horsepower Pump/Dec Pkg#18	9,000	9,000	9,000	42
#	18,780	5,712	22,000	64030	System Improvements	20,000	20,000	20,000	43
#	38,526	1,462	46,000	64040	Collection Improve (I & I Project)	50,000	50,000	50,000	44
#	67,306	20,449	90,000		TOTAL CAPITAL OUTLAY	90,000	90,000	90,000	45
#					TRANSFERS				46
#	12,600	0	4,500	65010	Transfer to Unemployment Res (1%)	1,750	1,750	1,750	47
#	11,670	12,716	0	65015	Transfer to Retirement Res (0%)	0	0	0	48
#	0	60,000	25,000	65017	Transfer to Vehicle Replacement	0	0	0	49
#	20,000	25,000	25,000	65066	Transfer to Street Fund	25,000	25,000	25,000	50
#	108,320	82,000	98,000	65070	Transfer to Revenue Bond Debt Svc	81,325	81,325	81,325	51
#	38,750	75,000	84,800	65083	Transfer to Sewer Reserve	320,660	320,660	320,660	52
#	52,693	60,004	60,000	65091	Transfer to General Fund / Franchise Fee	57,680	57,680	57,680	53
#	244,033	314,720	297,300		TOTAL TRANSFERS	486,415	486,415	486,415	54
#					CONTINGENCY				55
#	0	0	82,132	66010	Contingency	85,000	85,000	85,000	56
#	0	0	82,132		TOTAL CONTINGENCY	85,000	85,000	85,000	57
#	635,245	700,252	850,895		TOTAL EXPENDITURES	1,023,965	1,023,965	1,023,965	58

Sewer Utility Reserve Fund

This fund is **used to save for sewer maintenance projects**. The loan for improving College Street is repaid into this fund from the Street Fund. The cost of Leo Street improvements are also paid back into this fund.

The final payment of approximately \$12,000 on the College Street loan will be made June 2012.

On June 30, 2012, the balance of approximately \$35,000 will be due on the Leo Street Loan and we plan to pay the minimum payment in FY 2012-13 of \$7,000.

Please see the debt summary tab for more information on these loans.

REVENUES AND EXPENDITURES									
SEWER UTILITY RESERVE FUND									
ENTERPRISE FUND									
City of Mt Angel									
Form LB-10									
	Historical Data				DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 28-28-		Proposed	Approved	Adopted by	
	Second Preceding Year 09-	First Preceding Year 10-							
REVENUE									
1	695,130	776,892	897,737	40005	Working Capital Carryover	1,027,404	1,027,404	1,027,404	1
2	4,771	4,124	2,300	40510	Bank and Treasury Interest	2,000	2,000	2,000	2
3	4,074	2,943	3,782	40515	Transfer from Bancroft IF Loan - Interest	175	175	175	3
4	8,000	7,000	7,000	40530	Transfer from Bancroft IF Loan - Principal	6,825	6,825	6,825	4
5	0	0	0	40717	Transfer from Street IF loan -Interest	59	59	59	5
6	31,167	32,304	31,167	40540	Transfer from Street IF Loan - Principal	11,790	11,790	11,790	6
7	38,750	75,000	84,800	40716	Transfer from Sewer Utility	320,660	320,660	320,660	7
8	781,892	898,263	1,026,786		TOTAL REVENUES	1,368,913	1,368,913	1,368,913	8
9									9
EXPENDITURES									
MATERIAL & SERVICES									
12	0	0	200	60420	Office Supplies and Services	0	0	0	12
13	0	0	200		TOTAL MATERIAL & SERVICES	0	0	0	13
CAPITAL OUTLAY									
15	5,000	0	0	64053	Vehicle Replacement	0	0	0	15
16	0	0	5,000	64071	Sewer Lateral Repair Program/Dec Pkg#8	10,000	10,000	10,000	16
17	0	0	521,586	64095	Sludge Management	0	0	0	17
18	0	0	500,000	64096	WWTP Loan Payoff - Step 1	0	0	0	18
19	5,000	0	1,026,586		TOTAL CAPITAL OUTLAY	10,000	10,000	10,000	19
DEBT SERVICE									
21	0	0	0	64096	WWTP Loan Payoff - Step 1	358,913	358,913	358,913	21
22	0	0	0		TOTAL DEBT SERVICE	358,913	358,913	358,913	22
TRANSFERS									
24	0	0	0	65066	Transfer to Sewer Sludge	1,000,000	1,000,000	1,000,000	24
25					TOTAL TRANSFERS OUT	1,000,000	1,000,000	1,000,000	25
26									26
27	5,000	0	1,026,786		TOTAL EXPENDITURES	1,368,913	1,368,913	1,368,913	27

Sewer Utility SDC Fund

The fund is **used to hold funds for expansion of the City sewer 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 sewer services, as their “buy-in” to the system.

REVENUES AND EXPENDITURES									
Form LB-10		SEWER SDC FUND ENTERPRISE FUND				City of Mt Angel			
	Historical Data				DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 30-30-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
REVENUES									
1	224,561	227,647	232,499	40005	Working Capital Carryover	234,475	234,475	234,475	1
2	1,572	3,850	50	40137	SDC Receipts-Sewer System	50	50	50	2
3	1,515	1,190	900	40510	Bank and Treasury Interest	900	900	900	3
4	227,648	232,688	233,449		TOTAL REVENUES	235,425	235,425	235,425	4
5									5
EXPENDITURES									
CAPITAL OUTLAY									
8	0	0	158,449	64072	Sewer System Improvements	160,425	160,425	160,425	8
9	0	0	75,000	64074	Sewer Master Plan	75,000	75,000	75,000	9
10	0	0	233,449		TOTAL CAPITAL OUTLAY	235,425	235,425	235,425	10
11	0	0	233,449		TOTAL EXPENDITURES	235,425	235,425	235,425	11

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.

REVENUES AND EXPENDITURES									
Form LB-10		SEWER SDC FUND ENTERPRISE FUND				City of Mt Angel			
	Historical Data				DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 30-30-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
REVENUES									
1	224,561	227,647	232,499	40005	Working Capital Carryover	234,475	234,475	234,475	1
2	1,572	3,850	50	40137	SDC Receipts-Sewer System	50	50	50	2
3	1,515	1,190	900	40510	Bank and Treasury Interest	900	900	900	3
4	227,648	232,688	233,449		TOTAL REVENUES	235,425	235,425	235,425	4
5									5
EXPENDITURES									
CAPITAL OUTLAY									
8	0	0	158,449	64072	Sewer System Improvements	160,425	160,425	160,425	8
9	0	0	75,000	64074	Sewer Master Plan	75,000	75,000	75,000	9
10	0	0	233,449		TOTAL CAPITAL OUTLAY	235,425	235,425	235,425	10
11	0	0	233,449		TOTAL EXPENDITURES	235,425	235,425	235,425	11

Water Utility Fund

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

The source for this fund is water use payments.

REVENUES									
Form LB-20		WATER UTILITY FUND ENTERPRISE FUND						City of Mt Angel	
Historical Data				Acct # 25-25-	REVENUE DESCRIPTION	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Proposed			Approved	Adopted by		
Second Preceding Year 09-	First Preceding Year 10-							Budget Officer	
REVENUES									
1	282,595	216,084	138,833	40005	Working Capital Carryover	197,602	197,602	197,602	1
2	467,882	462,776	478,000	40110	Water Billings	501,900	501,900	501,900	2
3	14,363	13,033	10,000	40150	Water Fees	12,360	12,360	12,360	3
4	811	466	350	40510	Bank and Treasury Interest	550	550	550	4
5	765,651	692,360	627,183		TOTAL REVENUES	712,412	712,412	712,412	5

Form LB-30		EXPENDITURES									
		WATER UTILITY FUND						City of Mt Angel			
		ENTERPRISE FUND									
		Historical Data						Budget for Next Year 2012-13			
		Actual		Adopted	Acct			Proposed	Approved	Adopted by	
		Second	First	Budget	#			Budget	Budget	Governing	
		Preceding	Preceding	This Year	25-25-			Officer	Committee	Body	
		Year 09-	Year 10-	11-12		FTE	PERSONAL SERVICES				
1	10,000	28,000	28,420	60110	0.35		City Administrator	29,000	29,000	29,000	1
2	20,824	22,553	20,736	60111	0.35		Finance Director	20,800	20,800	20,800	2
3	26,868	28,019	26,976	60130	0.40		Utility Superintendent	27,500	27,500	27,500	3
4	8,176	7,198	4,597	60145	0.20		Receptionist Court Clerk	5,100	5,100	5,100	4
5	0	0	16,334	60175	0.67		PW Utility Worker I	21,200	21,200	21,200	5
6	35,964	22,562	28,050	60180	0.67		P/W Utility Lead Worker	26,500	26,500	26,500	6
7	8,149	6,597	5,362	60190	0.24		Maintenance Worker	7,300	7,300	7,300	7
8	6,780	9,475	10,239	60210	0.25		Assistant to City Administrator	10,900	10,900	10,900	8
9	0	604	0	60212			Office Assistant	0	0	0	9
10	503	491	1,533	60216			Vacation Payout	1,000	1,000	1,000	10
11	2,399	7,837	10,850	60225	0.35		Accounting Clerk	11,700	11,700	11,700	11
12	0	0	1,323	60259	252.00		Certification Pay	240	240	240	12
13	0	0	494	60263			Cell Phone Reimbursement	590	590	590	13
14	1,439	472	1,971	60302			Overtime Pay	2,000	2,000	2,000	14
15	121,102	133,809	156,885				Sub Total Salary & Wages	163,830	163,830	163,830	15
16	8,028	10,080	12,576	60300			Payroll Taxes (Fica)	12,300	12,300	12,300	16
17	112	93	93	60301			State WC (combine with Worker's Comp)	0	0	0	17
18	21,342	17,596	39,211	60310			Health, Dental & Life Ins	41,600	41,600	41,600	18
19	3,409	2,441	3,789	60320			Worker's Comp Insurance	7,600	7,600	7,600	19
20	14,468	15,412	25,412	60330			Retirement (PERS)	25,700	25,700	25,700	20
21	47,359	45,622	81,081				Sub Total Employee Benefits	87,200	87,200	87,200	21
22	168,461	179,431	237,966		255.48		TOTAL PERSONAL SERVICES	251,030	251,030	251,030	22
23							MATERIAL & SERVICES				23
24	6,217	4,988	8,500	60410			Property / Liability / Auto Insurance	7,645	7,645	7,645	24
25	1,026	1,956	2,500	60420			Office Supplies and Services	2,100	2,100	2,100	25
26	1,392	971	1,500	60430			Telephone	1,800	1,800	1,800	26
27	2,093	1,910	2,500	60440			Postage	3,500	3,500	3,500	27
28	4,298	4,484	4,500	60470			Computer Supplies & Services	4,500	4,500	4,500	28
29	0	0	0	60472			Computer Equipment /Dec Pkg #11	700	700	700	29
30	0	0	0	60490			City Dues & Membership	350	350	350	30
31	1,509	1,845	3,000	60500			Attorney Fees	3,000	3,000	3,000	31
32	797	1,538	1,500	60535			Training	1,500	1,500	1,500	32
33	20,325	44,671	40,000	60730			Maintenance & Supplies	35,000	35,000	35,000	33
34	5,405	3,210	6,000	60755			Laboratory Testing	6,000	6,000	6,000	34
35	42,743	34,986	48,000	60760			Building Utilities	49,000	49,000	49,000	35
36	3,600	3,900	6,000	60770			Auditing Fees	6,000	6,000	6,000	36
37	4,171	3,578	5,700	60790			Vehicle Operation	5,700	5,700	5,700	37
38	584	0	1,000	60805			Building Maintenance	500	500	500	38
39	2,271	447	2,000	60916			Consultant Services	2,000	2,000	2,000	39
40	96,431	108,484	132,700				TOTAL MATERIAL & SERVICES	129,295	129,295	129,295	40

