CITY OF MT. ANGEL

ADOPTED CITY BUDGET

FISCAL YEAR FOR 2005-2006

Community Mission Statement adopted by the City Council of Mt. Angel at their regular City Council Meeting of September 2, 2003:

The purpose of the City of Mt Angel is to provide community stability while planning for the future, to embrace our community diversity, to provide effective and efficient City services, to encourage community involvement and to be responsive to the community.

City of Mt. Angel Budget Message
FISCAL YEAR 2005 - 2006

Inc. April 3, 1893

Dear Honorable Mayor, Members of the City Council, Citizen Members of the Budget Committee and the Residents of Mt. Angel:

It is my privilege to submit for your consideration our recommended ***Annual Operating Budget for the City of Mt. Angel for Fiscal Year 2005-2006***. In accordance with the City Charter and Oregon Budget Law, this is the proposed financial plan to meet the needs of the residents of the City of Mt. Angel and the goals of the Mt. Angel City Council. The budget, as recommended to the Budget Committee, is balanced as required by Oregon Budget Law. Furthermore, it is presented in an accepted and understandable format as requested by the City Council. Finally, it is our intent to submit and manage the budget in the most open and straightforward manner possible which will allow consistent and careful management of all of our resources.

The development of this budget for Fiscal Year 2005-2006 takes place as the Oregon Legislature is meeting and again facing a revenue shortfall of millions of dollars. Despite this situation we can be more optimistic than in the past two year as the experts tell us the Oregon economy is looking up as we approach the fiscal year of 2005-2006.

With this in mind, we are now witnessing many Oregon communities going deeper and deeper into a fiscal crisis that has no end in sight. This crisis is the result of what the Oregon League of Cities calls "diminishing returns." In an ongoing study of local government by the Oregon League of Cities entitled "Diminishing Returns: Oregon Cities' Struggle to Afford Basic Services", they see the fiscal situation for local government become worse until most communities face major service and fiscal crisis. This crisis began with the passage of Ballot Measure 5, but the real killer was the passage of Ballot Measure 47 & 50.

NOTES-As a reminder: The Story of Ballot Measure 47&50

Ballot Measure 50 was approved by Oregon Voters at the special election held on May 20, 1997, and is contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction measure known as Measure 47 and replaces it

with new ad valorem property tax limitations. Measure 50 retains, with certain modifications, many of Measure 47's key features, including a reduction of property taxes and a limit on the growth in annual assessed valuation. Measure 50's rollback provisions reduced all property taxes imposed statewide by approximately 17% from fiscal year 1997-98 levels. The annual assessed valuation was computed for the tax year 1997-98 by reducing the value to its 1995-96 value, less 10%. The resulting tax levy and assessed value determined the "permanent tax rate," representing the product of dividing the tax levy by the assessed value. Measure 50 also placed a 3% limitation on increases in the assessed valuations for tax years after 1997-98, with some special exemptions.

Aware of the potential for fiscal crisis our Governing Body has taken steps in the past two fiscal year to deal with these fiscal challenges as best we can, and our optimism, though cautious and tempered, is none the less real.

Some of these actions that will help us meet and overcome fiscal challenges we face are:

- ⇒ Positive community growth designed to grow the tax base to meet our goal of "maintaining service levels", especially police and fire services.
- ⇒ The hard work of the Police Department with reduced staff to save money.
- ⇒ Working with reduced staff in the Library and Administration Department.
- ⇒ The successful election and creation of a new fire district, separate from the city.
- ⇒ Long-range financial planning to pay off as much debt as possible – retire debt.
- ⇒ Reduced spending in the past two fiscal years to bring about a larger carryover, and continued reduced spending to help increase that carryover in 03-04 and 04-05.

Looking ahead to the FY 2005-2006, we see Mt. Angel, like units of local government all over Oregon, facing significant financial challenges in the coming decade, but we are more optimistic as we move forward to meet these challenges and put our financial house in order.

Overview of the Proposed Mt Angel City Budget for FY 05-06

We have made a couple of budget structure changes this year and as part of the overview of the proposed budget I would like to point them out to you. First, in a number of funds, primarily reserve type funds we no longer will have the line item called "contingency", rather we have replaced it with the line item "Unappropriated Ending Balance." This was done as it more accurately reflects what is actually happening in the fund from an accounting perspective.

Next, the funds using the "contingency" line item, or having a contingency fund are now able to fully fund this important fiscal tool. Our General Fund should maintain at least a $100,000 contingency fund to protect our community from

any unknown, but needed expenditure. In the past, due to fiscal shortfalls, we have seen this fund go down to almost $50,000, a very precarious position.

Please note we now have several well funded depreciation and capital replacement, or reserve funds. We need to continue to transfer money to these funds but we are now in a position to tackle most unexpected needs without going into debt.

Finally, we have three funds that are closed but will continue to appear in the budget for three years following their closing. Two of these funds are in the General Fund and they are the Fire Department Fund and the Youth Commission Fund, and the other is the 911 Emergency Communication Fund which was closed last year.

Now I would like to point out actual portions of the proposed budget that reflect our financial commitment to accomplish our Community Goals and Tasks.

⇒ ***GENERAL FUND***

Starting with the revenue side, we see our "estimated" carry over for FY 04-05 at $211,517.82 and the actual "Working Capital Carryover" in FY 04-05 at $263,282.81, this is a giant step forward for our community's financial stability. This number should equal at least the cost of four months of General Fund operations.

The development of a Mt. Angel Urban Renewal District is a major goal of our community and we have provided sufficient funds to do all of the required work to establish, or certify, the district by the fall of 2005. We have provided $5,000 to pay for the consultant to help staff prepare all of the material for the Council to adopt the new district. This project will allow our community to move forward on the redevelopment of our downtown area, building on our Bavarian theme and design to reflect our German heritage.

Next, with the goal of "Maintain current service delivery levels of government" we have funded the Police Department at full staffing which includes five officers, the police chief and the administrative assistant. This will provide our community an uninterrupted 24/7 police coverage and also allow us to staff the "school resource officer", a position within our school buildings that is a proven positive program. Additionally, with this staffing level we are able to continue to develop our "Neighborhood Watch program" which is one of the Community Work Tasks adopted by the City Council.

The Library Fund has a $100,000 transfer to our Capital Improvement Fund to continue to build our saving for a new library building. With this transfer we will have almost $300,000 saved towards the construction of a new library which again is one of our most significant Community Goals.

The Parks Fund within the General Fund has a Capital Outlay of $15,000 to purchase new playground equipment. This is both a replacement of old and unsafe equipment, and the result of the increase in the size of our community.

⇒ **STREETS – STATE GAS TAX FUND**

The continuation of the rebuilding of East Church Street is in this budget. The ODOT grant portion of this project, $50,000, is in this fund and the sidewalk repair project is funded at $10,000 in FY 2005-06.

Starting in FY 2004-2005, we established a ***new sidewalk replacement program*** and have funded it at the $10,000, level. The plan will require property owners to replace damaged sidewalk and the city will pay a portion of the cost using the allotted $10,000, in the Street Fund.

The total street project for FY 2005-06 is the continuation of the rebuilding of East Church Street with the project this year covering the area from the highway intersection to Oak Street. The remaining cost of the project will be funded out of the Utility-Capital Construction Fund and is budgeted for $235,000.

⇒ **COMMUNITY DEVELOPMENT FUND**

We have placed two major grant funded projects in this fund. The first is a $300,000 Community Development Block Grant for the infrastructure upgrades for the Dill project, and the other is a $240,000 EPA grant to remove the old Public Works building and mitigate the petroleum leaks on that site from the days it was a creamery.

2005 - 2006 City Goals

The following are the Community Goals considered by the Mayor, City Council and Citizens Committee at their Goal Setting Workshop in early 2005. These goals were adopted by the Council at their regular City Council Meeting in February 2005. A major purpose of annual goal setting by the City Council is to give continued direction to staff as to needs and priorities of the community. These goals often involve budgetary considerations and will find their way into the annual budget. The Budget for FY 2005-2006 reflects these goals to the limits of the budgetary resources are available to the community.

The goals are as follows:

Mt. Angel Community Goals for 2005-2006

1. Library (community center).
2. Finish paving Church and College Street.
3. Sidewalk Improvements.
4. New playground equipment.
5. Develop urban renewal district
6. Resolve traffic congestion at St. Mary's School and the intersection of Marquam and Main.

7. Maintain current service delivery levels of government.
8. Develop and adopt more effective nuisance abatement ordinances.

Mt. Angel Community work tasks for 2005-2006

1. More youth activities-after school for grade school levels.
2. More Community cohesiveness – "Mt. Angel Together".
3. Reestablish Neighborhood Watch program.
4. Establish yard waste disposal program.
5. Improve drainage system; explore alternative uses of ditches, swales vs. hard pipe.

A Giant Thank You for all of the Hard Work

I want to thank our Finance Director, Tracy Grambusch, for all of her hard work in developing this budget. It is a giant task to make sure the draft budget arrives with all of the funds balanced and all of the transfers, salaries and the many budget items that are split between two or more funds, are all in balance and match. It is a major piece of work, and Tracy did an outstanding job of putting this together again this year. In addition we are making many changes in our financial process and she has done an outstanding job of dealing with all of these changes. Please remember she gets this work done while continuing to get the rest of her regular monthly work load completed.

I also want to thank each one of the department heads, and their staff who worked very hard to help develop their budgets. A special thanks to Sharon Flakser, our library Director, Dan Bernt, our Public Works Superintendent, our Police Chief, Brent Earhart and his Administrative Assistant Sandi Ryan, for all of the hard work they have done in preparing our budget. Finally, thanks to Magen Vance, our Assistant to the City Administrator, who put the whole document together – Everyone....A job well done everyone.

Respectfully submitted,

Gene Miles
City Administrator

CITY OF MT. ANGEL
BUDGET COMMITTEE MEMBERS
FISCAL YEAR 2005-2006

City Council Members

Mayor Thomas C. Bauman

Council President William Schaecher

Councilor Christine "Tia" Purdy

Councilor Anthoney Arce Jr.

Councilor Shari Riedman

Councilor Joan Cuff

Councilor Richard Hoffer

Citizen Members

Tania Bochsler

Norm Zollner

Bernie Seiler

Greg Savage

Tom Kraemer

Al Mochel

Craig Emch

Administrative Staff

Gene Miles, City Administrator/Recorder

Sharon Flakser, Library Director

Brent Earhart, Police Chief

Tracy Grambusch, Finance Director

Don Bernt, Public Works

Megan Vance, Deputy City Recorder

BUDGET PROCESS

The annual budget for the City of Mt. Angel is a comprehensive financial plan for the year ahead. The annual budget process integrates and authorizes the needs of the community with the finances available and the ability of city government to provide the needed services. Like all governments in Oregon, the City of Mt. Angel is required by law to prepare and adopt an annual budget by June 30.

The first step of the process is the annual adoption of Community Goals by the City Council. This takes place in January each year and is open to the public for input. The next step in the process occurs in February when the City Administrator and Department Heads sit down and discuss the wants of the City Council, the needs of the Community and the resources available. From here, expenditures are proposed and revenues designed to maintain and/or enhance city services. The City Administrator and Finance Director then develop a proposed budget. In the second step, the proposed budget is presented to the Budget Committee, which is composed of the Mayor, six City Councilors and seven citizen members. The Budget Committee holds a series of meetings, reviews staff recommendations and receives input from the public. After discussion and making amendments to the budget, the Budget Committee recommends the budget to the City Council.

