

**2010-2011
ADOPTED BUDGET**

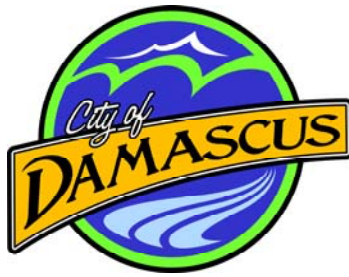
**19920 SE Highway 212
Damascus, OR 97089**

**Telephone 503-658-8545
Fax 503-658-5786**

www.ci.damascus.or.us

City of Damascus
2010-11
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2010-11 Budget Committee

Position/Appointed Citizens	Term Expiration
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1. Luanna Klaus	3/1/2011
2. Diane Mayzak	3/1/2011
3. John Fromwiller	3/1/2013
4. Mary Wescott	3/1/2013
5. Kathy Ruthruff	3/1/2012
6. Tim Giorgi	3/1/2012
7. Jim Syring	3/1/2012

City Council Members	Term
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Jim Wright	Mayor	2009-2010
Diana Helm	Council President	2009-2012
Andrew Jackman	Councilor	2007-2010
Barb Ledbury	Councilor	2009-2012
Randy Shannon	Councilor	2007-2010
David Jothen	Councilor	2009-2010
Marlo Dean	Councilor	2009-2012

City Staff Members	Email Address
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Jim Bennett	City Manager	jbennett@ci.damascus.or.us
Dan O'Dell	Assistant City Manager/Finance Director	dodell@ci.damascus.or.us



BUDGET MESSAGE

May 4, 2010

Members of the Budget Committee:

It is my pleasure to present the City of Damascus's proposed budget for the Fiscal Year 2010-11. The budget document layout is similar to prior years except for the inclusion of data and graphics on City financial trends following this budget message (Charts 1 – 11). This new information should help the reader better understand the City, our budgeting process and our overall financial position.

The State of Oregon, the country and even the world are experiencing a prolonged recession and economic upheaval. At the local government level, this has resulted in reduced revenues, expenditures and staffing levels for many organizations. Fortunately, the City of Damascus has built a sound financial position making it capable of weathering the economic downturn, at least in the short term. One reason is that our City does not rely on growth to fund current projects or departments. Cities, counties and special districts that finance projects through bonds or fund departments from fees have to either raise fees or layoff personnel to compensate for revenue shortfalls. A second reason is that Damascus is not reliant upon income taxes while the State and school districts are dependent upon this volatile resource. And lastly, Oregon does not have a sales tax, another unpredictable source of funding.

This year the City will continue to give priority to the completion of the Comprehensive Plan, Development Code, Transportation System Plan and master plans for the City's infrastructure. There will also be significant work done on road construction and maintenance projects using State Gas Tax revenues that will help to pump some money into the local economy.

City Growth (Chart 1) - The population and residential chart is a good indicator of city growth. Currently, County zoning remains in effect in Damascus which limits development. That, along with the downturn in the economy, has significantly reduced the amount of property taxes collected from new development. Improvement in the economy, completion of the Comprehensive Plan, rezoning and the establishment of infrastructure financing (SDCs) will reverse this trend.

Property Taxes (Charts 2 and 3) – Property taxes are calculated on assessed value (AV) or real market value (RMV), whichever is lower. For Damascus, the RMV shows a decline in 2008-09 and will show a further decline in 2009-10 but is still higher than AV. As a result, AV will be used for determining property taxes. This year's budget provides for levying the same \$3.30 tax rate as previous years with a conservative net 2.7% increase in property tax revenue because of an increase in uncollected taxes. This is down from a high of 6.4% in 2006-07. In recent boom years, fast growing cities have seen increases as high as 10-12%, primarily due to new construction.

Franchise Fees (Chart 4) – Damascus established most of its franchise fees during fiscal year 2005-06 and finished establishing common franchise fees in 2007-08. As required by amendment of the City Charter, the City referred telephone, cable and solid waste franchise fees to the voters in November 2008. Voters did not approve the collection of those franchise fees which explains the

reduction in franchise fee revenues. Electricity and natural gas franchise fees continue to be collected.

Intergovernmental Revenues (Chart 5) – This revenue source includes the City’s share of the State Cigarette Tax, Liquor Tax and shared revenue based on the City’s population. All three revenue sources were established in the City budget in 2006-07. This revenue has increased in the 3-5% range annually and is predicted to continue in this range.

State Gas Tax (Chart 6) – This revenue source funds most of the work the City does on roads within the City. There has been a decline in revenue during recent years due to the economy and the improved fuel mileage with newer vehicles. The 2009 Transportation Package (HB 2001) provides a phased-in increase in revenue to cities from the following: a six-cent increase in the State Gas Tax beginning on January 1, 2011; increases in vehicle title and registration fees; and weight-mile fees paid by truckers. Beginning in fiscal year 2009-10, the trend of decreasing State Gas Tax revenues will be reversed.

General Fund and Road Fund Beginning Fund Balances (Charts 7 and 8) – The City’s policy is to carry forward enough money to operate the City until property taxes are received in November (approximately \$1,600,000). It has taken the City four years to meet this goal. The General Fund beginning fund balance (BFB) for 2009-10 grew by \$1,126,603. However, \$1,109,678 of that was appropriated for land and facilities. A one time purchase of land and facilities this year will reduce the following year’s BFB accordingly. The first three years of the Road Fund saw minimal expenditures with the revenue received being saved. That has changed with the establishment of a Public Works Department. The 2009-10 Road Fund BFB declined after several road projects were completed in 2008-09. Additional road projects have been completed and others are under way this year. The Road Fund BFB is projected to decrease again in 2010-11 to \$721,000. As the City addresses road maintenance throughout the City, the BFB will go up and down from year to year depending on the number of road projects.

Expenditures vs. Budget (Charts 9 and 10) – Chart 9 provides the reader an overview of how the City actually spent money in a completed fiscal year (2008-09) broken down into the following four classifications: personal service (City employees), police services, materials and services, and capital outlay (larger expense items). Chart 10 is intended to help readers understand the difference between budget and actual expenditures. Oregon Budget Law requires certain elements in a budget, and the City establishes the levels of funding for each classification based on the specific needs of the city. One important requirement in Oregon Budget Law that inflates the total budget is transfers. The General Fund is the primary operating fund for the City and receives most of the City’s revenue and then transfers revenue to other funds based upon the adopted budget. This action ends up counting the transfer as an expense in the General Fund and then again in the receiving fund. How does this affect the overall budget? Without this double counting of expenditures, the overall increase of the 2010-2011 budget over the prior year falls from 6.3% to 2.2%.

Net Revenues (Chart 11) – Net Revenues are the difference between what the City receives in revenue and what it spends in a particular year. Are we spending more than we received? Are we building our reserves, or are we tapping into the reserves? Other than the start-up year, the City has received more revenue than it has spent. The peak in Net Revenues in 2006-07 was due to the accumulation of Gas Tax and other revenues and no expenditures for capital projects. Now that trend is reversing itself as more capital projects are being completed and Property Tax revenues are increasing at a lower rate.

FINANCIAL ISSUES BY FUND:

General Fund (GF) – The GF is the general operating budget for the City. A key goal for the General Fund is to achieve sustainability. This is accomplished when service levels are sized such that recurring program costs do not exceed recurring revenues. This goal has been attained by looking carefully at the hiring of new employees, program enhancements and optional purchases. The proposed budget does not include any additional staff in the GF or any additional police positions. The proposed budget does include additional appropriations for the following:

- Maintaining and equipping a recently acquired City property and building
- Public Works equipment
- Increasing the land and facilities line item
- Increasing the transfer to the Community Development Fund
- A 1% COLA adjustment to salaries, scheduled step advancements and health/dental insurance premium increases.

Community Development Fund (CDF) – The CDF provides organizational structure and funding for the Planning and Engineering Departments. Primary revenue for this fund is transfers from the General Fund. Additional funding is from grants. The CDF receives most of the grant revenue for the City. It received \$782,175 in the two previous fiscal years and is expected to receive \$218,000 in 2009-10. Only \$20,000 in grant revenue is projected in the proposed budget which is partially why the transfer from the General Fund is higher in 2010-2011. The increase also covers other projects required for the adoption of the City's Comprehensive Plan, Development Code, Building Code and related documents. The City has applied for other grants which may be received in 2010-11. It should also be noted that the City is the recipient of a \$1 million dollar federal transportation grant that is managed by ODOT.

Significant issues in the proposed CDF budget include the following:

- Half-time temporary assistant planner
- Purchase, programming and training for planning software
- Operational budget for the City's new Planning Commission
- Engineering budget for:
 1. General engineering services
 2. Plan review support
 3. Comprehensive Plan support
 4. Grant strategies
 5. Development of an integrated water resource management plan
 6. Collection system pre-design
 7. Storm water system pre-design
 8. Transportation System Plan support
 9. GIS support
 10. Financial planning
 11. Eco-system services planning
 12. Sustainability planning
 13. Clackamas County engineering support
 14. Surface water construction standards

Road Fund – The beginning fund balance is budgeted lower compared to previous years because the City is moving forward with maintenance projects and the re-construction of Anderson Road. New Gas Tax revenue is expected to increase significantly as the State's 2009 Transportation Package (HB 2001) is incrementally implemented.

Street Fund – This fund holds the franchise fees collected between the time the City implemented the telephone, cable and solid waste franchise fees and the time collection was discontinued, plus interest (\$166,887). This revenue is shown as unappropriated, meaning it is not intended to be expended during the budget year.

Tax Anticipation Note (TAN) Fund – This fund is being abolished. A corresponding line item will be established in the General Fund to account for interest payments on any Tax Anticipation Note acquired by the City. This is not expected to occur during the budget year.

Parks Capital Projects Fund – The revenue budgeted for this fund is the City's portion of the Metro Open Space Bond (\$724,997). These funds are for the purchase of open space or park land should an opportunity become available. The City will not receive the money until a project is identified and approved. The City has until March 31, 2012, to expend this revenue.

City Operations/Staffing – Regular staffing remains at 13 full-time and 2 part-time regular employees. One temporary, half time planning assistant has been included for the Planning Department.

City Operations/Materials and Services – Many operating costs are up by nominal amounts due to inflation. The following reflect the larger expenditures:

Law Enforcement Services – As previously noted, the number of deputies contracted to the City is budgeted to remain at 4.5 FTE. The 2010-11 budget is a 1% increase compared to the 2009-10 budget.

Computer Hardware and Software – In the latter part of 2010-11, the City will have adopted a Comprehensive Plan and Development Code and will begin to administer part or all of the services considered to be "current planning". Land use, building and other permits along with inspections are all considerations for bringing current planning and building in-house. New computer software, upgrading computers and servers, set-up and training are issues to be addressed when part or all of current planning is taken over by the City. \$120,500 has been budgeted for this purpose. The City will have to issue a request for proposal for the software, select the vendor, install the software, set-up the software with City data and train staff in its use. This process is anticipated to take 4-6 months to complete. For these reasons, The City is budgeting for this project even if the City does not assume current planning duties until the beginning of the 2011-12 fiscal year.

Major Capital Projects – The City has the following two major road capital projects scheduled:

Anderson Road Re-construction Project – Design, contract award and actual construction will begin in 2009-10 (estimated fiscal year cost - \$235,000) with the majority of the construction occurring in 2010-11 (\$515,000).

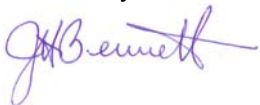
Undetermined Re-construction Project – Plans are to tackle a second street re-construction project with a budget of \$325,000. A Local Improvement District (LID) project would be identified for City Council approval. Cost of the project would be shared between the City and affected property owners. The City would front the cost of the project with the property owners paying their share over a period of time.

Debt Service – The City has no debt.

Beyond Next Year – The completion of the City's Comprehensive Plan, Zoning Map, Development Code and Transportation Plan will continue to be the main priorities for the City over the next year or so. This will set the stage for limited development to begin in Damascus tempered by the availability of the following public infrastructure: primarily water, sewer, storm drainage and roads. The City will produce master plans for each type of infrastructure using an ecosystem services approach. System Development Charges will also be developed for each type of infrastructure to help fund its construction. Unquestionably, this will all be affected by the state of the economy. Economists are saying the recession is leveling, and they do not expect a "double-dip" recession. They go on to predict a slow and gradual recovery. If that holds true, then the City will be in a strong financial position and ready to respond to opportunities for responsible growth that preserves our heritage and natural resources. However, a slower recovery, particularly in the housing market, could delay development and result in flat or even a decline in City revenues.

Acknowledgements – In closing, I would like to thank the Budget Committee and City Council for your continuing support and thoughtful analysis of the budgetary issues facing the City. It is with your help that the City will continue to maintain a good financial position while working through the many issues facing our new City. A special thank you and acknowledgement goes to Dan O'Dell, the Assistant City Manager/Finance Director, and Julie Rushton, the City Accountant, for their expertise and hard work in preparing this budget document.

Sincerely,



Jim Bennett
Budget Officer and City Manager

FOOTNOTES:

Oregon Budget Law provides a process for City Council to modify an adopted budget to address unforeseen specific purpose grants. The 2009-10 adopted budget was modified by the City Council twice from July 1, 2009 until the date of writing this budget message (April 13, 2010). These modifications were made to reflect a new \$40,000 State of Oregon Department of Environmental Quality grant and a \$24,307 increase in the budgeted Oregon Water Resource Department grant. Both Community Development revenue and Engineering appropriations were increased to reflect these changes.

The City continually seeks grants as a means of minimizing city costs. At the time of writing this budget message the city had just received notice of the award of a \$30,127.80 planning grant titled SARE (Sustainable Agriculture Research & Education). It is unclear when the city will receive the funding over the three year grant period.