EXPENDITURES CONTINUED

WATER UTILITY FUND

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 25-25-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
41					CAPITAL OUTLAY				41
42	899	2,100	3,500	64010	Equipment	1,100	1,100	1,100	42
43	12,790	12,141	25,000	64030	System Improvements	15,000	15,000	15,000	43
44	13,689	14,241	28,500		TOTAL CAPITAL OUTLAY	16,100	16,100	16,100	44
45					TRANSFERS				45
46	12,600	0	2,600	65010	Transfer to Unemployment Res (1%)	1,600	1,600	1,600	46
47	7,266	8,000	0	65015	Transfer to Retirement Res (0%)	0	0	0	47
48	0	50,000	25,000	65017	Transfer to Vehicle Replacement	0	0	0	48
49	30,000	30,000	25,000	65066	Transfer to Street Fund	25,000	25,000	25,000	49
50	183,750	92,500	62,000	65079	Transfer to Water Reserve	183,639	183,639	183,639	50
51	37,371	36,618	52,000	65080	Transfer to General Fund / Franchise Fee	41,848	41,848	41,848	51
52	270,987	217,118	166,600		TOTAL TRANSFERS OUT	252,087	252,087	252,087	52
53					CONTINGENCY				53
54	0	0	61,417	66010	Contingency	63,900	63,900	63,900	54
55	0	0	61,417		TOTAL CONTINGENCY	63,900	63,900	63,900	55
56	549,568	519,273	627,183		TOTAL EXPENDITURES	712,412	712,412	712,412	56

Water Utility Reserve Fund

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

The source for this fund is the Water Utility Fund.

REVENUES AND EXPENDITURES										
WATER UTILITY RESERVE FUND										
ENTERPRISE FUND										
City of Mt Angel										
Form										
LB-10										
Historical Data				DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13					
Actual		Adopted Budget This Year 11-12	Acct # 27-27-		Proposed	Approved	Adopted by			
Second Preceding Year 09-	First Preceding Year 10-							Budget Officer	Budget Committee	Governing Body
REVENUE										
1	536,235	680,407	775,907	40005	Working Capital Carryover	840,615	840,615	840,615	1	
2	4,012	3,708	2,000	40510	Bank and Treasury Interest	2,000	2,000	2,000	2	
3	183,750	92,500	62,000	40715	Transfer from Water Utility	183,639	183,639	183,639	3	
4	723,997	776,615	839,907		TOTAL REVENUES	1,026,254	1,026,254	1,026,254	4	
5										5
EXPENDITURES										6
MATERIALS & SERVICES										7
8	0	0	200	60420	Office Supplies & Printing	0	0	0	8	
9	0	0	200		TOTAL MATERIALS & SERVICES	0	0	0	9	
CAPITAL OUTLAY										10
11	0	0	839,707	64051	Water Capital Projects	1,026,254	1,026,254	1,026,254	11	
12	10,000	0	0	64053	Vehicle Replacement	0	0	0	12	
13	10,000	0	839,707		TOTAL CAPITAL OUTLAY	1,026,254	1,026,254	1,026,254	13	
TRANSFERS OUT										14
15	33,590	0	0	65065	Utility Const Fund	0	0	0	15	
16	33,590	0	0		TOTAL TRANSFERS OUT	0	0	0	16	
17	43,590	0	839,907		TOTAL EXPENDITURES	1,026,254	1,026,254	1,026,254	17	

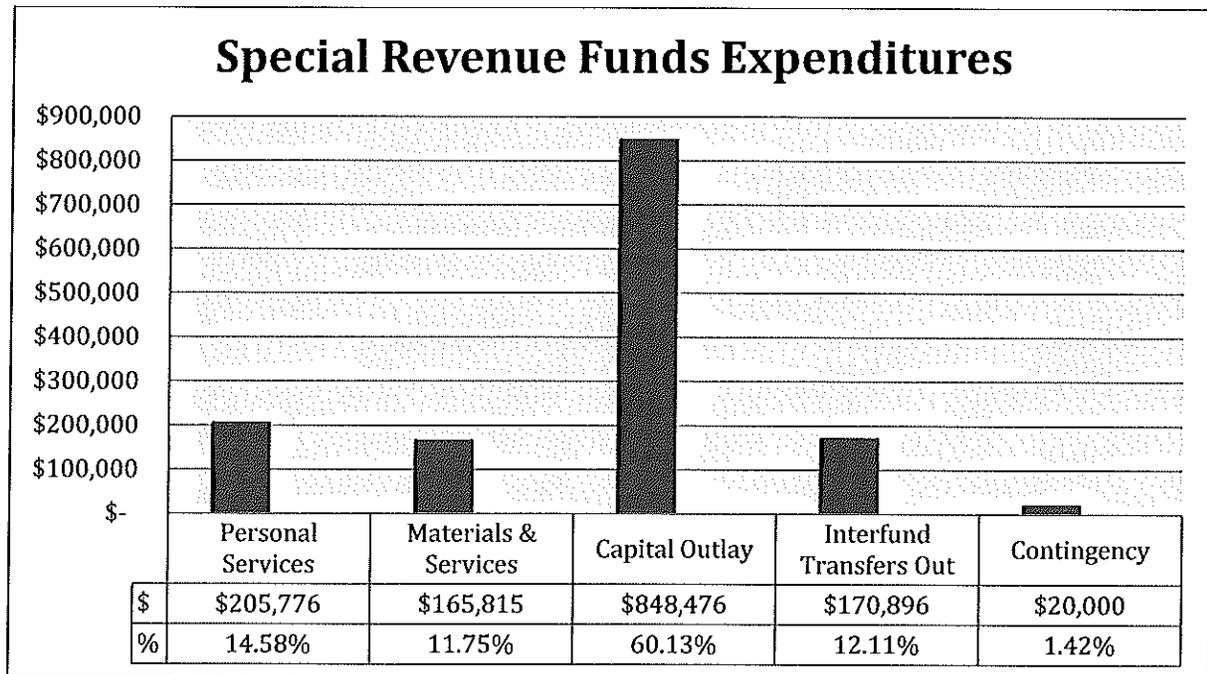
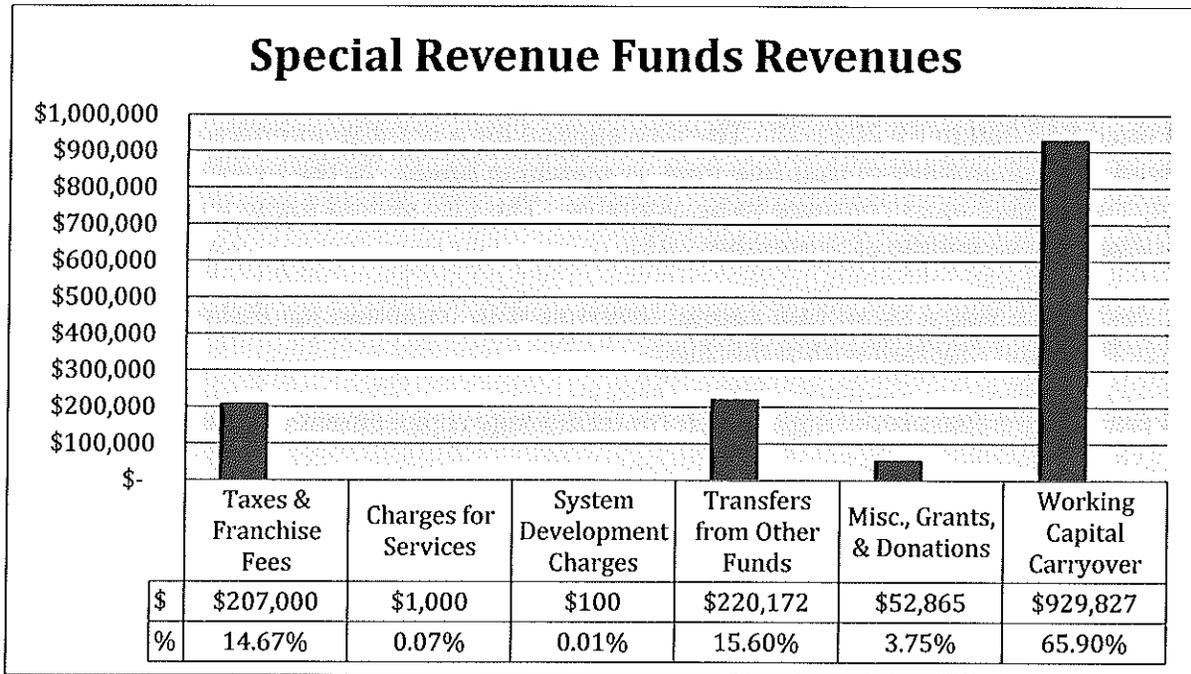
Water Utility SDC Fund