A summary of the Budget Committee's approved budget is published in the local newspaper. The City Council holds a public hearing and may make further changes to the budget. The Council has authority to change the budget as proposed by the Budget Committee. However, if a change increases expenditures within a fund by more than 10%, the budget would have to be referred back to the Budget Committee. The Council adopts the budget and levies taxes prior to June 30 each year.

The adopted budget is filed with the Marion County Assessors by July 15. During the fiscal year the adopted budget is implemented through the city's accounting operations and the provision of City Services. Oregon budget law allows for amendments to the City Budget for reasons unforeseen at the time of the adoption of the original budget. Major changes will require a supplemental process, which is similar to that of the annual budget.

The City of Mt. Angel manages its finances according to Generally Accepted Accounting Principals. During the year expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. An annual audit is performed and filed with the State of Oregon each year by an independent Certified Public Accountant.

BUDGET CALENDAR
for
FY 2005-2006

APPROVED BY MT ANGEL CITY COUNCIL AT THE REGULAR FEBRUARY MEETING.

	Task Dates
	Start - Complete
Begin budget preparation.....Administrator and Finance Director preparing budget materials(ORS 294.331)	Feb, 2005
a. Prepare individual departmental documents based on year to date and audit.	Feb 2005
b. Prepare payroll projections.	Feb 2005
c. Administrator and Finance Director meet with individual departments to review budget request.	Mar 7-11, 2005
d. Administrator and Finance Director finalize budget documents for presentation to Budget Committee.	Apr 8, 2005
Goal setting for 2005-2006	
a. Goal setting for Staff	Jan, 2005
b. Community Goal setting for Council.	Jan 24, 2005
c. Council adoption at regular meeting of Council.	Feb 7, 2005
Approve formal Budget Calendar	Feb 7, 2005
Publish 1st Notice of Budget Committee meeting(ORS 294.401)	Mar. 18, 2005
Publish 2nd Notice of Budget Committee meeting(ORS 294.401) [Published 2nd notice 5-30 days after 1st.]	Mar. 25, 2005
NOTE: Meeting notices do not have to be published after the first meeting as long as the remaining dates are announced at each meeting.	
Budget Committee meetings.(ORS 294.401)	**Apr 12-14, 2005**
Budget Committee approves the budget and tax rate/levy.(ORS 294.406)	**Apr 14, 2005**
Staff publishes Budget Summary & Notice of Budget Hearings (ORS 294.421)	Apr 29, 2005
City Council holds Budget Hearings.(ORS 294.430) [To take place 5-30 days following published summary]	**May 2, regular mtg**
City Council adopts Budget, Makes Appropriation, Imposes & Categorizes Property Tax.(ORS 294.435)	**Jun 6, regular mtg**
NOTE: Must be completed by June 30.	
Staff submits Tax Certification documents to Assessor.(ORS 294.555)	**July 15, 2005**
NOTE: Must be completed by July 15.	

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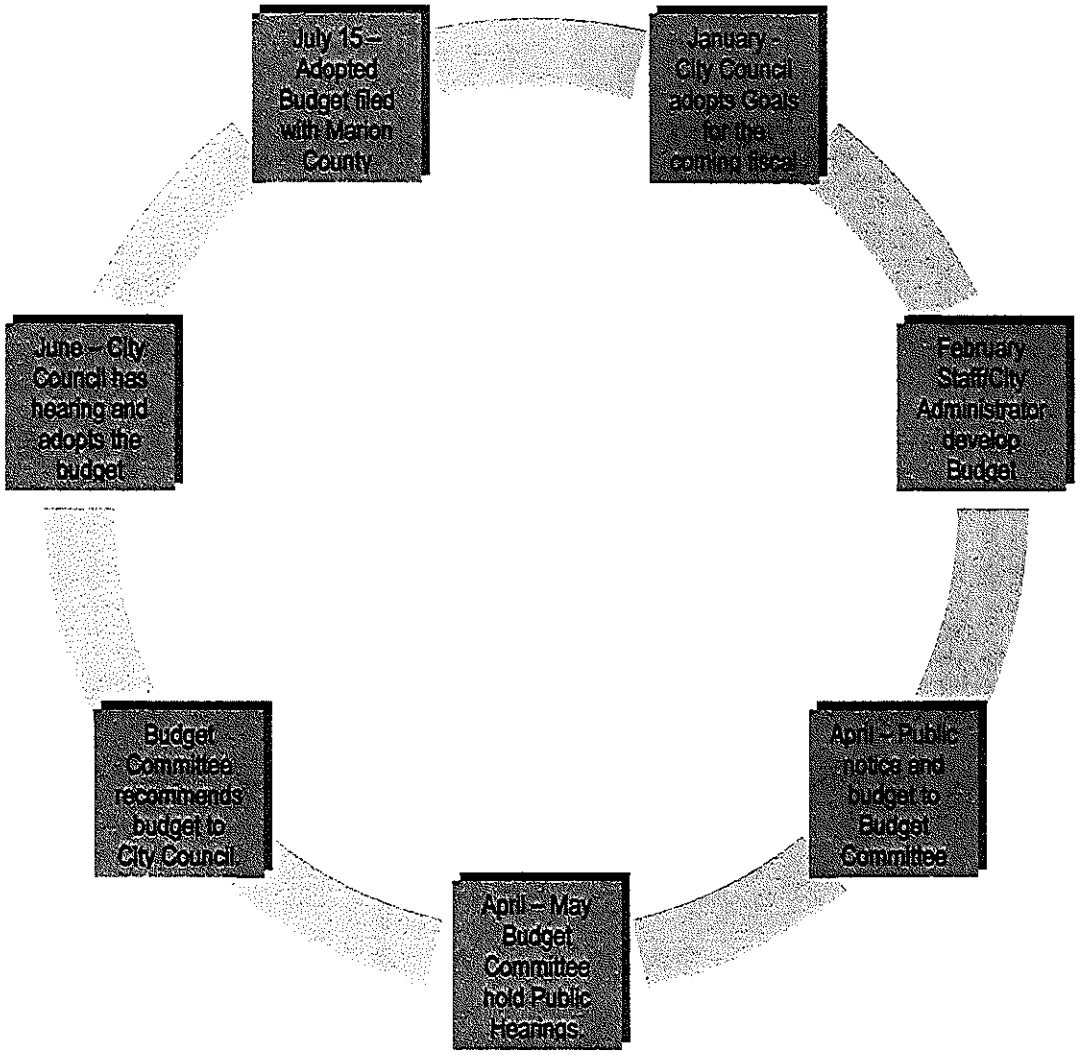
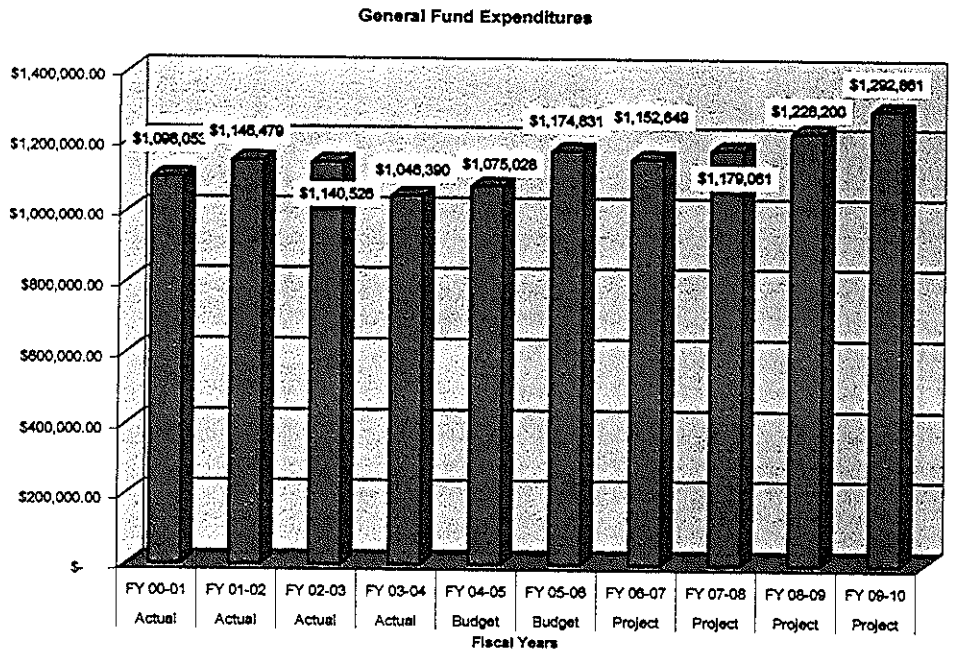
Diagram of ongoing Budget Process



General Fund

The General Fund is the basic fund for the general operation of local government. This fund includes the Administration and Finance Departments, the Police Department, Mt. Angel Public Library, Mt. Angel Municipal Court, the Parks Department and a new part of the General Fund is the Oktoberfest – which represents the cost the City of Mt. Angel incurs during Oktoberfest each year. The Fire Department became part of a separate district in 2004, but we are required by State Law to show the remaining Fire Department fund for three fiscal years.

The graph below shows the climb and fall of expenditures for the General Fund over the past five fiscal years. This is a detailed picture of the General Fund expenditures since FY 2000-2001. These are actual expenditures up to FY 2003-2004, and from that point we see the adopted budget numbers for FY 2004-2005 and FY2005-2006 and "projected" or estimated numbers for FY 2006-2007 to 2009-2010.



The expenditures from the General Fund should have begun to fall in FY 1998-1999 or FY 1999-2000 due to the passage of Ballot Measure 47/50, but as we can see this was not the case, they continue to climb through FY 2002-2003. The following fiscal year, 2003-2004, we see the expenditures taper off and begin to decline; this is good news but still too late, thus the need to make major cuts in that fiscal year and following years. A major fiscal change(s) needed to be made in order to not face serious cuts in critical and major services and the fire district was very helpful. The budget for FY2004-2005 and FY2005-2006 is still less than the actual expenditures in FY 2000-2001.

The General Fund receives revenue from many sources, both taxes and fees. Property taxes represent about 44% of the General Fund revenue, with other taxes and fees making up about 56% of the total revenue used by the General Fund. This is consistent with other Oregon communities in our population and assessed value range.

The biggest news in the General Fund is the new fire district. In November the voters of Mt Angel approved the formation of the new stand alone fire district. The new district will be a separate taxing entity and will not be under the supervision of the City Council, nor will the City General Fund provide for the operating budget of the fire department. The primary use of this revenue will be annual contribution of money for the building of a new public library and the funding of the fifth police officer so we can maintain 24/7 police coverage and provide a part-time resource officer to the Mt Angel School District.

Other major sources of revenue for the General Fund:

Franchise Fees represent the second largest income stream for the General Fund. In the FY 2005-2006 Budget we have split the franchise fees into the line items "Franchise Fee" $129,800.00, "Transfer from Water" $17,500.00 and "Transfer from Sewer" $29,750.00. The two transfers from water and sewer are the franchise fees we assess our city utilities, so the total budgeted income from franchise fees in FY 2005-2006 is $177,050.00.

In addition to the two city utilities, we collect franchise fees from Portland General Electric Company (the electric company pays a 3.5% franchise fee), Northwest Natural Gas Company (the gas company pays a 5% franchise fee), Mt. Angel Telephone Company (the telephone company pays a 5% franchise fee), Charter Cable Television Company (the cable television company pays a 5% franchise fee) and United Disposal Service (the solid waste collection company pays a 3% franchise fee). The percentage fees are paid on the company's gross revenues and paid on regular intervals during the fiscal year.

