City of North Plains

2011/12 Supplemental Budget

January 23, 2012

2011/2012 Annual Budget

Supplemental 1/23/12

Mayor David Hatcher

City Council:

Teri Lenihan, President

Michael Broom

Michael Demagalski

Ana Singh-Gill

Robert Kindel

Glen Warren

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BUDGET MESSAGE

December 19, 2011

Honorable Mayor and Councilors,

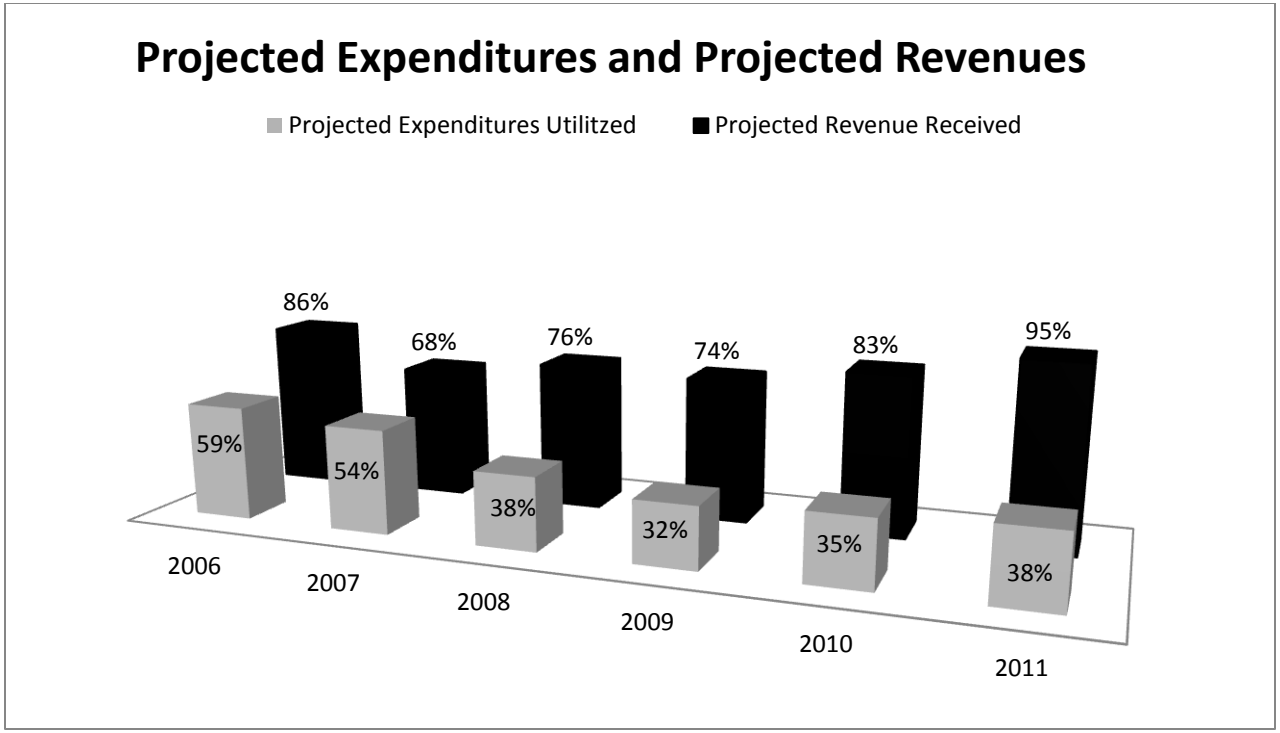
It is my privilege to present to you a supplemental budget for fiscal year 2011/12 for your review and approval. The budget remains in balance, and is presented in the same format as the budget adopted by Council in June 2011.

The purpose of the supplemental budget is to reflect changes in revenues, operations, personnel and capital projects. In total, the proposed supplemental budget has expenses of $3,461,920, which is lower than the adopted budget expense of $5,427,115. The City is able to remove $2,010,195 in projected capital expenses which are unlikely to occur, eliminates two positions, and to a lesser extent shows lower estimated operating expenses. A summary of changes is on the adjacent table.

Fund/Activity	Adopted	Proposed Supplemental	Difference
GF-Finance and Administration	625,955	572,670	53,285
GF-Municipal Court	187,906	103,694	84,212
GF-Planning	164,152	142,823	21,329
GF-Police	513,655	425,827	87,828
GF-Bond Administration	53,084	48,561	4,523
GF-Parks	70,572	70,338	234
GF-Library	161,328	161,219	109
001-General Fund	**1,776,652**	**1,525,132**	**251,520**
002-Street Tax	**1,283,348**	**761,904**	**521,448**
003-Water Capital	**328,620**	**168,581**	**160,039**
004-Transportation Development Tax	**145,115**	**0**	**145,115**
005-Water Fund	**952,480**	**810,987**	**141,493**
006-Urban Renewal Agency	**154,080**	**130,700**	**23,380**
007-Parks Capital	**467,580**	**0**	**467,580**
008-Traffic Improvement Fees	**287,460**	**3,900**	**283,560**
009-Vehicle and Equipment Reserve	**74,980**	**31,316**	**43,664**
TOTAL	**5,470,315**	**3,432,520**	**2,037,795**

While these reductions are significant, there are still more expenses that need to be trimmed from the budget for the future. Of particular concern are the high operating expenses for the general fund activities of Planning and Finance and Administration. (These activities will be modified for the 2012/13 budget.)

It should be noted that the proposed changes in funding do not reflect a significant change in services. As can be seen on the table below in recent years North Plains has expended less than 40% of its allocated expenses, (this practice is unusual in municipal government):



This suggests that the City can further reduce its expenses without affecting services. When figures from actual expenses within the General Fund for previous years are compared with the proposed supplemental budget it shows that the current year figures are higher than previous years. Most of this increase corresponds with the Glencoe Improvement project ($254,068), with the remainder associated with personnel and other expenses. A more detailed discussion of department expenses is below.

Fund	Actual 2009	Actual 2010	Actual 2011	Supplemental 2012	Increase 2012 Supplemental from 2011 Actual	
Finance and Administration	233,067	218,360	213,256	572,670	359,414	*
Municipal Court	136,404	132,936	125,365	103,694	NA	
Planning	112,034	93,758	134,173	142,823	8,650	
Police	351,480	365,927	388,130	425,827	37,697	**
Bond Administration	10,372	10,677	11,243	48,561	37,318	
Parks	59,796	59,640	57,958	70,338	12,380	
Library	89,016	100,293	141,972	161,219	19,247	
TOTAL	**992,169**	**981,591**	**1,072,097**	**1,525,132**	**474,706**	

* Includes $259,000 for Glencoe Project, ** Includes $38,000 in grant expenses

As a result of the proposed changes the projected ending fund balances will increase as seen on the adjacent chart.

If contingency funds are not allocated this year another $119,000 could be added to the 001 General Fund, $59,000 to the 002 Street Fund and $50,000 to 005 Water Fund.

The General Fund's unappropriated ending fund balance is experiencing a gradual decline, which can be remedied by spending cuts, and an examination of the efficiency of City services. At this point new revenue sources are highly unlikely, a tax levy impractical, and service fees for planning and other activities are not a reliable

	Projected Ending Fund Balance		
Fund	**Adopted**	**Proposed Supplemental**	**Difference**
001-General Fund	646,000	749,019	**103,019**
002-Street Tax	120,000	393,476	**244,076**
003-Water Capital	83,000	116,571	**33,571**
004-Transportation Development Tax	0	134,730	**134,730**
005-Water Fund	340,000	555,893	**215,893**
006-Urban Renewal Agency	0	23,380	**23,380**
007-Parks Capital	0	425,468	**425,468**
008-Traffic Improvement Fees	0	283,560	**283,560**
009-Vehicle and Equipment Reserve	0	31,316	**31,316**
TOTAL	1,189,000	2,713,413	**1,524,213**

income stream due to the downturn in residential and commercial property development.

General Fund	Actual 2009	Actual 2010	Actual 2011	Supplemental 2012
Ending Fund Balance	$905,040	$951,879	$1,187,841	$749,000
Less Glencoe Revenue			$258,998	
With Contingency				$119,000
Total	**$905,040**	**$951,879**	**$928,843**	**$868,000**

Significant Changes Proposed in Supplemental Budget:

Elimination of the Finance Director Position as of January 2012. This position represents one of the highest cost position in the General Fund. The incumbent proposes retirement as of 12/31/2011. Duties for this position will be shared among staff members and contractors.

Elimination of the Municipal Court has been proposed to lower the City's overhead cost structure. It is anticipated January will be last month in which trails will be heard in North Plains. Thereafter all citations issued by North Plains Police will be heard at the Washington County Justice Court. Washington County has completed an intergovernmental agreement with the City to share revenues from future citation on an even basis. The City will not have fixed costs associated with court operations.

Elimination of Court Clerk Position as of January 2012. Part of the elimination of the court is elimination of the staff position charged with administering the Court. This position change helps reduce costs in five separate budget activities.

Unallocating money for capital projects. City staff has identified a number of projects which are not likely to be completed in this fiscal year which do not need a budget allocation. This represents almost half of the savings between the adopted and supplemental budget. In prior years similar allocations were not eliminated until the budget year was closed. Consequently the fund balances appeared weaker than they truly were when the future year's budget was developed.

Departmental Expenses

410 - Finance and Administration - This department includes expenses that would typically be called non-departmental or general government expenses, including a city-wide contingency expense, internet connection fees, ethics commission fees, community event expenses and dues to

the League of Cities. The supplemental budget also provides for the elimination of the Finance Director position, and the hiring of temporary employee or contractor to assist with the transition to a smaller staff.

412 Municipal Court – The supplemental budget reflects a sharp decline in court activity. This budget activity will be non-functional in the 2012/13 fiscal year.

419 Planning – This department is not self supporting and represents a growing expense, even though building activity is almost non-existent. Consultant expenses have been reduced in favor of less costly temporary employees. Further cuts in this budget activity are needed and staff will avoid all unnecessary expenses for the remainder of the year.