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 and update master plans of the system.**

REVENUES AND EXPENDITURES									
Form LB-10		WATER SDC FUND ENTERPRISE FUND				City of Mt Angel			
Historical Data			Acct #	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-	First Preceding Year 10-	11-12	29-29-						
REVENUES									
1	414,406	370,681	397,146	40005	Working Capital Carryover	406,137	406,137	406,137	1
2	3,144	10,197	50	40136	SDC Receipts-Water System	50	50	50	2
3	2,684	2,015	1,400	40510	Bank and Treasury Interest	1,400	1,400	1,400	3
4	57,274	19,042	0	40663	Water Study Grant				4
5	477,508	401,935	398,596		TOTAL REVENUES	407,587	407,587	407,587	5
6									
7	EXPENDITURES								
8	CAPITAL OUTLAY								
9	0	160	100	60420	Office Supplies & Printing	100	100	100	9
10	72,668	2,692	1,000	60848	Engineer Fees	1,000	1,000	1,000	10
11	569	0	397,496	64071	Water System Improvement	406,487	406,487	406,487	11
12	73,237	2,852	398,596		TOTAL CAPITAL OUTLAY	407,587	407,587	407,587	12
13	TRANSFERS								
14	33,590	0	0	65065	Transfer to Utility Construction	0	0	0	14
15	33,590	0	0		TOTAL TRANSFERS	0	0	0	15
16	106,827	2,852	398,596		TOTAL EXPENDITURES	407,587	407,587	407,587	16

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Adopted FY2012-13 Revenues and Expenditures



Capital Improvement Fund

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

This fund has a line item titled "Parks Capital Improvement - Grant Match" which contained \$42,000 in FY 2011-12. The City applied for a grant to improve Ebner Park and pledged the full amount of that line item as matching funds. In the event that we get the grant, that money must continue to be available. The City should know if that money will be utilized by the middle of September 2012.

Last year there was a significant capital investment in irrigation for Fisher Park, Saalfeld Family Park, and City Hall within this fund.

This year we are also proposing a long term technology replacement plan within this fund.

REVENUES AND EXPENDITURES									
Form LB-10		CAPITAL IMPROVEMENT FUND						City of Mt Angel	
		SPECIAL REVENUE FUND							
Historical Data					DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Acct			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
Second Preceding Year 09-	First Preceding Year 10-		# 17-17-						
REVENUES									
1	279,672	260,428	273,673	40005	Working Capital Carryover	265,798	265,798	265,798	1
2	1,865	1,422	800	40510	Bank and Treasury Interest	900	900	900	2
3	17,000	48,400	0	40710	Transfer from General Fund	2,840	2,840	2,840	3
4	0	5,000	6,750	40712	Transfer From Parks	0	0	0	4
5	0	0	0	40724	Transfer from Housing Rehabilitation	0	0	0	5
6	298,537	315,250	281,223		TOTAL REVENUES	269,538	269,538	269,538	6
EXPENDITURES									
CAPITAL OUTLAY									
Reserved For Future:									
11	0	0	90,000	61210	Reserved for Future Expense	127,698	127,698	127,698	11
12	38,032	19,710	102,473	64040	Administration Capital Expense (split out expenses)	0	0	0	12
13				64046	Disaster Reserve (move from Admin capital)	30,000	30,000	30,000	13
14	0	0	26,750	64057	Parks Irrigation Capital Improve	0	0	0	14
15	0	0	0		Computer Replacement-Admin/Dec Pkg#1	2,840	2,840	2,840	15
Purchase Current FY 12-13									
17	0	0	0	64058	City Hall/PD Building Roof (move from Admin capital)	23,000	23,000	23,000	17
18	0	0	0	64059	Caselle Upgrade-Court Module (move from Admin capital)	6,000	6,000	6,000	18
19	0	0	0	64062	Basement Window Repair (move from Admin capital)	3,000	3,000	3,000	19
20	0	0	0	64063	City Hall Heating/Air Conditioning (move from Admin capital)	15,000	15,000	15,000	20
21	0	692	42,000	64056	Parks Capital Improve -Grant Match	42,000	42,000	42,000	21
22	77	0	20,000	64061	Under Ground Storage Tanks	20,000	20,000	20,000	22
23	38,109	20,402	281,223		TOTAL CAPITAL OUTLAY	269,538	269,538	269,538	23
TRANSFERS									
25	0	17,855	0	65017	Transfer to Vehicle Replacement	0	0	0	25
26	0	17,855	0		TOTAL TRANSFERS	0	0	0	26
27	38,109	38,257	281,223		TOTAL EXPENDITURES	269,538	269,538	269,538	27

Technology Replacement Schedule

City of Mt. Angel
Beginning Budget Year 2012 - 13

Source Fund	Equipment No. & Description	Estimated Purchase Price	Year of Upgrade or Replacement	Amount Saved To Date	Proposed Expenditure FY 2012-2013
Administration					
General	Computer A1 (upgrade)	\$ 300	FY 12 - 13	-	\$ 300
General	Computer A2 (replacement), Computer A3 (upgrade)	\$ 1,920	FY 13 - 14	\$ 1,920	
General	Computers A1, A4, A5, A6 (replacement)	\$ 7,200	FY 14 - 15	\$ 920	
General	Computers A3 & A7 (replacement)	TBD	FY 15 - 16		
Total FY 2012-13 Budget Request:					\$3,140
Public Works					
Streets /Sewer /Water /Parks	Computer PW1 (replacement)	\$ 1,800	FY 12 - 13		\$ 1,800
Streets /Sewer /Water /Parks	Computers PW2 & PW3 (upgrade)	\$ 600	FY 13 - 14		
Streets /Sewer /Water /Parks	Computer PW4 (replacement)	\$ 1,800	FY 14 - 15		
Streets /Sewer /Water /Parks	Computers PW2 & PW3 (replacement)	TBD	FY 15 - 16		
Total FY 2012-13 Budget Request:					\$1,800
Police					
General	Computer P1 (replacement)	\$ 1,800	FY 12 - 13		\$ 1,800
General	Computer P2 & P3 (upgrade)	\$ 200	FY 13 - 14		
General	Computer P4 (replacement)	\$ 1,800	FY 14 - 15		
General	Computer P5 (replacement)	TBD	FY 15 - 16		
General	Computers P6, P7, P8 & P9 (replacement)	TBD	FY 16 - 17		
Total FY 2012-13 Budget Request:					\$1,800
Future Technology Expenses					
Multiple	Digitizing Infrastructure Maps	\$ 5,000	FY 15 - 16	\$ -	\$ -
Multiple	Server	\$ 8,000	FY 16 - 17	\$ -	\$ -

Community Development Fund

This fund is **used for projects that have multiple funding sources**, including grant funds (the library building project is an example that used this in the past). There are no projects budgeted in this fund for the next year.

REVENUES AND EXPENDITURES

Form
LB-10

**COMMUNITY DEVELOPMENT FUND
SPECIAL REVENUE FUND**

City of Mt Angel

	Historical Data			DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 2011- 2012		Proposed by	Approved by	Adopted by	
	Second Preceding Year 09-10	First Preceding Year 10-11						
				REVENUES				
1	14,271	0	0	Working Capital Carryover	0	0	0	1
2	96	0	0	Bank and Treasury Interest	0	0	0	2
3	14,367	0	0	TOTAL REVENUES	0	0	0	3
4								4
5				EXPENDITURES				5
6				CAPITAL OUTLAY				6
7	5,019	0	0	Library Project	0	0	0	7
8	5,019	0	0	TOTAL CAPITAL OUTLAY	0	0	0	8
9				TRANSFERS				9
10	0	0	0	Transfer to General Fund	0	0	0	10
11	0	0	0	TOTAL TRANSFERS	0	0	0	11
12	5,019	0	0	TOTAL EXPENDITURES	0	0	0	12

Housing Rehabilitation Fund

This fund was created through Community Development Block Grant (CDBG) funds originally. *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 around 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.** The money is paid back to the City and goes into this fund if it is more than \$25,000.

There are no significant changes or issues in this fund in FY 2012-13.

REVENUES AND EXPENDITURES										
HOUSING REHABILITATION FUND										
SPECIAL REVENUE FUND					City of Mt Angel					
Form LB-10										
Historical Data					DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct # 21-21-	Proposed Budget Officer		Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-	First Preceding Year 10-									
REVENUES										
1	133,155	109,273	108,678	40005	Working Capital Carryover	124,886	124,886	124,886	1	
2	827	564	350	40510	Bank and Treasury Interest	300	300	300	2	
3	0	0	25,000	40690	Assessments Receivable 1993	25,000	25,000	25,000	3	
4	0	0	25,000	40691	Assessments Receivable 1997	25,000	25,000	25,000	4	
5	133,982	109,837	159,028		TOTAL REVENUES	175,186	175,186	175,186	5	
6										6
EXPENDITURES										
CAPITAL OUTLAY										
9	628	128	104,852	64340	Contract 1997	112,236	112,236	112,236	9	
10	0	0	53,826	64342	Contract 1993	62,600	62,600	62,600	10	
11	628	128	158,678		TOTAL CAPITAL OUTLAY	174,836	174,836	174,836	11	
TRANSFERS										
13	0	0	0	65020	Transfer to Capital Reserve	0	0	0	13	
14	24,081	700	350	65031	Transfer to Street Reserve	350	350	350	14	
15	24,081	700	350		TOTAL TRANSFERS	350	350	350	15	
16	24,709	828	159,028		TOTAL EXPENDITURES	175,186	175,186	175,186	16	

Library Endowment Fund

Funds specifically donated for **use in the library**.

There is very little change in this fund over last year.