Administrative Fees are a new fee implemented in FY 2004-2005. We are charging several city funds for services rendered by staff, equipment and supplies paid for within the General Fund. Presently we will be charging the Administrative Fee of 5% to the Water and Sewer Utility. The total revenue derived from this charge will be about $28,350 in FY 2005-2006.

Fines and Forfeitures are another significant revenue source for the city. Unlike the other sources, the money we take in does not all stay with the city. This revenue source fluctuates over time since it is based on the number of tickets written, the fine levels and type of tickets. Another major impact on the amount of this revenue is general police activity – an officer who must spend half of his shift working on a stolen property case will not be on the street working traffic where he can write tickets. We must pay a portion of these revenues to the county, in the FY 2005-2006 Budget we have budgeted $66,000.00 in fine income and $16,700.00 in expenditure to the county.

Fire Protection District revenue comes to an end with the start of Fiscal Year 2004-2005. The electorate has approved the establishment of a new city – rural fire district which functions as a separate government entity with taxing authority and a separate governing body composed of elected members from within the district.

Oktoberfest Policing revenue represents the reimbursement Oktoberfest makes to the city for the cost of police protection. In this budget we have set this up as a stand alone fund within the General Fund in order to track these costs more accurately within the annual budget. We have budgeted $46,800.00 for FY 2005-2006. It should be noted that Oktoberfest also reimburses the city for other costs incurred by the city for Oktoberfest and they are reflected in the revenue line item "Miscellaneous Revenues".

Finally, there is a small amount of revenue in the General Fund that comes to us from the state. In the General Fund this money is found in the line items of "Alcohol Beverage Appropriation" (budgeted $32,364.00), "Cigarette Tax" (budgeted at $6,408.00) and "Transfer from State Revenue Sharing" (budgeted at $20,000.00). This gives the city $58,772.00 of state funding for the General Fund in FY 2005-2006.

Working Capital Carryover and Contingency Fund has in recent budgets, become dangerously low. How low is too low? In the case of the Working Capital Carryover there is a verity of opinions on how much is enough, but on the high side, three (3) months of operating capital and on the low side, twelve percent (12%) of the total General Fund Budget annual expenditure. Give these numbers; in Mt Angel we should have a working capital carryover of approximately $261,000 (three (3) months of operating capital), to a low side of $120,000.

The contingency fund is a different matter and the "ideal" is can produce considerable debate. Numbers anywhere from 2% to 15% are used, but we believe the best value is an amount that equals what you believe could be the total of the worst case of unforeseen expenses. In reality this number will be controlled by the potential resources, but our goal is

to have sufficient money available to cover these unforeseen and thus unbudgeted costs. It should be noted that an ideal number for Mt Angel is between $50,000 and $75,000 for an annual operating budget.

In this budget we find our Working Capital Carryover to be $212,998 and our Contingency Fund at $75,000.

One Final note – We have begun to develop long range budget forecasts (these can be found with the library copy of the Capital Improvement Program (CIP) and our General fund appears to be in good shape through the fiscal years 2009-2010, or longer. It is most important though, that State of Oregon begins to look for new sources of overall general revenue, as our General Fund, and the General Fund in many small and medium size communities, will begin to fail to produce sufficient revenue to even cover the basis services now delivered by local government under the General Fund.

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND REVENUES

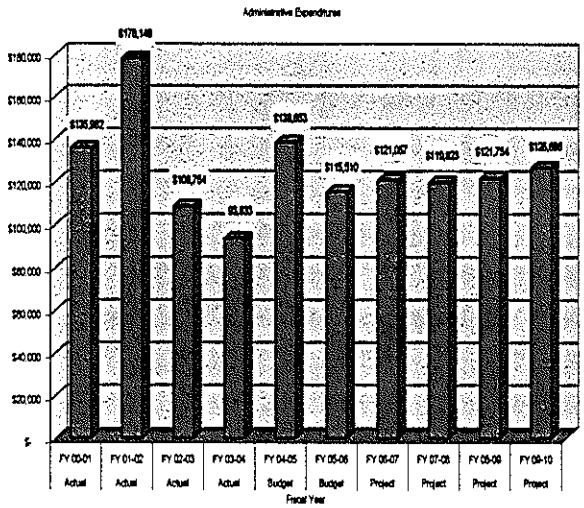
Revenue Source	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
W.C. Carryover	221,641.00	161,545.42	113,631.00	204,826.69	204,826.69	212,997.82
Current Taxes	415,539.69	443,362.63	452,788.75	430,445.09	448,000.00	462,000.00
Prior Taxes	22,403.27	21,331.38	22,955.00	15,412.97	18,000.00	23,000.00
Franchise Fees	182,123.09	129,376.03	121,000.00	19,574.83	127,000.00	129,800.00
Alcohol/Bev App	30,463.95	33,375.17	32,900.00	22,184.02	32,300.00	32,364.00
Cigarette Tax	6,856.13	6,807.80	7,000.00	3,431.77	6,480.00	6,408.00
I.L.O. Taxes	4,595.69	3,311.00	4,500.00	-	4,200.00	4,000.00
Interest	5,558.13	2,812.44	2,800.00	5,330.54	6,950.00	4,500.00
Court Assessments PD	-	-	-	-	-	-
Fines & Forfeitures	74,642.44	66,373.00	75,000.00	35,660.48	56,200.00	66,000.00
Library Fines & Fees	2,951.90	3,083.35	3,000.00	1,761.76	2,200.00	3,000.00
Impoundment Fees	11,250.00	5,250.00	8,000.00	3,900.00	5,850.00	7,500.00
Police Reports	812.00	785.00	600.00	495.00	600.00	600.00
Fire Dept Reports	-	-	-	-	-	-
State Library Aid Grant	536.00	512.00	500.00	584.00	584.00	600.00
Gates Computer Grant	12,175.00	-	-	-	-	-
City Licenses	265.00	383.00	450.00	385.00	450.00	450.00
Fire District Admin	2,560.00	2,500.00	-	-	-	-
Fire Protection Dist	85,259.23	93,409.36	-	-	-	-
Fire Service Contract	-	-	-	-	-	-
Building Permits	32,948.38	19,394.28	33,700.00	39,401.16	45,350.00	31,656.89
Oktoberfest Policing	34,600.00	41,449.92	47,347.00	38,030.66	38,030.66	46,800.00
LLEBG Grant	1,124.00	916.00	-	-	900.00	900.00
COPS Grant	-	-	-	-	-	-
Misc. Police Grants	-	1,169.24	-	10,397.00	10,397.00	-
Misc. Fire Grants	79,100.00	88,360.00	-	-	-	-
Regional Library	10,341.22	10,063.00	10,300.00	7,547.25	10,300.00	10,300.00
Police Service Contract	-	-	-	-	-	-
Abbey Policing	16,065.00	16,938.56	17,700.00	11,807.76	17,710.00	18,580.00
Rental Income	1,601.00	2,900.00	2,800.00	2,251.00	2,500.00	2,670.00

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND REVENUES

Revenue Source	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Donations	-	-	1,261.00	-	-	-
Lien Searches	670.00	540.00	500.00	530.00	600.00	600.00
Park Reservations	925.00	1,050.00	700.00	600.00	800.00	770.00
Planning Fees	-	-	-	-		-
DARE Program	-	-	-	-	-	-
Misc. Revenues	11,473.55	14,678.81	8,955.00	11,821.57	12,000.00	10,903.00
Fire Dept. Misc. Rev.	16,848.97	1,268.05	-	-	-	-
Police Dept. Misc. Rev.	3,742.26	1,708.00	750.00	1,141.29	1,500.00	1,500.00
Transfer from Water		24,526.77	40,250.00	21,505.16	39,160.00	28,000.00
Transfer from Sewer		30,490.65	45,640.00	23,979.42	47,980.00	46,275.00
Transfer from 911 Emg.	13,000.00	6,545.81	-	-	-	-
Transfer from Youth Comm.						2,656.00
Transfer from State Rev.	-	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Total Fund Revenue	1,302,071.90	1,251,216.67	1,075,027.75	933,004.42	1,160,868.35	1,174,830.71
Total Fund Expenditures	1,140,526.48	1,046,389.98	1,075,027.75	669,721.61	947,870.53	1,174,830.71
Working Capital Carryover	161,545.42	204,826.69	-	263,282.81	212,997.82	-

Administration and Finance Fund

The Administration and Finance Fund is composed of the City Administrator/Recorder, the Deputy Recorder/Administrative Assistant, the Finance Director and the Court Clerk/Receptionist which is a part time position. The responsibilities include all of the administrative areas, the finance areas, the building and planning tasks, Mayor and Council support, economic development support, insurance programs, municipal court support, IT (information technology) coordination, records maintenance and elections. On a daily basis this staff is responsible for assisting with citizen inquires and concerns. This involves the actual response to the citizen, or helping the citizen find the answer to their concern by directing them to the appropriate staff person for a response.



These tasks are further broken down with the City Administrator/Recorder responsible for the professional management in the day-to-day activities of the city. The Administrator/Recorder is responsible for all personnel as well as directing and coordinating the work plans for all city departments in carrying out the City Goals and Objectives established by the Mayor and City Council. Budget preparation, presentation and implementation are another major responsibility of the City Administrator/Recorder. This task is an annual project which is ongoing through out the year. Human Resources is another responsibility for the City Administrator/Recorder (shared with the Finance Director), and we have taken over the management of our insurance program from a private vendor. Again, this responsibility will be shared with the Finance Director who covers the majority of the insurance program. This change in our insurance program has allowed us to realize about a 5% savings in our insurance costs by doing the work ourselves.

The Deputy Recorder/Administrative Assistant maintains ordinance and resolution files, official Council records, serves as support staff to the City Administrator/Recorder and department heads. In addition this position maintains election data, attends City Council meetings for the purpose of recording official minutes, and sees that meetings are posted and advertised as required by law. In addition to these duties, the Deputy Recorder/Administrative Assistant provides support services for both the Planning Commission and Building Inspection Program/Code Enforcement. Planning services are provided by contract with Mid-Willamette Valley Council of Governments and building inspection services are provided by Marion County. Code enforcement responsibilities are coordinated by this position with appropriate staff assistance.

Finance, the last element of Administration, is staffed by the Finance Director who is responsible for the fiscal management of the City of Mt. Angel. This includes utility collections, accounts payable, payroll, general accounting, assisting the City Administrator in preparing the annual budget and assisting with the City's annual audit. This department also administers the City's assessments, maintains the debt service for the City and maintains all financial records of the City.