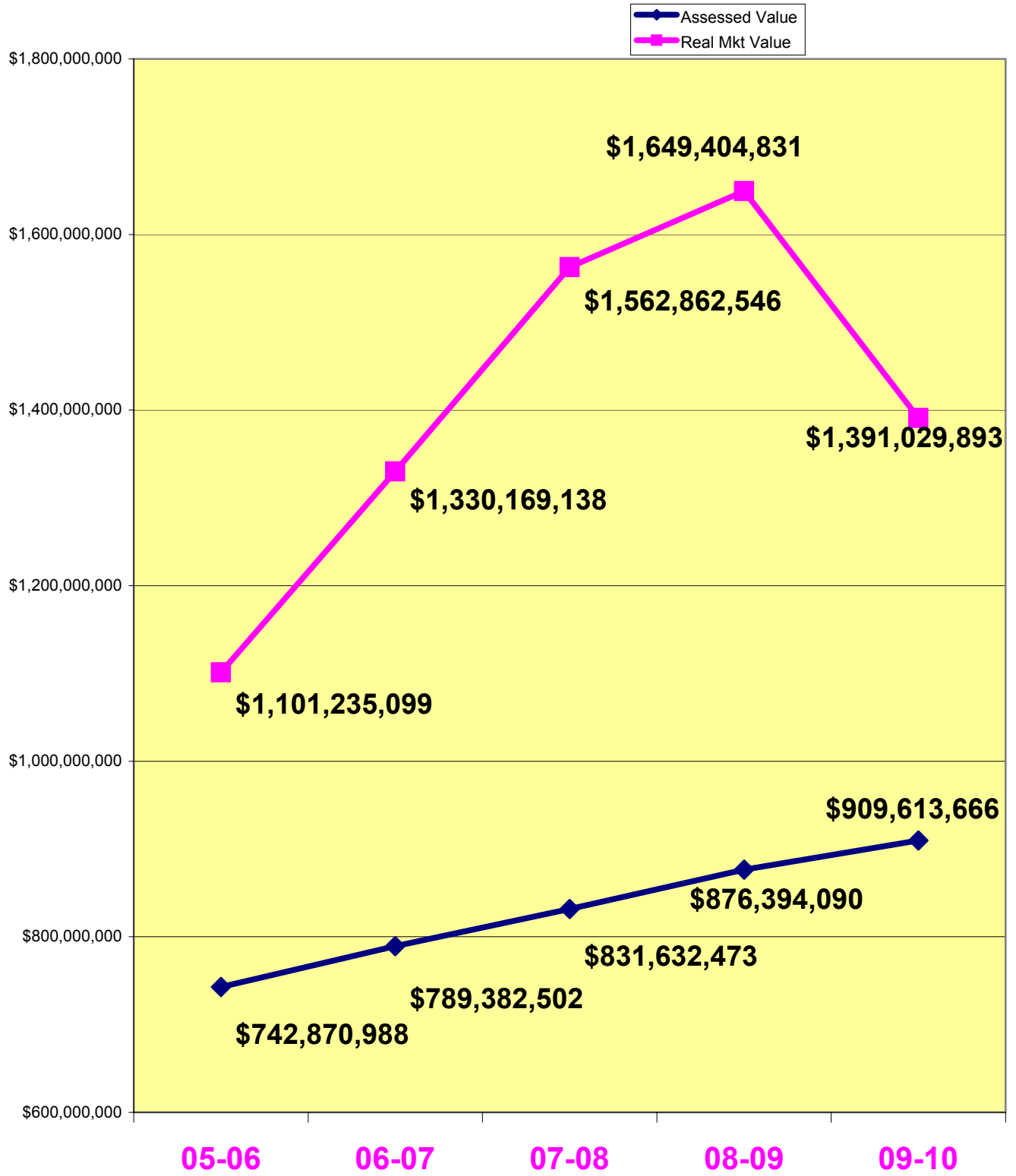
City of Damascus

Chart 1

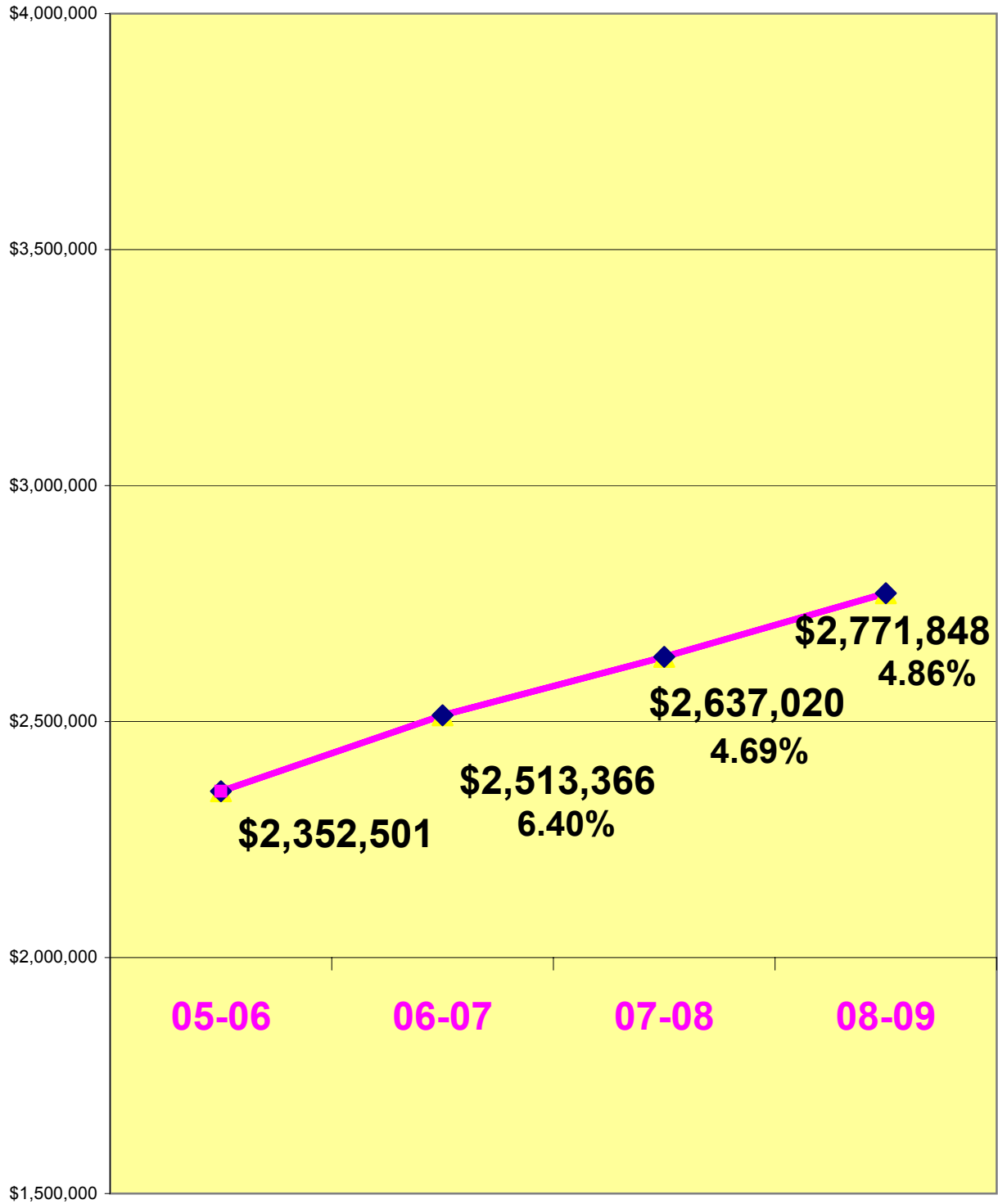
Population and Residential Building Permits

Year	Population Estimate	Residential Building Permits
2005	9670	36
2006	9670	34
2007	9775	40
2008	9975	31
2009	9985	8

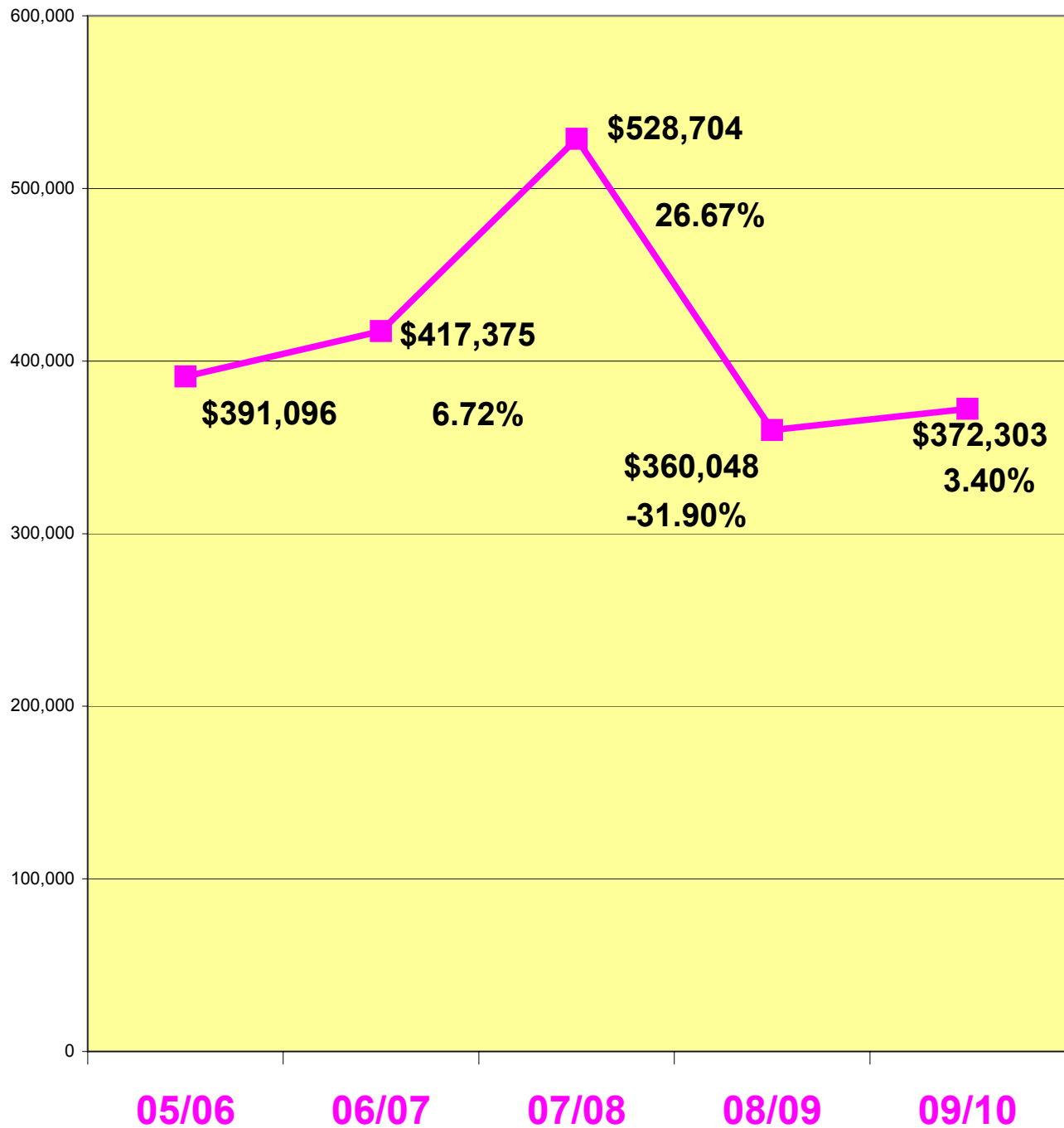
City of Damascus Assessed and Real Market Values



**City of Damascus Property Taxes Collected
and % Increase over prior Year**

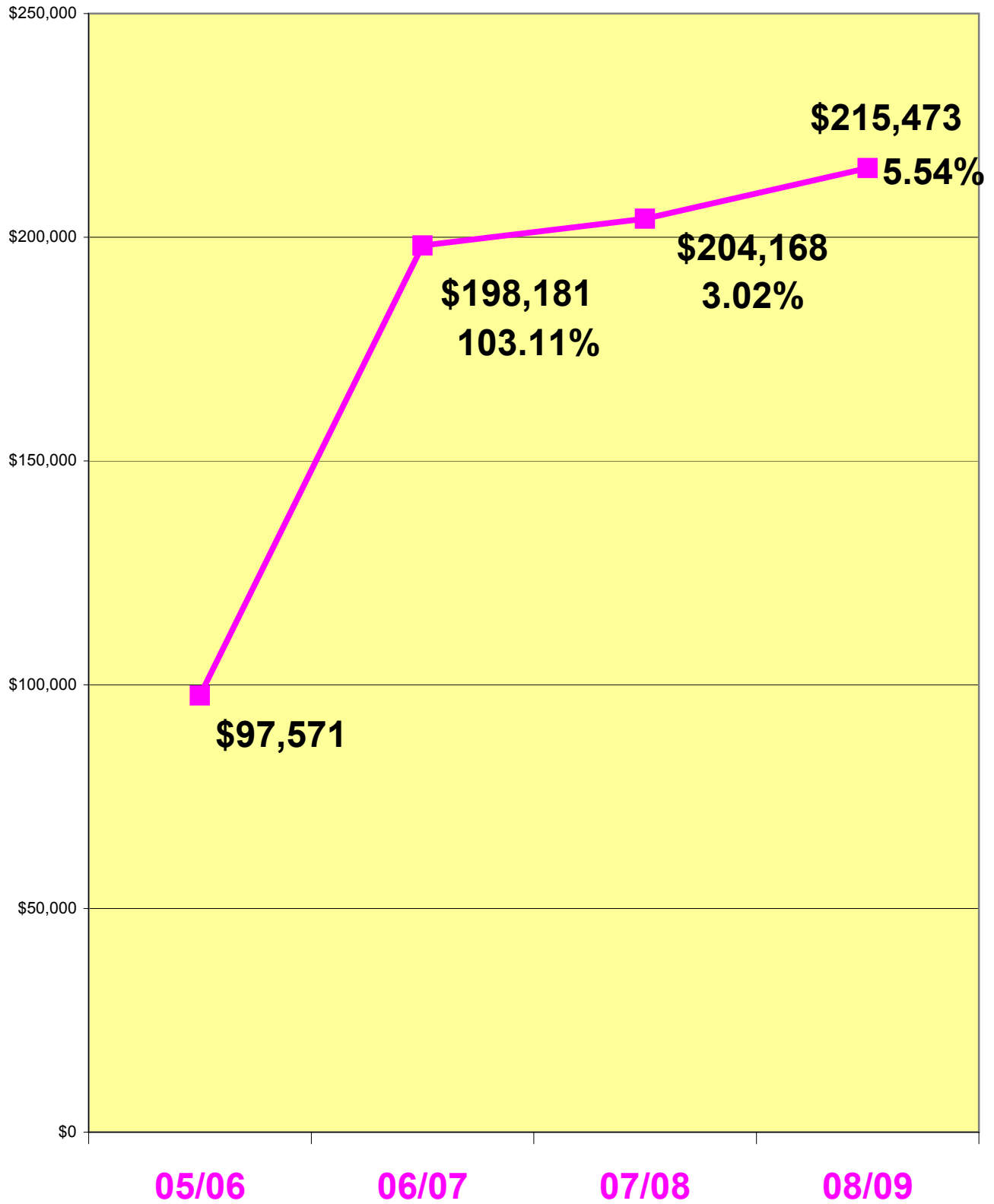


City of Damascus Franchise Revenues and % Increase or Decrease (-) from prior year