421 Police- The Police Department overhead structure has been lowered by almost $50,000. Expenses for Materials and Services remain on the high side, and include approximately $40,000 in grant related expenses. The Police Department is not generating the same amount of revenue associated with traffic citations as in the past. The practice of issuing tickets for revenue is not cost effective as it takes officers away from patrolling North Plains streets. Officers have increased their visibility performing more patrols since November 2011.

432 – Sewer and Bond Administration – This activity pays for the City's sewer service and bond administration costs. In the 2012/13 budget these expenses will be absorbed into other general fund activities.

452 – Parks – This budget only has a minor cost adjustment.

455 - Library – This budget only has a minor cost adjustment. Library revenues have increased slightly through the implementation of late fees and fines, and fundraising efforts. Revenues for passport services were eliminated.

431 – Streets – The significant change in this budget is the change in the unappropriated fund balance increase as a result of eliminating projects in budget activity 436.

436 – Transportation and Storm Drainage – Approximately $450,000 in capital expenses were removed from the budget. Some additional cuts are possible in this budget activity.

450 Water Capital Improvement – The major changes in this budget are a reduction in development-driven Joint Water Commission expenses and the elimination of water system improvements. Additional funds have been added to water operations to provide for small contracts.

470 – Transportation Development Tax – The major change is reduction in revenue to reflect a lack of building activity, the elimination of overhead costs and elimination of capital improvement projects.

461- Water Operations – The major change is the elimination of capital projects.

490 – Urban Renewal Agency – The major change is the reduction of capital project allocation.

460 – Parks Improvement - The major changes are reduction in revenue and elimination of capital projects.

470 – Traffic Impact Fee - The major change is the reduction of capital project allocation.

480 – Vehicle and Equipment Reserve – Fewer allocations for vehicles and equipment are reflected in this budget. Reconsideration of this fund is needed as it is not adequately funded as a reserve.

The supplemental budget represents a first effort at making the budget more understandable and transparent for the public. Next year's draft budget will include more changes to better allocate costs and significant revisions in fees. A draft of the 2012/13 budget will be prepared by March 2012, incorporating savings from the supplemental budget.