STAFFING LEVELS

Position	Auth/Filled FY 01-02	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
City Administrator	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Finance Director	.75/.85	1/1	1/1	1/1	1/1	1/1	1/1
Account	0	0	0	0	0	0	0
Administrative Assistant	0	1/1	1/1	1/1	1/1	1/1	1/1
Secretary	1/1	0	0	0	0	0	0
Receptionist	1.5/1.5	1/1	1/1	.75/.75	.75/.75	.75/.75	.75/.75
Total Staffing	4.5/4.5	4/4	3.75/3.75	3.75/3.75	3.75/3.75	3.75/3.75	3.75/3.75

Salary and Benefit Resources	*Fund Source*	*Fund Source*	*Fund Source*	*Fund Source*		*Salary*	
City Administrator	*GF Admin 20%*	*Street 10%*	*Water 35%*	*Sewer 35%*		$61,128.78	
Finance Director	*GF Admin 10%*	*Street 20%*	*Water 35%*	*Sewer 35%*		$49,365.60	
Administrative Assistant	*GF Admin 30%*	*Street 20%*	*Water 25%*	*Sewer 25%*		$35,201.60	TOTAL
Receptionist/Court Clerk			*Water 40%*	*Sewer 40%*	*Court 20%*	$19,202.40	$164,898.38

Total Benefit Cost FY 2004-05	*GF Admin*	*Street*	*Water*	*Sewer*	*Court*		
FICA	$2,134.78	$1,770.83	$4,243.29	$4,243.29	$299.96		
W/C CIS	$58.60	$48.61	$116.48	$116.48	$8.23		
W/C State	$33.70	$26.21	$59.91	$59.91	$7.49		
PERS	$6,465.72	$5,363.43	$12,851.90	$12,851.90	$908.51		
Health Ins.	$5,758.80	$5,275.20	$10,101.00	$10,101.00	$-		
						TOTAL	**TOTAL**
TOTALS	$14,451.60	$12,484.29	$27,372.58	$27,372.58	$1,224.19	$82,905.23	**$247,803.61**

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - ADMINISTRATION

Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits						
Administrator	13,295.39	10,901.04	11,315.00	7,485.72	11,315.00	12,225.00
Accountant	3,651.34	3,991.66	4,580.00	2,372.94	4,580.00	4,940.00
Receptionist	2,081.34	-	-	-	-	-
Administrative Assistant	7,167.02	9,344.43	9,850.00	6,467.09	9,850.00	10,560.00
Merit Pay	-	-		-	-	-
Over Time	-	-	170.00	-	-	150.00
FICA	2,071.30	1,644.74	1,985.00	1,197.63	1,985.00	2,135.00
Payroll Taxes	20.65	27.58	35.00	20.63	25.00	30.00
Health Insurance	5,592.78	3,297.59	5,280.00	4,078.15	6,900.00	5,760.00
Workers Compensation	61.72	50.85	65.00	35.57	50.00	60.00
PERS	2,174.41	4,259.22	4,715.00	3,042.47	4,715.00	6,470.00
Total Salary, Wages & Benefits	36,115.95	33,517.11	37,995.00	24,700.20	39,420.00	42,330.00
Supplies & Services						
Insurance	2,636.98	2,280.00	2,507.00	2,220.00	2,220.00	2,400.00
Office Supplies & Printing	4,296.13	3,347.94	4,000.00	1,732.17	3,100.00	3,350.00
Telephone	4,269.26	4,056.07	5,000.00	2,355.79	4,100.00	4,500.00
Postage	1,386.31	1,186.11	1,250.00	2,699.49	1,250.00	1,250.00
Building & Maintenance	1,808.76	2,270.52	4,600.00	1,722.05	3,000.00	3,500.00
Accounting & Computer Services	731.11	1,677.29	1,200.00	1,046.50	1,200.00	1,500.00
Dues and Memberships	3,599.00	3,819.50	3,800.00	3,535.07	3,700.00	4,000.00
Attorney Fees	6,991.04	7,688.03	6,000.00	75.00	1,500.00	5,000.00
City Council Expense	1,398.91	1,805.67	1,000.00	1,397.67	1,500.00	2,000.00
Consultant Services (Urban Renewal)			4,410.00	4,654.90	4,654.90	5,000.00
LCDC Grant Expense	-	-		-	-	-
Building Permit Expense	31,708.44	20,537.28	29,700.00	28,100.17	34,000.00	27,500.00
Travel & Training	1,502.73	989.55	1,000.00	844.84	1,000.00	1,500.00
Interest (Loan)		764.56	606.97	-	606.97	500.00

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - ADMINISTRATION

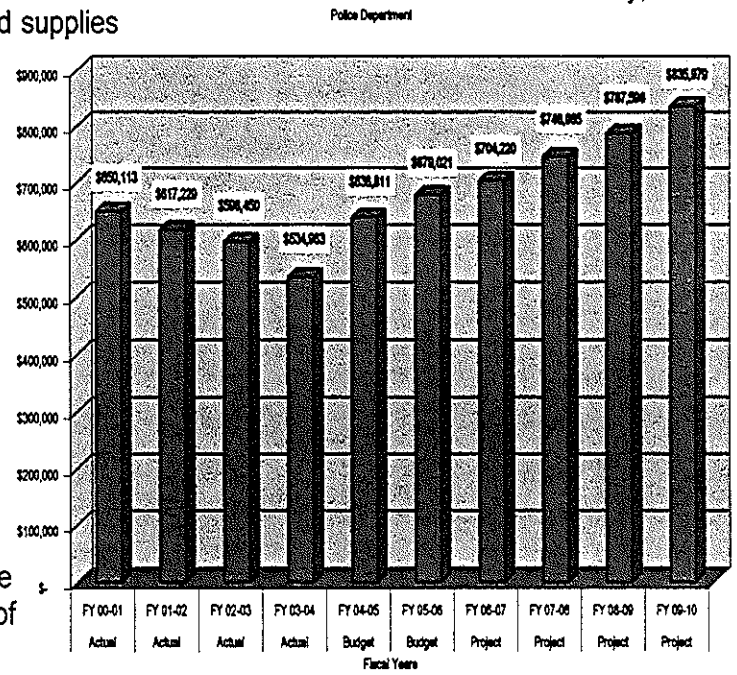
Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Utilities	3,476.74	3,444.13	3,800.00	2,154.93	3,500.00	3,800.00
Auding Fees	2,125.00	1,950.00	2,000.00	800.00	800.00	1,500.00
Total Supplies & Services	65,930.41	55,816.65	70,873.97	53,338.58	66,131.87	67,300.00
Capital Outlay						
Equipment	-	418.20	500.00	227.97	500.00	1,700.00
Total Capital Outlay	-	418.20	500.00	227.97	500.00	1,700.00
Other Expenditures & Requirements						
Interfund Loan Repay-Sewer Reserve		4,081.22	4,226.94	-	4,226.94	4,180.00
Total Other Expenditures & Requirements		4,081.22	4,226.94	-	4,226.94	4,180.00
Transfers						
Transfer to Community Development						-
Transfer to Unemploy Res	-	-	1,450.00	1,450.00	1,450.00	
Transfer to Capital Imp	6,718.00	-	23,607.00	47,607.00	47,607.00	
Transfer to Debt Service Fund		-	-		-	
Transfer to Youth Comm	-	-	-	-	-	
Total Transfers	6,718.00	-	25,057.00	49,057.00	49,057.00	-
TOTAL EXPENDITURE	108,764.36	93,833.18	138,652.91	127,323.75	159,335.81	115,510.00

Police Department

The goal of the Mt. Angel Police Department personnel is to provide the highest quality police services possible within the budgetary framework. As with any public safety agency, payroll and associated costs comprise the greatest portion of our budget.

The Mt. Angel Police Department has been able to maintain 24-hour Police coverage to the community and will be able to continue this coverage with the current number of personnel. With our current staff level, we will be able to facilitate placing an Officer in the schools a majority of the time.

Costs for supplies and services to the Police Department have risen this past year, causing an increase in certain budgetary items. To offset these increases, we have decreased budget items that do not affect our service to the community, thus reducing our materials and supplies budget by a small percentage. With the current budget and economic outlook, we will explore other revenue sources such as grants, to continue our level of service to the community. The Police Department was able to obtain numerous Federal Grants this past year. With the grant money the Department was able to purchase two Mobil Data Computers (MDC's) for our patrol vehicles as well as new firearms to issue to our officers.



This budget maintains the current staffing level of one Police Chief, one Administrative Assistant, and five full time Officers. This staffing level allows the Police Department to continue 24 hour service to the community.

The adjacent graph shows the climb and fall of expenditures for the Police Department over the past four fiscal years. It should be noted that reduced staffing levels, shift coverage by the Police Chief and other personnel adjustments have accounted for almost all of the savings in the past fiscal year. This is a detailed picture of

the Police expenditures since FY 2000-2001. These are actual expenditures up to FY 2003-2004, and from that point we see the adopted budget numbers. The expenditures have fallen since FY 2000-2001, as would be expected after the passage of Ballot Measure 47/50. The budget for FY 2004-2005 is still less than the actual expenditures in FY 2000-2001. In addition we have "projected" estimated expenditures until FY 2009-2010 for budget planning purposes.

STAFFING LEVELS

Position	Auth/Filled FY 01-02	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Police Chief - Sworn	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Officers - Sworn	6/6	6/5	5/4	5/4	5/5	5/5	5/5
Administrative Assistant	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Total Staffing	9/8	9/7	7/6	7/6	7/7	7/7	7/7

Salary and Benefit Resources	*Fund Source*
Police Chief - Sworn	*GF POLICE 100%*
Officers - Sworn	*GF POLICE 100%*
Administrative Assistant	*GF POLICE 100%*

Total Benefit Cost FY 2004-05	*GF POLICE 100%*		*Salary and Wages*		
		Chief	$60,494.58		
FICA	$24,369.84	Police Officers	190,016.56		
W/C CIS	$13,773.98	Admin Assistant	34,524.48		
W/C State	$272.89	Overtime	20,038.74		
PERS	$74,272.25	Holiday Pay OT	8,168.06		
Health Ins.	$81,000.00	Holiday Pay	7,311.10		
TOTALS	$193,688.96		$320,553.53	**TOTALS**	**$514,242.49**

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - POLICE

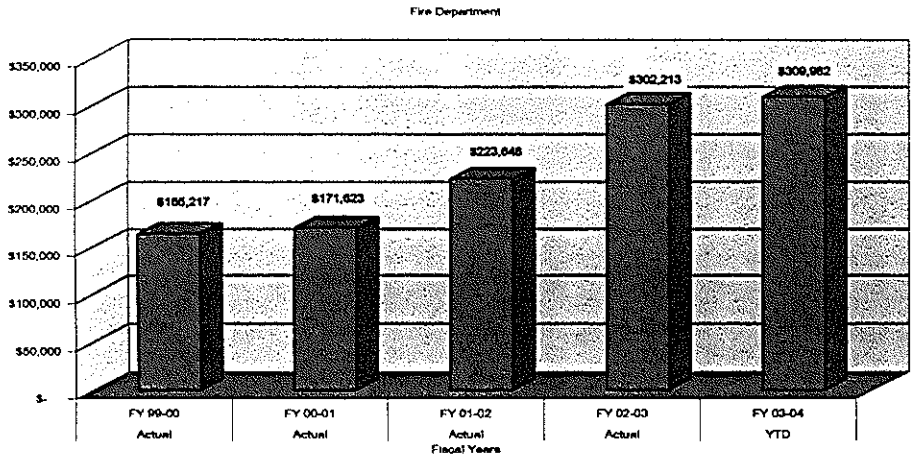
Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Vehicle Repair	1,321.44	1,055.79	2,500.00	771.59	1,400.00	2,500.00
Equipment Repair	1,650.50	2,534.02	1,500.00	500.90	1,000.00	1,500.00
Hiring Expense	4,028.31	888.90	1,000.00	3,457.84	4,200.00	2,400.00
Uniforms	3,240.54	3,931.88	4,192.00	2,600.18	4,000.00	4,200.00
Range Supplies	1,701.26	1,993.69	2,524.00	1,111.02	1,500.00	3,000.00
Interest (Loan)		1,520.00	1,210.28		1,090.00	964.00
Utilities	2,901.77	3,023.47	3,800.00	2,253.58	3,800.00	4,000.00
DARE Program						
Vehicle Operation	2,248.72	1,390.30	2,000.00	1,346.65	1,900.00	2,000.00
Leased Car	16,525.69	20,632.76	21,500.00	12,116.97	19,500.00	24,940.00
Consultant		1,972.59	1,800.00	1,539.00	1,800.00	1,800.00
Oktoberfest Policing	2,370.46	-	-			
Expendable Supplies	964.09	808.51	1,000.00	888.00	1,000.00	1,000.00
Total Supplies & Services	138,267.61	128,551.59	128,514.28	85,746.30	120,918.00	135,674.00
Capital Outlay						
Equipment	1,214.47	225.26	23,840.00	6,538.26	8,000.00	14,364.00
Total Capital Outlay	1,214.47	225.26	23,840.00	6,538.26	8,000.00	14,364.00
Other Expenditures & Requirements						
Interfund Loan Repay-Sewer Reserve		8,101.53	8,428.56	-	8,225.00	8,347.00
Total Other Expenditures & Requirements		8,101.53	8,428.56	-	8,225.00	8,347.00
Transfers						
Transfer to Unemployment Reserve	450.00	-	4,870.00	4,870.00	4,870.00	6,525.00
Transfer to Debt Service		-	-	-	-	
Transfer to Capital Imp	13,340.00	-	-	-	-	