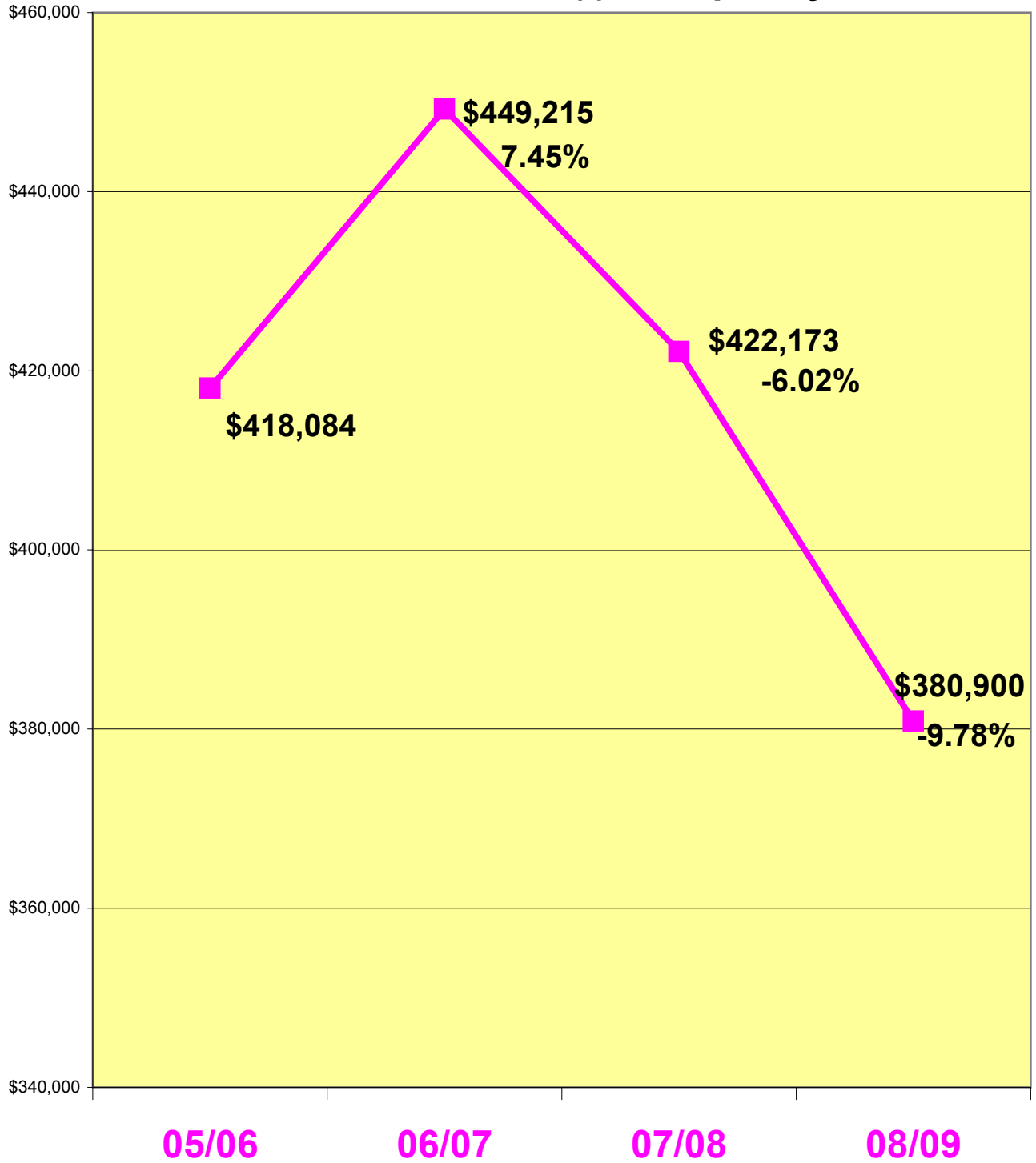


**City of Damascus Intergovernmental Revenues
and % Increase or Decrease (-) from prior year**

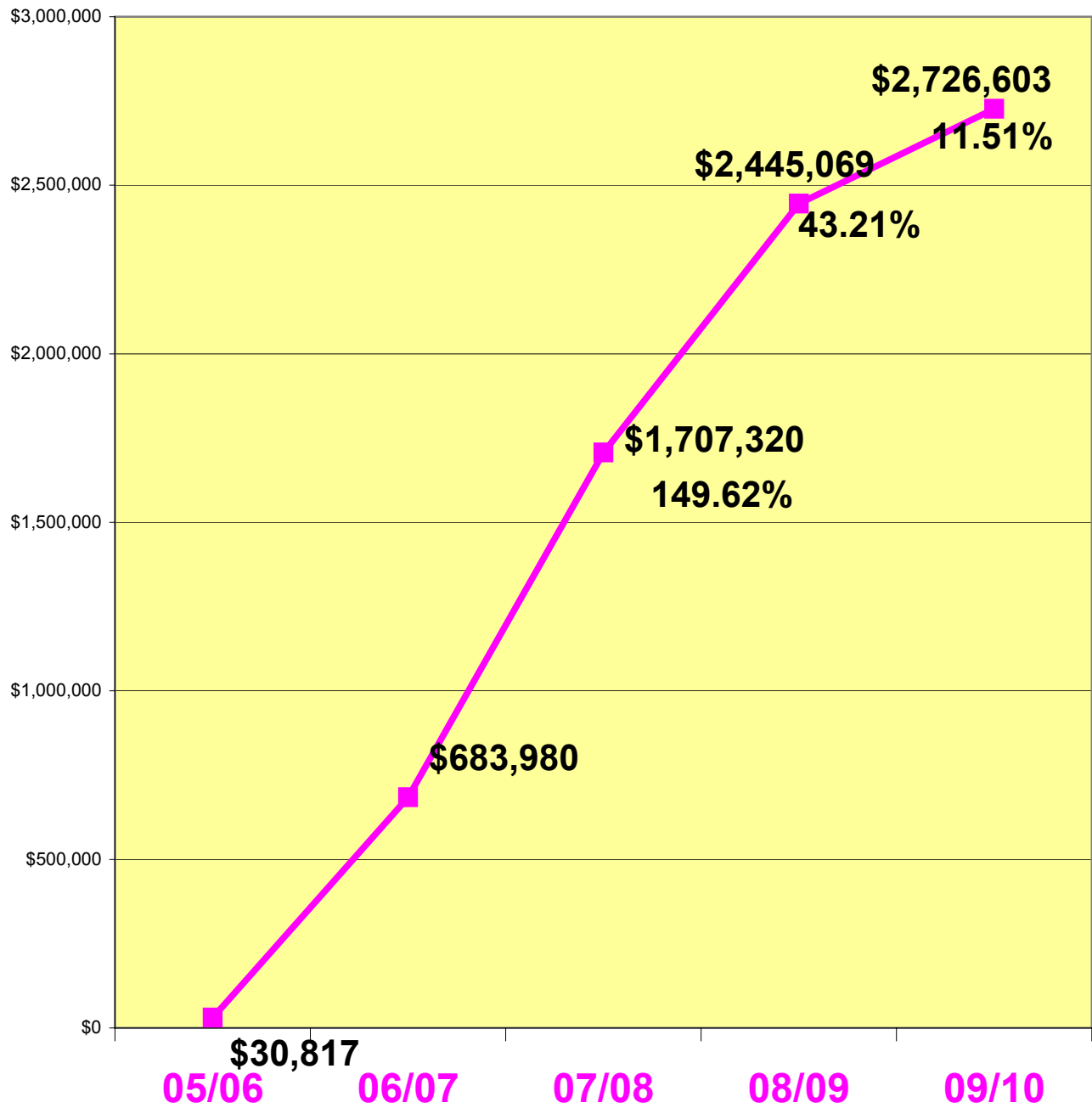
Chart 5



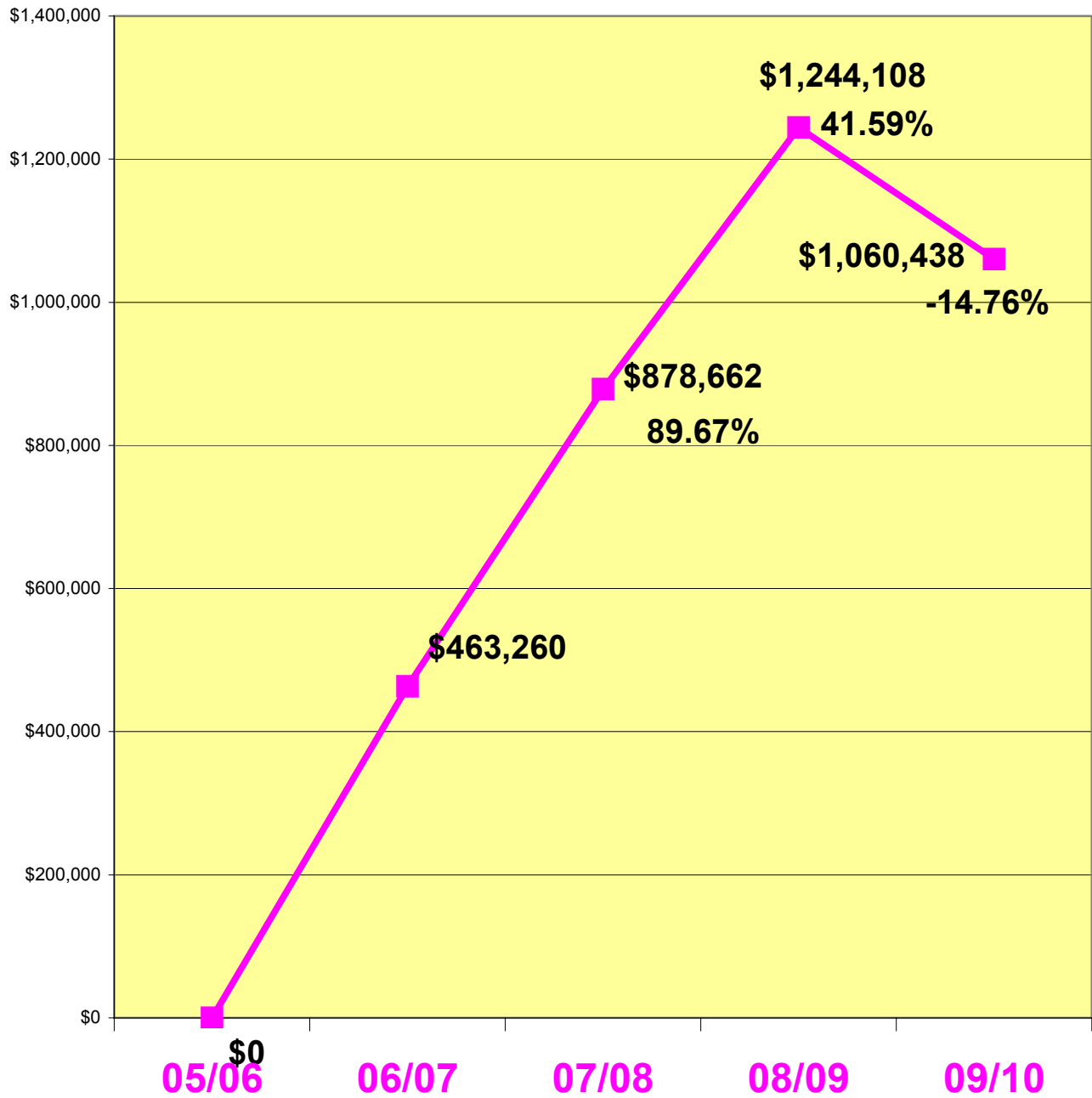
City of Damascus State Gas Tax Revenues and % Increase or Decrease (-) from prior year



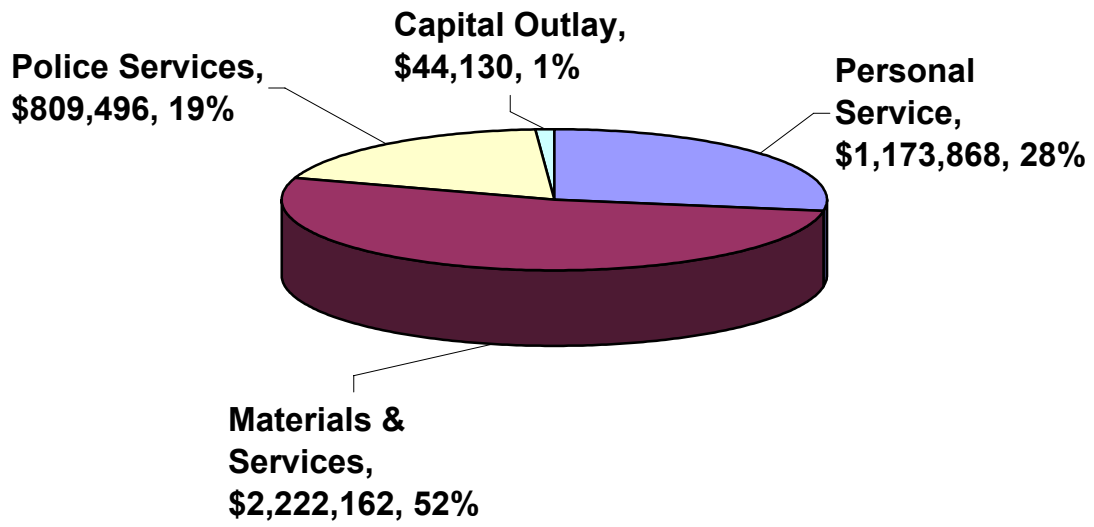
City of Damascus General Fund Beginning Fund Balance and % Increase or Decrease (-) from prior year



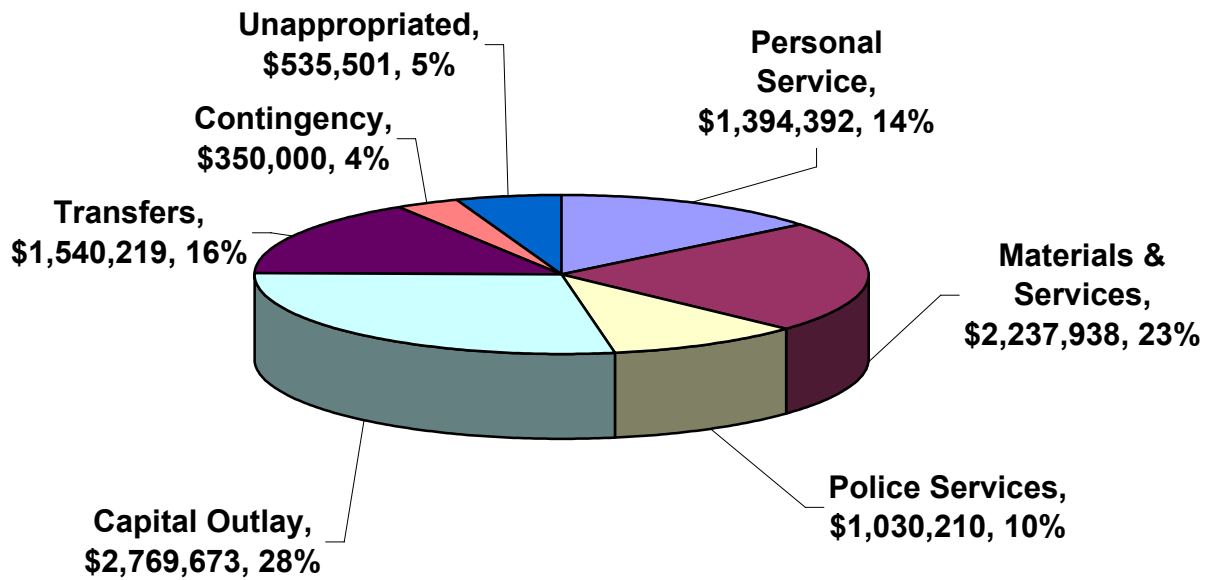
City of Damascus Road Fund Beginning Fund Balance and % Increase or Decrease (-) from prior year



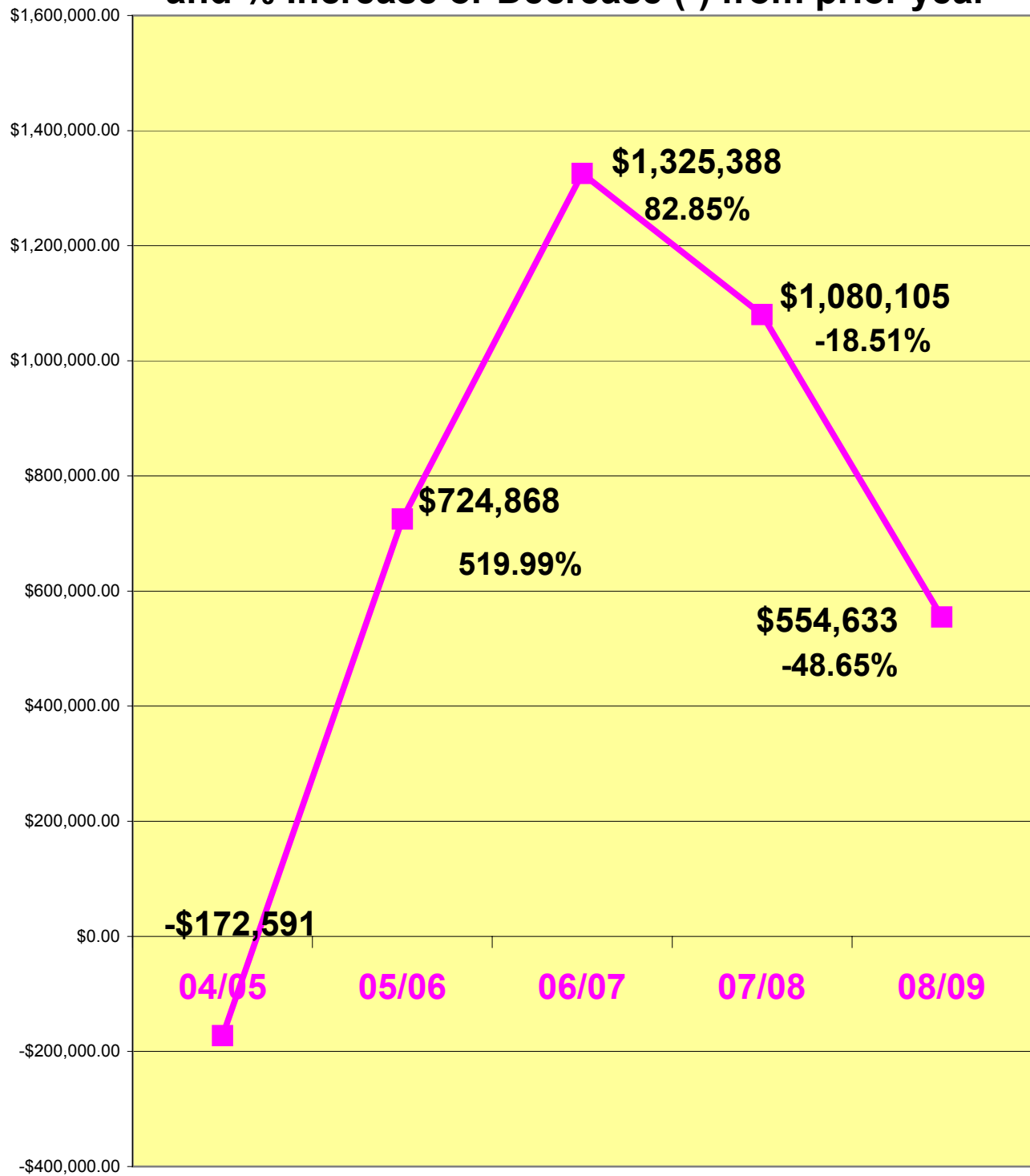
City of Damascus Actual Expense by Category FY 2008-09



City of Damascus Budget by Category FY 2010-11



**City of Damascus Net Revenues
and % Increase or Decrease (-) from prior year**



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Our Mission as the City Government of Damascus

Provide wise and effective stewardship of the citizens' trust and resources in creating an extraordinary city.

Our City will:

- **Provide a complete community where people can live, work, play, shop, and learn**
- **Be founded on principles of economic, social, and environmental sustainability**
- **Grow in a planned, efficient, balanced, and logical manner**
- **Be vibrant in its economic, cultural, and civic life**
- **Have an innovative and flexible local government**
- **Engage and encourage citizens to participation, action, and leadership**



City Council Members

Jim Wright
Diana Helm
Andrew Jackman
Barb Ledbury
Randy Shannon
David Jothen
Marlo Dean

Mayor
Council President
Councilor
Councilor
Councilor
Councilor
Councilor

Term

2009-2010
2009-2012
2007-2010
2009-2012
2007-2010
2009-2010
2009-2012



Strategic Plan March 15, 2010

Community Building Goals:

- *Improve public outreach*

The City will use the City staff, public outreach consultants and facilitators, and the Committee for Citizen Involvement to implement the City's Citizen Involvement Program to improve communication with citizens on important City issues and opportunities for citizens to participate in and comment on efforts such as the comprehensive plan, development code and the transportation system plan.

- *Work towards implementing neighborhood networks*

The Committee for Citizen Involvement has begun this effort by holding preliminary neighborhood meetings and training sessions for those interested in setting up neighborhood networks. The City will provide staff and council liaisons to the Committee and budget adequate resources to achieve this goal.

Municipal Services Goals:

- *Prepare facility master plans for water, sewer, storm water, transportation and parks*

The facility master plans for transportation and parks are under way and the master plans for water, sewer and storm water are anticipated to be completed no later than fiscal year 2010-2011. This work will include the development of the financial plans and mechanisms needed to fund the construction of public infrastructure

- *Develop an ecosystem services approach to the City's infrastructure that will reduce costs and the impacts from traditional systems*

This work is under way and will be coordinated with and incorporated into the facility master plans that are also being prepared. Ecosystem services will allow the City's natural resources to augment or replace traditional City infrastructure systems and reduce overall costs. It is anticipated that this work will be completed no later than fiscal year 2010-2011.

- *Adopt a sustainable development policy and direct staff to develop a work program implementing the policy*

The council has adopted a sustainability policy and an organizational sustainability plan for the City. Staff has begun implementing the plan. The City is also studying the concept of civic ecology aimed at establishing a wide philosophy of recycling and other sustainable practices.

City Planning Goals:

- *Complete and submit the Comprehensive Plan for acknowledgement to the Land Conservation and Development Commission for Metro and State Acknowledgement*

The City has developed a work plan to complete the Comprehensive Plan. This work is ongoing. A schedule for submittal and review of portions of the Comprehensive Plan is being developed with DLCD and Metro. It is anticipated that the plan will be adopted by the City Council and submitted for acknowledgement by the end of 2010.