Respectfully submitted,

Martha Debry
City Manager

SCHEDULE OF SUMMARIES

Organization Chart

Fund Balance Trend s - All Funds

Revenue and Expenses Summaries – General Fund

Debt maturity schedules – Annual Payment Obligations

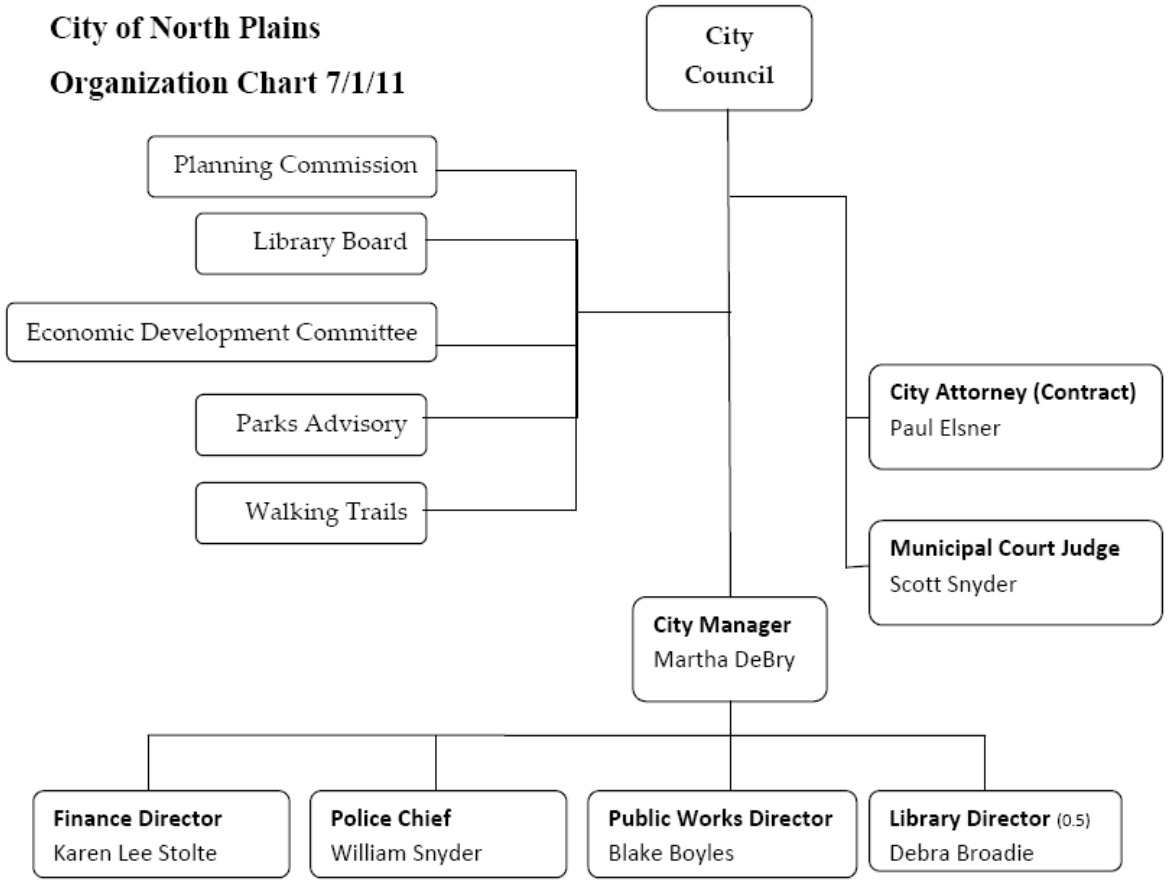
Allocated Positions

Personnel Services Cost Summary by Department

Salary Ranges and Hourly Rates

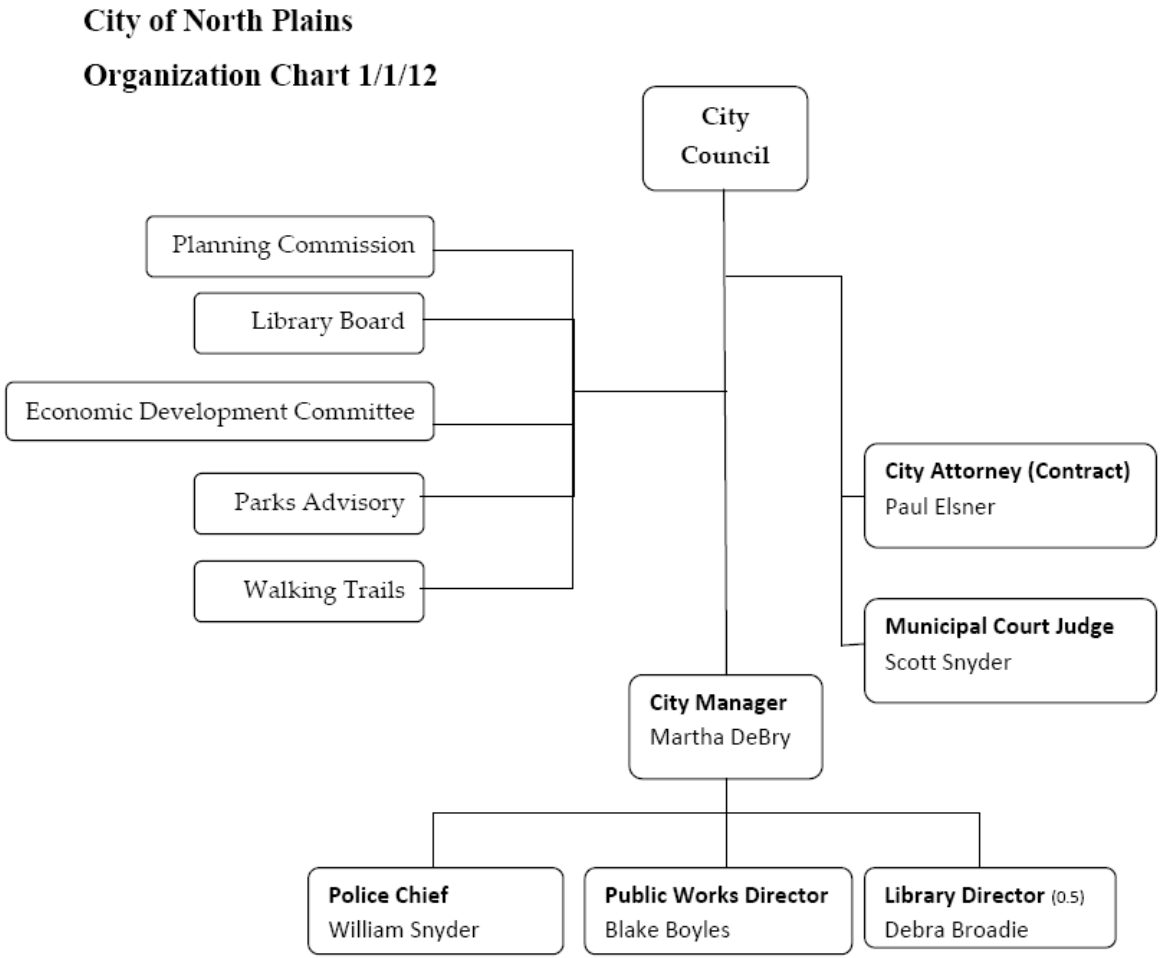
Expense by Type Citywide – All Funds

Organization Chart 7/1/11



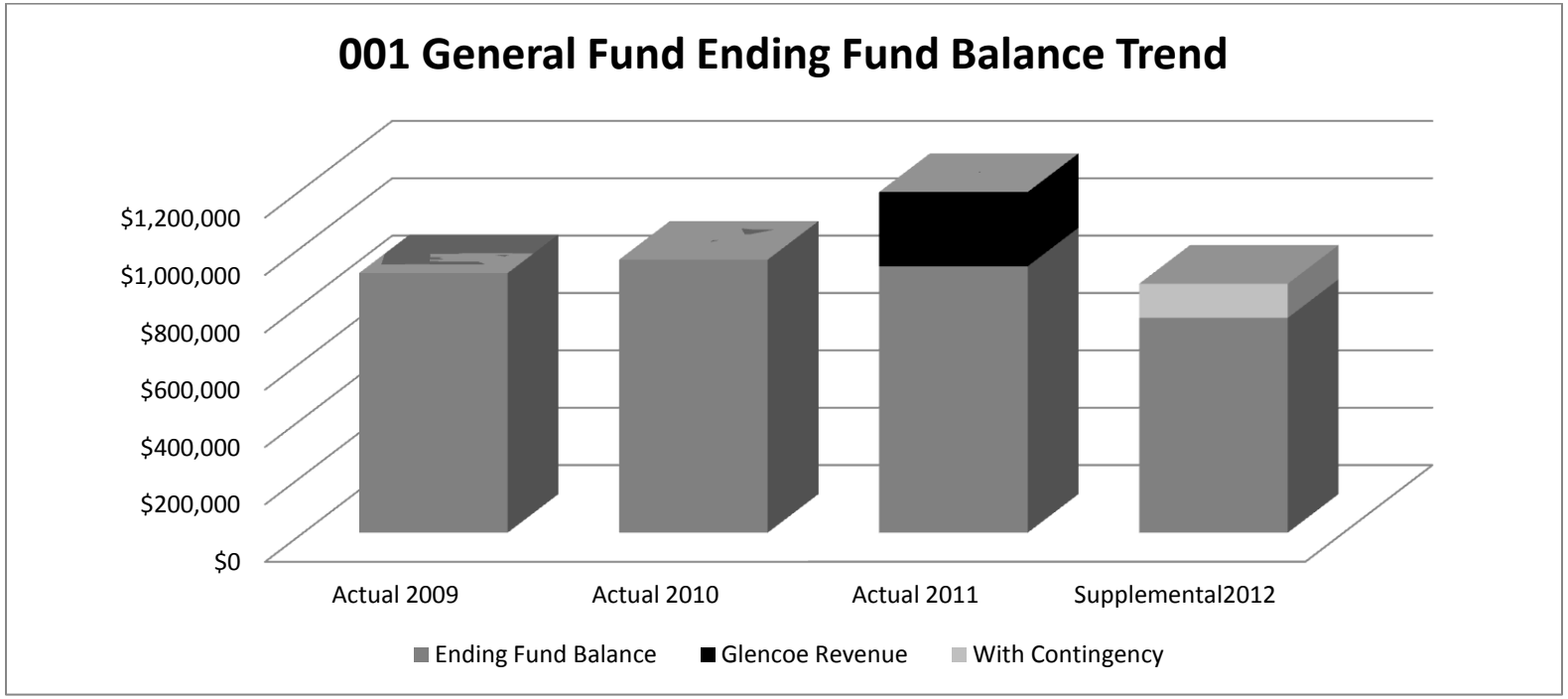
Organization when budget was adopted in June 2011.

Organization Chart 1/1/12



Organization as proposed in Supplemental 2011/12 Budget.

Fund Balance Trends – All Funds

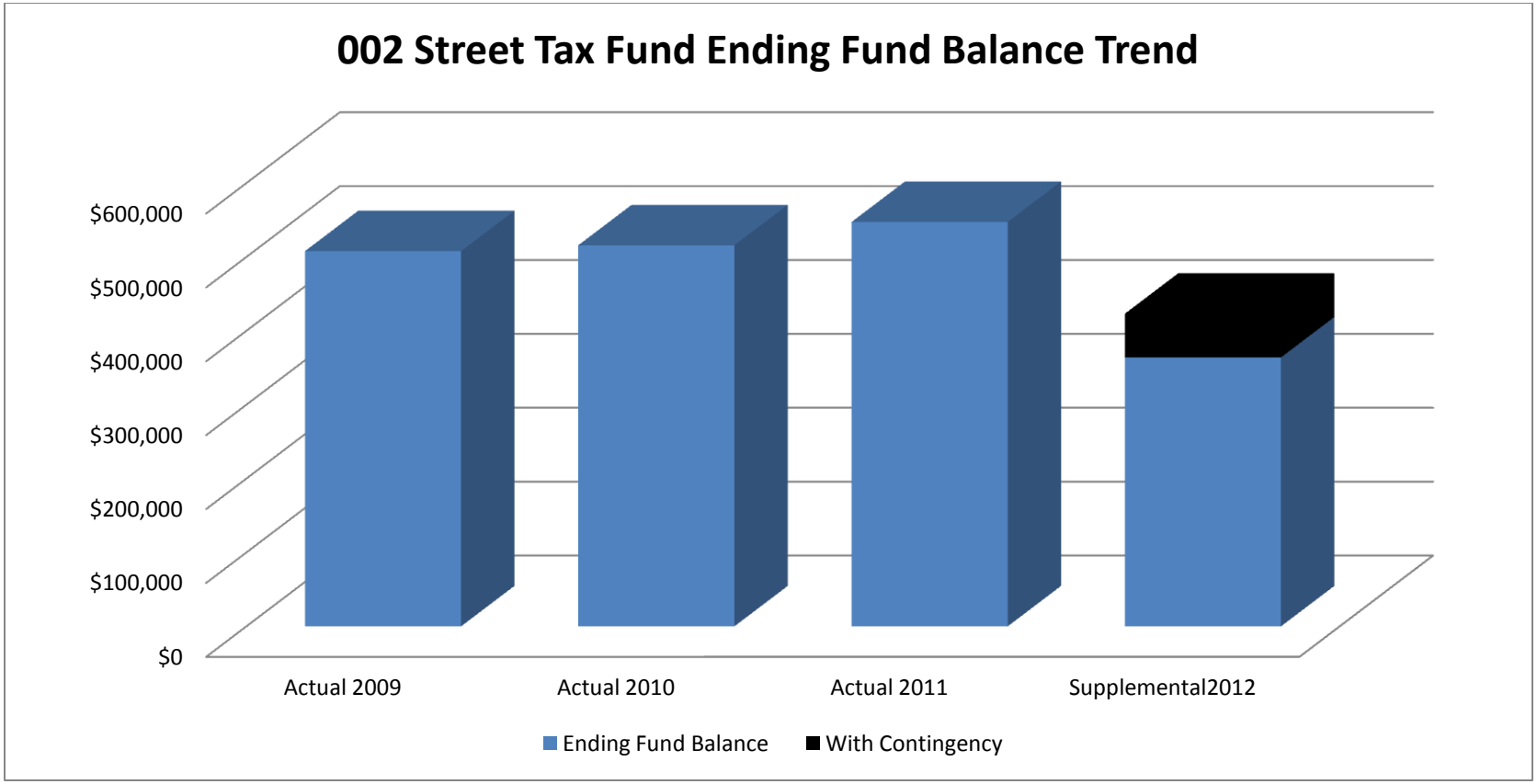


The General Fund is in slight decline. Since 2009 the fund balance has hovered around $900,000. By the end of 2012 it's balance is projected at $868,000. The decline in revenue started in 2010, but was masked by the revenues received from a bond for the Glencoe Road street improvements. Staff is working to minimize expenses through the remainder of the 2011/12 fiscal year, with the goal of growing the fund balance to exceed the $900,000 threshold again.

The General Fund supports most City services including Police, Library and Parks.

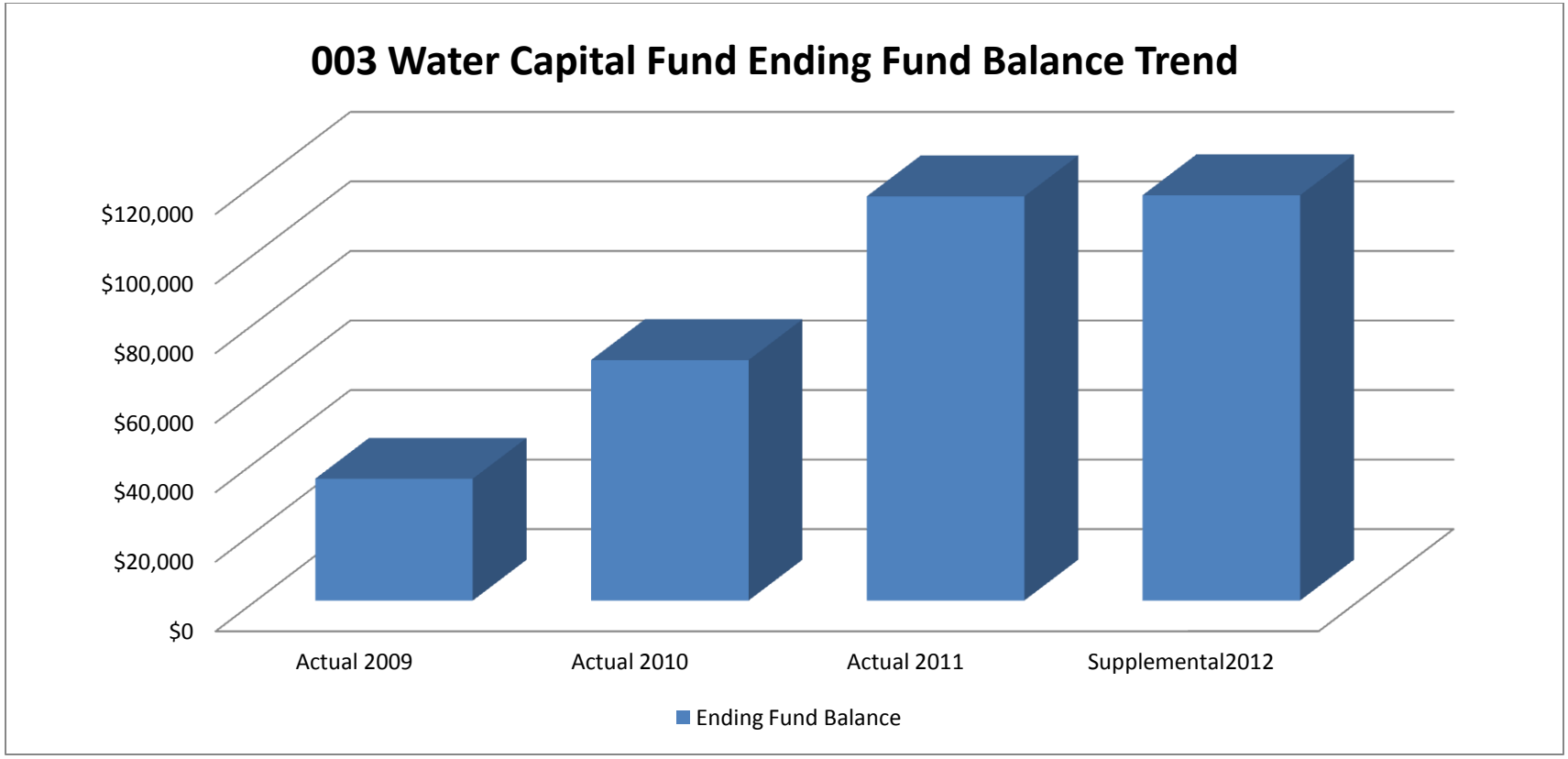
The City's financial policy requires that 15%-20% of annual revenues are maintained in reserve. The goal for 2011/12 is $452,000, and the reserve exceeds that goal.