REVENUES AND EXPENDITURES												
Form LB-10		LIBRARY ENDOWMENT FUND						City of Mt Angel				
		SPECIAL REVENUE FUND										
Historical Data						DESCRIPTION			Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Acct #	REVENUES AND EXPENSES			2012-13					
Second Preceding Year 09-10	First Preceding Year 10-11						Proposed Budget Officer	Approved Budget Committee		Adopted by Governing Body		
						REVENUE						
1	5,708	5,746	5,748	40005	Working Capital Carryover			5,800	5,800	5,800	1	
2	38	30	2	40510	Bank and Treasury Interest			30	30	30	2	
3	0	0	0	40655	Donations			0	0	0	3	
4	5,746	5,776	5,750		TOTAL REVENUES			5,830	5,830	5,830	4	
5											5	
6											6	
										EXPENDITURES		6
										MATERIAL & SERVICES		7
8	0	0	0		New Books (moved from Capital)			2,000	2,000	2,000	8	
9	0	0	0		TOTAL MATERIAL & SERVICES			2,000	2,000	2,000	9	
10											10	
										CAPITAL OUTLAY		10
11	0	0	3,750	64012	Building			3,830	3,830	3,830	11	
12	0	0	2,000	64020	New Books (move to Mat & Svc)			0	0	0	12	
13	0	0	5,750		TOTAL CAPITAL OUTLAY			3,830	3,830	3,830	13	
14	0	0	5,750		TOTAL EXPENDITURES			5,830	5,830	5,830	14	

Parks Fund

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

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

There are two pieces of equipment that the Budget Officer proposes to purchase this year: a \$1,600 material collection system (leaf/debris vacuum that fits onto the mower) and a \$1,100 irrigation water cannon which will assist in efficient watering of Ebner Park until we can completely redo the irrigation system there.

This fund contains proposals to make the City property near Burger Time on Main Street more inviting, to fund a seasonal part-time Parks Maintenance Worker, to purchase an irrigation water cannon and to buy a leaf/material vacuum.

REVENUES										
Form LB-20		PARKS FUND SPECIAL REVENUE FUND								
Historical Data					REVENUE DESCRIPTION	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct #	35-35-		Propose Budget Officer	Approve Budget Committ	Adopted		
Second Preceding Year 09-	First Preceding Year 10-							Governin g Body		
REVENUE										
1	0	0	37,692	40005	Working Capital Carryover	21,960	21,960	21,960	1	
2	0	106	74	40510	Bank and Treasury Interest	90	90	90	2	
3	0	0	0	40670	Rental Deposits	50	50	50	3	
4	0	0	0	40671	Rental Income	6,500	0	0	4	
5	0	5,000	0	40675	Donations	0	0	0	5	
6	0	19,078	0	40676	Donation-Saalfeld Fam Park	0	0	0	6	
7	0	0	0	40677	Donations-Park Benches	0	0	0	7	
8	0	240	50	40686	Humpert Park Income	0	0	0	8	
9	0	680	350	40687	Ebner Park Income	0	0	0	9	
10	0	325	0	40688	Saalfeld Park Income	0	0	0	10	
11	0	50	50	40689	Fisher Park Income	0	0	0	11	
12	0	600	600	40694	Ebner Building Income	0	0	0	12	
13	0	40,266	37,000	40710	Trans from General Fund	8,700	14,700	14,700	13	
14	0	66,345	75,816		TOTAL REVENUES	37,300	36,800	36,800	14	

EXPENDITURES										
PARKS FUND										
SPECIAL REVENUE FUND										
Form LB-30										
Historical Data						Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct #	35-35-	EXPENDITURE DESCRIPTION	Proposed Budget Officer	Approved Budget Committee	Adopted by		
Second Preceding Year 09-	First Preceding Year 10-							Governing Body		
					FTE	PERSONAL SERVICES				
1	0	0	3,574	60190			0	0	0	1
2	0	0	5,500	60191	0.25	Parks Maintenance Worker /Dec Pkg#9	5,000	5,000	5,000	2
3	0	0	91	60216		Vacation Pay	0	0	0	3
4	0	0	9,165			Sub Total Salary & Wages	5,000	5,000	5,000	4
5	0	0	701	60300		Payroll Taxes (FICA)	300	300	300	5
6	0	0	11	60301		State WC (combine with Worker's Comp)	0	0	0	6
7	0	0	384	60320		Worker's Compensation Insurance	200	200	200	7
8	0	0	1,027	60330		Retirement (PERS / OPSRP)	0	0	0	8
9	0	0	2,123			Sub Total Employee Benefits	500	500	500	9
10	0	0	11,288		0.25	TOTAL PERSONAL SERVICES	5,500	5,500	5,500	10
						MATERIAL & SERVICES				
12	0	846	1,500	60410		Property / Liability / Auto Insurance	1,100	1,100	1,100	12
13	0	80	300	60460		Building Maintenance	250	250	250	13
14	0	0	0	60470		Computer Supplies & Services	50	50	50	14
15	0	127	1,000	60525		Consultant Services	0	0	0	15
16	0	700	900	60528		Park Reservation Return Deposit	900	900	900	16
17	0	0	5,000	60533		Trees	2,300	2,300	2,300	17
18	0	6,363	8,000	60730		Maintenance & Supplies	8,000	8,000	8,000	18
19	0	2,514	2,500	60760		Building Utilities	4,200	4,200	4,200	19
20	0	1,233	3,000	60790		Vehicle Operation	2,800	2,800	2,800	20
21	0	11,863	22,200			TOTAL MATERIAL & SERVICES	19,600	19,600	19,600	21
						CAPITAL OUTLAY				
23	0	699	1,500	64010		Equipment	0	0	0	23
24	0	0	0	64013		Burger Time Project/Dec Pkg#6	500	0	0	24
25	0	0	0	64014		Irrigation Water Cannon/Dec Pkg#21	1,100	1,100	1,100	25
26	0	0	0	64015		Material Collection System/Dec Pkg#20	1,600	1,600	1,600	26
27	0	26	5,000	64120		Park Improvement	4,000	4,000	4,000	27
28	0	725	6,500			TOTAL CAPITAL OUTLAY	7,200	6,700	6,700	28
						TRANSFERS				
30	0	5,000	5,000	65017		Transfer to Vehicle Replacement	0	0	0	30
31	0	5,000	6,750	65020		Transfer to Capital Reserve	0	0	0	31
32	0	0	19,078	65033		Transfer to Saalfeld Family Trust	0	0	0	32
33	0	10,000	30,828			TOTAL TRANSFERS	0	0	0	33
						CONTINGENCY				
35	0	0	5,000	66010		Contingency	5,000	5,000	5,000	35
36	0	0	5,000			TOTAL CONTINGENCY	5,000	5,000	5,000	36
37	0	22,588	75,816			TOTAL EXPENDITURES	37,300	36,800	36,800	37

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, meaning fees for future park improvements and infrastructure as well as administration. Therefore the City was only able to set an administrative fee when it initially established a Parks SDC in 1991 and this fund was created to pay for the administrative cost associated with creating a Parks Master Plan and to cover the cost of preparing new development permits.

The City adopted its Parks Master Plan in 2011. That plan recommended that once the plan was adopted, the City should consider updating the SDC rate methodology to include improvement and reimbursement fees and to tie future rate increases to an inflation index. The current revenue to this fund is not adequate to fund future park projects without any other funding source.

A strategic issue for this fund will be to investigate and outline next steps to start the SDC rate methodology for Parks.

REVENUES AND EXPENDITURES									
Form LB-10		PARKS SDC FUND SPECIAL REVENUE FUND				City of Mt Angel			
	Historical Data			Account Number 32-32-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
REVENUES									
1	2,142	2,156	2,576	40005	Working Capital Carryover	2,372	2,372	2,372	1
2	0	110	50	40139	SDC Receipts-Park System	50	50	50	2
3	14	11	10	45010	Bank and Treasury Interest	10	10	10	3
4	2,156	2,278	2,636		TOTAL REVENUES	2,432	2,432	2,432	4
5									5
EXPENDITURES									
CAPITAL OUTLAY									
8	0	26	2,636	64074	Park System Improvements	2,432	2,432	2,432	8
9	0	26	2,636		TOTAL CAPITAL OUTLAY	2,432	2,432	2,432	9
10	0	26	2,636		TOTAL EXPENDITURES	2,432	2,432	2,432	10

Retirement Reserve Fund

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

Revenue comes from transfers from other City funds. There are no significant changes to this fund this year. The City built this reserve over many years and a few years ago it was determined that the balance was adequate to meet the projected need.

In the future, if the projected retirement costs increase at a higher rate than what we are currently projecting, funds may need to be transferred into it again. In FY 2012-13, the City of Mt. Angel will pay a total of approximately \$80,000 a year in retirement benefits for all of its employees. Even if the retirement costs increase at 10% a year we have over 5 years in reserves to cover those increases.

REVENUES AND EXPENDITURES										
Form LB-10		RETIREMENT RESERVE FUND						City of Mt Angel		
		SPECIAL REVENUE FUND								
Historical Data					DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct # 19-19-	Proposed Budget Officer		Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-	First Preceding Year 10-									
REVENUE										
1	0	49,877	108,768	40005	Working Capital Carryover	107,201	107,201	107,201	1	
2	6	249	140	40510	Bank and Treasury Interest	275	275	275	2	
3	28,531	33,159	0	40710	Transfer from General Fund	0	0	0	3	
4	2,403	2,669	0	40711	Transfer from Streets	0	0	0	4	
5	7,266	8,000	0	40755	Transfer from Water Utility	0	0	0	5	
6	11,670	12,716	0	40760	Transfer from Sewer Utility	0	0	0	6	
7	49,876	106,670	108,908		TOTAL REVENUES	107,476	107,476	107,476	7	
8										8
EXPENDITURES										
PERSONAL SERVICES										
11	0	0	108,908	60330	Retirement (PERS / OPSRP)	107,476	107,476	107,476	11	
12	0	0	108,908		TOTAL PERSONAL SERVICES	107,476	107,476	107,476	12	
13	0	0	108,908		TOTAL EXPENDITURES	107,476	107,476	107,476	13	

Saalfeld Family Park Trust Fund

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

This fund experienced a significant reduction in FY 2011-12 in order to do improvements to the Saalfeld Family Park starting in April 2012.

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 the rest of the City's parks.