- *Prepare the Zoning Map and Development Code consistent with the core values of the community and with the submitted Comprehensive Plan*

The City has established a Development Code Topic Specific Team (DCTST) which is tasked with preparing a draft of the Damascus Development Code. The first phase of this code work has been completed. The DCTST is now working on additional code provisions not covered under the original grant. These include topics such as dark skies, energy conservation, green building and technology, and environmental protection. The Zoning Map will also be developed concurrently with the work on the Development Code. This work is ongoing and is anticipated to be completed in 2011.

Glossary of Budget Terms

Ad Valorem Tax - A tax based on the assessed value of taxable property.

Adopted Budget - Financial plan adopted by the governing body, forming the basis for appropriations.

Appropriation - Authorization for spending a specific amount of money for a specific purpose during a specific period of time. 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 financial plan agreed upon by the Budget Committee.

Assessed Valuation - A value that is established for real or personal property for use as a basis for allocation of property tax levies.

Ballot Measure 5 - Amends the Oregon Constitution, approved by voters in 1990, and limits property tax rates.

Ballot Measure 37 - A state law adopted by Oregon voters during the November 2004 General Election. Measure 37 requires governments to provide just compensation for land use regulations that reduce the Fair market value of property if the regulations were adopted after the owner acquired the property. The government that adopted the regulation may choose to remove, modify or not apply a regulation instead of paying compensation. On February 19, 2008, the City of Damascus repealed Chapter 1.20 of the City's Municipal Code that implemented Measure 37.

Ballot Measure 49 - On November 6, 2007, Oregon voters approved a legislative re-write of Measure 37 titled Measure 49. Measure 49 took effect on December 6, 2007. The Oregon Department of Land Conservation and Development (DLCD) is authorized under Measure 49 to evaluate existing Measure 37 claims. Measure 37 claims are those claims submitted to the State on or before June 28, 2007. Claims received after June 28, 2007 will be treated as new Measure 49 claims and must be based on land use regulations adopted after January 1, 2007.

Ballot Measure 50 - A legislative re-write of Measure 47 passed by a majority of voters in May 1997. This measure limits property taxes by rolling back the 1997-98 assessed value of each property to 90% of its 1995-96 value and limiting value and tax growth to 3% per year. Exceptions are made for new construction, subdivisions and rezoning. Bonded debt is also exempt. Statewide property taxes imposed in 1997-98 were reduced 17% but actual reductions varied with the taxing district. This measure also established permanent tax rates to replace ad valorem tax levies. Serial levies were incorporated in the permanent tax rates as well.

Bonds - A written contract for payment of a sum of money at a future date with interest paid at an agreed rate on a set schedule. Governments typically use bonds to finance long-term capital improvements.

Budget - The local government's financial plan for one fiscal year.

Budget Calendar - The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Committee - Fiscal planning board of a local government consisting of the governing body plus an equal number of legal voters appointed by the City Council.

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

Budget Officer - Person appointed by governing body to assemble budget material and information and to oversee preparation of the proposed budget (ORS 294.331).

Capital Outlays - Expenditures that result in acquisition of or addition to fixed assets.

Chart of Accounts - A numbering system that categorizes various financial information into a logical structure which is the basis and foundation for financial reporting.

Contingency - A non-expendable appropriation category to cover unforeseen events which occur during the budget year. The City Council must approve all transfers from Contingency.

Contracted Services - Services rendered under contract by persons who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Debt Service - Payment of principal and interest on borrowed funds.

Expenditure - The incurring of a liability or the payment of cash for the acquisition of a good or service.

Fiscal Year - A 12-month period to which the annual operating budget applies. At the end of the period, a government determines its financial position and the results of its operations. It is July 1 through June 30 for the City of Damascus.

Fringe Benefits - Non-salary compensation provided to employees in accordance with State and Federal law and/or City policy. Benefits include pension plans (including Social Security), medical, dental, vision, life, short and long-term disability insurance, and paid time off (PTO).

Full-time Equivalent (FTE) - The ratio of time spent in any position to that of a full-time position. An employee working full-time for one year is 1.0 FTE; an employee working 6 months is .5 FTE.

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 - Resources remaining from prior year which are available to be budgeted in the current year.

General Fund - A fund used to account for activities for which specific types of funds are not required. It is the principal operating fund for the City.

General Obligation Bonds - Voter-approved types of municipal bonds where principal and interest are secured by the full faith and credit of the issuer and usually supported by either the issuer's unlimited or limited taxing power.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. These standards govern the form and content of the City's financial statements.

Grant - Contributions or gifts of cash or other assets from another government to be used or spent for a specified purpose, activity or facility.

Interfund Transfers - Amounts moved from one fund to another. Transfers are not expenditures and must be appropriated for expenditures in the fund receiving the cash transfer.

Internal Control - A procedure to ensure that the assets of the City are protected from loss, theft or misuse and that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles.

Levy - Amount of tax imposed by a local government for the support of governmental activities.

Line Item - The category in a budget, chart of accounts or financial statement which represents an account used to record transactions for a particular type of income, expense, asset or liability.

Major Expenditure Category - One of eight classifications of spending including personal services, materials & services, debt service, capital outlay, interfund transfers, contingency, unappropriated ending fund balance and reserves.

Materials & Services - A major expenditure category including contractual expenditures, consumable materials, supplies, operating costs and other services.

Modified Accrual Basis of Accounting – The City uses this method of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred except for unmatured interest on general long-term debt, which is recognized when due.

Organizational Unit - Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as department, office or division).

Pass-through - Money given to a government or organization with a condition that it be given (passed-through) to another government or organization.

Personal Services - A budget category which includes salaries and wages, overtime, part-time pay and fringe benefits.

Proposed Budget - Financial and operating plan prepared by the Budget Officer. It is submitted to the public and the Budget Committee for review.

Requirements - The total of all expenditures within a fund including operating expenditures, transfers to other funds, contingencies and unappropriated fund balance.

Reserve Fund - Established to accumulate money for a specific purpose such as purchase of new equipment (ORS 280.100).

Resolution - A formal order of a governing body. A resolution has lower legal status than an ordinance.

Revenues - Money received or anticipated by a local government from either tax or non-tax sources.

Special Revenue Fund - A fund used to account for specific revenue sources that are restricted to expenditures for designated purposes.

Supplemental Budget - A financial plan prepared to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted. It cannot be used to authorize a tax levy (ORS 294.480). Supplemental budgets require public hearings, notices and adoption by governing body.

Tax Levy - Total amount of taxes imposed by a local government unit.

Tax Rate - The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property. Damascus has the authority to tax up to a rate of \$3.88/\$1,000 of assessed value.

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 (ORS 294.450).

Unappropriated Ending Fund Balance - Amount set aside in the budget to be used as a cash carry-over to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or through a supplemental budget (ORS 294.371).

FUND DESCRIPTIONS

GENERAL FUND

Purpose: The purpose of the General Fund (GF) is to record financial transactions relating to all activities for which specific types of funds are not required. It is the general operating fund for the City. The City's GF is organized into the following six departments: City Council, Administration, Finance, Public Works, Court and Non-Departmental. All property tax revenues, electric and natural gas franchise fees, State shared revenues, fines and penalties are received into the GF. Grants specifically for a GF project will also be shown as revenue. Other funds may receive some of this fund's revenue through budgeted transfers.

COMMUNITY DEVELOPMENT FUND

Purpose: The purpose of the Community Development Fund (CDF) is to record financial transactions relating to development for the City. Currently the CDF is organized into the following three departments: Planning (long-term), Engineering and Non-Departmental. Currently the City has delegated, through intergovernmental agreements with Clackamas County, the functions of Current Planning and Building Services. As these services are brought into the City, additional "departments" or funds will be established. 2010-11 funding for the CDF is provided by transfers from the GF and from one grant. This fund is the City's primary grant fund. When the City brings current planning in-house, additional revenues from permit fees and application fees may be realized contingent on voter approval of each fee. Typically the Building Department will be funded by permit fees and will be set up as its own fund. Other departments will be partially funded by fees. With the passage of Measure 3-282, revenue (fees, charges and new taxes) associated with current planning will require voter approval.

ROAD FUND

Purpose: The revenue sources for the Road Fund are the City's share of the State Gas Tax and interest earned. The purpose of the Road Fund is to record financial transactions relating to road-related purposes according to Section 3, Article IX, of the Oregon Constitution. This revenue and expense must be accounted for separately from other funds and is restricted to expenditures identified in statute.

STREET FUND

Purpose: The purpose of the Street Fund is to record financial transactions relating to road and street construction and improvements and other road-related projects, i.e. sidewalks. Revenue in this fund is from collections from other entities, fees, charges or transfers from the General Fund. This fund could be used in conjunction with the Road Fund for a project providing the project meets the criteria for the use of the State Gas Tax. In the 2008-09 budget, cable, telephone and solid waste franchises were dedicated to the Street Fund. These revenues and funded projects were discontinued following voter's disapproval of the fees at the November 2008 election. The unspent revenue collected up to the time the fees were discontinued remains in the Street Fund and is unappropriated until such time as City Council re-addresses franchise fees.

PARKS CAPITAL PROJECT FUND

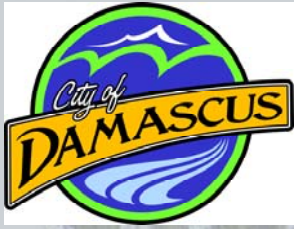
Purpose: The purpose of the Parks Capital Project Fund is to record all resources and expenditures used to finance building or acquisition of capital facilities (land, buildings or other facilities) that are non-recurring major expenditure items for parks. Resources could include the proceeds from the sale of general obligation bonds, tax revenue transferred from the GF, from local option taxes, transfers from other funds, System Development Charges (voter approval now required), grants or other revenues authorized for financing capital projects. This fund was established early to facilitate the receipt and expenditures associated with the City's share of Metro's Open Space Bond.

9-1-1 FUND

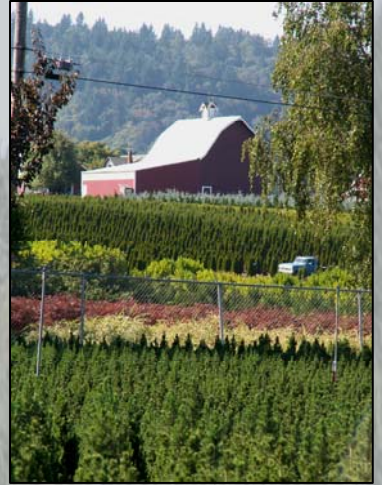
Purpose: The purpose of the 9-1-1 Fund was to record all resources and expenditures from the receipt of the City's share of the 9-1-1 Telephone Excise Tax. A \$.75 excise tax is levied on all telephones for specific 9-1-1 related purposes. The City does not have a 9-1-1 center, so initially it transferred this revenue to CCOM, the 9-1-1 center that serves the City. This was a pass-through account. The City made arrangements for the revenue to go directly to CCOM. As a result, this fund was abolished as of 6-30-08, but will be shown in the budget document for historical purposes for 3 years.

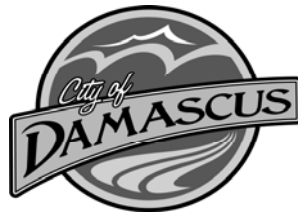
TAN FUND

This fund is planned to be abolished during the 2010-11 budget adoption process. Beginning with the fiscal year 2010-11, a corresponding line item will be established in the General Fund to account for interest payments on any tax anticipation note acquired by the City. In compliance with Oregon Budget Law, the fund will continue to be shown in the budget document for three years.



City of Damascus



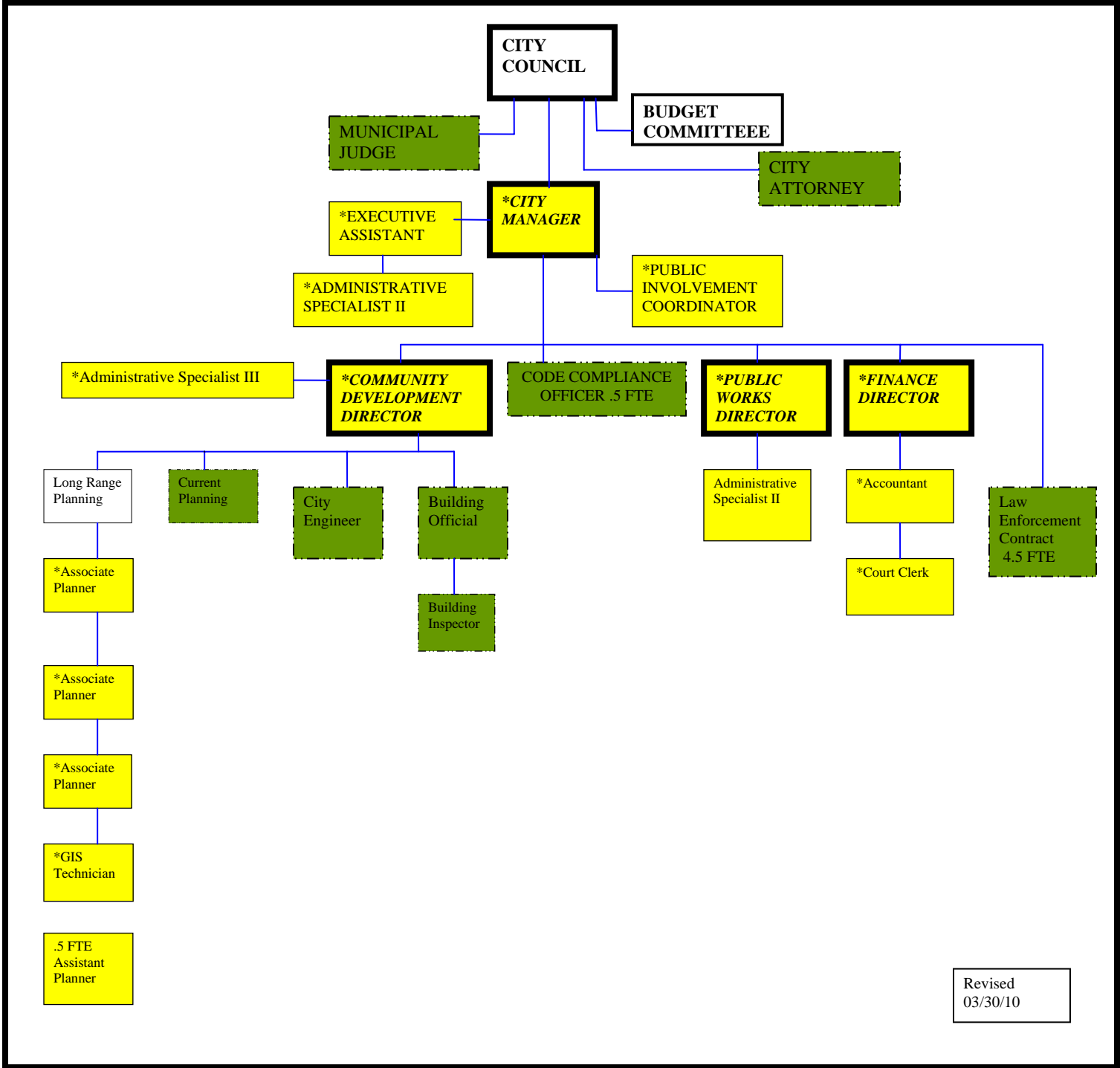


EXECUTIVE SUMMARY	2009-10 Budget	2010-11 Budget	Percent Change	Major Reason for Change
General Fund				
Revenue	5,794,042	6,451,767	11.4%	3% increase in AV and higher beginning fund balance in 09-10
<i>Expenditures:</i>				
Personal Services	880,423	933,850	6.1%	Step advancements, 1% COLA and increase in health insurance
Materials & Services	1,778,724	1,797,870	1.1%	New PW bldg costs, copier costs, IT support, police contract, computer replacements
Capital Outlay	1,144,676	1,291,385	12.8%	Land purchase fund increased
Transfers	1,540,219	1,978,662	28.5%	Reduced grant income in CDF
Contingency	200,000	200,000	0.0%	Consideration of risk
Unappropriated Ending Fund Balance	250,000	250,000	0.0%	Adequate Beginning Fund Balance
	5,794,042	6,451,767	11.4%	Transfer to CDF
Community Development				
Revenue	1,757,700	1,998,662	13.7%	Minimal grant revenue/other grants pursued - increased GF transfer
<i>Expenditures:</i>				
Personal Services	513,969	543,491	5.7%	Step advancements, 1% COLA and increase in health insurance and .5 temporary Planning Assist
Materials & Services	1,093,731	1,305,171	19.3%	Planning software, Engineering Services increased and Planning Commission costs.
Capital Outlay	0	0		Offices are now equipped
Contingency	150,000	150,000	0.0%	In consideration of risk
	1,757,700	1,998,662	13.7%	
Road Fund				
Revenue	1,466,582	1,206,600	-17.7%	9/10 projects used reserves and Gas Tax Revenue increased
<i>Expenditures:</i>				
Materials & Services	435,000	134,000	-69.2%	Major maint work completed in 9/10 and reduced projects for 10/11
Capital Outlay	900,000	840,000	-6.7%	Anderson Rd & 1 other road project
Unappropriated Ending Fund Balance	131,582	232,600	0.0%	Revenue reserved for 11/12 projects
	1,466,582	1,206,600	-17.7%	
Street Fund				
Revenue	153,919	166,887	8.4%	Carry forward from 09/10 & interest
<i>Expenditures:</i>				
Materials & Services	0	0		Projects on hold
Capital Outlay	0	0		Projects on hold
Unappropriated Ending Fund Balance	153,919	166,887		Revenue reserved until Council decision
	153,919	166,887	8.4%	
TAN Fund				
Revenue	25,000	0	-100.0%	Fund abolished
<i>Expenditures:</i>				
Principal & Interest	25,000	0	-100.0%	Fund abolished
Parks Fund				
Revenue	724,997	724,997	0.0%	Metro Open Space Grant
<i>Expenditures:</i>				
Capital Outlay	724,997	724,997	0.0%	Open Space land purchase
TOTALS	9,922,240	10,548,913	6.3%	