The outstanding debt of the General fund for the Glencoe Road project has a bond coverage ratio of 1.20, with a maximum annual payment of $25,130. The General Fund meets this obligation.



The ending fund balance of the Street Tax is in decline due to a decline in development. These funds are used to repair, maintain and construct streets, curbs, gutters, and other storm drainage facilities.

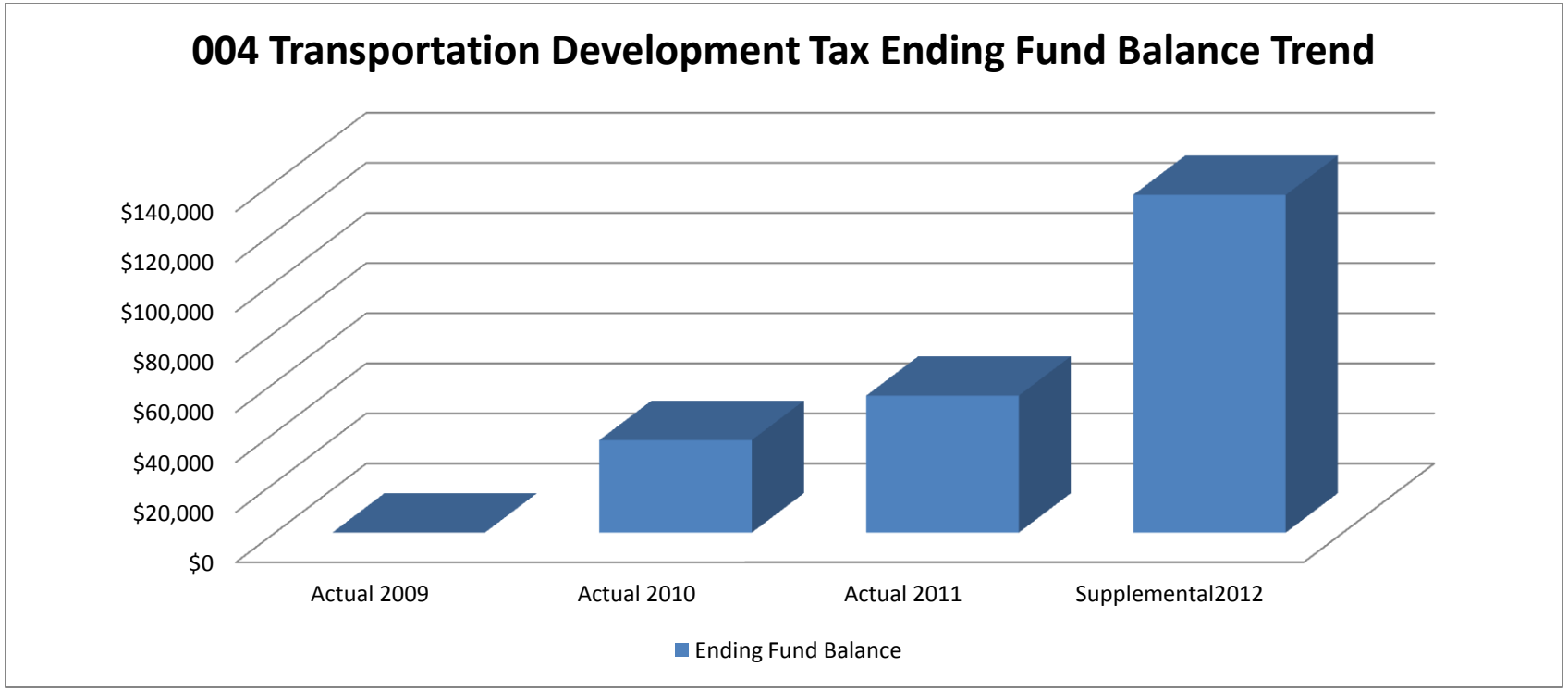
Financial policy requires 15%-20% of revenues be held in reserve, resulting in a target of $231,076, which the fund balance exceeds.



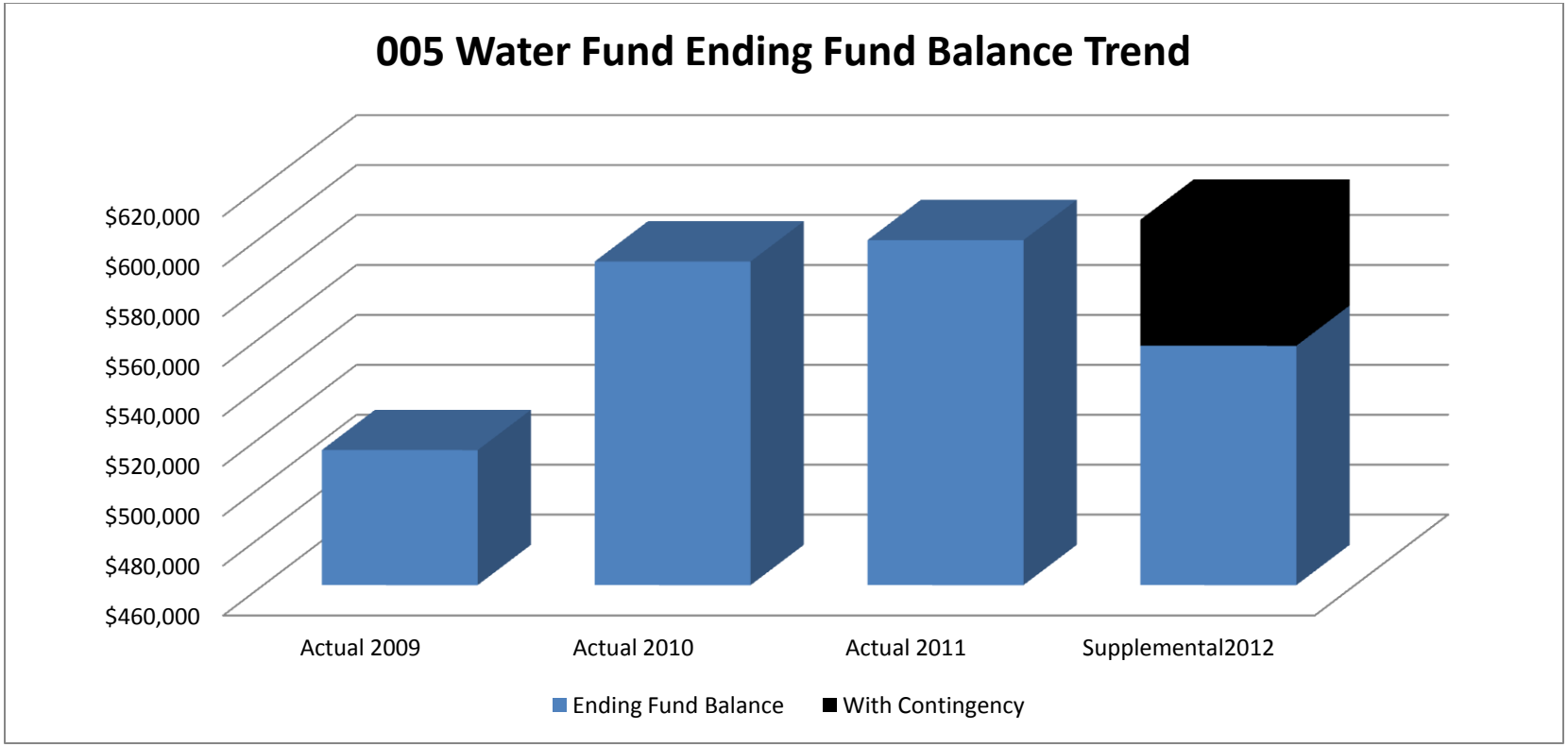
The water capital fund is experiencing a minor increase in its ending fund balance, since no major projects are in construction. The revenues for this fund relies on the development of new building projects and $93,000 transfer from the Water Fund operating budget. The 2011/12 fiscal year is proving to be a very slow year for development.

The outstanding debt of the Water Capital Improvement fund for the Hillsboro Transmission line project has a bond coverage ratio of 1.20, with a maximum annual payment of $134,333. On its own the 003 Fund does not meet the bond covenant goal of $162,000, which will be in place until 2025. When the ending fund balance of this fund and ending fund balance of the 005 Water Fund are combined the City meets this obligation.

In 2012/13 staff will propose closing this fund, and incorporating its liabilities and expenses into 005 Water Fund.