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - POLICE

Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Total Transfers	13,790.00	-	4,870.00	4,870.00	4,870.00	6,525.00
TOTAL EXPENDITURE	596,450.17	534,962.89	638,810.84	385,469.76	582,620.00	679,021.00

Fire Department Fund

The Mt. Angel Fire Department will no longer be under the direct supervision of the City and will no longer be part of the Mt Angel Annual Operating Budget. Area Voters approved the formation of a new Mt Angel Rural Fire District at the General Election in November, 2003. Starting with the beginning of the new fiscal year in July, 2004, the fire department is under the direct control of their elected board and stand-alone taxing entity.



The department's response area is still the same, approximately 32 square miles. The department has automatic and mutual aid agreements with Silverton Fire District, Monitor Fire District, Woodburn Fire District and Marion County Fire District #1.

The Mt. Angel community fire insurance rating (ISO) is a "5" and the ISO rating in the rural portion of the district is an "8" or "9" depending on location.

Finally, by Oregon budget law, the City will be required to carry the remaining budget and fund data for three years, until FY2006-2007.

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - FIRE

NOTE: In FY 03-04 the Rural Fire District annexed the city into the District to become a stand alone district. We will carry this fund in our budget for three full fiscal years following this change.

Expenditure	Actual FY 99-00	Actual FY 00-01	Actual FY 01-02	Actual FY 02-03	Actual FY 03-04
Salary, Wages & Benefits					
Fire Chief	6,000.00	33,820.64	32,288.52	26,162.50	18,237.50
Volunteer Firefighters	14,000.00	14,000.00	14,000.00	20,102.50	15,200.00
Secretary	22,778.84	21,603.06	26,521.46	33,314.52	10,333.76
Overtime		-	-	-	
FICA	2,201.56	4,239.95	4,498.99	4,550.07	2,341.60
Payroll Taxes	126.15	49.02	71.25	44.87	30.74
Health Insurance	4,507.56	13,785.58	15,609.45	11,740.20	2,507.49
Workers Compensation	5,734.32	5,902.61	8,945.89	6,506.79	7,881.80
PERS	3,337.22	4,937.97	8,204.56	7,393.57	4,755.57
Life Insurance - FORTIS	295.95	1,826.58	1,952.27	1,919.04	1,971.10
Total Salary, Wages & Benefits	58,981.60	100,165.41	112,092.39	111,734.06	63,259.56
Supplies & Services					
Insurance	9,665.60	6,454.56	15,345.00	10,151.21	10,297.11
Office Supplies & Printing	2,705.91	2,132.35	2,917.28	3,113.50	2,481.06
Safety	6,805.54	5,925.93	7,100.88	5,674.09	4,615.20
Public Education	950.00	-	365.68	-	
EMS Supplies	1,154.74	473.47	411.18	1,781.79	595.66
Telephone	5,389.86	5,902.18	5,553.82	5,595.91	5,626.90
Postage	278.43	262.53	353.49	332.45	477.72
Building & Maintenance	4,183.72	4,780.35	5,208.36	3,540.53	7,744.09
Attorney Fees	355.30	1,171.90	1,434.33	1,808.92	9,565.43
Dispatch Services	14,945.42	14,849.80	25,952.67	28,207.12	40,353.18
Travel & Training	6,560.53	5,172.59	4,500.64	12,076.10	12,598.04
Equipment Repair	2,630.87	2,744.40	4,193.87	3,781.60	3,930.85
Small Equipment	6,763.03	2,214.35	5,468.50	3,887.71	2,010.56
Vehicle Repair	3,229.56	4,132.44	5,989.66	12,859.44	3,098.17

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - FIRE

NOTE: In FY 03-04 the Rural Fire District annexed the city into the District to become a stand alone district. We will carry this fund in our budget for three full fiscal years following this change.

Expenditure	Actual FY 99-00	Actual FY 00-01	Actual FY 01-02	Actual FY 02-03	Actual FY 03-04
Officer Expense	454.94	769.70	310.16	556.05	459.05
Fire Turnouts & Uniforms	3,404.31	2,293.12	3,460.96	3,013.17	52,398.29
Utilities	3,952.38	3,957.69	4,948.87	3,951.41	4,427.99
Vehicle Operation	1,767.05	1,884.89	1,607.65	2,212.97	1,903.44
Expendable Supplies	2,046.30	1,325.44	1,532.96	911.05	3,036.42
Fire Contingency	-	-	-	-	
Total Supplies & Services	77,243.49	66,447.69	96,655.96	103,455.02	165,619.16
Capital Outlay					
Equipment	8,131.02	780.00	2,900.00	74,699.91	29,589.86
Building	2,330.63	229.70	-	520.00	-
Total Capital Outlay	10,461.65	1,009.70	2,900.00	75,219.91	29,589.86
Transfers					
Transfer to Capital Imp	18,530.00	4,000.00	12,000.00	11,804.00	11,804.00
Total Transfers	18,530.00	4,000.00	12,000.00	11,804.00	11,804.00
TOTAL EXPENDITURE	165,216.74	171,622.80	223,648.35	302,212.99	270,272.58

Municipal Court Fund

This department provides for the activities of the Mt. Angel Municipal Court. The Court handles citations issued by the Mt. Angel Police Department for traffic, parking, code violations and misdemeanor crimes. The Court procedures are administered by the Mt. Angel Municipal Judge who is an attorney licensed to practice in Oregon. Court sessions are held once a month and jury trials are scheduled if needed.

Starting with FY 2003-2004 the Court Staff began to take an aggressive position on the collection of past due fines. This amount had grown to almost $300,000.00, and there had been no attempt to collect these fines. To date the Court Staff has been able to collect almost $60,000, in back fines.

STAFFING LEVELS

Position	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Receptionist/Court Clerk	1/1	1/1	.75/.75	.75/.75	.75/.75	.75/.75
Total Staffing	1/1	1/1	.75/.75	.75/.75	.75/.75	.75/.75

Salary and Benefit Resources	*Fund Source*	*Fund Source*	*Fund Source*		*Salary and Wages*	
Receptionist/Court Clerk	*Water 40%*	*Sewer 40%*	*Court 20%*		$19,202.40	TOTAL

Total Benefit Cost FY 2003-04	*Water*	*Sewer*	*Court*		
FICA	$599.92	$599.92	$299.96		
W/C CIS	$16.47	$16.47	$8.23		
W/C State	$14.98	$14.98	$7.49		
PERS	$1,817.01	$1,817.01	$908.51		
				TOTAL	**TOTAL**
TOTALS	$2,448.38	$2,448.38	$1,224.19	$6,120.95	$25,323.35

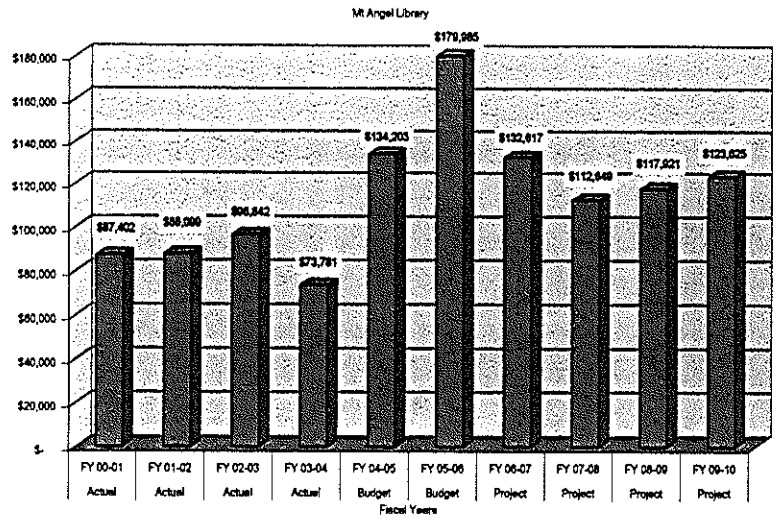
FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - MUNICIPAL COURT

Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits						
Secretary	1,954.58	2,724.51	3,330.00	2,086.40	3,300.00	4,000.00
Judge	1,575.00	1,725.00	1,800.00	1,125.00	1,700.00	1,900.00
Overtime			18.00			100.00
Bailiff	-		-			
Interpreter	290.00	365.00	500.00	480.88	550.00	500.00
FICA	149.55	217.29	260.00	159.54	260.00	350.00
Payroll Taxes	2.48	5.50	8.00	3.50	6.00	7.00
Health Insurance	293.50	960.00	-	-	-	-
Workers Compensation	3.42	6.80	8.00	5.21	8.00	8.00
PERS	91.16	62.19	610.00	262.28	610.00	1,000.00
Total Salary, Wages & Benefits	4,359.69	6,066.29	6,534.00	4,122.81	6,434.00	7,865.00
Supplies & Services						
Office Supplies & Printing	382.17	441.04	450.00	354.59	400.00	450.00
Telephone	195.02	-	200.00		200.00	250.00
Postage	268.85	399.23	350.00	53.00	175.00	200.00
Dues	-	-	-	-	-	-
Attorney Fees	2,001.94	101.25	1,000.00	-	200.00	700.00
Computer Services	543.88	452.00	400.00	400.00	400.00	600.00
Assessments	20,183.98	17,614.40	21,000.00	7,806.00	16,750.00	16,700.00
Court Refunds	750.00	601.00	500.00	252.00	600.00	600.00
Travel & Training	-	-	-	-	-	-
Total Supplies & Services	24,325.84	19,608.92	23,900.00	8,865.59	18,725.00	19,500.00
TOTAL EXPENDITURE	28,685.53	25,675.21	30,434.00	12,988.40	25,159.00	27,365.00

Library

The Library collects, preserves and administers organized collections of books, videos, audiocassettes, computer software and other materials. It makes Internet access available to the public. It provides a public meeting place for discussion and reading and extends the cultural life of the community.

The Library offers story times for pre-schoolers. Utilizing local donations and Ready to Read grants from the Oregon State Library, it also provides an excellent Summer Reading Program with approximately 150 participants each year.



The graph illustrates a significant increase in the expenditures for the library in FY 2005-2006 and further increases in the projected fiscal year expenditures. This represents the money being set aside for the construction of a new Mt. Angel Public Library. The graphic further illustrates the community commitment to the funding of the public library even after the passage of Ballot Measure 47/50 in 1997.