*Hired Positions

Current Contracted Positions

CITY OF DAMASCUS (2010-11) Organizational Chart



Revised
03/30/10

City of Damascus
PR Taxes / Benefits
Budget Year 2010-11

	A	B	C	D	E	F	G	H	I	J	K
1			PR Tax		Workers	Health	Fringe Benefits				
2		10/11			Comp	@90%					
3	Title	Salary	Fica	WC hrs			Disab.	401	457	Total	Salary +
4	Limits	Estimate	0.0765	2000 @			Life	15%	5%	Benefits	Benefits
5			106800	0.014		15 Employees			Match		
6	City Council - Volunteers				10					10	10
7	City Manager	131856	8534	28	541	11131	610	19778	6593	47214	179069
8	Executive Asst	46302	3542	28	130		561	6945		11206	57507
9	Public Involvement Coord	57365	4388	28	235	15683	327	8605		29266	86632
10	Admin Spec LR 50%	22642	1732	14	63	2697	240	3396		8143	30785
11	Admin Spec KD 33%	13277	1016	9	37	3673	94	1992		6821	20098
12	Overtime @ 5%	13572	1038		17			2036		3091	16663
13	Unallocated Health Ins					11000				11000	11000
14	Cell Phone Stipend	720	55		2					57	777
15	Total Administration	285734	20305	107	1035	44184	1831	42752	6593	116807	402541
16											
17											
18	Finance Director DO 80%	75853	5803	22	212	4315	488	11378	3793	26011	101864
19	Accountant JR 90%	55882	4275	25	156	10018	516	8382		23373	79255
20	Admin Spec KD 33%	13277	1016	9	37	3673	94	1992		6821	20098
21	Overtime @ 5%	7251	555		9			1088		1651	8902
22	Unallocated Health Ins					11000				11000	11000
23	Cell Phone Stipend	720	55		2					57	777
24	Budget Comm-Volunteers				10					10	10
25	Total Finance	152983	11703	57	427	29006	1098	22839	3793	68923	221906
26											
27											
28	PW Director	89373	6837	28	2109	15683	448	13406	4469	42980	132353
29	Admin Spec KD 34%	13680	1047	10	38	3784	97	2052		7027	20707
30	Overtime @5%	5153	394		6			773		1173	6326
31	Unallocated Health Ins					5500				5500	5500
32	Cell Phone Stipend	720	55		2					57	777
33	Total Public Works	108926	8333	38	2156	24968	544	16231	4469	56738	165664
34											
35	Court Clerk	41441	3170	28	116	11131	179	6216		20840	62282
36	PT Court Clerk LR 50%	22642	1732	14	63	2697	240	3396		8143	30785
37	Finance Director DO 20%	18963	1451	6	53	1079	122	2844	948	6503	25466
38	Accountant JR 10%	6148	470	3	17	1113	57	922		2583	8731
39	Overtime @5%	4460	341		6			669		1016	5475
40	Unallocated Health Ins					11000				11000	11000
41	Total Court	93654	7165	50	255	27019	599	14048	948	50085	143739
42											
43	Comm Dev Dir	97660	7471	28	273	15683	376	14649		38481	136141
44	Senior Planner EP *	59086	4520	28	165	5394	241	8863		19212	78298
45	Assoc Planner BS	57365	4388	28	161	5490	399	8605		19071	76436
46	Assoc Planner CB	52497	4016	28	147		214	7874		12279	64776
47	Administrative Spec III	48042	3675	28	135	15683	290	7206		27018	75060
48	GIS Tech	42685	3265	28	120		259	6403		10074	52759
49	Assistant Planner	21133	1617	15	59		214	3170		5074	26207
50	Overtime @ 5%	17867	1367		22			2680		4069	21936
51	Unallocated Health Ins					11000				11000	11000
52	Cell Phone Stipend	720	55		2					57	777
53	C3/ TST/ CCI/PLCOMM-Volunteers				103					103	103
54	Total Comm Dev	397054	30375	183	1186	53250	1993	59450	0	146437	543491
55											
56											
57	City Employee Costs	1038351	77880	435	5060	178427	6065	155321	15802	438990	1477342
58											
59											
60											



**RESOURCES
GENERAL FUND**

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 10/11			
	Actual		Adopted Budget This Year 09/10		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09						
1	2,590,165	2,722,190	2,754,942	1 Property Tax - Current Year	2,814,750	2,814,750	2,814,750	1
2	46,855	49,658	25,000	2 Property Tax - Prior Year	40,000	40,000	40,000	2
3	2,637,020	2,771,848	2,779,942	3 TOTAL PROPERTY TAX	2,854,750	2,854,750	2,854,750	3
4	198,963	218,603	210,000	4 Franchise Fees - PGE	242,000	242,000	242,000	4
5	141,851	141,406	140,000	5 Franchise Fees - NW Natural	141,000	141,000	141,000	5
6	27,059			6 Franchise Fees - Verizon Phone				6
7	104,094			7 Franchise Fees - Comcast Cable				7
8				8 Franchise Fees - Comcast PEG				8
9	679			9 Franchise Fees - Clear Creek				9
10	168	39		10 Franchise Fees - Clear Creek PEG				10
11				11 Franchise Fees - Verizon Cable PEG				11
12	55,891			12 Franchise Fees - Solid Waste				12
13	528,705	360,048	350,000	13 TOTAL LICENSES, FEES & PERMITS	383,000	383,000	383,000	13
14	16,002	15,549	16,500	14 Cigarette Tax	16,000	16,000	16,000	14
15	110,896	119,366	110,000	15 Liquor Tax	118,000	118,000	118,000	15
16	77,270	80,558	80,000	16 State Revenue Sharing	80,000	80,000	80,000	16
17	204,168	215,473	206,500	17 TOTAL INTERGOVERNMENTAL	214,000	214,000	214,000	17
18	65,722	151,549	146,000	18 Traffic Fines	189,378	189,378	189,378	18
19	14,296	27,043	29,000	19 State Unitary Assessment	30,530	30,530	30,530	19
20	724	1,414	1,500	20 State LEMLA Assessment	1,575	1,575	1,575	20
21	7,901	15,662	16,500	21 County Diversion Assessment	16,781	16,781	16,781	21
22	3,484	3,726	0	22 City Assessment	0	0	0	22
23	0	0	0	23 State Court Facilities Assessment	1,800	1,800	1,800	23
24	0	0	4,500	24 Municipal Code Penalties	3,000	3,000	3,000	24
25	92,127	199,394	197,500	25 TOTAL FINES & PENALTIES	243,064	243,064	243,064	25
26	105,636	63,479	70,000	26 Interest Income	28,350	28,350	28,350	26
27	6,513	17,246	3,000	27 Miscellaneous Income	2,000	2,000	2,000	27
28	112,149	80,725	73,000	28 TOTAL OTHER & MISC REVENUE	30,350	30,350	30,350	28
29	1,707,320	2,445,067	2,187,100	29 BEGINNING FUND BALANCE	2,726,603	2,726,603	2,726,603	29
30	5,281,489	6,072,555	5,794,042	30 TOTAL RESOURCES	6,451,767	6,451,767	6,451,767	30

Line numbers correspond to previous page budget form.

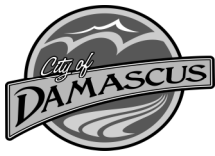
Line Item Descriptions – General Fund - Revenues

1. **Property Tax - Current Year** - Levying a tax rate of \$3.30/1,000 AV, anticipated AV growth due to new construction and 9% anticipated uncollected taxes (previously 8%) produces the amount budgeted.
2. **Property Tax - Prior Years** – Not all taxes are paid on time. A property owner can be up to three years delinquent. “Property Tax Prior Year” estimates the amount of prior years’ (last three) taxes that will be collected.
3. **Total Property Tax**
4. **Franchise Fees - PGE** – PGE pays a 3.5% franchise fee on gross revenues for use of City right-of-ways. This franchise fee continues and was not affected by passage of Measure 3-282.
5. **Franchise Fees - NW Natural** – NW pays a 5% franchise fee of gross revenues for use of City right-of-ways. This franchise fee continues and was not affected by passage of Measure 3-282.
6. **Franchise Fees – Verizon Telephone** – Verizon previously paid 7% franchise fee of gross revenues for use of City right-of-ways. These fees were dedicated to the Street Fund in the 2009-10 budget. They were stopped after voters rejected the fees in the November 2008 election.
7. **Franchise Fees - Comcast Cable** – Comcast pays a 5% franchise fee of gross revenues for use of City right-of-ways. These fees were dedicated to the Street Fund in the 2009-10 budget. They were stopped after voters rejected the fees in the November 2008 election.
8. **Franchise Fees -Comcast PEG** – Comcast paid a \$1/month/subscriber public/education/government (PEG) fee to be used to purchase broadcasting equipment. Comcast paid the City upfront PEG fees for approximately two and one-half years (\$45,000). PEG fees were discontinued after voters rejected them at the November 2008 election. The City reimbursed Comcast \$11,783.74 for PEG fees they have not collected to cover the \$45,000.
9. **Franchise Fees - Clear Creek** – Clear Creek paid a 5% franchise fee of gross revenues for use of City right-of-ways. These fees were dedicated to the Street Fund in the 2009-10 budget. They were stopped after voters rejected the fees in the November 2008 election.
10. **Franchise Fees - Clear Creek PEG** – Clear Creek paid a \$1/month/subscriber public/education/government (PEG) fee to be used for broadcasting equipment purchases by the City. PEG fees were discontinued after voters rejected them at the November 2008 election.
11. **Franchise Fees - Verizon Cable** - Verizon was planned to pay a 5% franchise fee of gross revenues for use of City right-of-ways but was never enacted. These fees were dedicated to the Street Fund in the 2009-10 budget. These fees were not implemented due to voters rejecting the fees in the November 2008 election. **Franchise Fees - Verizon Cable PEG** - Verizon was scheduled to pay a \$1/month/subscriber public/education/government (PEG) fee to be used for broadcasting equipment purchases by the City as did the other cable franchise companies. The fee was not enacted due to voter rejection of PEG fees.
12. **Franchise Fees - Solid Waste** – The two solid waste haulers in the city paid a 5% franchise fee for use of City right-of-ways in performing their operations. These fees were dedicated to the Street Fund in the 2009-10 budget. The fees were stopped after voters rejected the fees in the November 2008 election.
13. **Total Licenses, Fees & Permits**
14. **Cigarette Tax** - \$.02/pack tax of the \$1.18/pack tax is allocated to cities and distributed on a per capita basis.
15. **Liquor Tax** - 20% of the State’s liquor receipts are allocated to cities and distributed on a per capita basis.
16. **State Revenue Sharing** - 14% of State liquor receipts are allocated to cities on a formula basis.
17. **TOTAL INTERGOVERNMENTAL REVENUE**

The amount a person pays for a traffic citation is composed of amounts for the following: 1) fine, 2) State Unitary Assessment, 3) State LEMLA Assessment 4) County Diversion Assessment and 5) State Court Facilities Assessment. Each portion of the fine is for a different purpose. Total fine amounts are set by the Municipal Judge.

18. **Traffic Fines** – Damascus Municipal Court is now in full operation. This line item reflects the estimated revenues associated with the fine portion of the citation estimated to be collected.
19. **State Unitary Assessment** – Court is required by Oregon statute to impose State Unitary Assessment for each guilty citation. Fifty percent of Unitary Assessments are payable to a State Criminal Fine and Assessment Account and the balance stays with the City for court operations.
20. **State LEMLA Assessment** – Court is required by Oregon statute to impose LEMLA assessment for each traffic citation. This figure represents monies designated for the Law Enforcement Medical Liability Account as described in ORS 137.309 (7).
21. **County Diversion Assessment** – Court is required to impose this assessment on each traffic citation. Fifty percent of this revenue is payable to the County for planning, operating and maintaining County juvenile and adult corrections programs and facilities and drug and alcohol programs. The balance stays with the City for operations of the court.
22. **City Assessment** – Section 10.12 of the Damascus Municipal Code levied \$10 on each guilty traffic citation for administration expenses associated with safety programs and safety program equipment. This assessment was discontinued after voters rejection at the November 2008 election.
23. **State Court Facilities Assessment** – Per ORS 137.309, this assessment is collected and sent to the State to assist with court security costs.
24. **Municipal Code Penalties** – The Municipal Code has been adopted and a code compliance program is in operation. This line item is an estimate of fine amounts to be collected from code violations.
25. **Total Fines & Penalties**
26. **Interest Income** – The City invests its unexpended revenue in the State LGIP (Local Government Investment Pool). This line item accounts for anticipated interest.
27. **Miscellaneous Income** – Revenue the City brings in from miscellaneous revenue, i.e. election fees, rebates, etc. is shown in this line item.
28. **Total Other & Misc Revenue**
29. **Beginning Fund Balance** – The BFB is a collective estimate of all previous year's unspent appropriations including all line items, contingency and unappropriated ending fund balance. It also includes the estimated difference in previous year budgeted revenues and actual revenues. This is the primary operating revenue until the property tax revenue begins in November.
30. **TOTAL RESOURCES** –Total revenue anticipated for the General Fund in 2010-11 balanced with total anticipated appropriations creating a balanced budget.

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**DETAILED EXPENDITURES
GENERAL FUND
City Council**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	2,553	2,544	3,000	1 Advertising/Notices	3,500	3,500	3,500	1
2	1,105	2,025	3,000	2 Administrative Expense	2,500	2,500	2,500	2
3	1,042	1,861	2,400	3 Training & Development	2,000	2,000	2,000	3
4	1,930	1,645	2,600	4 Membership Dues	2,500	2,500	2,500	4
5	15,970	13,965	18,000	5 Conferences	16,000	16,000	16,000	5
6	22,600	22,040	29,000	6 TOTAL REQUIREMENTS	26,500	26,500	26,500	6

Line numbers correspond to previous page budget form.

Line Item Descriptions – General Fund – City Council

1. **Advertising/Notices** – The City is required to provide public notice for City meetings in a newspaper of general circulation. This line item includes all general fund public meeting notification expenses.
2. **Administrative Expense** - This expense covers general administrative costs incurred by councilors, such as mileage, parking and meals.
3. **Training & Development** - City Councilor expenses to attend local or regional meetings and specific training activities are charged to this account. These activities are typically one day or less. This includes travel, meals, registration and any costs associated with the training or event.
4. **Membership Dues** - City Councilors maintain memberships to various State and Federal organizations such as Urban Land Institute, National League of Cities, Oregon Mayors Assn. This line item reflects these costs.
5. **Conferences** - This line item includes councilor expenses incurred in attending National, State and local conferences such as ULI, National League of Cities, Oregon Planning Institute, League of Oregon Cities.
6. **TOTAL REQUIREMENTS** – This represents total budgeted expenses for City Council.



**DETAILED EXPENDITURES
GENERAL FUND
Administration**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	233,117	295,541	271,152	1 Regular Employees	285,734	285,734	285,734	1
2	65,097	79,805	96,028	2 Fringe Benefits	95,360	95,360	95,360	2
3	831	808	921	3 Worker's Comp	1,035	1,035	1,035	3
4	17,793	21,146	19,575	4 Payroll Taxes	20,412	20,412	20,412	4
5	316,838	397,300	387,676	5 Total Personnel	402,541	402,541	402,541	5
6	5,416	4,331	4,000	6 Office Supplies	3,500	3,500	3,500	6
7	593	238	400	7 Postage	1,000	1,000	1,000	7
8	60,558	4,398	14,000	8 Professional Services	12,500	12,500	12,500	8
9	10,917	3,325	5,000	9 Administrative Expense	5,000	5,000	5,000	9
10	225	551	2,000	10 Training & Staff Development	1,500	1,500	1,500	10
11	324	192	500	11 Publications & Reports	500	500	500	11
12	0	25	500	12 Equipment Repair & Maintenance	500	500	500	12
13	3,935	1,335	2,000	13 Office Furnishings & Equipment	1,500	1,500	1,500	13
14	564	1,280	3,000	14 Computer Hardware & Software	0	0	0	14
15	3,413	3,318	4,200	15 Membership Dues	5,000	5,000	5,000	15
16	7,879	10,231	8,125	16 Conferences & Meetings	8,000	8,000	8,000	16
17	70,218	34,314	0	17 Municipal Court Expenses	0	0	0	17
18	7,148	13,521	0	18 State Unitary Assessment Cost	0	0	0	18
19	362	707	0	19 State LEMLA Cost	0	0	0	19
20	3,951	7,831	0	20 County Diversion Fee Cost	0	0	0	20
21	754	374	9,000	21 Solid Waste Mgmt Program	8,500	8,500	8,500	21
22	46,312	45,255	66,754	22 Code Compliance Expense	62,702	62,702	62,702	22
23	222,569	131,226	119,479	23 Total Materials & Services	110,202	110,202	110,202	23
24	4100	0	0	24 Capital Furniture & Equipment	0	0	0	24
25	2,877	0	0	25 Capital Computer Equipment	0	0	0	25
26	6,977	0	0	26 Total Capital Outlay	0	0	0	26
27	546,384	528,526	507,155	27 TOTAL REQUIREMENTS	512,743	512,743	512,743	27

Line numbers correspond to previous page budget form.