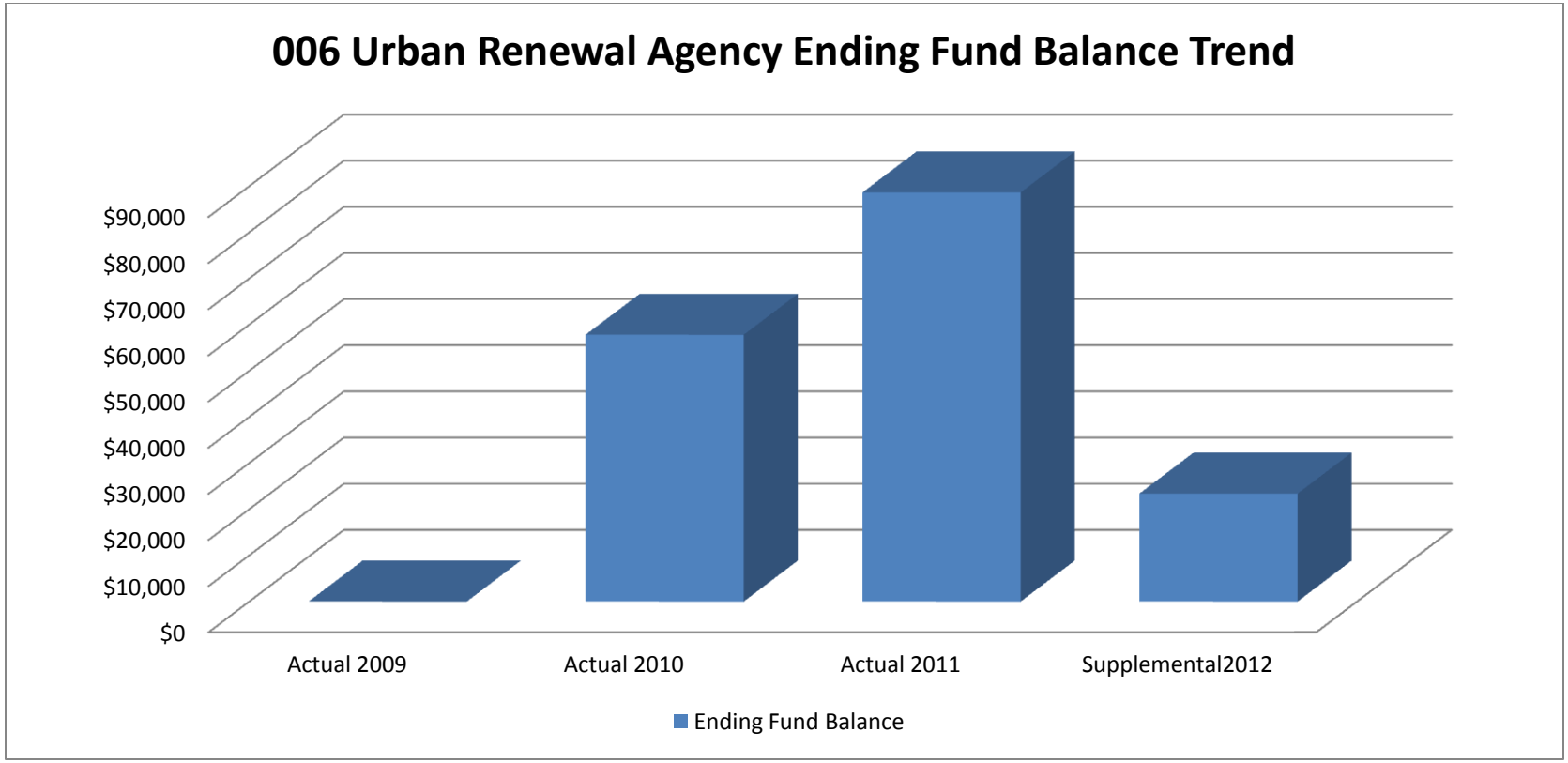
The Transportation Development Tax fund is experiencing a minor increase in its fund balance, as result on no major projects being executed. The revenues for this fund come entirely on the development of new building projects. The 2011/12 fiscal year is proving to be a very slow year for development.



The Water Fund continues to have a healthy fund balance. In recent years the reserve has been building in order to provide for operations and set aside funds for capital projects. The capital improvement program is being revised to determine the amount of revenue needed to fund future improvements.

The City's financial policy requires that 15%-20% of annual revenues are maintained in reserve. The goal for 2011/12 is $269,000, and the reserve exceeds that goal.

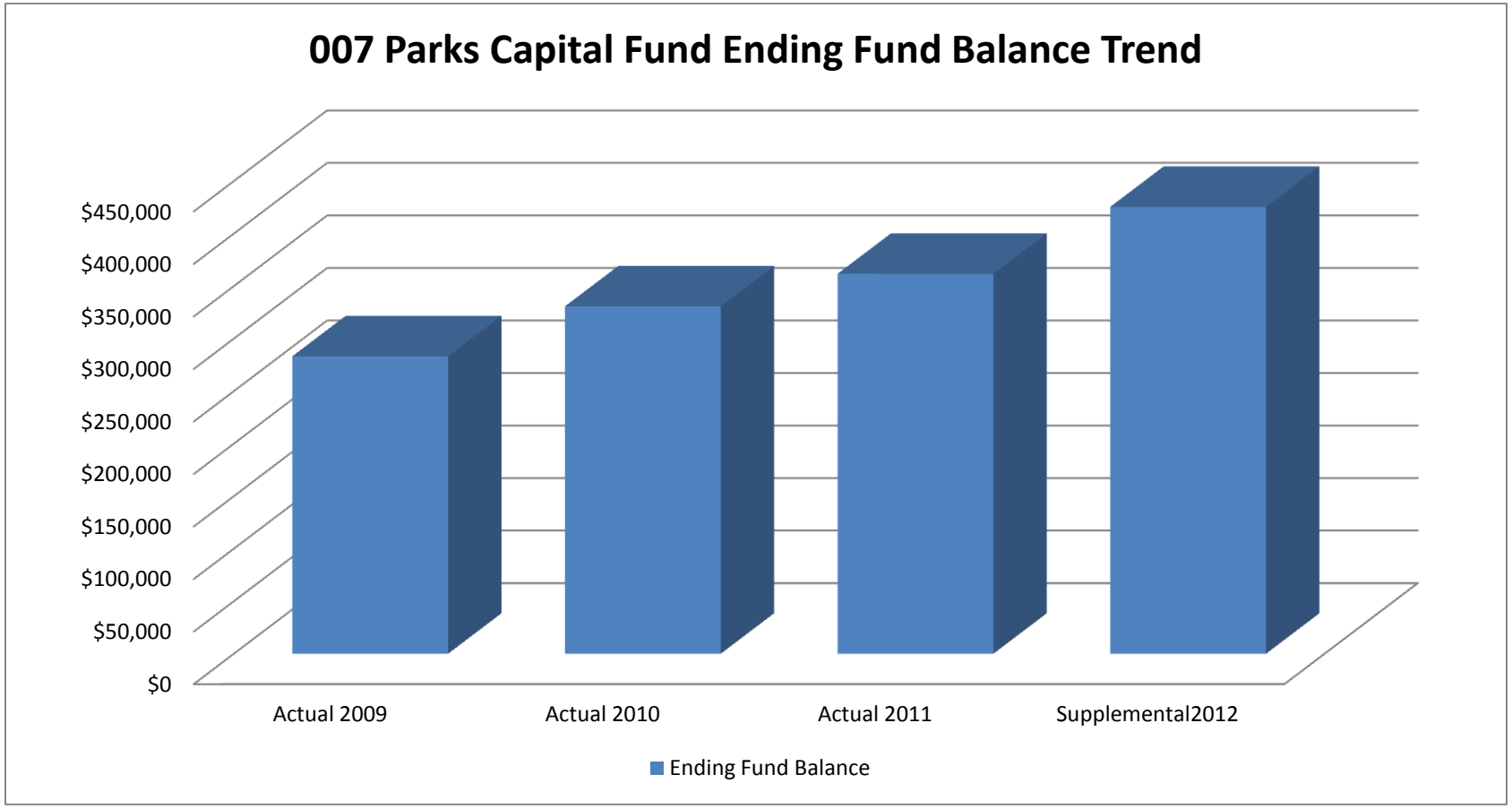
The 2005 Water loan costs $134,000/year until 2025. It was issued at a relatively low fixed rate of 3.75%. The debt coverage ratio is 1.20 which equals $160,800. The cash balance of the Water Fund meets this obligation.



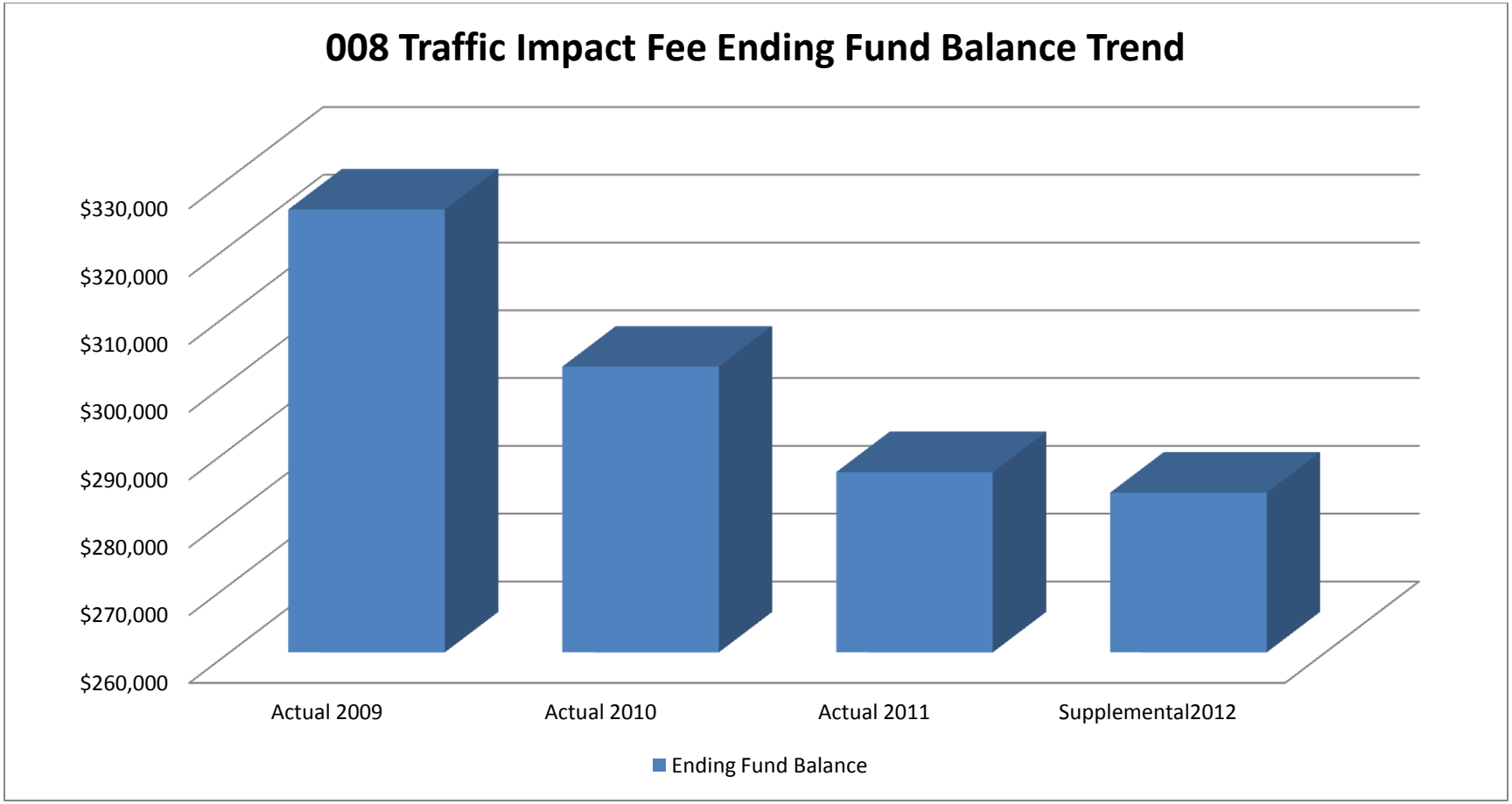
The Urban Renewal Agency Fund balance is a very nominal amount. On its own, the agency is not capable of issuing the debt that it services. The General Fund has issued one bond and entered into one loan agreement on behalf of the Urban Renewal Agency.