The Library is a member of CCRLS, which provides the City with use-based reimbursement and monies for non-residents as well as access to over a million items in the public libraries of the Mid-Willamette Valley.

Starting this past year the Mt Angel Library began a process of change which we hope will result in the construction of a new library building. The present library building was condemned and we had to relocate this past year per our insurance company's requirement. The City can not afford to build a new library at this time so we will look for temporary space to house the library in until we have saved enough money to build a new facility. The temporary space is in the basement of the old Mt. Angel School gym (a space used for the Youth Center until it closed) which we now lease for a dollar a year from the School District.

Originally, we believed we could save enough money and find sufficient grants to build a new library in about five to six years, or in FY 2009-2010. The most significant grant, a $500,000 Community Development Block Grant (CDBG), was the "make or break" (that is, without this grant, the project would never happen) grant for this project. Recent developments at the federal level has forced us to look at the possibility of building the library in this fiscal year, 2005-2006, because the availability of Community Development Block Grants funds may disappear as a funding source for libraries when this funding source is considered by the next Congress (the next federal budget recommended by the Administration does not include this money).

We will be moving forward on seeking funds to build a new library in FY 2005-2006; if we are successful construction may begin as early as fall of 2005.

Staffing: The Library staff consists of the Director and 2 Assistant Librarians. There is also a contract Children's Librarian and numerous volunteers who assist in its continued development and growth.

STAFFING LEVELS

Position	Auth/Filled FY 01-02	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Librarian	.75/.75	.75/.75	.75/.75	.50/.50	.50/.50	.50/.50	.50/.50
Assistant Librarian	.50/.50	.50/.50	.50/.50	.50/.50	.50/.50	.50/.50	.50/.50
Assistant Librarian	.25/.25	.25/.25	.25/.25	.25/.25	.25/.25	.25/.25	.25/.25
Total Staffing	1.5/1.5	1.5/1.5	1.5/1.5	1.5/1.5	1.25/1.25	1.25/1.25	1.25/1.25

Salary and Benefit Resources	*Fund Source*	*Salary and Wages*		
Librarian	*Gen Fund 100%*	$25,387.68		
Assistant Librarian	*Gen Fund 100%*	$20,462.16		
Assistant Librarian	*Gen Fund 100%*	$4,722.00	TOTAL	$50,571.84

Total Benefit Cost FY 2004-05	*Gen Fund 100%*		
FICA	$3,868.75		
W/C CIS	$187.12		
W/C State	$43.03		
PERS	$5,835.17		
Health Ins.	$-		
TOTALS	$9,934.06	**TOTAL**	$60,505.90

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - LIBRARY

Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits						
Librarian	35,594.65	27,880.44	23,450.00	15,583.56	23,450.00	25,387.68
Assistant Librarian	15,511.13	16,170.52	18,000.00	11,599.06	17,600.00	20,462.00
Assistant Librarian II	3,448.66	4,435.18	4,200.00	2,870.60	4,400.00	4,725.00
Children's Librarian	1,496.78	-	-	-	-	
Merit Pay	-	-	-	-	-	
FICA	4,173.39	3,967.17	3,500.00	2,299.15	3,500.00	3,870.00
Payroll Taxes	40.23	47.05	52.00	27.39	40.00	187.00
Health Insurance	8,624.40	6,357.30	4,540.00	2,810.64	4,220.00	-
Workers Compensation	109.57	101.76	175.00	63.15	100.00	43.03
PERS	6,302.44	2,642.56	4,536.00	2,082.03	3,100.00	5,835.00
Total Salary, Wages & Benefits	75,301.25	61,601.98	58,453.00	37,335.58	56,410.00	60,509.71
Supplies & Services						
Insurance	594.21	453.00	550.00	546.00	546.00	575.00
Telephone	662.08	426.26	700.00	256.38	500.00	700.00
Postage	-	-	-	-	-	200.00
Building & Maintenance	480.00	480.00	480.00	160.00	400.00	500.00
Book Maintance & Equipment	199.77	556.15	800.00	64.62	100.00	800.00
AV &Serials	993.86	986.29	1,000.00	945.79	1,000.00	1,000.00
Travel & Training	68.70	48.75	200.00	11.25	50.00	200.00
Children's Programs	1,025.83	1,387.09	1,100.00	206.19	1,100.00	1,100.00
Supplies	885.22	1,000.05	1,200.00	712.83	1,200.00	1,200.00
Chemek. CRL Service	757.31	1,324.36	1,300.00	785.74	1,300.00	1,300.00
Utilities	-	-	2,500.00	1,409.81	1,500.00	3,000.00
Consulting Services		1,519.30	1,920.00	831.79	1,300.00	1,900.00
New Books	3,627.04	3,997.91	6,000.00	3,115.26	6,000.00	6,000.00
Total Supplies & Services	9,294.02	12,179.16	17,750.00	9,045.66	14,996.00	18,475.00

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - LIBRARY

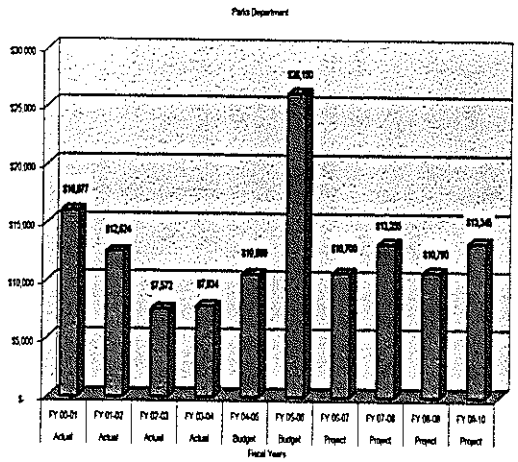
Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Capital Outlay						
Equipment	71.52	-	-	-	-	
Gates Computer Grant	12,175.00	-	-	-	-	
Building	-	-	8,000.00	4,702.78	13,500.00	1,000.00
Total Capital Outlay	12,246.52	-	8,000.00	4,702.78	13,500.00	1,000.00
Transfers						
Transfer to Capital Imp	-	-	50,000.00	50,000.00	50,000.00	100,000.00
Total Transfers	-	-	50,000.00	50,000.00	50,000.00	100,000.00
TOTAL EXPENDITURE	96,841.79	73,781.14	134,203.00	101,084.02	134,906.00	179,984.71

Parks

There are six parks in Mt. Angel. The parks, as well as numerous open spaces are maintained by the Public Works Department. The Park Board and several civic groups also assist with projects and maintenance in the parks. Public works employs a part-time maintenance worker from March through October.

Three of the larger parks are available for reserved events; and Ebner Park, (the largest) is used by the local men's slow-pitch softball league, and also by Oktoberfest for their annual softball tournaments. Ebner Park amenities include a covered picnic shelter with tables, water, electricity, and restroom facilities. The Park also has playground equipment, two ball fields, a basketball court and large open areas.

Humpert Park has a covered picnic shelter with tables, water, electricity, and portable restroom facilities during the summer months. Other amenities in this Park include playground equipment, a ball field and a small basketball court.



Finally, Fisher Park is equipped with a covered picnic shelter with tables, electricity, and drinking water is available. We also use portable restroom facilities in the summer months. This park also has a small basketball court and a playground area.

Other City parks include Engleberg Park, Unnamed Park on Main Street and Berchtold Park. These parks do not have major recreational facilities.

The adjacent graph gives us a detailed picture of expenditures for Parks since FY 2000-2001. These are actual expenditures up to FY 2003-2004, FY 2004-2005 and FY 2005-2006 is the budget number, and the remaining bars represent "projections" or estimates for the future expenditures. The expenditure numbers have fallen since FY 2000-2001, as would be expected given the increases during the same period for police and fire. Now, along with the fallout after the passage of Ballot Measure 47/50, we find it more and more difficult to put and significant money into the park system.

Our park system will not disintegrate as a result of the lack of funding, but such items as playground equipment will not be updated as we might have normally done. We have planned for revenue to be expended during the next five years for new playground equipment, and this has been made part of our adopted Capital Improvement Plan for FY 2004-2005.

STAFFING LEVELS -

Position	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Summer Helper	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4
Total Staffing	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4	0.4/0.4

Salary and Benefit Resources	*Fund Source*	*Fund Source*		*Salary and Wages*	
Summer Helper	*Water Dept 67%*	*Street Dept 33%*		$9,576.16	TOTAL

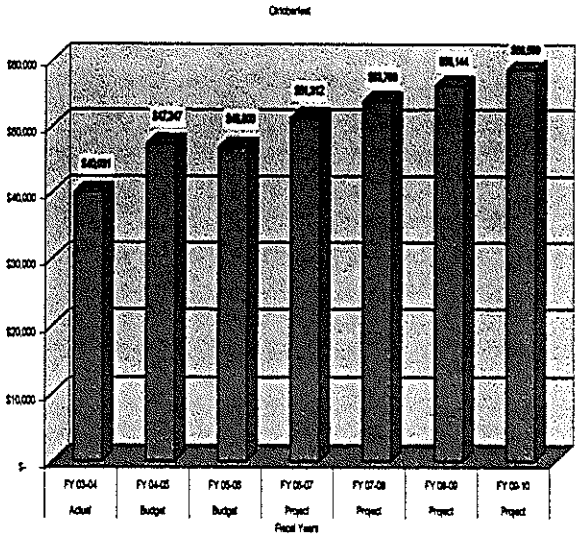
Total Benefit Cost FY 2003-04	*Water Dept*	*Street Dept*		
FICA	$490.82	$241.75		
W/C CIS	$284.23	$140.00		
W/C State	$24.96	$24.96		
			TOTAL	**TOTAL**
TOTALS	$800.01	$406.71	$1,206.72	$10,782.88

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - PARKS

Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits						
Workers Compensation	-	-	-	-	-	
Total Salary, Wages & Benefits	-	-	-	-	-	
Supplies & Services						
Insurance	492.75	483.00	530.00	409.00	425.00	550.00
Park Deposit Refunds	425.00	425.00	400.00	450.00	500.00	500.00
Maintenance & Supplies	4,974.66	4,969.44	7,000.00	2,011.22	4,200.00	7,000.00
Utilities	1,132.66	962.50	1,250.00	696.33	1,000.00	1,200.00
Vehicle Operation	296.57	485.96	700.00	514.41	700.00	900.00
Park Improvements	250.00	508.38	700.00	-	250.00	1,000.00
Total Supplies & Services	7,571.64	7,834.28	10,580.00	4,080.96	7,075.00	11,150.00
Capital Outlay						
Equipment	-	-	-	-	-	15,000.00
Building	-	-	-	-	-	
Total Capital Outlay	-	-	-	-	-	15,000.00
TOTAL EXPENDITURE	7,571.64	7,834.28	10,580.00	4,080.96	7,075.00	26,150.00

Oktoberfest Fund

The Oktoberfest Fund was added to the General Fund in FY 2003-2004. It was created to segregate the expenditures incurred by the City in support of our major annual community event – Oktoberfest. These expenditures reflect both Police (the majority) and Public Works efforts in support of Oktoberfest.



FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - OKTOBERFEST

Expenditure	Actual FY 03-04	budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits					
Police Officers	28,252.93	31,772.00	28,401.12	28,401.12	31,750.00
Maintenance	773.95	1,300.00	539.85	539.85	1,400.00
Payroll Accountant	355.82	530.00	623.96	623.96	650.00
FICA	2,084.32	2,575.00	2,067.12	2,067.12	2,575.00
W/C State	26.21	50.00	23.91	23.91	25.00
Workers Compensation	1,071.40	1,800.00	937.94	937.94	1,100.00
PERS	3,165.35	4,500.00	2,784.81	2,784.81	3,900.00
Total Salary, Wages & Benefits	35,729.98	42,527.00	35,378.71	35,378.71	41,400.00
Supplies & Services					
Insurance	67.00	75.00	88.00	88.00	150.00
Office Supplies & Printing	3,203.52	3,450.00	2,313.60	2,313.60	3,800.00
Utilities	-	200.00	98.62	98.62	200.00
Postage	63.21	75.00	75.00	75.00	100.00
Total Supplies & Services	3,333.73	3,800.00	2,575.22	2,575.22	4,250.00
Capital Outlay					
Equipment	636.99	650.00	450.79	450.79	750.00
Total Capital Outlay	636.99	650.00	450.79	450.79	750
Transfers					
Transfer to Unemployment Reserve	330.00	370.00	370.00	370.00	400.00
Total Transfers	330.00	370.00	370.00	370.00	400.00

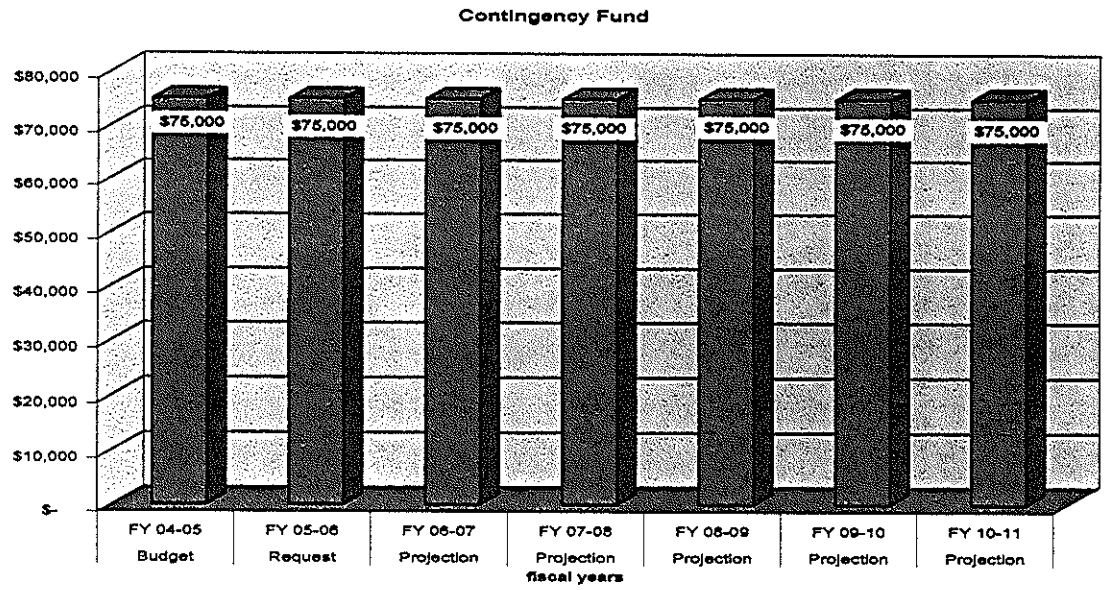
FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - OKTOBERFEST

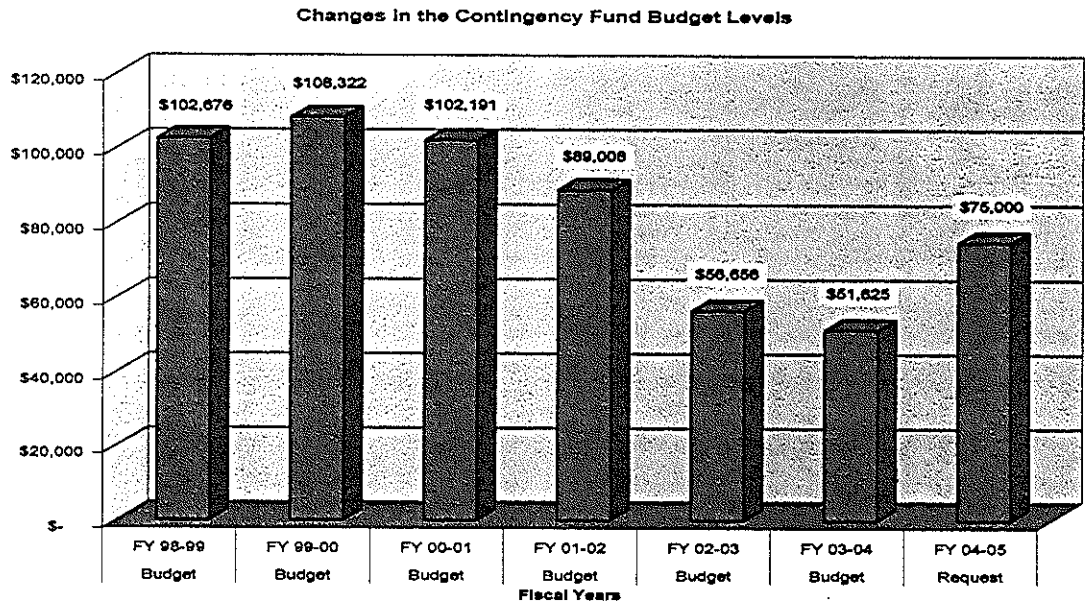
Expenditure	Actual FY 03-04	budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
TOTAL EXPENDITURE	40,030.70	47,347.00	38,774.72	38,774.72	46,800.00

Contingency Fund

This fund is used as an "emergency" fund for the General Fund. Expenditures from this fund can only be made upon approval of the City Council, and these funds should be used only as a "last resort" for expenditures of a "one time" nature. This fund has continually been decreasing in the amount allotted to it for the past three years. This has taken place due to the fact that the General Fund has spent more than it has taken in for the past five years. Again, this problem developed due to the fact that General Fund expenditures were not reduced with the passage of Ballot Measure 47/50. On the positive side, it should also be noted, that there have been no expenditures from the Contingency Fund for over six years.

As the graph below demonstrates, we are going to try to maintain the Contingency Fund at $75,000 through our planning, or "projected" budget period of FY 2005-2011. Furthermore, we have added the General Fund line item of "unencumbered cash" or "Unappropriated Ending Fund Balances" to our "Revenue" page in our FY 2005-2006 Budget in order to help us maintain a built-in "savings" account for the continued support of a healthy "cash carry-over".





This graph demonstrates the decline in the Contingency Fund beginning in FY 1999-2000 and continuing to FY 2003-2004. With this budget year we are finally able to start rebuilding the Contingency Fund to a stable level of $75,000. We plan on keeping this fund at this level and starting in FY 2005-2006, we will begin to use the line item in General Fund revenue of "unencumbered cash" or "Unappropriated Ending Fund Balances" to budget revenue that will not be spent in the coming fiscal year.

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
GENERAL FUND EXPENDITURES - CONTINGENCY

Expenditure	Actual FY 00-01	Actual FY 01-02	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Approved FY 05-06
Contingency	-	-	-		75,000.00	100,000.00
TOTAL EXPENDITURE	-	-	-		75,000.00	100,000.00

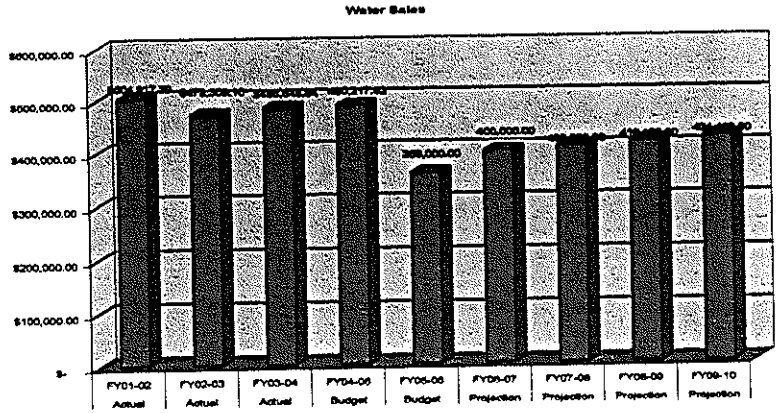
Enterprise Funds

These funds are our business funds, that is, those services undertaken by the City that we run as a business. Enterprise Funds are separate funds used to account for services supported primarily by service charges; in Mt. Angel we have two, the Water and Sewer Utility Funds.

Water Utility Fund

The Water Utility Fund is an enterprise fund used for the operation and maintenance of the City's water system, both the well systems and the distribution system. The staff maintains and operates three wells, two holding reservoirs and over 72,000 feet of water distribution mains.

The construction of a new well, number seven, was completed and it came online in the spring of 2004. We have also completed the transfer of the water rights from old wells to the new Well #7. Well #7 and Well #6 will provide the bulk of Mt Angel's water for several years to come. Furthermore, these two wells should have sufficient production to meet our anticipated growth for at least ten years.



The total cost of this new well was paid for from present funds, reserves and system development charges. By doing this the city water utility has saved the rate payers almost $700,000 in interest if we had gone out to bond the project as a 20 year bond purchase.

Rate stabilization is another major benefit of paying cash for the development of a new well. In the coming years we will need only minimal rate increase. Another significant improvement in our cash position for the utility took place in FY 2004-2005. We paid off the remainder of our old debt which saved us about $80,000 in interest, plus we realize the annual savings of almost $20,000 in debt service.

We have had some bad news this past year, our biggest customer, Pepsi, will be using their own well for water to produce their products. This will result in an approximate loss of about $140,000 annually in water sales. We can still operate without any major rate adjustments, and this change will result in our capacity being significantly greater than originally anticipated.

STAFFING LEVELS

Position	Auth/Filled FY 01-02	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Public Works Superintendent	.60/.60	.67/.67	.67/.67	.40/.40	.40/.40	.40/.40	.40/.40
Journeyman	.60/.60	.67/.67	.67/.67	.67/.67	.67/.67	.67/.67	.67/.67
Summer Helper	.27/.27	.27/.27	.27/.27	.27/.27	.27/.27	.27/.27	.27/.27
Total Staffing	1.47/1.47	1.61/1.61	1.61/1.61	1.34/1.34	1.34/1.34	1.34/1.34	1.34/1.34

Salary and Benefit Resources	*Fund Source*	*Fund Source*		*Salary and Wages*		
Public Works Superintendent	*Water Dept 40%*	*Street Dept 20%*	*Sewer Dept 40%*	$58,507.20		
Journeyman	*Water Dept 67%*	*Street Dept 33%*		$40,632.32		
Summer Helper	*Water Dept 67%*	*Street Dept 33%*		$9,576.16	TOTAL	$108,715.68

Total Benefit Cost FY 2004-05	*Water Dept*	*Street Dept*	*Sewer Dept*		
FICA	$4,496.78	$2,162.68	$1,867.79		
W/C CIS	$2,316.01	$1,114.27	$593.30		
W/C State	$174.73	$75.88	$74.88		
PERS	$9,525.27	$6,174.09	$4,441.18		
Health Ins.	$12,224.64	$6,070.80	$6,652.80		
				TOTAL	**TOTAL**
TOTALS	$28,737.42	$15,597.72	$13,629.94	$44,335.14	**$153,050.82**