Line Item Descriptions - General Fund - Administration Department

1. **Regular Employees** – 3.37 FTE Equivalent. Positions include City Manager, .54 Executive Assistant, Public Involvement Coordinator, .5 Administrative Specialist II, and .33 Administrative Specialist II. A 1% cost of living adjustment and anticipated step increases are included.
2. **Fringe Benefits** - Health & Dental benefits are paid @ 90%, Life & Disability paid @100%, and Pension @15%. The 2010-11 budget reflects benefits for budgeted positions, based on current employee eligibility and coverages.
3. **Worker's Compensation** - Coverage is required by law. This line item includes coverage for administrative staff, council and limited volunteer coverage.
4. **Payroll Taxes** - This is the City's portion of Social Security and Medicare @ 7.65%.
5. **Total Personnel**
6. **Office Supplies** – General office supplies are included in this line item.
7. **Postage** - This expense will cover general postage used by Administration Department.
8. **Professional Services** - This line item is once again reduced due to staff assuming work that was previously contracted. The contract for maintenance of the Municipal Code is addressed in this line item along with professional services that may be needed by the City Manager.
9. **Administrative Expense** - This line item includes miscellaneous administrative expenses such as hosting meetings, mileage and expense reimbursements, annual Day in Damascus contribution, staff appreciation luncheon and any recruitment advertising for the Administration Department.
10. **Training & Staff Development** - This account reflects the cost of ongoing training of administrative staff. Classes, seminars and on-site training are addressed with this line item.
11. **Publications & Reports** - Costs for books, manuals and reports for the Administrative Department are included in this line item.
12. **Equipment Repair & Maintenance** - Costs of equipment repair for the Administrative Department are accounted for in this line item.
13. **Office Furnishings & Equipment** - Costs of furnishings & equipment for the Administrative Department are in this line item.
14. **Computer Hardware & Software** - Costs for software subscription renewals and computer equipment replacement have been moved to Non-Departmental.
15. **Membership Dues** - This line item includes organization memberships for the City Manager, Public Involvement Coordinator, and administrative staff. Current funding level for this line item is appropriate to fund memberships. (LGPI, OAMR, City/County Managers, IAP, ORCPP, etc).
16. **Conferences & Meetings** - This item includes administrative staff attendance at conferences such as 3CMA, LOC, OCCMA, ICMA, NW Regional Conference and others.

17. **Municipal Court Expenses** – Moved to Court Department.
18. **State Unitary Assessment Cost** – Moved to Court Department.
19. **State LEMLA Costs** – Moved to Court Department.
20. **County Diversion Fee Cost** – Moved to Court Department.
21. **Solid Waste Management Program** – Six days of litter pick-up by Clackamas County's Project Payback work crews, expenses for Damascus Clean-up Week and the annual solid waste audit for setting rates are included in this line item. Previously, these expenses were offset by solid waste franchise fees.
22. **Code Compliance Expense** – This line item accounts for all expenses associated with Code Compliance including 2.5 days a week contract for Damascus staffing and a Clackamas County intergovernmental agreement for building/land use/roadway compliance and miscellaneous office expenses.
23. **Total Materials & Services Requirements**
24. **Capital Furniture & Equipment** - Major furniture & equipment for Administration Department is charged to this account. The Administrative Department has no major projects scheduled.
25. **Capital Computer Equipment** - Computer equipment/enhancements for expansion are included in this line. Administration has no major projects scheduled.
26. **Total Capital Outlay**
27. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for Administration Dept.

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**DETAILED EXPENDITURES
GENERAL FUND
Finance**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	135,114	161,783	142,750	1 Regular Employees	152,983	152,983	152,983	1
2	0	0	0	2 Temporary Employees	0	0	0	2
3	7,088	21,669	53,460	3 Fringe Benefits	56,736	56,736	56,736	3
4	351	400	375	4 Workmen's Comp	427	427	427	4
5	10,336	12,377	10,977	5 Payroll Taxes	11,760	11,760	11,760	5
6	152,889	196,229	207,562	6 Total Personnel	221,906	221,906	221,906	6
7	2,646	3,256	2,500	7 Office Supplies	2,500	2,500	2,500	7
8	328	199	250	8 Postage	360	360	360	8
9	5,198	10,850	50,000	9 Professional Services	50,520	50,520	50,520	9
10	917	1,640	1,200	10 Administrative Expense	1,200	1,200	1,200	10
11	876	177	1,500	11 Training & Staff Development	1,000	1,000	1,000	11
12	27	558	250	12 Publications & Reports	250	250	250	12
13	0	0	250	13 Equipment Repair & Maintenance	250	250	250	13
14	500	229	800	14 Office Furnishings & Equipment	500	500	500	14
15	2,875	1,882	3,000	15 Computer Hardware & Software	1,000	1,000	1,000	15
16	340	265	300	16 Membership Dues	500	500	500	16
17	25	1,358	2,700	17 Conferences & Meetings	3,470	3,470	3,470	17
18	13,732	20,414	62,750	18 Total Materials & Services	61,550	61,550	61,550	18
19	0	0	0	19 Capital Furniture & Equipment	0	0	0	19
20	0	0	0	20 Capital Computer Equipment	0	0	0	20
21	0	0	0	21 Total Capital Outlay	0	0	0	21
22	166,621	216,643	270,312	22 TOTAL REQUIREMENTS	283,456	283,456	283,456	22

Line numbers correspond to previous page budget form.

Line Item Descriptions – General Fund – Finance Department

1. **Regular Employees** – 1.81 FTE Equivalent. Includes .8 Finance Director, .68 Accountant and .33 Administrative Specialist II. The other portion of the Finance Director and Accountant's wages are charged to the Court Department.
2. **Temporary Employees** - No temporary employees are budgeted.
3. **Fringe Benefits** - Health & Dental benefits are paid @ 90%, Life & Disability paid @100%, and Pension @15%. 2010-11 budget reflects benefits for budgeted positions, based on current employee eligibility and coverages.
4. **Worker's Compensation** - Coverage is required by law. This line item includes coverage for finance staff.
5. **Payroll Taxes** - This is the City's portion of Social Security and Medicare @ 7.65%.
6. **Total Personnel**
7. **Office Supplies** – This line item covers general office supplies used by the Finance Department.
8. **Postage** - This expense will cover general postage used by the Finance Department primarily for mailing payments.
9. **Professional Services** - This line item amount has been budgeted to cover the accounting software support contract. It also includes funding a System Development Charge (SDC) study (\$45,000) which will be done after the infrastructure master plans are completed.
10. **Administrative Expense** - This line item includes mileage, parking and expense reimbursements and bank fees associated with the Finance Department.
11. **Training & Staff Development** - Costs of training finance staff, development courses, etc. are included here.
12. **Publications & Reports** - This line item covers books, manuals and publications for finance staff.
13. **Equipment Repair & Maintenance** - Costs of equipment repair for Finance Department are accounted for in this line item.
14. **Office Furnishings & Equipment** – This line item is being reduced because the offices are to a great extent equipped.
15. **Computer Hardware & Software** – Additional user license for the accounting program is planned for this line item.
16. **Membership Dues** - This line item includes organization memberships for the Finance Director and finance staff. The 2010-11 budget has been increased to cover additional membership to OMFOA for accountant.
17. **Conferences & Meetings** - This item includes finance staff attendance at conferences such as Risk Management Conference and finance-related conferences (OMFOA). The 2010-11 budget has been increased based on history and a training plan.
18. **Total Materials & Services**
19. **Capital Furniture & Equipment** – Finance Department's share of major projects are budgeted in this line item. No expenses in this line item in 2010-11.
20. **Capital Computer Equipment** - Computer equipment/enhancements for expansion are included in this line. No expenses in this line item in 2010-11.
21. **Total Capital Outlay**
22. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for Finance Department.



**DETAILED EXPENDITURES
GENERAL FUND
Public Works**

Historical Data			Expenditures	Budget for Next Year 10/11			
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	94,465	101,410	1 Regular Employees	108,926	108,926	108,926	1
2	34,812	42,423	2 Fringe Benefits	46,212	46,212	46,212	2
3	489	375	3 Workmen's Comp	2,156	2,156	2,156	3
4	7,230	7,796	4 Payroll Taxes	8,371	8,371	8,371	4
5	0	136,996	5 Total Personnel	165,665	165,665	165,665	5
6	3,157	3,000	6 Office Supplies	3,000	3,000	3,000	6
7	493	500	7 Postage	500	500	500	7
8	900	45,000	8 Professional Services	25,000	25,000	25,000	8
9	1,145	1,500	9 Administrative Expense	1,500	1,500	1,500	9
10	817	1,000	10 Training & Staff Development	2,000	2,000	2,000	10
11	744	1,000	11 Publications & Reports	1,000	1,000	1,000	11
12	0	0	12 Vehicle Fuel & Maintenance	4,544	4,544	4,544	12
13			13 Building Maintenance	30,000	30,000	30,000	13
14	0	500	14 Equipment Repair & Maintenance	500	500	500	14
15	1,615	1,000	15 Office Furnishings & Equipment	2,000	2,000	2,000	15
16	1,000	1,500	16 Computer Hardware & Software	3,000	3,000	3,000	16
17	620	500	17 Membership Dues	625	625	625	17
18	1,471	2,000	18 Conferences & Meetings	3,000	3,000	3,000	18
19	0	11,962	19 Total Materials & Services	76,669	76,669	76,669	19
20	0	0	20 Capital Furniture & Equipment	30,000	30,000	30,000	20
21	0	0	21 Capital Computer Equipment	0	0	0	21
22	0	0	22 Total Capital Outlay	30,000	30,000	30,000	22
23	0	148,958	23 TOTAL REQUIREMENTS	272,334	272,334	272,334	23

Line numbers correspond to previous page budget form.

Line Item Descriptions General Fund- Public Works Department

1. **Regular Employees - 1.34 FTE Equivalent.** Includes Public Works Director and .34 Administrative Specialist II.
2. **Fringe Benefits** - Health & Dental benefits are paid @ 90%, Life & Disability paid @100%, and Pension @15%. The 2010-11 budget reflects benefits for budgeted positions, based on current employee eligibility and coverages.
3. **Worker's Compensation** - Coverage is required by law. This line item includes coverage for public works staff. It has been increased to reflect re-classification of PW Director wages.
4. **Payroll Taxes** - This is the City's portion of Social Security and Medicare @ 7.65%.
5. **Total Personnel**
6. **Office Supplies** - General office supplies used by Public Works Department are charged to this line item.
7. **Postage** - This expense will cover general postage used by Public Works Department.
8. **Professional Services** - \$25,000 has been appropriated for special professional services (typically engineering) associated with maintenance and unforeseen road related projects.
9. **Administrative Expense** - This line item includes mileage, parking, expense reimbursements and bid advertisements for the Public Works Department.
10. **Training & Staff Development** - Costs of on going training public works staff, development courses, etc. These activities are typically one-day classes or seminars.
11. **Publications & Reports** - This line item covers books, manuals and publications for public works staff.
12. **Vehicle Fuel & Maintenance** – The City acquired a pick-up truck and is planning on purchasing a dump truck and bobcat. Anticipated costs for fuel and maintenance are shown here.
13. **Building Maintenance** – Anticipated maintenance costs for the newly acquired public works facility are addressed in this line item including roof, building equipment and yard repairs are included in this line item.
14. **Equipment Repair & Maintenance** – Repair costs of office and equipment and public works equipment are accounted for in this line item.
15. **Office Furnishings & Equipment** - Costs of furnishings & equipment to complete equipping the Public Works Department are in this line item.
16. **Computer Hardware & Software** - Computer programs and miscellaneous computer hardware specific to the Public Works Director and Administrative Specialist are shown in this line item.
17. **Membership Dues** - This line item includes organization memberships for the Public Works Director and Public Works' assigned staff.
18. **Conferences & Meetings** - This item includes public works staff's attendance at conferences and is based on a training plan. Most of this training is in state.
19. **Total Materials & Services**
20. **Capital Furniture & Equipment** – This line item reflects anticipated costs for equipment purchases including a 5-yard dump truck, bobcat and trailer for PW Department.
21. **Capital Computer Equipment** - Computer equipment/enhancements for expansion are included in this line. There are no expenditures in this line item for 2010-11.
22. **Total Capital Outlay**
23. **TOTAL REQUIREMENTS-** This represents total budgeted expenses for Public Works Department.



**DETAILED EXPENDITURES
GENERAL FUND
Court**

Historical Data			Expenditures	Budget for Next Year 10/11			
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
		86,507	1	93,654	93,654	93,654	1
		39,785	2	42,614	42,614	42,614	2
		221	3	255	255	255	3
		6,668	4	7,215	7,215	7,215	4
0	0	133,181	5	143,738	143,738	143,738	5
		3,000	6	4,200	4,200	4,200	6
		950	7	950	950	950	7
		27,626	8	29,079	29,079	29,079	8
		200	9	3,000	3,000	3,000	9
		1,615	10	1,650	1,650	1,650	10
		250	11	300	300	300	11
		1,400	12	500	500	500	12
		300	13	300	300	300	13
		1,000	14	0	0	0	14
		100	15	50	50	50	15
		1,600	16	2,000	2,000	2,000	16
		14,328	17	15,265	15,265	15,265	17
		750	18	788	788	788	18
		8,250	19	8,391	8,391	8,391	19
		0	20	900	900	900	20
0	0	61,369	21	67,373	67,373	67,373	21
0	0	0	22	0	0	0	22
0	0	0	23	0	0	0	23
0	0	0	24	0	0	0	24
0	0	194,550	25	211,111	211,111	211,111	25

Line numbers correspond to previous page budget form.

Line Item Descriptions - General Fund - Court

COURT was established as its own department in the 2009-10 Fiscal Year to better track expenses associated with the operation of the Court. Previously, these expenses were shown in the Administration and Finance Departments. 20% of the Finance Director's and 10% of the Accountant's salary and benefits are charged to this department.

1. **Regular Employees – 1.78 FTE Equivalent.** The following positions have been moved from the Administration and Finance Departments to better track Court expenses: 1.0 Court Clerk, .5 Administrative II Specialist serving as Court Clerk, .20 Finance Director, and .08 Accountant.
2. **Fringe Benefits** - Health & Dental benefits are paid by the city @ 90%, Life & Disability paid @100%, and Pension @15%. The 2010-11 budget reflects benefits for budgeted positions, based on current employee eligibility and coverages.
3. **Worker's Compensation** - Coverage is required by law. This line item includes coverage for administrative staff, council and limited volunteer coverage.
4. **Payroll Taxes** - This is the City's portion of Social Security and Medicare @ 7.65%.
- 5 **Total Personnel**
6. **Office Supplies** – General office supplies, citation books and specific supplies for court are included in this line item.
7. **Postage** - This expense will cover general postage used by the court.
8. **Professional Services** – This line item pays for electronic ticketing maintenance, court accounting program maintenance, Municipal Judge Services and interpreter services.
9. **Administrative Expense** - This line item includes miscellaneous administrative expenses such as mileage and expense reimbursements for court meetings.
10. **Training & Staff Development** - This account reflects the cost of one-day or short training seminars for court staff.
11. **Publications & Reports** - Costs for books, manuals and reports for the Municipal Judge and court staff are included in this line item.
12. **Equipment Repair & Maintenance** - Costs of equipment repair for court equipment are accounted for in this line item.
13. **Office Furnishings & Equipment** - Costs of furnishings & equipment for the court and deputies are included in this line item.
14. **Computer Hardware & Software** – No expense anticipated for 2010-11.
15. **Membership Dues** - This line item includes OWCA membership (Court Clerk organization) for one Court Clerk.
16. **Conferences and Meetings** – Attendance of one Court Clerk at each of the two conferences will be expensed from this line item.
17. **State Unitary Assessment** –The State's portion (Unitary Assessment) of fines collected for traffic citations is expensed from this line item.
18. **State LEMLA Assessment** – The State's portion (LEMLA Assessment) of fines collected for traffic citations is expensed from this line item.
19. **County Diversion Fee Assessment** – Clackamas County's portion (Diversion Assessment) of fines collected for traffic citations is expensed from this line item.
20. **State Court Facilities Cost** – The State's portion of fines collected for State Court Facilities per ORS 137.309.
21. **Total Materials & Services Requirements**
22. **Capital Furniture & Equipment** - Court Department has no major projects scheduled.
23. **Capital Computer Equipment** - Computer equipment/enhancements for expansion are included in this line. Court Department has no major projects scheduled.
24. **Total Capital Outlay**
25. **TOTAL REQUIREMENTS-** This represents total budgeted expenses for Court Department.