The 2011 LOCAP bond financing has a variable rate between 3% and 5.7%. The bond is callable in 2018. The payments range between $20,950 - $25,130 annually. The debt coverage is 1.20 and the cash balance in the General Fund meets this obligation.

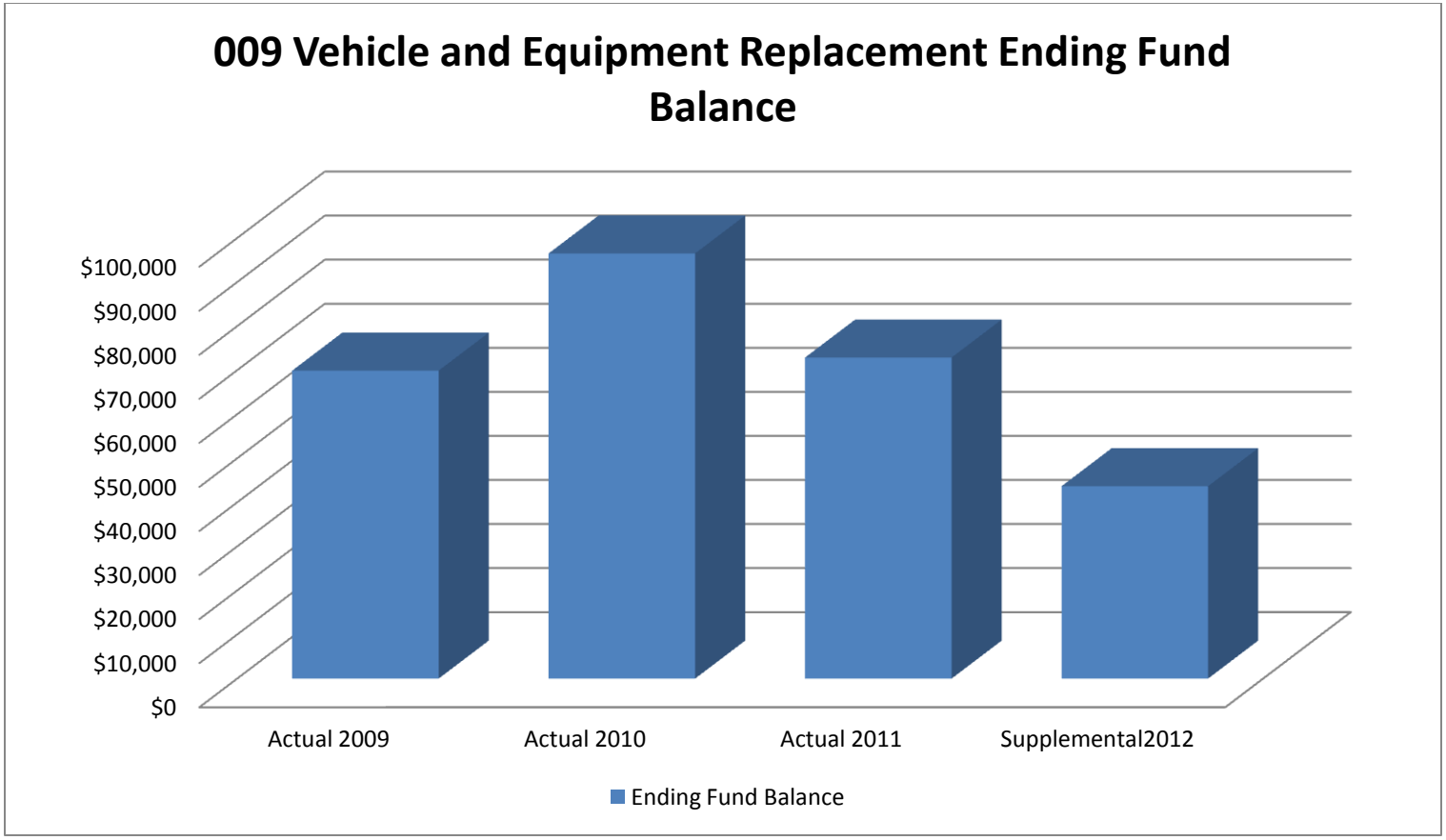
The 2010 Urban Renewal Agency loan for the Kaybern parking lot original principal was at $130,986. The interest rate is 4.25%. The debt is structured to pay interest only through February 2014 when the balance of the principal ($129,554) is due. The required debt service amount is $500/month. Included in the 2011 budget is a lump sum payment of $60,000 to pay down the principal of this loan. A prior principal payment of $20,000 was made in 2010. The City currently receives $500/mo in rent from use of the property, which covers the interest payment. This is a conventional loan and no debt coverage covenant exists.



The Parks Capital Fund has experienced a growth of its ending fund balance from year to year, as residential development continues, and no significant projects have occurred.

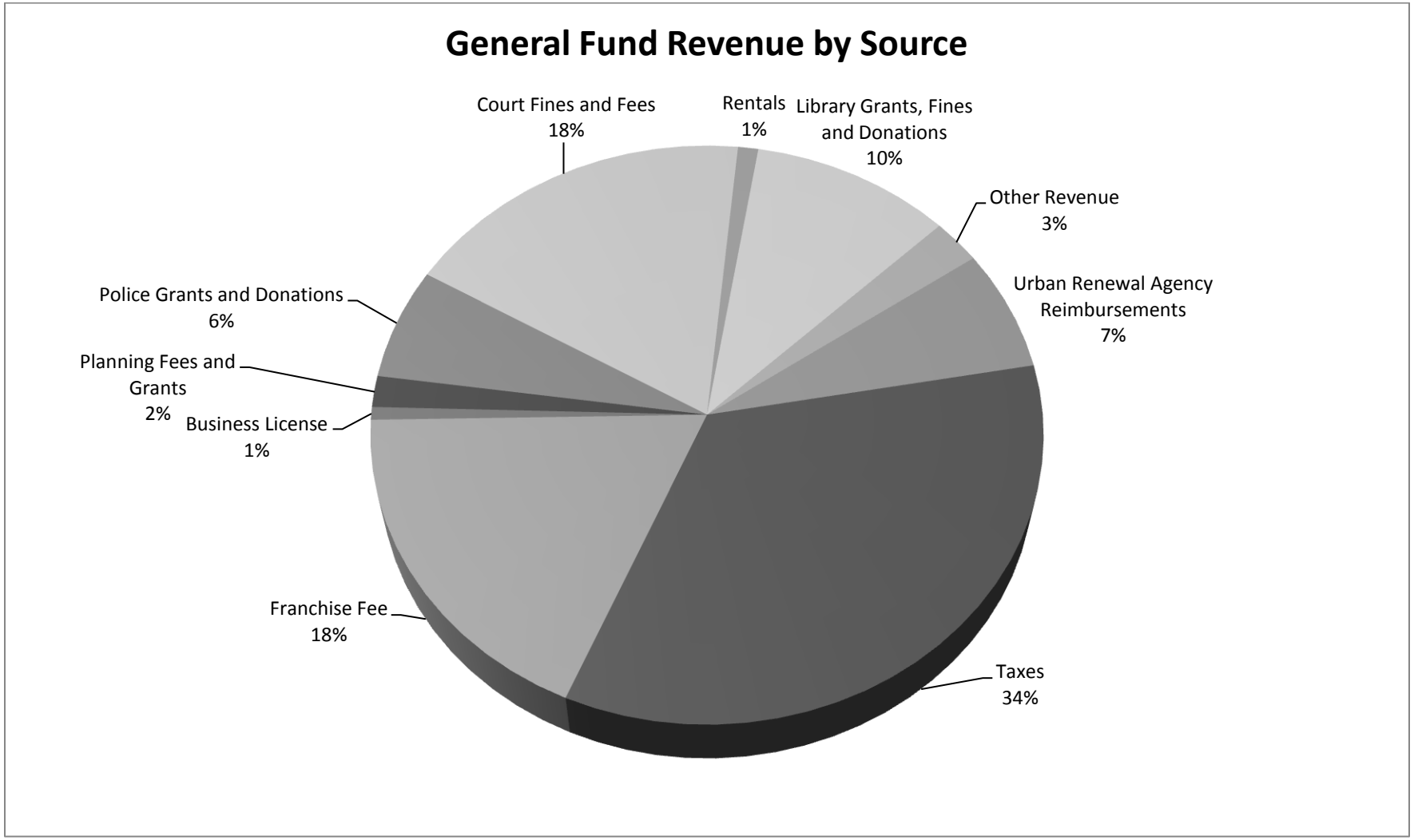


The traffic impact fee fund is a result of tax that was in place prior to the Transportation Development Tax (Fund 002). The funds can be used for projects that expand traffic capacity (new roads and widening of roads.) It cannot be used for side walks or other pedestrian features. No new funds are contributed to fund other than allocation of interest earnings.