There is a proposal in this fund to allocate \$10,000 for the completion of the Saalfeld Family Park. The park construction is underway and may have some small loose ends that will carry over into the next fiscal year.

REVENUES AND EXPENDITURES									
Form LB-10		SAALFELD TRUST FUND SPECIAL REVENUE FUND					City of Mt Angel		
Historical Data				Acct # 33-33	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer			Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-	First Preceding Year 10-								
REVENUES									
1	0	0	0	40005	Working Capital Carryover	7,578	7,578	7,578	1
2	0	0	25	40510	Bank and Treasury Interest	0	0	0	2
3	0	0	50	40601	Saalfeld Park Income	0	0	0	3
4	0	0	0	40675	Saalfeld Park Donations	0	0	0	4
5	0	0	0	40736	Transfer From General Fund	10,000	5,000	5,000	5
6	0	0	19,078	40735	Transfer From Parks	0	0	0	6
7	0	0	19,153		TOTAL REVENUES	17,578	12,578	12,578	7
8									8
EXPENDITURES									
MATERIAL & SERVICES									
11	0	0	655	60410	Property / Liability / Auto Ins	0	0	0	11
12	0	0	1,395	60460	Building Maintenance	0	0	0	12
13	0	0	25	60500	Park Reservation Return Dep	0	0	0	13
14	0	0	1,950	60525	Consultant Services	0	0	0	14
15	0	0	1,855	60760	Building Utilities	0	0	0	15
16	0	0	100	60790	Vehicle Operation	0	0	0	16
17	0	0	5,980		TOTAL MATERIAL & SERVICES	0	0	0	17
CAPITAL OUTLAY									
19	0	0	8,673	65010	Park Improvement/Dec Pkg #22	17,578	12,578	12,578	19
20	0	0	4,500	65020	Parks Irrigation Capital Improve	0	0	0	20
21	0	0	13,173		TOTAL CAPITAL OUTLAY	17,578	12,578	12,578	21
22	0	0	19,153		TOTAL EXPENDITURES	17,578	12,578	12,578	22

State Revenue Sharing Fund

The revenue in this fund is from the State lottery funds.

These funds are currently **used to pay for long range planning, zoning inquiries and the School Resource Officer.**

REVENUES AND EXPENDITURES										
Form LB-10		STATE REVENUE SHARING SPECIAL REVENUE FUND						City of Mt Angel		
Historical Data				Acct # 14-14-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer			Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-	First Preceding Year 10-									
REVENUES										
1	55,515	50,979	22,196	40005	Working Capital Carryover	13,101	13,101	13,101	1	
2	28,284	27,024	26,000	40320	State Revenue Sharing	25,000	25,000	25,000	2	
3	10,565	5,538	250	40325	Planning Reimbursement	250	250	250	3	
4	333	190	90	40510	Bank and Treasury Interest	90	90	90	4	
5	3,100	800	500	40678	Planning Fees	1,000	1,000	1,000	5	
6	97,797	84,531	49,036		TOTAL REVENUES	39,441	39,441	39,441	6	
7										7
EXPENDITURES										
MATERIALS AND SERVICES										
10	267	1,977	1,200	60420	Office Supplies and Services	1,000	1,000	1,000	10	
11	99	188	100	60440	Postage	100	100	100	11	
12	0	0	1,400	60500	Attorney Fees	1,000	1,000	1,000	12	
13	8,685	6,294	7,800	60515	Planning	3,420	3,420	3,420	13	
14	0	479	1,100	60535	Travel, Training, Certification	500	500	500	14	
15	2,767	12,033	7,436	60848	Engineer Fees	3,421	3,421	3,421	15	
16	11,818	20,970	19,036		TOTAL MATERIAL & SERVICES	9,441	9,441	9,441	16	
TRANSFERS										
18	35,000	35,000	30,000	65080	Transfer to General Fund	30,000	30,000	30,000	18	
19	35,000	35,000	30,000		TOTAL TRANSFERS	30,000	30,000	30,000	19	
20	46,818	55,970	49,036		TOTAL EXPENDITURES	39,441	39,441	39,441	20	

Street Fund

This fund is **used for maintenance and repairs to all existing city streets as well as funding for streetlights.**

Payments for the College Street improvements come out of this fund.

Revenue into this fund comes from the gas tax and transfers from other funds.

REVENUES									
STREET FUND									
SPECIAL REVENUE FUND									
Form LB-20									
Historical Data				Acct # 11-11-	REVENUE DESCRIPTION	Budget for Next Year 2012-13			
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer			Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-10	First Preceding Year 10-11								
REVENUE									
1	18,900	48,068	60,743	40005	Working Capital Carryover	107,596	107,596	107,596	1
2	156,868	176,852	145,000	40070	State Gas Tax	182,000	182,000	182,000	2
3	317	413	200	40510	Bank and Treasury Interest	300	300	300	3
4	23,883	21,958	25,000	40655	ODOT Grant	0	0	0	4
5	0	253	0	40680	Miscellaneous	0	0	0	5
6	30,000	30,000	25,000	40750	Transfer from Water Utility	25,000	25,000	25,000	6
7	20,000	25,000	25,000	40760	Transfer from Sewer Utility	25,000	25,000	25,000	7
8	93,100	125,691	135,943		TOTAL REVENUE, except taxes to be levied	157,896	157,896	157,896	8
9			145,000	40070	Taxes estimated to be received	182,000	182,000	182,000	9
10	156,868	176,852			Taxes collected in year levied	182,000	182,000	182,000	10
11	249,968	302,543	280,943		TOTAL REVENUES	339,896	339,896	339,896	11

Population from 11-12 3825 - no new population update as of 3/21/12

Form LB-30		EXPENDITURES										
		STREET FUND										
		SPECIAL REVENUE FUND										
		Historical Data					EXPENDITURE DESCRIPTION			Budget for Next Year 2012-13		
		Actual		Adopted	Acct				Proposed	Approved	Adopted by	
		Second	First	Budget	#				Budget	Budget	Governing	
		Preceding	Preceding	This Year	11-11-				Officer	Committee	Body	
		Year 09-	Year 10-	11-12	11-11-							
						FTE	PERSONAL SERVICES					
1	0	4,000	4,060	60110	###		City Administrator	4,175	4,175	4,175	1	
2	5,950	6,444	5,925	60111	###		Finance Director	5,975	5,975	5,975	2	
3	13,134	13,710	13,488	60130	###		Utility Superintendent	13,750	13,750	13,750	3	
4	0	0	11,026	60175	###		PW Utility Worker I	8,600	8,600	8,600	4	
5	13,922	8,911	11,304	60180	###		PW Utility Lead Worker	10,700	10,700	10,700	5	
6	0	2,572	3,574	60190	###		Maintenance Worker	5,500	5,500	5,500	6	
7	5,424	7,580	8,191	60210	###		Assist to City Administrator	8,700	8,700	8,700	7	
8	251	140	587	60216			Vacation Payout	600	600	600	8	
9	0	0	249	60217			Cell Phone Reimbursement	250	250	250	9	
10	1,371	1,120	1,553	60225	###		Accounting Clerk	1,700	1,700	1,700	10	
11	308	0	992	60302			Overtime Pay	1,200	1,200	1,200	11	
12	0	0	666	60259			Certification Pay	200	200	200	12	
13	40,360	44,475	61,615				Sub Total Salary & Wages	61,350	61,350	61,350	13	
14	2,935	3,348	4,789	60300			Payroll Taxes (Fica)	4,600	4,600	4,600	14	
15	41	34	32	60301			State WC (combine with Worker's Comp)	0	0	0	15	
16	7,654	6,583	16,622	60310			Health, Dental & Life Ins	14,200	14,200	14,200	16	
17	1,815	954	1,847	60320			Worker's Compensation	3,450	3,450	3,450	17	
18	4,814	4,962	9,888	60330			Retirement (PERS)	9,200	9,200	9,200	18	
19	17,259	15,880	33,178				Sub Total Employee Benefits	31,450	31,450	31,450	19	
20	57,619	60,356	94,793		###		TOTAL PERSONAL SERVICES	92,800	92,800	92,800	20	
21							MATERIAL & SERVICES				21	
22	1,258	862	2,500	60410			Property / Liability / Auto Insurance	2,800	2,800	2,800	22	
23	0	864	800	60420			Office Supplies and Services	500	500	500	23	
24	791	747	950	60430			Telephone	850	850	850	24	
25	70	60	150	60440			Postage	150	150	150	25	
26	540	1,320	1,600	60470			Computer Supplies & Services	1,600	1,600	1,600	26	
27	0	0	0	60472			Computer Equipment /Dec Pkg #11	400	400	400	27	
28	0	0	0	60490			City Dues and Memberships	200	200	200	28	
29	45	190	400	60500			Attorney Fees	400	400	400	29	
30	69	168	230	60535			Training	250	250	250	30	
31	16,434	21,469	27,000	60730			Maintenance & Supplies	30,000	30,000	30,000	31	
32	2,577	2,629	2,600	60760			Building Utilities	4,500	4,500	4,500	32	
33	1,300	1,200	3,000	60770			Auditing Fees	3,000	3,000	3,000	33	
34	4,589	3,833	5,700	60790			Vehicle Operation	5,900	5,900	5,900	34	
35	0	0	100	60805			Building Maintenance	100	100	100	35	
36	0	0	100	60820			Street Maintenance	100	100	100	36	
37	808	1,143	2,500	60848			Engineer Fees	3,000	3,000	3,000	37	
38	3,693	2,699	1,662	60863			Interfund Loan Interest	800	800	800	38	
39	252	635	1,800	60916			Consultant Services	2,000	2,000	2,000	39	
40	30,715	31,438	32,700	61010			Street Lighting Contract	35,000	35,000	35,000	40	
41	63,141	69,257	83,792				TOTAL MATERIAL & SERVICES	91,550	91,550	91,550	41	