**DETAILED EXPENDITURES
GENERAL FUND
Non-Departmental**

Historical Data			Expenditures	Budget for Next Year 10/11					
Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Preceding Year 07/08	Preceding Year 08/09	This Year 09/10							
1	0	0	1	Public Outreach - Committee	9,200	9,200	9,200	1	
2	9,782	6,414	27,832	2	Public Outreach	10,305	10,305	10,305	2
3	28,800	30,500	28,800	3	Newsletter	29,600	29,600	29,600	3
4	0	1,694	15,730	4	Unemployment Costs	16,023	16,023	16,023	4
5	10,000	13,800	14,214	5	Audit Contract	13,700	13,700	13,700	5
6	746,638	809,496	1,030,210	6	Law Enforcement Contract	1,041,032	1,041,032	1,041,032	6
7	16,516	19,447	19,760	7	Computer Service Contract	22,800	22,800	22,800	7
8	107,760	91,648	150,000	8	City Attorney Contract	140,000	140,000	140,000	8
9	6,043		15,000	9	Annexation Costs	7,500	7,500	7,500	9
10	4,623	885	20,400	10	Election Costs	20,000	20,000	20,000	10
11	8,572	9,561	12,000	11	Property & Casualty Insurance	10,000	10,000	10,000	11
12	2,951	4,143	4,500	12	Telephone	5,200	5,200	5,200	12
13	4,966	3,906	5,400	13	Utilities	6,716	6,716	6,716	13
14	1,949	10,542	6,120	14	Website Services	6,270	6,270	6,270	14
15	4,662	5,594	5,388	15	Copier Rental	8,000	8,000	8,000	15
16	52,295	53,137	55,032	16	Office Rental	55,550	55,550	55,550	16
17	0	408	2,200	17	Vehicle Fuel & Maintenance	1,444	1,444	1,444	17
18	6,056	4,845	5,740	18	Building Maintenance	5,500	5,500	5,500	18
19	217	445	1,500	19	Equipment Repair & Maintenance	1,500	1,500	1,500	19
20	7,877	3,555	5,800	20	Emergency Preparedness	5,800	5,800	5,800	20
21	6,787	342	1,000	21	Office Furnishings & Equipment	1,000	1,000	1,000	21
22	7,106	10,305	2,000	22	Computer Hardware & Software	8,550	8,550	8,550	22
23	6,024	7,187	7,500	23	Membership Dues	7,386	7,386	7,386	23
24	5,910	5,455	6,500	24	Meeting Expense (Recording)	6,500	6,500	6,500	24
25	6,000	6,000	6,000	25	Cable TV Access (WFTV)	6,000	6,000	6,000	25
26	0	0	0	26	Interest Payment on TAN	10,000	10,000	10,000	26
27	1,051,534	1,099,309	1,448,626	27	Total Materials & Services	1,455,576	1,455,576	1,455,576	27
28	22,999	0		28	Capital Furniture & Equipment				28
29		8,304		29	Capital Computer Equipment				29
30		11,784	35,000	30	Cable TV Equipment	34,099	34,099	34,099	30
31		24,043		31	Capital Vehicle Purchase				31
32		0	1,109,676	32	Capital Land/Facilities Purchase	1,227,286	1,227,286	1,227,286	32
33	22,999	44,131	1,144,676	33	Total Capital Outlay	1,261,385	1,261,385	1,261,385	33
34	1,026,280	894,052	1,515,219	34	Transfer to Community Dev Fund	1,978,662	1,978,662	1,978,662	34
35		43,291		35	Transfer to Street Fund				35
36	0	0	25,000	36	Transfer to TAN Fund				36
37	1,026,280	937,343	1,540,219	37	Total Transfers	1,978,662	1,978,662	1,978,662	37
38	0	0	200,000	38	General Fund Contingency	200,000	200,000	200,000	38
39	0	0	250,000	39	Unappropriated Ending Fund Bal	250,000	250,000	250,000	39
40	2,100,813	2,080,783	4,583,521	40	TOTAL REQUIREMENTS	5,145,623	5,145,623	5,145,623	40

Line numbers correspond to previous page budget form.

Line Item Descriptions – General Fund – Non-Departmental

1. **Public Outreach Committee** - This line item has been added to account for Committee for Citizen Involvement (CCI) expenses such as citizen and neighborhood meetings, mailings to citizens and rental of facilities for citizen meetings. Previously these expenses were shown as part of the following public outreach line item.
2. **Public Outreach** - This line item funds the various public outreach activities associated with general government (GF) including the annual report, mailings, flash news, survey monkey, and iWorQ.
3. **Newsletter** – The City uses a monthly newsletter to inform its residents of services, meetings, planning activities, City events, staff responsibilities and topics of general interests. Monthly newsletter expenses are charged to this line item. Twelve newsletters are budgeted.
4. **Unemployment Costs** - It has been determined that it is cost effective, for now, to self-insure unemployment claims. This line item addresses this issue. Staff monitors this line item to insure it is in the best interest of the City to continue to self-insure.
5. **Audit Contract** - The City conducts an annual independent external audit of its accounting system. This line item funds the contract for audit services.
6. **Law Enforcement Contract** - The City contracts law enforcement services from CCSO. The contract remains the same (4.5 FTE). The estimated contract amount shows a 2.27% increase. The 2010-11 budget includes the estimated contract amount plus \$30,000 to address possible expenses associated with the September reconciliation, striping of the new traffic patrol unit and other possible costs. Overall budget wise, the increase is 1%.
7. **Computer Service Contract** - This line item addresses the contract for maintenance and improvements to the computer network system. It has been increased in anticipation of additional costs related to implementation of planning software. .
8. **City Attorney Contract** - All legal expenses are accounted for in this line item. This line has been reduced based on history.
9. **Annexation Costs** - The City encounters various expenses with an annexation to the City. This line item supports the processing of annexations. It has been reduced based on minimal anticipated annexations.
10. **Election Costs** - The City is responsible for special election expenses (elections other than primary or general elections). Each special election is anticipated to cost up to \$9000-\$10,000 depending on how many other agencies are on the ballot. The City is now required to have voter approval for fees and charges. Also, citizen submitted initiatives have timelines that must be met and often require a special election. Two special elections have been budgeted.
11. **Property & Casualty Insurance** - Property and liability insurance rates are projected to remain flat or decrease slightly. Projected increases for the previous year did not materialize resulting in a budgeted reduction in this line item.
12. **Telephone** - Telephone expenses associated with GF staff are charged to this line item. Budget is based on actual historical costs.
13. **Utilities** - Electricity and Natural Gas expenses are split between GF and CDF with the GF's share shown in this line item. This line has been increased due to projected increases in energy costs.
14. **Website Services** - Website enhancements and additions, hosting and troubleshooting are charged to this line item.
15. **Copier Rental** – This line item pays for the lease and use of two copiers. Demand for copying has increased significantly and will continue to increase due to planning and public outreach efforts.

16. **Office Rental** - This line item accounts for the GF's share of the office rent. GF and CDF split the costs.
17. **Vehicle Fuel & Maintenance** – Expenses associated with the operation and maintenance of the City's one automobile will be expensed to this line item. This budget amount has been decreased based on actual usage.
18. **Building Maintenance** – The City contracts building maintenance service with Clackamas County's Community Solutions Program. This line item accounts for this service and other building maintenance issues that are the responsibility of the City (vinyl in one restroom, fire extinguisher inspections, lighting, door locks etc).
19. **Equipment Repair & Maintenance** - Minor equipment repairs and maintenance are addressed with this account.
20. **Emergency Preparedness** – This line item accounts for funds to cover emergencies and emergency preparedness activities. Planned activities include further equipping the City's emergency operations center, continuity of operations plan, shelter plan development, emergency power and communications.
21. **Office Furnishings & Equipment** - This line item's purpose is to fund various minor furnishings and equipment purchases.
22. **Computer Hardware & Software** – This line item now includes most anticipated hardware and software additions, some of which were formerly included in various department budgets. A master replacement plan has been developed to identify anticipated workstation and server replacement needs. Items specific to a department will be shown in that department.
23. **Membership Dues** - General membership dues are assigned to this line item, i.e. League of Oregon Cities dues.
24. **Meeting Expense** - This line item funds the recording of Council meetings and duplications of the recordings.
25. **Cable TV Access** - The City has a contract with Willamette Falls TV to telecast Council meetings and other services that are charged to this line item.
26. **Interest Payment on TAN (tax anticipation note)** – This line item addresses paid interest previously recorded in the TAN FUND, which is planned to be abolished during the 2010-11 budget process. Property taxes are not received until November. The City must operate with funds carried forward from the previous year or borrow money. Interest expenses on a tax anticipation note would be accounted for here.
27. **Total Materials & Services**
28. **Capital Furniture & Equipment** – The offices, for the most part, are now equipped. No projects are planned.
29. **Capital Computer Equipment** – Major computer system upgrade costs are reflected here. Work station replacements are budgeted in Non-Departmental Computer Hardware & Software or in the respective departments. No system wide projects are budgeted.
30. **Cable TV Equipment** - The cable franchises provided PEG (public, education and government) revenue for the City to purchase recording equipment. This line item is dedicated to purchase equipment for a recording system for Council and other meetings. PEG fees were not approved at the November 2008 election and were stopped shortly thereafter. Comcast had fronted \$45,000 in PEG fees to help the City get started with equipment with the agreement that they would retain the PEG fees collected until they re-cooped the \$45,000. The City had to repay \$11,783 of this amount due to discontinuance of the PEG fees. The balance along with what was collected from the Clear Creek franchise remains in this line item for equipment purchases.
31. **Capital Vehicle purchase** – No purchases are planned for this budget year.
32. **Capital Land/Facilities Purchase** - This line item is established to provide City Council the opportunity to purchase land and facilities.

- 33. Total Capital Outlay**
- 34. Transfer to Community Development Fund** - The majority of revenues are received into the GF and transferred to other funds as required/budgeted. A list of projects and budget were developed for the CDF. Grants were researched, applications were made and grant revenue estimated. The balance of revenue needed is reflected in this transfer.
- 35. Transfer to Street Fund** - Transfers of GF Revenue to Street Fund for transportation projects is shown in this line item. No transfers are budgeted for 2010-11.
- 36. Transfer to TAN Fund** - This line item is no longer necessary, as the TAN FUND has been abolished. It remains for historical purposes only.
- 37. Total Transfers**
- 38. General Fund Contingency** - Contingency is for unforeseen expenditures and requires Council approval. After evaluating risks and other budget requirements this line item remains the same.
- 39. Unappropriated Ending Fund Balance** – This amount is set aside in the budget to be used as a cash carryover to the next year's budget - budgeted to remain the same. The City can only access this funding during the 2010/11 fiscal year if there is a disaster.
- 40. TOTAL REQUIREMENTS** - This represents total budgeted expenses for Non-Departmental.



**RESOURCES
COMMUNITY DEVELOPMENT
FUND**

	Historical			RESOURCES	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	55,000			1 DLCD Grant \$75,000				1
2		393,543	131,181	2 Metro CET Grant \$524,724				2
3		31,451		3 Federal Transportation Grant				3
4		225,000		4 DLCD TA Grant				4
5		1,000		5 TGM Dev Code Grant				5
6		0	71,250	6 OWCD Water Cons & Reuse Grant				6
7	0	0	40,000	7 DEQ 319 Grant	20,000	20,000	20,000	7
8	55,000	650,994	242,431	8 Total Grant Revenue	20,000	20,000	20,000	8
9		383	0	9 Interest Income				9
10		250	50	10 Miscellaneous Income				10
11	0	633	50	11 Total Other & Misc Revenue	0	0	0	11
12	1,026,280	894,052	1,515,219	12 Transfer from General Fund	1,978,662	1,978,662	1,978,662	12
13	1,081,280	1,545,679	1,757,700	13 TOTAL COMMUNITY DEV REVENUE	1,998,662	1,998,662	1,998,662	13

Line numbers correspond to previous page budget form.

Line Item Descriptions – Community Development Fund Revenue

1. **DLCD Grant** – This \$75,000 Goal 5 grant project was completed in 2006/07 and is shown for historical purposes for three years.
2. **Metro CET Grant** – 75% of this grant revenue was received in the 08/09 fiscal year. 25% of the revenue was received in 2009-10. This line item is now shown for historical purposes.
3. **Federal Transportation Grant** – The \$1 million Federal Transportation Planning Grant continues to be earmarked for Damascus. Projects covered by this grant began in the 08-09 fiscal year. Originally, it was unclear if the money would pass through the City's budget. The decision was made that the grant would be administered by ODOT thus foregoing the need to show it in the City's budget. The Community Development Director serves on the Steering Committee that manages the scope, consultants and work orders. It is being used for transportation-related planning projects including the Hwy 212 project.
4. **DLCD Technical Assistance Grant** – This is a technical assistance grant from Department of Land Conservation and Development for public facility planning. This grant has been completed and is shown for historical purposes only.
5. **TGM: Development Code Grant** - Technical Assistance Grant from the DLCD for the development code project. The project has been completed and is shown for historical purposes only.
6. **OWCD: Oregon Water Conservation & Reuse Grant** - This completed grant addressed a water reuse feasibility study for East Damascus and is shown for historical purposes..
7. **DEQ 319 Grant** - A grant for the development of a pilot scale storm water master planning process with an ecosystem services approach for the Rock Creek Basin. This grant was added during the 2009-10 fiscal year with a portion of the grant being received in 2009-10. The balance of the grant is shown in fiscal year 2010-11.
8. **TOTAL GRANT REVENUE**
9. **Interest Income** - The City invests its unspent revenue in the State LGIP (Local Government Investment Pool). This line item accounts for anticipated interest attributed to Community Development Fund. Both grants and transfers are immediately paid out so no interest is budgeted. In the future, interest may be earned from grants or other revenue sources held by the City.
10. **Miscellaneous Income** - Any miscellaneous revenue, i.e. sponsorship and donations etc.
11. **Total Other & Miscellaneous Revenue** - General Fund receives most City revenues and then transfers budgeted amounts to other funds.
12. **Transfer from General Fund** – After estimating grant and other revenue, the balance is acquired from a transfer from GF to fund Community Development activities.
13. **TOTAL COMMUNITY DEVELOPMENT REVENUE** - This represents total budgeted revenue for the Community Development Fund.



**DETAILED EXPENDITURES
COMMUNITY DEVELOPMENT FUND
Planning**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	267,828	325,639	359,036	1 Regular Employees	397,054	397,054	397,054	1
2	78,713	91,792	126,314	2 Fringe Benefits	114,693	114,693	114,693	2
3	900	987	985	3 Workmen's Comp	1,186	1,186	1,186	3
4	20,497	24,924	27,634	4 Payroll Taxes	30,558	30,558	30,558	4
5	367,938	443,342	513,969	5 Total Personnel	543,491	543,491	543,491	5
6	5,634	6,996	5,500	6 Office Supplies	5,000	5,000	5,000	6
7	1,140	899	2,000	7 Postage	2,000	2,000	2,000	7
8	611	1,093	1,000	8 Advertising/Notices	1,000	1,000	1,000	8
9	8,072	1,756	4,440	9 Mapping Services	4,000	4,000	4,000	9
10	497,439	642,934	200,000	10 Professional Services	200,000	200,000	200,000	10
11	4,891	3,279	3,000	11 Administrative Expense	3,000	3,000	3,000	11
12	1,395	4,335	3,000	12 Training & Staff Development	4,500	4,500	4,500	12
13	626	1,441	500	13 Publications & Reports	600	600	600	13
14	0	0	0	14 Equipment Repair & Maintenance	250	250	250	14
15	2,488	860	1,000	15 Office Furnishings & Equipment	1,000	1,000	1,000	15
16	8,485	5,493	8,000	16 Computer Hardware & Software	120,500	120,500	120,500	16
17	1,053	1,538	2,862	17 Membership Dues	2,607	2,607	2,607	17
18	5,446	6,294	7,500	18 Conferences & Meetings	7,000	7,000	7,000	18
19			10,000	19 Planning Commission	19,000	19,000	19,000	19
20	537,280	676,918	248,802	20 Total Materials & Services	370,457	370,457	370,457	20
21	2,096		0	21 Capital Furniture & Equipment	0	0	0	21
22			0	22 Capital Computer Equipment	0	0	0	22
23	2,096	0	0	23 Total Capital Outlay	0	0	0	23
24	907,314	1,120,260	762,771	24 TOTAL REQUIREMENTS	913,948	913,948	913,948	24

Line numbers correspond to previous page budget form.