The Vehicle and Equipment Reserve Fund is intended to provide a stable source of funding for public works and police vehicles and equipment. Due to budgetary constraints, contributions to the fund have been lower than in past years, and the reserve has minimal funds for future purchases and leases.

General Fund Revenues by Source



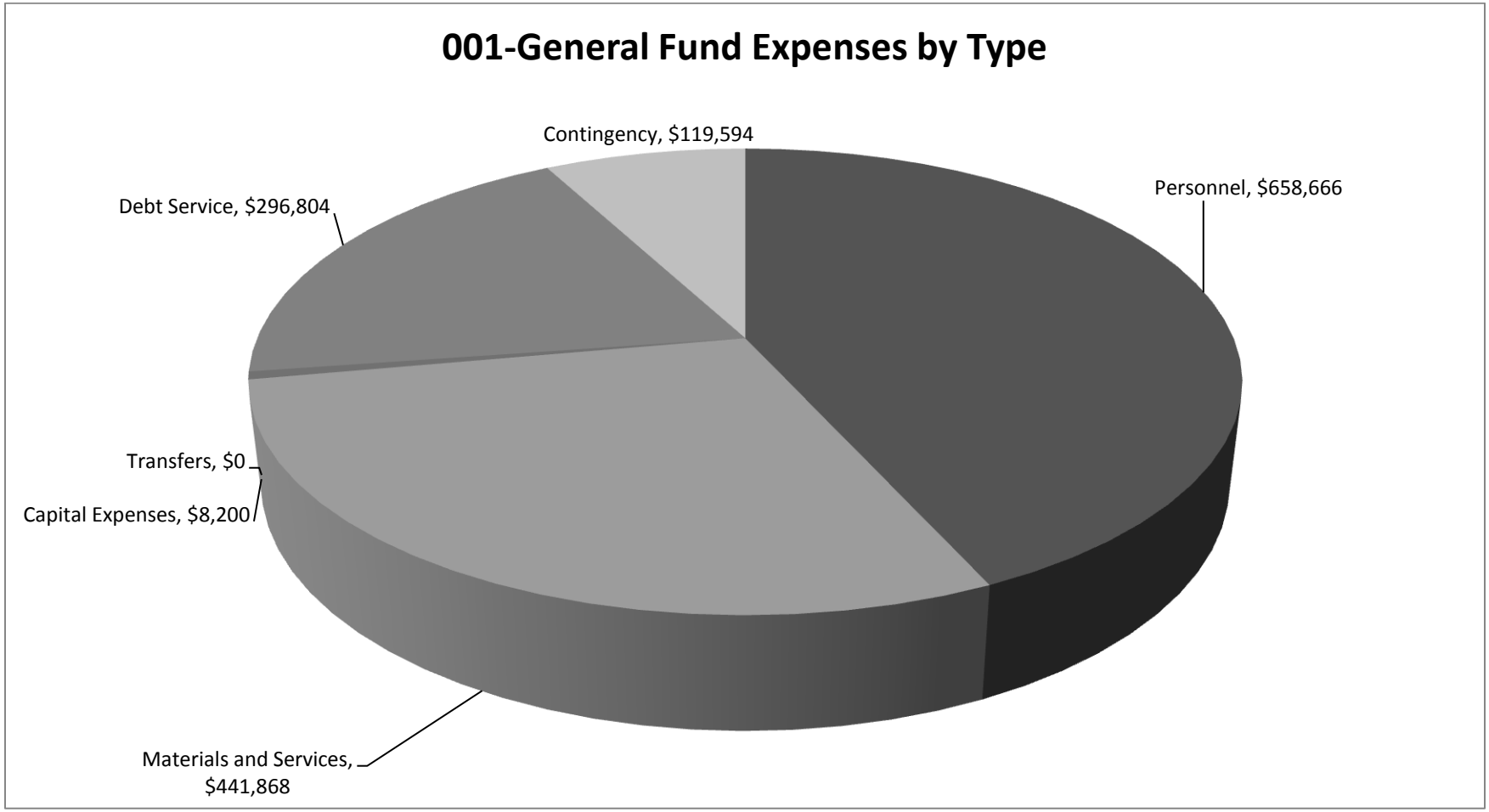
Debt Summary

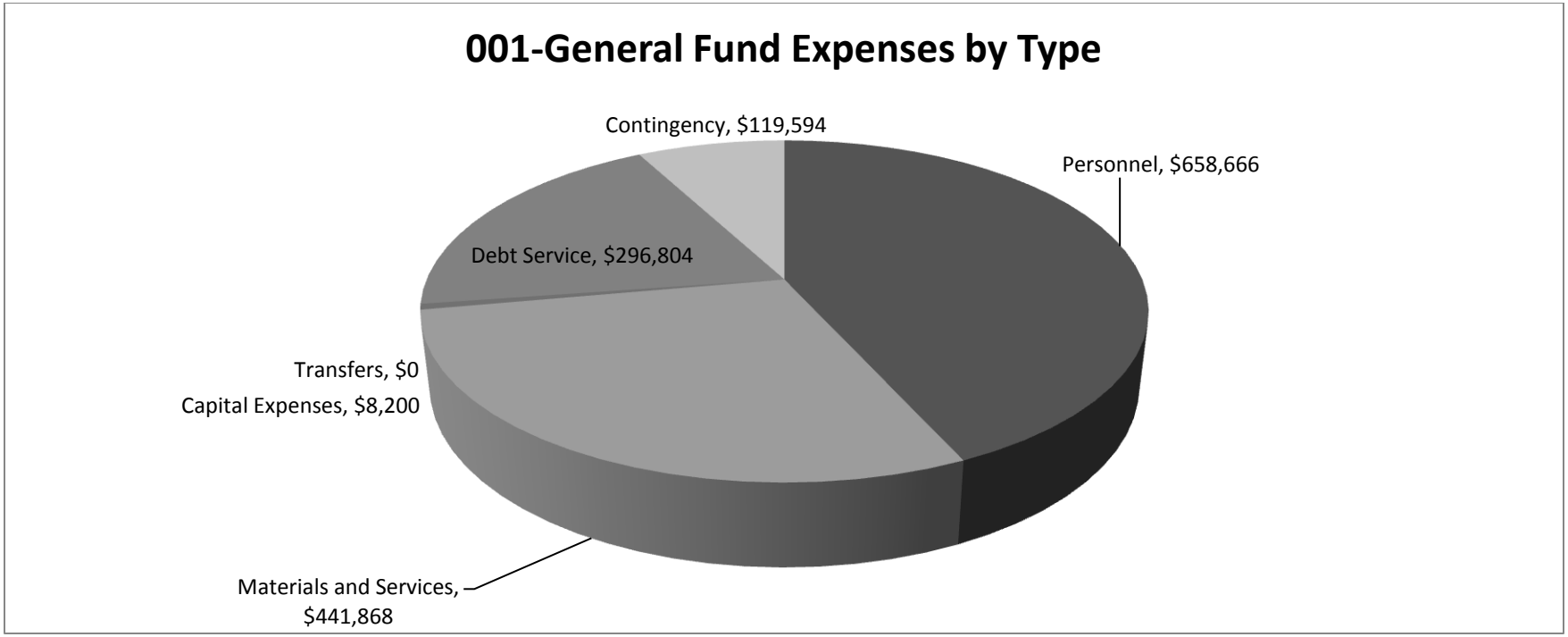
DEBT	LOCAP GF	WATER	URA	LOCAP	LOCAP Admin
Source	GF	Water	URA	URA	URA
	Glencoe	Transmission Main	Parking Lot	Glencoe Reimbursement	Glencoe Reimbursement BNY
Principal	$275,000	$1,846,808	$130,986	$275,000	$900/Annually
Year					
2011	21,183.53	134,331.68	60,000.00	21,183.53	$900
2012	23,093.76	134,331.68	51,000.00	23,093.76	$900
2013	22,793.76	134,331.68		22,793.76	$900
2014	22,493.76	134,331.68		22,493.76	$900
2015	22,193.76	134,331.68		22,193.76	$900
2016	21,825.01	134,332.46		21,825.01	$900
2017	21,387.51	134,384.68		21,387.51	$900
2018	20,950.01	134,331.68		20,950.01	$900
2019	20,512.51	134,331.68		20,512.51	$900
2020	24,965.63	134,331.68		24,965.63	$900
2021	24,243.75	134,331.68		24,243.75	$900
2022	23,456.25	134,331.68		23,456.25	$900
2023	22,668.75	134,331.68		22,668.75	$900
2024	21,881.25	134,331.68		21,881.25	$900
2025	21,093.75			21,093.75	$900
2026	25,130.00			25,130.00	$900
2027	23,990.00			23,990.00	$900
2028	22,850.00			22,850.00	$900
2029	21,710.00			21,710.00	$900
2030	20,570.00			20,570.00	$900