EXPENDITURES CONTINUED
STREET FUND

	Historical Data				EXPENDITURE DESCRIPTION	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12	Acct # 11-11-		Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
42					CAPITAL OUTLAY				42
43	45,841	22,843	25,000	64025	Street Grant Project	0	0	0	43
44	45,841	22,843	25,000		TOTAL CAPITAL OUTLAY	0	0	0	44
45					TRANSFERS				45
46	31,167	32,304	33,338	65005	Transfer to Sewer Reserve -	11,849	11,849	11,849	46
47	1,700	0	2,000	65010	Transfer to Unemployment Res (1%)	600	600	600	47
48	2,403	2,669	0	65015	Transfer to Retirement Res (0%)	0	0	0	48
49	0	37,000	15,000	65017	Transfer to Vehicle Replace	0	0	0	49
50	0	8,200	10,000	65031	Transfer to Street Reserve	121,097	121,097	121,097	50
51	0	1,660	8,000	65068	Transfer to Bancroft Sinking Fund-	7,000	7,000	7,000	51
52	35,270	81,833	68,338		TOTAL TRANSFERS	140,546	140,546	140,546	52
53					CONTINGENCY				53
54	0	0	9,020	66010	Contingency	15,000	15,000	15,000	54
55	0	0	9,020		TOTAL CONTINGENCY	15,000	15,000	15,000	55
56	201,871	234,288	280,943		TOTAL EXPENDITURES	339,896	339,896	339,896	56

Street Reserve Fund

The Street Reserve Fund is **used to set money aside for future major 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 the following projects:

- Taylor Street overlay
- Elm Street overlay
- 50/50 Sidewalk Repair Program
- W. Marquam sidewalk project
- Taylor Street sidewalk project

REVENUES AND EXPENDITURES										
Form LB-10		STREET RESERVE FUND SPECIAL REVENUE FUND					City of Mt Angel			
Historical Data					DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Acct # 12-12-			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-	First Preceding Year 10-									
REVENUE										
1	0	24,148	24,126	40005	Working Capital Carryover	2,214	2,214	2,214	1	
2	67	166	65	40510	Bank and Treasury Interest	75	75	75	2	
3	0	0	0	40656	Grant Revenue	0	0	0	3	
4	0	12,500	58,859	40710	Trans from General Fund	7,400	7,400	7,400	4	
5	0	8,200	10,000	40711	Transfer from Streets	121,097	121,097	121,097	5	
6	24,081	700	350	40724	Transfer from Housing Rehabilitation	350	350	350	6	
7	24,148	45,713	93,400		TOTAL REVENUES	131,136	131,136	131,136	7	
8									8	
EXPENDITURES										
CAPITAL OUTLAY										
11	0	0	2,000	60820	Street Maintenance	0	0	0	11	
12	0	21,700	20,000	60825	Sidewalk Maintenance	2,000	2,000	2,000	12	
13	0	0	0	60828	W Marqum St Sidewak/Dec Pkg#10	8,000	8,000	8,000	13	
14	0	0	0	60831	Sidewalk Repair 50/50 Program/Dec Pk#	2,500	2,500	2,500	14	
15	0	0	0	60835	Taylor St Sidewalk Project /Dec Pk#4	18,000	18,000	18,000	15	
16	0	0	71,400	64093	Street Projects	3,086	3,086	3,086	16	
17	0	0	0	64094	Taylor Street Overlay/Dec Pk#5	47,550	47,550	47,550	17	
18	0	0	0	64095	Elm St Overlay/Dec Pk#7	50,000	50,000	50,000	18	
19	0	21,700	93,400		TOTAL CAPITAL OUTLAY	131,136	131,136	131,136	19	
20	0	21,700	93,400		TOTAL EXPENDITURES	131,136	131,136	131,136	20	

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.

REVENUES AND EXPENDITURES									
Form LB-10		TRANSPORTATION SDC FUND SPECIAL REVENUE FUND				City of Mt Angel			
	Historical Data			Acct # 13-13-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 11-12			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body	
	Second Preceding Year 09-	First Preceding Year 10-							
					REVENUES				
1	42,323	42,608	45,423	40005	Working Capital Carryover	46,881	46,881	46,881	1
2	0	2,620	50	40135	SDC Receipts-Transportation	50	50	50	2
3	285	229	95	40510	Bank and Treasury Interest	120	120	120	3
4	42,608	45,457	45,568		TOTAL REVENUES	47,051	47,051	47,051	4
5									5
6					EXPENDITURES				6
7					CAPITAL OUTLAY				7
8	0	0	27,568	64093	Street Projects	29,051	29,051	29,051	8
9	0	0	18,000	64098	Transportation Master Plan	18,000	18,000	18,000	9
10	0	0	45,568		TOTAL CAPITAL OUTLAY	47,051	47,051	47,051	10
11	0	0	45,568		TOTAL EXPENDITURES	47,051	47,051	47,051	11

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% from each department.

Future strategies and issues for this fund:

- The City may want to evaluate the benefit of buying into an insurance program to avoid the uncertainty of being self insured. There may be some initial start-up costs which should be recovered over time and eventually this would save the City money.

REVENUES AND EXPENDITURES										
Form LB-10		UNEMPLOYMENT RESERVE FUND						SPECIAL REVENUE FUND		City of Mt Angel
Historical Data				Acct # 18-18-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12	Proposed Budget Officer			Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-	First Preceding Year 10-									
					REVENUE					
1	20,591	32,934	15,753	40005	Working Capital Carryover	30,389	30,389	30,389	1	
2	161	132	100	40510	Bank and Treasury Interest	50	50	50	2	
3	6,465	469	5,980	40710	Transfer from GF-Admin	3,300	3,300	3,300	3	
4	0	0	0	40712	Transfer from GF-Police	4,500	4,500	4,500	4	
5	0	0	0	40713	Transfer from GF-Library	550	550	550	5	
6	0	0	0	40714	Transfer from GF-Ofest	485	485	485	6	
7	1,700	0	2,000	40711	Transfer from Streets	600	600	600	7	
8	12,600	0	2,600	40758	Transfer from Water Utility	1,600	1,600	1,600	8	
9	12,600	0	4,500	40760	Transfer from Sewer Utility	1,750	1,750	1,750	9	
10	54,117	33,535	30,933		TOTAL REVENUES	43,224	43,224	43,224	10	
11									11	
12						EXPENDITURES				12
13						MATERIAL & SERVICES				13
14	21,184	16,162	30,933	63010	Unemployment Benefits	43,224	43,224	43,224	14	
15	21,184	16,162	30,933		TOTAL MATERIAL & SERVICES	43,224	43,224	43,224	15	
16	21,184	16,162	30,933		TOTAL EXPENDITURES	43,224	43,224	43,224	16	

Utility Construction Fund

This fund is used to track ongoing utility capital projects within the Streets, Water, and Sewer funds.

Revenue comes from transfers from other funds.

REVENUES AND EXPENDITURES

Form
LB-10

UTILITY CONSTRUCTION FUND SPECIAL REVENUE FUND

City of Mt Angel

	Historical Data			DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13			
	Actual		Adopted Budget This Year 2011-2012		Proposed by	Approved by	Adopted by	
	Second Preceding Year 09-10	First Preceding Year 10-11						
	REVENUES							
1	0	0	0	Working Capital Carryover	0	0	0	1
2	0	0	0	Bank and Treasury Interest	0	0	0	2
3	33,590	0	0	Transfer from Water SDC	0	0	0	3
4	33,590	0	0	Transfer From Water Reserve	0	0	0	4
5	67,180	0	0	TOTAL REVENUES	0	0	0	5
6								6
7	EXPENDITURES							7
8	CAPITAL OUTLAY							8
9	67,180	0	0	Water System	0	0	0	9
10	67,180	0	0	TOTAL CAPITAL OUTLAY	0	0	0	10
11	67,180	0	0	TOTAL EXPENDITURES	0	0	0	11

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:

- Pickup truck
- Large mower
- Back hoe

The Police Department proposal includes a new method for planning and budgeting for vehicle replacement. This year's proposal is to begin saving money for a lease car option for the time when used cars from the City of Portland are no longer available. This is a long-term, sustainable vehicle plan that we anticipate needing to begin in the next few years.

REVENUES AND EXPENDITURES									
Form LB-10		VEHICLE REPLACEMENT FUND						City of Mt Angel	
		SPECIAL REVENUE FUND							
Historical Data			Acct # 37-37-	DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13				
Actual		Adopted Budget This Year 11-12			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body		
Second Preceding Year 09-	First Preceding Year 10-								
REVENUES									
1	0	0	129,094	40005	Working Capital Carryover	194,050	194,050	194,050	1
2	0	313	200	40510	Bank and Treasury Interest	325	325	325	2
3	0	5,766	6,000	40710	Trans from General Fund Police	28,000	6,000	6,000	3
4	0	37,000	15,000	40711	Transfer from Streets	0	0	0	4
5	0	5,000	5,000	40712	Transfer From Parks	0	0	0	5
6	0	17,855	0	40719	Transfer from Capital Reserve	0	0	0	6
7	0	50,000	25,000	40750	Transfer from Water Utility	0	0	0	7
8	0	60,000	25,000	40760	Transfer from Sewer Utility	0	0	0	8
9	0	175,934	205,294		TOTAL REVENUES	222,375	200,375	200,375	9
10									10
EXPENDITURES									
CAPITAL OUTLAY									
Reserved For Future:									
14	0	9,702	19,919	65034	Police Vehicle Replacement/Dec Pkg#13	37,000	15,000	15,000	14
15	0	37,000	15,050	65036	Street Vehicle Replacement	0	0	0	15
16	0	0	43,225	65037	Water Vehicle Replacement	11,050	11,050	11,050	16
17	0	0	55,000	65039	Sewer Vehicle Replacement	18,000	18,000	18,000	17
18	0	0	32,000	65038	Water Equipment	0	0	0	18
19	0	0	30,000	65043	Sewer Equipment	0	0	0	19
20	0	0	10,100	65056	Park Equipment	0	0	0	20
Purchase Current FY 12-13									
22	0	0	0	65057	Pick Up (Water, Streets)/Dec Pkg#17	5,000	5,000	5,000	22
23	0	0	0	65058	Back Hoe (Sewer,Street,Water)/Dec Pkg#1	25,000	25,000	25,000	23
24	0	0	0	65059	Mowing Tractor / Mowing Deck -Water,	16,000	16,000	16,000	24
Projected for FY 13-14									
26	0	0	0	65060	Mowing Tractor - Parks	5,000	5,000	5,000	26
27	0	0	0	65061	Dump Truck (5 yard)-Water, Sewer	20,000	20,000	20,000	27
28	0	0	0	65062	Dump Truck (3 yard)- Sewer	15,000	15,000	15,000	28
29	0	0	0	65063	Jetter Tow-Sewer	15,000	15,000	15,000	29
30	0	0	0	65064	All Terrain Vehicle-Sewer	30,325	30,325	30,325	30
Projected for FY 14-15									
32	0	0	0	65065	Utility Truck-Streets, Parks	25,000	25,000	25,000	32
33	0	46,702	205,294		TOTAL CAPITAL OUTLAY	222,375	200,375	200,375	33
34	0	46,702	205,294		TOTAL EXPENDITURES	222,375	200,375	200,375	34



MT. ANGEL POLICE DEPARTMENT MEMORANDUM

To: Susan Muir, City Administrator
From: Michael D. Healy, Chief of Police
Re: 2012/13 Budget – Vehicle Acquisition Program
Date: April 10, 2012

I have presented a patrol vehicle acquisition program for consideration in the upcoming budget process. I would like to explain some of the reasons behind my thinking on this and explain the options that are available.