Line Item Descriptions - Community Development – Planning Department

1. **Regular Employees** – 6.5 FTE. Includes salaries for Community Development Director, 3 Associate Planners, .5 temporary Assistant Planner, Admin Specialist and GIS Tech. Appropriation level is set in consideration of anticipated step increases.
2. **Fringe Benefits** - Health & Dental benefits are paid @ 90%, Life & Disability paid @ 100%, and Pension @15%. The 2010-11 budget reflects benefits for budgeted positions based on current employee eligibility and coverages.
3. **Workmen's Comp** - Coverage is required by law. This line item is based on estimated wages.
4. **Payroll Taxes** - This is the City's portion of Social Security and Medicare @ 7.65% of estimated wages.
5. **Total Personnel**
6. **Office Supplies** - General office supplies used by the Planning Department are in this line item. It has been decreased slightly based on expense history.
7. **Postage** - This expense will cover general postage used the by Planning Department.
8. **Advertising/Notices** - Costs attributed to the Planning Department's meeting notices are in this line item.
9. **Mapping Services** - This line item includes mapping related expenses i.e. RLIS, updates to tax assessor lists, CC Plan Map, transferring maps from consultants to the City, new zoning and plan map software and other miscellaneous map costs.
10. **Professional Services** –Contracted services for planning activities are required to fulfill several requirements of the Comprehensive Plan process.
11. **Administrative Expense** - This line item includes miscellaneous planning expenses such as mileage reimbursements and recruitment ads.
12. **Training & Staff Development** - This account reflects the costs of training Planning staff. Typically these are short one-day development courses, seminars, classes etc. Budget has been increased for staff training on new and existing computer software programs.
13. **Publications & Reports** - Costs for trade magazines, manuals and reports are in this line item.
14. **Equipment Repair & Maintenance** – Costs for minor equipment repair in Planning Dept are included in the line.
15. **Office Furnishings & Equipment** - Costs of incidental furnishings & equipment for the Planning Department are included in this line item as well as replacements.
16. **Computer Hardware & Software** - This line item includes anticipated hardware and software costs for establishing a current Planning Department.
17. **Membership Dues** - This line item includes organization memberships for Planning staff. The level of appropriation is set based on a membership plan.
18. **Conferences & Meetings** - This item includes Planning staff attendance at conferences & meetings.
19. **Planning Commission** – The City formed a Planning Commission during the 09-10 fiscal year. Expenses will be incurred with the Planning Commission including training, supplies and equipment. Televising meetings on cable television is included.
20. **Total Materials & Services**
21. **Capital Furniture & Equipment** - Major furniture & equipment for Planning Department is tracked here. There are no projects anticipated for this line item in 2010-11.
22. **Capital Computer Equipment** - Computer equipment/enhancements for expansion are included in this line. There are no plans specific to the Planning Department for 2010-11.
23. **Total Capital Outlay**
24. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for CDF Planning.



**DETAILED EXPENDITURES
COMMUNITY DEV FUND
Engineering**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	7			1 Office Supplies				1
2				2 Postage				2
3	88,192	168,116	726,307	3 Professional Services	812,000	812,000	812,000	3
4		287	300	4 Publications & Reports				4
5	638			5 Building Maintenance				5
6	1,000			6 Office Furnishings & Equipment				6
7		2,000	3,000	7 Computer Hardware & Software				7
8	680			8 Conferences & Meetings				8
9	90,517	170,403	729,607	9 Total Materials & Services	812,000	812,000	812,000	9
10	90,517	170,403	729,607	10 TOTAL REQUIREMENTS	812,000	812,000	812,000	10

Line numbers correspond to previous page budget form.

Line Item Descriptions – Community Development – Engineering

The City will continue contracting engineering services for the 2010-11 fiscal year.

1. **Office Supplies** - General office supplies used by Engineering Department are included in this line item. No expenses anticipated.
2. **Postage** - This expense will cover general postage used by the Engineering Department. No expense anticipated.
3. **Professional Services** - Contracted services for engineering are in this line item. The 2010-11 budget was established to address the following issues and projects: general City Engineer support, plan review support, Comp Plan support, grant strategy, develop IWRM Plan, collection system pre-design, storm water system pre-design, GIS support, finance infrastructure planning, ecosystem services plan, sustainability planning, surface water construction standards and Clackamas County engineering services for current planning.
4. **Publications & Reports** - Includes cost of trade magazines, manuals and reports for the Engineering Department.
5. **Building Maintenance** - Costs of building maintenance for Engineering Department are accounted for in this line item. No expense budgeted.
6. **Office Furnishings & Equipment** - This line item will address costs for equipping work space for a future engineer. No purchases are planned.
7. **Computer Hardware & Software** - Hardware or software specific to engineering will be shown in this line item. No purchases are planned.
8. **Conferences & Meetings** - This line item includes expense for conferences & meetings for the Engineering Department. No expense is anticipated.
9. **Total Materials & Services**
10. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for the Engineering Department.



**DETAILED EXPENDITURES
COMMUNITY DEVELOPMENT
Non-Departmental**

	Historical Data			Expenditures	Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
1	12,894	27,184	37,730	1 Public Outreach	39,460	39,460	39,460	1
2	2,951	4,143	4,500	2 Telephone	4,500	4,500	4,500	2
3	4,966	3,906	5,400	3 Utilities	3,672	3,672	3,672	3
4	4,662	5,594	5,388	4 Copier Rental	12,000	12,000	12,000	4
5	51,191	51,941	55,032	5 Office Rental	55,550	55,550	55,550	5
6	3,000	1,831	1,832	6 Plotter Lease	1,832	1,832	1,832	6
7	3,787	4,191	5,240	7 Building Maintenance	5,500	5,500	5,500	7
8	0	185	200	8 Equipment Repair & Maintenance	200	200	200	8
9	83,451	98,975	115,322	9 Total Materials & Services	122,714	122,714	122,714	9
10	0	0	150,000	10 Community Dev Fund Contingency	150,000	150,000	150,000	10
11	83,451	98,975	265,322	11 TOTAL REQUIREMENTS	272,714	272,714	272,714	11

Line numbers correspond to previous page budget form.

Line Item Descriptions – Community Development – Non-Departmental

1. **Public Outreach** - This account tracks expenditures for all public outreach related to planning activities. Production and mailing of planning newsletters, postcards and letters along with website ENEWS and community meeting expenses are identified projects. As the completion of the Comprehensive Plan nears, the City plans regular and frequent direct communications with its citizens.
2. **Telephone** - Telephone expenses are split with the GF. The Community Development Fund portion is charged to this line item.
3. **Utilities** - Electricity and Natural Gas expenses are split between GF and CDF. This amount is based on expense history and estimate rate increases.
4. **Copier Rental** - Demand for copying has increased significantly and will increase in 2010-11 due to the planning work. This budget amount was set based on expense history, community information and activities planned for 2010-11.
5. **Office Rental** – This line item is budgeted based on expense history and in consideration of Community Development’s share of the building rental costs.
6. **Plotter Lease** – This line item represents the annual cost of the plotter 3-year lease. The final payment will be made in 2010-11 fiscal year.
7. **Building Maintenance** – Janitorial services, repairs and maintenance that are the City ‘s responsibility for the facility are accounted for in this line item. The costs are split with the GF.
8. **Equipment Repair & Maintenance** - Minor Planning Department equipment repairs and maintenance are addressed with this line item.
9. **Total Materials & Services**
10. **Community Development Fund Contingency** – This contingency is for unforeseen expenditures specific to the CDF. This level of appropriation has been set in consideration of uncertainty with the planning projects. Council approval is required for the use of contingency funds.
11. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for CF Non-Departmental.



**DETAILED
REQUIREMENTS/ RESOURCES
ROAD FUND**

	Historical Data					Budget for Next Year 10/11			
	Actual		Adopted Budget			Proposed By	Approved By	Adopted By	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10			Budget Officer	Budget Committee	Governing Body	
					Expenses				
1	99,140	69,934	95,000	1	Professional Services	20,000	20,000	20,000	1
2	2,590	726,981	300,000	2	Road/Signage Maintenance	114,000	114,000	114,000	2
3			40,000	3	Footpaths & Bicycle Trails	0	0	0	3
4	101,730	796,915	435,000	4	Total Road Fund Expenses	134,000	134,000	134,000	4
5			750,000	5	Prioritized Road Projects	515,000	515,000	515,000	5
6			150,000	6	Undetermined Road Projects	325,000	325,000	325,000	6
7	0	0	900,000	7	Total Capital Projects	840,000	840,000	840,000	7
8			131,582	8	Unappropriated Ending Fund Balance	232,600	232,600	232,600	8
9	101,730	796,915	1,466,582	9	TOTAL REQUIREMENTS	1,206,600	1,206,600	1,206,600	9
					Revenues				
10	422,173	380,900	396,144	10	State Gas Tax	480,000	480,000	480,000	10
11	45,003	20,203	10,000	11	Interest Income	5,600	5,600	5,600	11
12	878,662	1,244,108	1,060,438	12	Beginning Fund Balance	721,000	721,000	721,000	12
13	1,345,838	1,645,211	1,466,582	13	TOTAL RESOURCES	1,206,600	1,206,600	1,206,600	13

Line numbers correspond to previous page budget form.

Line Item Descriptions – Road Fund

Expenses

1. **Professional Services** - Contracted services for the engineering and construction oversight of identified road projects is shown in this line item.
2. **Road/Signage Maintenance** - Costs of road and signage maintenance projects along with new road signs are reflected in this line item. Projects for 2010-11 include street signage, culvert & inlet cleaning, street sweeping and the next phase of slurry sealing.
3. **Footpaths & Bicycle Trails** – The City is required to allocate 1% of State Gas Tax Revenue for footpaths and bicycle trails. No projects are planned for 2010-11.
4. **Total Road Fund Expenses**
5. **Prioritized Road Projects** - A list of prioritized road projects were developed and approved by City Council. Anderson Road is the first major project being addressed with this level of appropriation. The project was started in FY 2009-10 with the balance needed for completion appropriated in this line item.
6. **Undetermined Road Projects** – The Public Works Director has been tasked with developing Road Fund Projects. This line item will provide the City the opportunity to move forward with a project yet to be developed. The Public Works Director will develop the project and then seek Council approval prior to proceeding. The City's first local improvement district project is being considered.
7. **Total Capital Projects**
8. **Unappropriated Ending Fund Balance** – This line item reflects the revenue that the City will not spend in 2010-11. This money can be spent for road repairs in case of a declared disaster.
9. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for the Road Fund.

Revenues

10. **State Gas Tax** - The City's share of the apportionment of State Highway Fund revenue is reflected in this line item. Anticipated revenue has been increased based on the 2009 Transportation Package (HB2001) which provides a phased-in increase in revenue to cities from the State Gas Tax beginning 1/1/2011, increases in vehicle title and registration fees, and weight-mile fees paid by truckers.
11. **Interest Income** - Interest attributable to Road Fund are reflected in this line item.
12. **Beginning Fund Balance** - The BFB is the estimated sum of unexpended funds from the previous year plus the difference between budgeted and actual revenues.
13. **TOTAL RESOURCES** - All anticipated resources for the Road Fund in 2010-11, balanced to total anticipated appropriations result in a balanced budget.



**DETAILED
REQUIREMENTS/ RESOURCES
STREET FUND**

	Historical Data				Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
				Expenses				
1	0	1,581	0	1 Professional Services				1
2	0	1,913	0	2 City Road Signage				2
3	0	3,494	0	3 Total Street Fund Expenses	0	0	0	3
4				4 Undetermined Street Projects				4
5	0	0	0	5 Total Capital Projects	0	0	0	5
6	0	0	153,919	6 Unappropriated Ending Balance	166,887	166,887	166,887	6
7	0	3,494	153,919	7 TOTAL REQUIREMENTS	166,887	166,887	166,887	7
				Revenues				
8	0	23,891		8 Franchise Fees - Verizon Phone				8
9	0	45,471		9 Franchise Fees - Comcast Cable				9
10	0	204		10 Franchise Fees - Clear Creek				10
11	0	0		11 Franchise Fees - Verizon Cable				11
12	0	53,368		12 Franchise Fees - Solid Waste				12
13	0			13 Water Franchise Fees				13
14	0	1,137	1,200	14 Interest Income	1,050	1,050	1,050	14
15	0	43,291		15 Transfer from General Fund				15
16	0		152,719	16 Beginning Fund Balance	165,837	165,837	165,837	16
17	0	167,362	153,919	17 TOTAL RESOURCES	166,887	166,887	166,887	17

Line numbers correspond to previous page budget form.

This Fund holds the franchise fees (plus interest) collected between the time the voters passed an measure requiring the referral of telephone, cable and solid waste franchise fees to the voters (March 2008) and the time fee collection was discontinued. No projects have been budgeted for 2010-11.

Line Item Descriptions – Street Fund

Expenses

1. **Professional Services** - No projects
2. **City Road Signage** - No projects
3. **Total Street Fund Expenses**
4. **Undetermined Street Projects** - No projects
5. **Total Capital Projects**
6. **Unappropriated Ending Balance** – All revenues for the Street Fund are held in this line item until City Council re-addresses discontinued franchise fees. This amount includes franchise fees, plus interest, collected between the time the City implemented the telephone, cable and solid waste franchise fees and the time collection was discontinued.
7. **TOTAL REQUIREMENTS** - This represents total budgeted expenses for the Street Fund.

Revenues

8. **Franchise Fees – Verizon Telephone** – Verizon previously paid a 7% franchise fee of gross revenues for use of City right-of-ways. The franchise fee was discontinued as the result of the November 2008 election.
9. **Franchise Fees - Comcast Cable** – Comcast previously paid a 5% franchise fee of gross revenues for use of City right-of-ways. The franchise fee was discontinued as the result of the November 2008 election.
10. **Franchise Fees - Clear Creek** – Clear Creek previously paid a 5% franchise fee of gross revenues for use of City right-of-ways. The franchise fee was discontinued as the result of the November 2008 election.
11. **Franchise Fees - Verizon Cable** - Verizon was scheduled to pay a 5% franchise fee of gross revenues for use of City right-of-ways. This franchise fee was contingent upon voter approval. The franchise fee was not enacted as the result of the November 2008 election.
12. **Franchise Fees - Solid Waste** – The two solid waste haulers in the City previously paid a 5% franchise fee for use of City right-of-ways in performing their operations. The franchise fee was discontinued as the result of the November 2008 election.
13. **Franchise Fees - Water** - The City was considering utility (water, storm water and sewer) franchise fees. The franchise fee was not enacted and now requires voter approval.
14. **Interest Income** – Interest income earned on Street Funds is accounted for on this line.
15. **Transfer from General Fund** – Revenue transferred from GF to Street Fund is shown in this line item. No transfers are budgeted.
16. **Beginning Fund Balance** – This line item represents funds dedicated to the Street Fund that were collected in previous years.
17. **TOTAL RESOURCES** – This line item represent total resources dedicated to the Street Fund.



**DETAILED
REQUIREMENTS/RESOURCES
9-1-1 FUND**

	Historical Data				Budget for Next Year 10/11			
	Actual		Adopted Budget This Year 09/10		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09						
				Expenses				
1	26,574	0	0	1	Payment to Clackamas Co			1
2	26,574	0	0	2	TOTAL REQUIREMENTS	0	0	0 2
					Revenues			
3	26,574	0	0	3	9-1-1 Taxes			3
4	26,574	0	0	4	TOTAL RESOURCES	0	0	0 4

Line numbers correspond to previous page budget form.

Line Item Descriptions – 9-1-1 Fund

This fund has been abolished. The following explanations are for historical purposes.

Expenses

1. **Payment to Clackamas Co** - This "pass through" payment to Clackamas County was for 9-1-1 expenditures identified in statute.
2. **TOTAL REQUIREMENTS**

Revenues

3. **9-1-1 Taxes** - The City's portion of the 9-1-1 Telephone Excise Tax was shown in the line item.
4. **TOTAL RESOURCES**

Resolution 07-166 authorized the redirection of 9-1-1 revenue received from Oregon Emergency Management to Clackamas County and the dissolution of the 9-1-1 Fund following the 2007-08 Fiscal Year.



**DETAILED
REQUIREMENTS/RESOURCES
TAN FUND**

	Historical Data				Budget for Next Year 10/11			
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10					
				Expenses				
1				1	Principal Payment		1	
2	0	0	25,000	2	Interest Payment		2	
3	0	0	25,000	3	TOTAL REQUIREMENTS	0	0	
				Revenues				
4				4	Loan Proceeds		4	
5	0	0	25,000	5	Transfer from General Fund		5	
6	0	0	25,000	6	TOTAL RESOURCES	0	0	

Line numbers correspond to previous page budget form.

This Fund is planned to be abolished during the 2010-11 budget adoption process. Information is for historical purposes only. Interest line item has been transferred to the GF.

Line Item Descriptions – TAN FUND

Expenses

- 1. Principal Payment** – None anticipated.
- 2. Interest Payment** - Interest on Tax Anticipation Notes has been transferred to the GF.
- 3. TOTAL REQUIREMENTS**

Revenues

- 4. Loan Proceeds** – None anticipated.
- 5. Transfer from General Fund** – None
- 6. TOTAL RESOURCES**



**DETAILED
REQUIREMENTS/RESOURCES
PARKS CAPITAL
PROJECT FUND**

	Historical Data				Budget for Next Year 10/11				
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Preceding Year 07/08	Preceding Year 08/09	This Year 09/10						
				Expenses					
1	0	0	724,997	1	Land Purchase	724,997	724,997	724,997	1
2		0	724,997	2	TOTAL REQUIREMENTS	724,997	724,997	724,997	2
				Revenues					
3	0	0	724,997	3	Metro Open Space Grant	724,997	724,997	724,997	3
4	0	0	724,997	4	TOTAL RESOURCES	724,997	724,997	724,997	4

Line numbers correspond to previous page budget form.

Line Item Descriptions – Parks Capital Projects Fund

Expenses

1. **Land Purchase \$724,997** – The full amount anticipated for Open Space/Park land purchases is budgeted in this line item.
2. **TOTAL REQUIREMENTS**

Revenues

3. **Metro Open Space Grant \$724,997** - The City's portion of Metro's Open Space Bond is accounted for in this line item and is dedicated to the purchase of open space/park land. The grant will be received once Metro and the City concur on property for acquisition, and the acquisition is ready to occur. The City has until March 31, 2012, to make the purchase(s) unless an extension is granted.
4. **TOTAL RESOURCES**