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY

Acct No.	Revenue Source	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
25-25	W.C. Carryover	227,449.19	106,768.68	108,277.18	146,865.51	146,865.51	220,585.51
25-25	Water Billings	473,309.10	486,648.64	490,217.82	341,833.23	488,500.00	359,000.00
25-25	Misc. SDC	-	-	-	-	-	-
25-25	Water Fees	27,903.33	3,384.59	8,000.00	6,070.92	7,000.00	6,000.00
25-25	Interest	2,049.68	1,059.76	2,000.00	1,563.28	2,000.00	3,000.00
Total Fund Revenue		730,711.30	597,861.67	608,495.00	496,332.94	644,365.51	588,585.51
Total Fund Expenditures		623,942.62	450,996.16	608,495.00	299,884.92	423,780.00	588,585.51
Working Capital Carryover		106,768.68	146,865.51		196,448.02	220,585.51	-

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY

Acct No.	Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Salary, Wages & Benefits							
25-25	Administrator	18,613.44	19,076.74	19,800.00	13,099.97	19,800.00	21,400.00
25-25	Accountant	14,406.50	15,216.04	16,020.00	10,489.00	16,020.00	17,300.00
25-25	Public Works Superintendent	32,885.10	34,846.67	21,800.00	19,647.22	21,800.00	23,403.00
25-25	Receptionist	7,294.47	5,364.98	6,660.00	4,172.80	6,660.00	7,680.00
25-25	Journeyman	22,404.00	23,978.34	25,130.00	16,526.58	25,130.00	27,225.00
25-25	Maintenance Worker	1,632.00	3,510.50	9,650.00	2,110.00	9,650.00	6,416.00
25-25	Admin. Asst.	9,454.87	7,786.94	8,205.00	5,389.21	8,205.00	8,800.00
25-25	Over Time	-	-	1,770.00	-	200.00	1,000.00
25-25	Merit Pay	-	-	-	-	-	-
25-25	Vacation Pay	-	-	600.00	-	-	-
25-25	FICA	8,277.51	8,076.14	8,340.00	5,303.37	8,340.00	8,740.00
25-25	Payroll Taxes	83.70	137.59	235.00	95.49	125.00	235.00
25-25	Health Insurance	24,291.86	19,321.33	17,250.00	15,160.42	17,250.00	22,325.00
25-25	Workers Compensation	2,203.34	3,911.54	2,620.00	2,410.35	2,500.00	2,435.00
25-25	PERS	11,273.92	18,385.62	18,100.00	12,219.01	18,100.00	22,380.00
Total Salary, Wages & Benefits		152,820.71	159,612.43	156,180.00	106,623.42	153,780.00	169,339.00
Supplies & Services							
25-25	Insurance	9,587.23	8,376.50	9,630.00	8,780.80	8,800.00	10,000.00
25-25	Office Supplies & Printing	3,588.28	2,653.70	3,500.00	734.40	1,950.00	3,200.00
25-25	Telephone	1,077.13	887.64	1,200.00	668.36	1,000.00	1,200.00
25-25	Postage	1,618.86	1,725.12	1,950.00	1,134.66	1,900.00	2,500.00
25-25	Accounting & Computer Services	2,421.27	4,673.86	3,200.00	1,554.18	3,000.00	3,500.00
25-25	Attorney Fees	2,822.95	865.86	2,800.00	60.00	250.00	1,000.00
25-25	Travel & Training	2,158.22	1,636.53	2,400.00	1,192.16	2,000.00	3,000.00
25-25	Maintenance & Supplies	10,051.26	13,249.29	20,000.00	10,989.28	18,500.00	22,500.00
25-25	Laboratory Testing	2,085.00	1,634.20	3,700.00	2,670.00	3,100.00	4,500.00
25-25	Utilities	45,164.95	40,513.12	51,585.00	26,096.82	49,500.00	52,000.00

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY

Acct No.	Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
25-25	Auditing Fees	2,800.00	2,500.00	2,700.00	2,700.00	2,700.00	3,000.00
25-25	Vehicle Operation	1,715.76	2,131.74	3,500.00	1,148.56	2,850.00	4,000.00
25-25	Building Maintenance	462.25	59.11	1,400.00	115.24	250.00	1,000.00
25-25	Consultant Services	4,132.45	897.00	5,500.00	774.28	1,200.00	3,500.00
Total Supplies & Services		89,685.61	81,803.67	113,065.00	58,618.74	97,000.00	114,900.00
Capital Outlay							
25-25	Equipment	10,105.50	1,355.29	14,000.00	6,412.92	12,000.00	1,500.00
25-25	System Improvements	1,809.48	17,716.00	40,000.00	11,724.68	26,500.00	30,000.00
Total Capital Outlay		11,914.98	19,071.29	54,000.00	18,137.60	38,500.00	31,500.00
Transfers							
25-25	Transfer to Unemployment Fund		3,590.00	-	-	-	-
25-25	Transfer General Fund - Franchise Fee	23,679.32	24,526.77	25,250.00	21,505.16	24,500.00	17,500.00
25-25	Transfer General Fund - Admin. Fee	-	-	15,000.00	-	15,000.00	10,500.00
25-25	Transfer to Utility Const.	240,500.00	60,000.00	25,000.00	25,000.00	25,000.00	20,000.00
25-25	Transfer to Streets	24,200.00	20,000.00	20,000.00	20,000.00	20,000.00	30,000.00
25-25	Transfer to Street Reserve	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	-
25-25	Transfer to Revenue Bonds	40,392.00	40,392.00	16,392.00	16,392.00	16,392.00	-
25-25	Transfer to Community Development						10,000.00
25-25	Repay Sewer Fund	-	-	-	-	-	-
25-25	Transfer to Water Reserve Fund		22,000.00	13,608.00	13,608.00	13,608.00	50,000.00
25-25	Transfer to Capital Imp	20,750.00	-	-	-	-	-
Total Transfers		369,521.32	190,508.77	135,250.00	116,505.16	134,500.00	138,000.00
Contingency							
25-25	Contingency	-	-	150,000.00	-	-	134,846.51

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY

Acct No.	Expenditure	Actual FY 02-03	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
Total Contingency		-	-	150,000.00	-	-	134,846.51
TOTAL EXPENDITURE		623,942.62	450,996.16	608,495.00	299,884.92	423,780.00	588,585.51

Water Utility Reserve Fund

The Water Utility Reserve Fund is a new fund established in the FY 2004-2005, budget year to account for the monies set aside in "reserve" for future system and equipment replacement. This fund will have revenue added to it on an annual basis from the Water Utility Fund per City Council direction to meet future capital needs within the Water Utility.

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY RESERVE FUND

Acct No.	Revenue Source	Actual FY 03-04	Adopted FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
27-27	W.C. Carryover	-	46,502.07	45,153.95	45,153.95	49,536.95
27-27	Interest	376.93	200.00	601.90	775.00	800.00
27-27	Transfer from Capital Improvement Fund	77,500.00	-	-	-	-
27-27	Transfer from Water Fund	22,000.00	13,608.00	13,608.00	13,608.00	50,000.00
Total Fund Revenue		99,876.93	60,310.07	59,363.85	59,536.95	100,336.95
	Expenditure					
Supplies & Services						
27-27	Water Fund Equipment Replacement	-	59,310.07	9,662.00	10,000.00	99,186.95
27-27	Public Works Building	54,722.98				-
27-27	Unappropriated Ending Balance		1,000.00			1,150.00
Total Supplies & Services		54,722.98	60,310.07	9,662.00	10,000.00	100,336.95
Total Expenditures		54,722.98	60,310.07	9,662.00	10,000.00	100,336.95
Working Capital Carryover		45,153.95	-	49,701.85	49,536.95	-

Water Utility SDC (System Development Charges) Fund

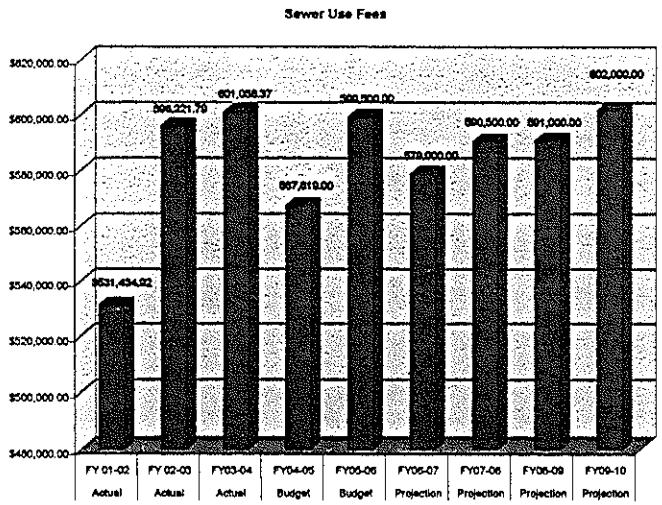
The Water Utility SDC Fund is a new fund, established in the FY 2004-2005, budget year to account for, and segregate the revenues received for system development charges made by and for the Water Utility Fund. Money from this fund maybe expended in accordance with Oregon Revised Statutes covering the expenditure of SDC revenues for the expansion of Water Utility infrastructure.

FY 2005-2006 BUDGET FOR CITY OF MT. ANGEL
WATER UTILITY SDC FUND

Acct No.	Revenue Source	Actual FY 03-04	Budget FY 04-05	Y-T-D FY 04-05	Estimate FY 04-05	Approved FY 05-06
29-29	W.C. Carryover		92,027.75	99,114.84	99,114.84	162,964.84
29-29	SDC Receipts - Water System	18,704.00	12,000.00	51,436.00	62,000.00	15,000.00
29-29	Interest	673.09	310.00	1,351.16	1,850.00	2,000.00
29-29	Transfer from Utility Construction	79,737.75	-	-	-	-
Total Fund Revenue		99,114.84	104,337.75	151,902.00	162,964.84	179,964.84
	Expenditure					
Supplies & Services						
29-29	Water System Improvement	-	104,037.75	-	-	177,444.84
29-29	Unappropriated Ending Balance	-	300.00			2,520.00
Total Supplies & Services		-	104,337.75	-	-	179,964.84
Total Expenditures		-	104,337.75	-	-	179,964.84
Working Capital Carryover		99,114.84	-	151,902.00	162,964.84	-

Sewer Utility Fund

The Sewer Utility Fund is an enterprise fund dedicated to the operation of our sewer collection system and our treatment facility. Our system is serves the entire community of Mt. Angel, providing the collection and treatment of all domestic and industrial wastewater. Our staff performs all of the technical operation of our treatment system, monitors system performance and quality effluent produced by such treatment in accordance with our N.P.D.E.S. permit.



The Sewer Utility Fund is presently setting aside significant funds to pay for the sludge management program needed to maintain our treatment plant. This work will take place several years from now and will involve the removal of the years of sludge build up in our lagoon system. This is an extremely expensive process, but it only needs to be done once every 15 to 20 years. The Fund is also paying for an ongoing upgrade to our collection system. This involves the use of "cured in place" lining of our sewer mains, this not requiring us to do any major digging or construction to upgrade and maintain the piping system. This process will work on almost all of our old collection system piping.

STAFFING LEVELS -

Position	Auth/Filled FY 01-02	Auth/Filled FY 02-03	Auth/Filled FY 03-04	Auth/Filled FY 04-05	Request FY 05-06	Recommend FY 05-06	Council Authorized
Public Works Superintendent	0	0	0	0	.40/.40	.40/.40	.40/.40
Plant Operator	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Journeyman	1/1	1/1	1/1	1/1	1/1	1/1	1/1
Total Staffing	2/2	2/2	2/2	2/2	2.4/2.4	2.4/2.4	2.4/2.4