Mt. Angel has been purchasing used patrol vehicles from the City of Portland for several years now. In recent years, the City has also used a lease program through the State of Oregon. It should be noted however, the lease-purchase program I am describing in this program is not at all similar to the State lease program.

My overall concern is based upon the fact that the City of Portland could terminate their used car program at any time. In fact, during our purchase of two cars, two years ago, they warned us that they are changing their approach by keeping their cars in service much longer than they had been previously. In the past we were able to locate cars with mileage in the 50k range. During this current budget year, we purchased two cars that had over 60k miles on them. Obviously, obtaining higher mileage vehicles means they will be serviceable for us for a shorter period if time. So we are beginning to see the change to Portland's program.

I felt it was prudent to devise an alternative to the City counting on the continued ability to purchase viable used vehicles from Portland.

In an economic sense, purchasing from Portland was a huge savings for us. It is a drastically lower cost than purchasing new vehicles. This will surely contribute to the "sticker shock" of this program.

The basic outline of this program is as follows:

- The purchase or lease-purchase program is based on saving a set amount of money each year whether or not we are planning to buy a vehicle that year. This will smooth out the spikes in funding the program each year.
- It is based on retiring patrol vehicles at around 100k miles.
- Purchases of a vehicle will begin in the 2013/14 fiscal year and we would purchase one vehicle per year for four years in a row.
- There is a choice in how we purchase vehicles. We can either make an outright purchase or we can “finance” the purchase through a municipal leasing program over a four-year period. But we would be paying interest over the four years.
- I have budgeted for these vehicles initially with the cost of all new equipment (except radios and computers) and the cost of installing all of this equipment in the vehicles as well as having the graphics put on the outside of the vehicle. The equipment we have currently in the cars is old, was originally obtained as used or refurbished and is dated in its capabilities.

Lease/Purchase of Patrol Car Scenario

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Funds added to Vehicle Acquisition Each Fiscal Year		28,000	28,000	28,000	28,000	28,000	30,000	30,000	30,000	30,000	30,000
Beginning Fiscal Year (7/1) Balance in Vehicle Acq.	\$9,000	\$37,000	\$65,000	\$82,500	\$89,185	\$84,731	\$70,803	\$67,375	\$62,944	\$57,480	\$50,952
Car 1 (Annual Lease Payments) (Replace #61)		\$10,500	\$10,500	\$10,500	\$10,500	\$10,500		\$11,818	\$11,818	\$11,818	\$11,818
Car 2 (Annual Lease Payments) (Replace #62)				\$10,815	\$10,815	\$10,815	\$10,815		\$12,172	\$12,172	\$12,172
Car 3 (Annual Lease Payments) (Replace #51)					\$11,139	\$11,139	\$11,139	\$11,139		\$12,538	\$12,538
Car 4 (Annual Lease Payments) (Replace #52)						\$11,474	\$11,474	\$11,474	\$11,474		\$12,914
Ending Fiscal Year (6/30) Balance of Vehicle Acq.	\$9,000	\$37,000	\$54,500	\$61,185	\$56,731	\$40,803	\$37,375	\$32,944	\$27,480	\$20,952	\$1,511

Outright Purchase of Patrol Car Scenario

	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Funds added to Vehicle Acquisition Each Fiscal Year		28,500	29,000	29,500	30,000	30,500	31,000	31,500	32,000	32,500	33,000
Beginning Fiscal Year (7/1) Balance in Vehicle Acq.	\$9,000	\$37,500	\$66,500	\$60,000	\$52,920	\$45,228	\$36,889	\$68,389	\$59,871	\$50,637	\$40,651
Car 1 (One-Time Purchase Cost) (Replace #61)			\$36,000					\$40,518			
Car 2 (One-Time Purchase Cost) (Replace #62)				\$37,080					\$41,734		
Car 3 (One-Time Purchase Cost) (Replace #51)					\$38,192					\$42,986	
Car 4 (One-Time Purchase Cost) (Replace #52)						\$39,338					\$44,275
Ending Fiscal Year (6/30) Balance of Vehicle Acq.	\$9,000	\$37,500	\$30,500	\$22,920	\$14,728	\$5,889	\$36,889	\$27,871	\$18,137	\$7,651	-\$3,624

Mileage & Replacement Projections

ID#	Vehicle	Assignment	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
#22	2002 Ford C.V.	SRO	R-108,726					
#23	2002 Ford C.V.	Patrol	R-105,489					
#51	2005 Ford C.V.	Patrol	73,500	89,500	105,500	R-121,500		
#52	2005 Ford C.V.	Patrol	61,250	77,250	93,250	109,250	R-125,250	
#61	2006 Ford C.V.	Patrol	*P-69,500	85,500	101,500	117,500	133,500	R-149,500
#62	2006 Ford C.V.	Patrol	*P-78,750	94,750	R-110,750			
#31	Unk. Make /Model	Patrol			*P-0	16,000	32,000	48,000
#41	Unk. Make /Model	Patrol				*P-0	16,000	32,000
#51	Unk. Make /Model	Patrol					*P-0	16,000
#61	Unk. Make /Model	Patrol						*P-0
#91	Unk. Make /Model	Patrol						
#01	Unk. Make /Model	Patrol						
#11	Unk. Make /Model	Patrol						

R=Retired

*P=Purchase

The others are in service

Vehicle and Equipment Replacement Schedule

City of Mt. Angel
Budget Year 2012-13

Fund	Current Vehicle and Equipment Description	Proposed	Amount	Proposed
		Year of Purchase	Saved To Date	Expenditure FY 12-13
General	Police Department Vehicles			
	See Police Department Schedule		\$ 37,000	
	Parks, Streets, Water, and Sewer Vehicle and Equipment Replacement			
Parks	John Deere 2305 mowing tractor	FY 13 - 14	\$ 5,000	
Streets/Sewer	John Deere 770 mowing tractor	FY 12 - 13		\$ 16,000
Parks/water and Sewer	1996 John Deere Tractor	FY 12 - 13		\$ 25,000
	Recommend replacing with Backhoe.			
Streets/Parks	1994 Chevy 3500 Utility Truck	FY 14 - 15	\$ 25,000	
Water/Sewer	Utility Service Truck			
Water	1991 Ford Super Duty dump truck 3 year	Undetermined	\$ 11,050	
Water/Sewer	1978 International 5 yard dump truck	FY 13 - 14	\$ 20,000	
Streets/Water	2008 Chevy Truck (NEW)	Undetermined	\$ -	
Water/Sewer	1988 Chevy S-10 pick up	FY 12 - 13		\$ 5,000
Sewer	1980 Chevy 3 yard dump truck	FY 13 - 14	\$ 15,000	
Sewer	Jetter tow - behind jetter	FY 13 - 14	\$ 15,000	
	Replace with Jetter Truck			
Sewer	1995 Chevy Wastewater pickup	Undetermined	\$ 18,000	
Sewer	Mule all terrain vehicle	FY 13 - 14	\$ 30,325	
Sewer	Tractor with front end loader	Undetermined	\$ -	
	FY 12 - 13 Projected			\$ 46,000
	Future Vehicle Replacements		\$176,375	\$ -
TOTAL VEHICLE REPLACEMENT RESERVES				\$ 222,375

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 used to pay principal and interest on the Street LID (limited improvement district) for Leo Street.

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

At the end of FY 2012-13, we estimate that the City will owe approximately \$35,000 on this loan. Resolution #1298 which authorized this interfund loan states that it is supposed to be due 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.

REVENUES AND EXPENDITURES											
Form LB-10		BANCROFT SINKING FUND				DEBT SERVICE				City of Mt Angel	
Historical Data					DESCRIPTION REVENUES AND EXPENSES	Budget for Next Year 2012-13					
Actual		Adopted Budget This Year 11-12	Acct # 20-20-			Proposed Budget Officer	Approved Budget Committee	Adopted by Governing Body			
Second Preceding Year 09-	First Preceding Year 10-										
REVENUES											
1	6,607	1,986	33	40005	Working Capital Carryover	4,500	4,500	4,500	1		
2	52	36	10	40510	Bank and Treasury Interest	10	10	10	2		
3	3,708	4,077	3,025	40690	Street Assessments Receivable	3,000	3,000	3,000	3		
4	0	1,660	8,000	40711	Transfer from Street IF Loan Leo LID	7,000	7,000	7,000	4		
5	10,367	7,758	11,068		TOTAL REVENUES	14,510	14,510	14,510	5		
6									6		
EXPENDITURES									7		
TRANSFERS									8		
9	8,000	7,000	10,423	65005	Transfer to Sewer Reserve- IF Loan Principal -Leo LID	6,825	6,825	6,825	9		
10	381	244	645	60830	Transfer to Sewer Reserve- IF Loan Interest - Leo LID	175	175	175	10		
11	8,381	7,244	11,068		TOTAL TRANSFERS	7,000	7,000	7,000	11		
DEBT SERVICE									12		
13					Interfund Loan Reserve	7,510	7,510	7,510	13		
14	0	0	0		TOTAL DEBT SERVICE	7,510	7,510	7,510	14		
15	8,381	7,244	11,068		TOTAL EXPENDITURES	14,510	14,510	14,510	15		

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Mt. Angel City Council will be held on June 18th 2012 at 7:00 pm at 290 E Charles Street, Mt. Angel, Oregon 97362. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Mt. Angel Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Mt. Angel City Hall, between the hours of 10:00 a.m. and 5:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are:

Contact: Chaunee Seifried

Telephone 503-845-9291

Email cseifried@ci.mt-an

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2010-11	This Year 2011-12	Next Year 2012-13
Beginning Fund Balance/Net Working Capital	3,880,697	4,132,771	4,784,283
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,688,906	1,505,898	1,553,317
Federal, State and All Other Grants, Gifts, Allocations and Donations	347,317	240,050	262,700
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	696,107	567,866	1,961,173
All Other Resources Except Property Taxes	202,157	218,606	100,601
Property Taxes Estimated to be Received	648,055	621,000	669,000
Total Resources	7,463,239	7,286,191	9,331,074

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,251,722	1,587,825	1,578,670
Materials and Services	631,823	750,650	732,256
Capital Outlay	175,426	3,508,708	3,708,233
Debt Service	81,325	0	586,471
Interfund Transfers	782,815	711,859	1,961,173
Contingencies	0	727,149	764,270
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure			
Total Requirements	2,923,111	7,286,191	9,331,074

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Administration	274,970	319,786	230,165
FTE	4	4	4
Court	24,666	29,777	29,305
FTE	0.75	0.75	0.5
Library	76,048	100,331	99,842
FTE	1.3	1.35	1.25
Police	763,042	863,475	893,845
FTE	8	8	8
Public Works	1,476,404	1,834,837	2,113,073
FTE	4.6	5	5.1
Non-Departmental / Non-Program	307,981	4,137,985	5,964,844
FTE	0	0	0
Total Requirements	2,923,111	7,286,191	9,331,074
Total FTE	18.65	19.10	18.85

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Changes that will move us closer to our goals are to continue to fund the School Resource Officer, some sidewalk and street projects, continue to fund the part time temporary parks maintenance worker. In addition to these high priority goal items we are funding equipment to fix a safety communication problem with our 911 dispatch. We are starting a long term vehicle acquisition program, reclassifying a patrol officer to a sergeant and we are purchasing out of our reserves, a back hoe, small used pick up, mowing tractor. We will also purchase an effluent sampler and a 10hp pump. For our parks we are purchasing a material collection system and a water cannon irrigation system.

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 4.1918 per \$1,000)	4.1918	4.1918	4.1918
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	Sewer Plant \$628,808	
Other Borrowings		
Total	\$628,808	

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

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

**FORM LB-50
2012-2013**

Check here if this is an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

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

<u>PO Box 960</u> <small>Mailing Address of District</small>	<u>Mt. Angel</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97362</u> <small>ZIP code</small>	<u>June 30, 2012</u> <small>Date</small>
<u>Chaunee Seifried</u> <small>Contact Person</small>	<u>Finance Director</u> <small>Title</small>	<u>503-845-9291</u> <small>Daytime Telephone</small>	<u>cseifried@ci.mt-angel.or.us</u> <small>Contact Person E-Mail</small>	

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

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits Rate -or- Dollar Amount	
1. Rate/Amount levied (within permanent rate limit)	1	4.1918	
2. Local option operating tax	2		
3. Local option capital project tax	3		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
4. Levy for pension and disability obligations	4		
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.		
5b. Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.		
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.	0	

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000	6	4.1918	
7. Election date when your new district received voter approval for your permanent rate limit	7		
8. Estimated permanent rate limit for newly merged/consolidated district	8		

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

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

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

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

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

150-504-073-7 (Rev. 11-11)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

CITY OF MT. ANGEL
RESOLUTION NO. 1386

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

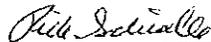
SECTION 2. This resolution shall become effective immediately upon its passage by the Council.

Passed by City Council this 4th day of June, 2012, by the following vote:

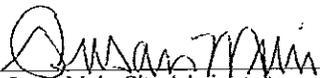
AYES: 6

NAYS: 0

Approved by the Mayor this 4th day of June, 2012.


Rick Schiedler, Mayor

ATTESTED BY:


Susan Muir, City Administrator

Filed in the office of the City Recorder this 11th day of June 2012.

CITY OF MT. ANGEL
RESOLUTION NO. 1387

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 31 of the fiscal year; and,

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

WHEREAS, the City certifies that it published notice and held a public hearing before the Budget Committee on May 10, 2012 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, 2012 giving citizens the opportunity to comment on use of State Revenue Sharing;

BE IT RESOLVED, that pursuant to ORS 221.770, 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 2012-2013

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

Passed by City Council this 4th day of June, 2012, by the following vote:

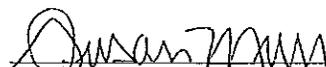
AYES: 6

NAYS: 0

Approved by the Mayor this 4th day of June, 2012.


Rick Schiedler, Mayor

ATTESTED BY:


Susan Muir, City Administrator

Filed in the office of the City Recorder this 11th day of June 2012.

**CITY OF MT. ANGEL
RESOLUTION NO. 1388**

**A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING AND
CATEGORIZING AD VALORUM TAXES FOR THE CITY OF MT. ANGEL FOR THE 2012-
2013 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 2012-2013 fiscal year in the total sum of \$9,352,845; 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 2012/2013 upon the assessed value of all taxable property within the City of Mt. Angel as of 1:00 a.m., July 1, 2012.

	<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 2012-2013 fiscal year and for the purposes show below are hereby appropriated as follows:

GENERAL FUND

Administration	230,165
Court	29,305
Library	99,842
Oktoberfest	46,927
Police	910,245
Contingency	591,602
Total Expenditures	1,891,686

REVENUE BOND DEBT SERVICE FUND

Debt Service	220,048
Total Expenditures	220,048

SEWER SLUDGE FUND

Capital Outlay	1,000,900
Total Expenditures	1,000,900

SEWER UTILITY FUND

Personal Services	267,700
Materials and Services	94,850
Capital Outlay	90,000
Transfers	486,415
Contingency	85,000
Total Expenditures	1,023,965

SEWER UTILITY RESERVE FUND

Capital Outlay	10,000
Debt Service	358,913
Transfers	1,000,000
Total Expenditures	1,368,913

SEWER UTILITY SDC FUND

Capital Outlay	235,425
Total Expenditures	235,425

STORM WATER SDC FUND

Capital Outlay	18,410
Total Expenditures	18,410

WATER UTILITY FUND

Personal Services	251,030
Materials and Services	129,295
Capital Outlay	16,100
Transfers	252,087
Contingency	63,900
Total Expenditures	712,412

WATER UTILITY RESERVE FUND

Capital Outlay	1,026,254
Total Expenditures	1,026,254

WATER UTILITY SDC FUND

Capital Outlay	407,587
Total Expenditures	407,587

CAPITAL IMPROVEMENT FUND

Capital Outlay	269,538
Total Expenditures	269,538

HOUSING REHABILITATION FUND

Capital Outlay	174,836
Transfers	350
Total Expenditures	175,186

LIBRARY ENDOWMENT FUND

Materials and Services	2,000
Capital Outlay	3,830
Total Expenditures	5,830

PARKS FUND

Personal Services	5,500
Materials and Services	19,600
Capital Outlay	6,700
Contingency	5,000
Total Expenditures	36,800

PARKS SDC FUND

Capital Outlay	2,432
Total Expenditures	2,432

RETIREMENT RESERVE FUND

Personal Services	107,476
Total Expenditures	107,476

SAALFELD TRUST FUND

Capital Outlay	12,578
Total Expenditures	12,578

STATE REVENUE SHARING

Materials and Services	9,441
Transfers	30,000
Total Expenditures	39,441

STREET FUND

Personal Services	92,800
Materials and Services	91,550
Transfers	140,546
Contingency	15,000
Total Expenditures	339,896

STREET RESERVE

Capital Outlay	131,136
Total Expenditures	131,136

TRANSPORTATION SDC

Capital Outlay	47,051
Total Expenditures	47,051

UNEMPLOYMENT RESERVE FUND

Materials and Services	43,224
Total Expenditures	43,224

VEHICLE AND EQUIPMENT REPLACEMENT FUND

Capital Outlay	200,375
Total Expenditures	200,375

BANCROFT SINKING FUND

Transfers	7,000
Debt Service	7,510
Total Expenditures	14,510

TOTAL OPERATING BUDGET 9,331,074

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

Passed by City Council this 18th day of June, 2012, by the following vote:

AYES: 4

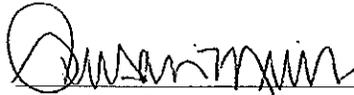
NAYS: 2

Approved by the Mayor this 18th day of June, 2012.



Rick Schiedler, Mayor

ATTESTED BY:



Susan Muir, City Administrator

Filed in the office of the City Recorder this 29th day of June 2012.

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:

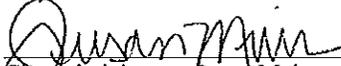
AYES: 5 NAYS: 0

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



Mayor Rick Schiedler

ATTESTED BY:



City Administrator Susan Muir

RESOLUTION NO. 1380

A RESOLUTION AUTHORIZING THE MAYOR OF THE CITY OF MT. ANGEL TO APPOINT A BUDGET OFFICER FOR THE FISCAL BUDGET YEAR JULY 1, 2012 THROUGH JUNE 30, 2013.

WHEREAS, the City of Mt. Angel is about to begin the budget process for the fiscal year 2012-13; and

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;

1. That City Administrator Susan Muir shall serve as Budget Officer for the fiscal year 2012-13 for the City of Mt. Angel.
2. This resolution shall be effective immediately upon its passage by the Council.

Passed by the City Council this 17th day of January, 2012, by the following vote:

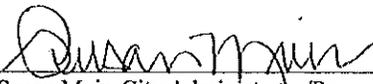
AYES: 6

NAYS: 0

APPROVED BY THE MAYOR this 26th day of January, 2012.


Rick Schiedler, Mayor

ATTESTED BY:


Susan Muir, City Administrator/Recorder