GF= 001 General Fund

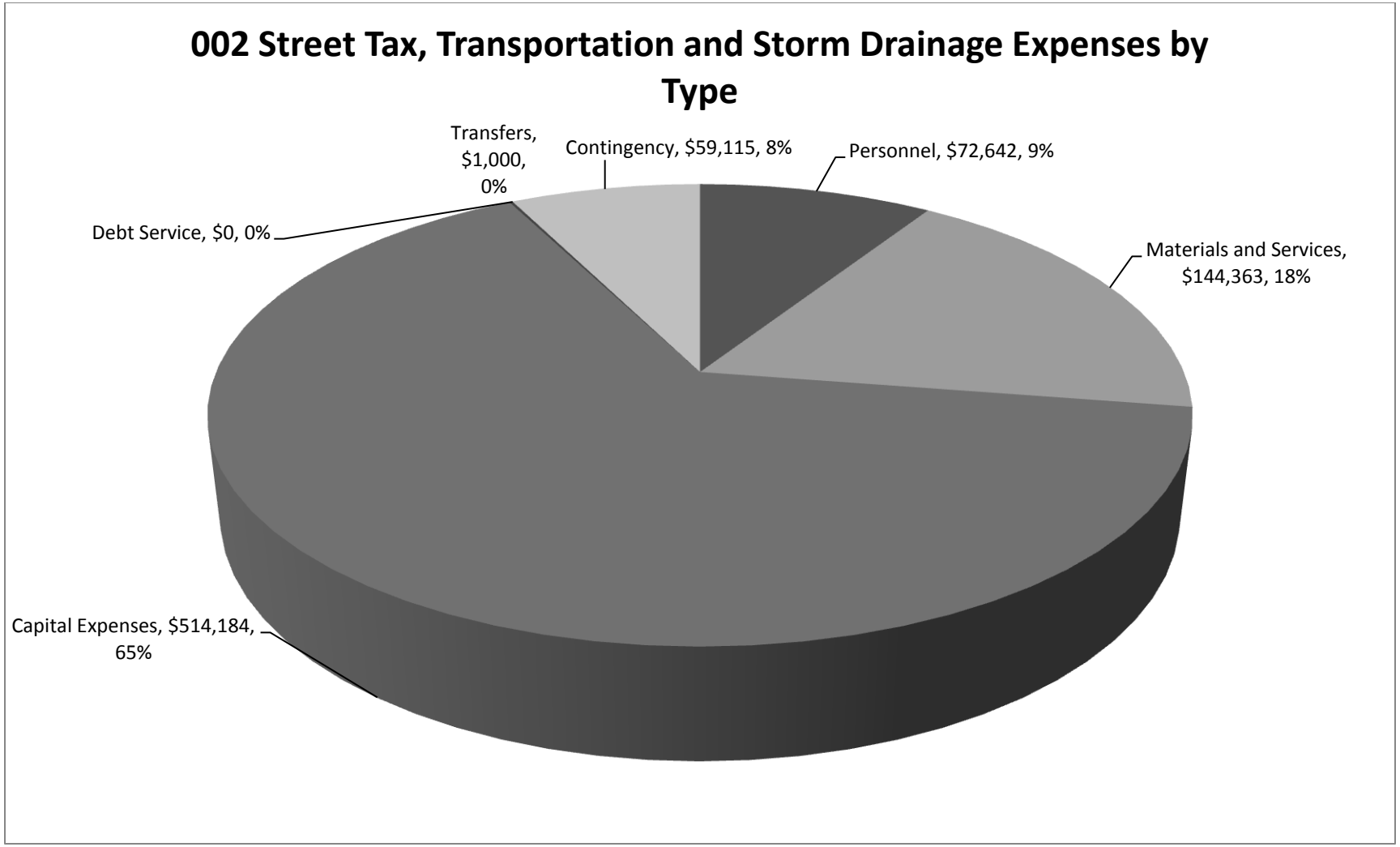
UR = 006 Urban Renewal Agency

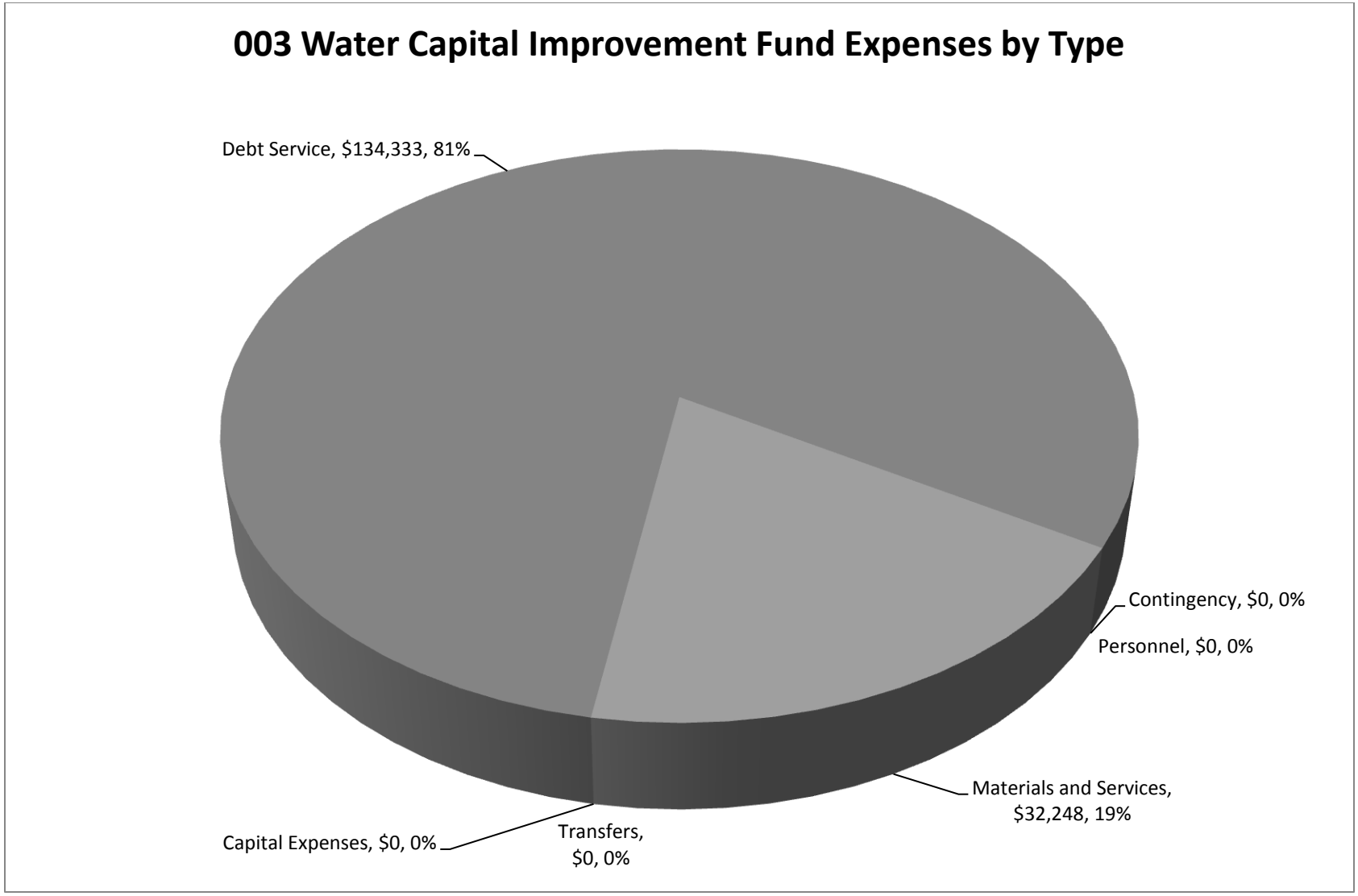
Expense by Type

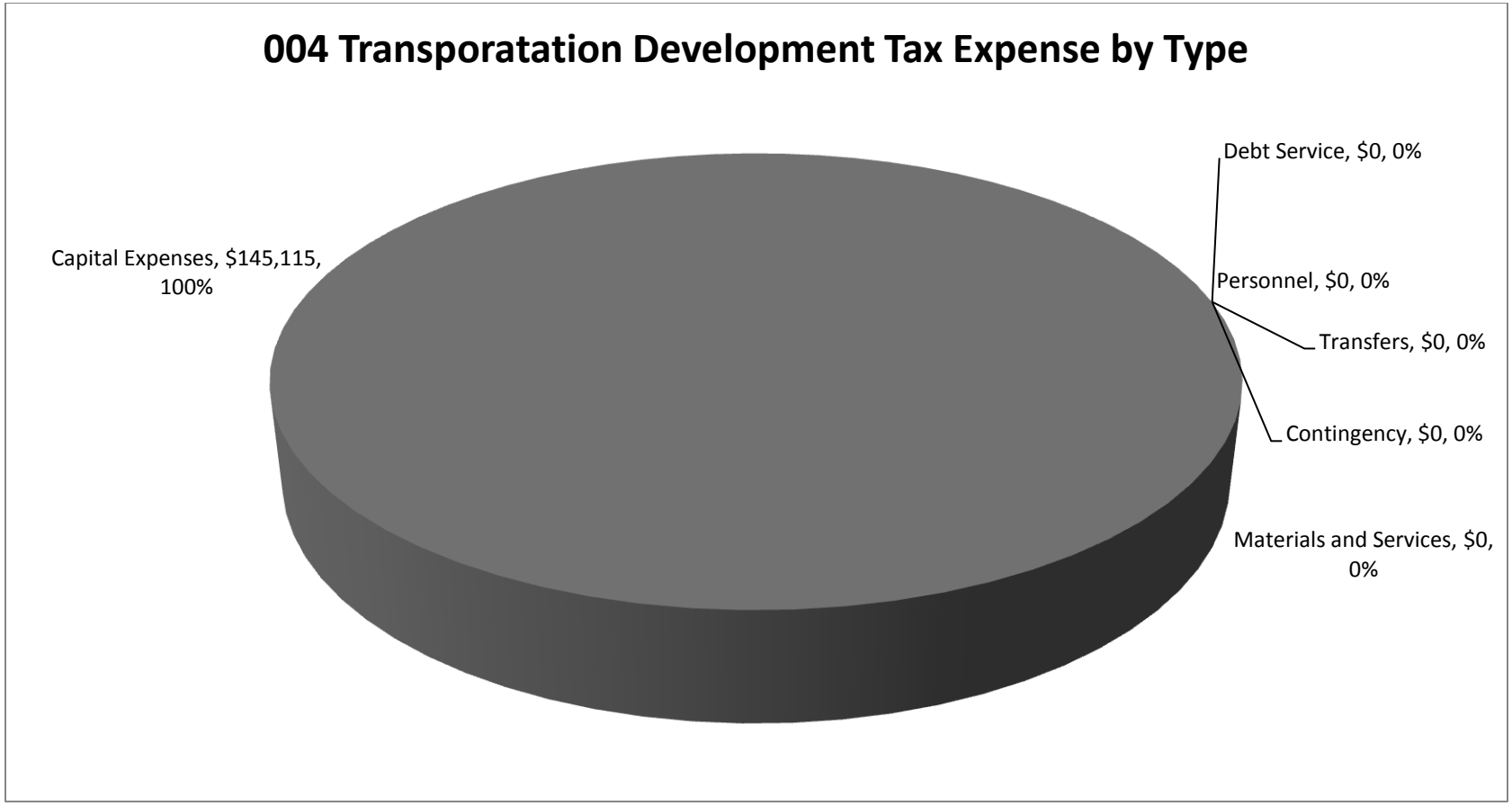


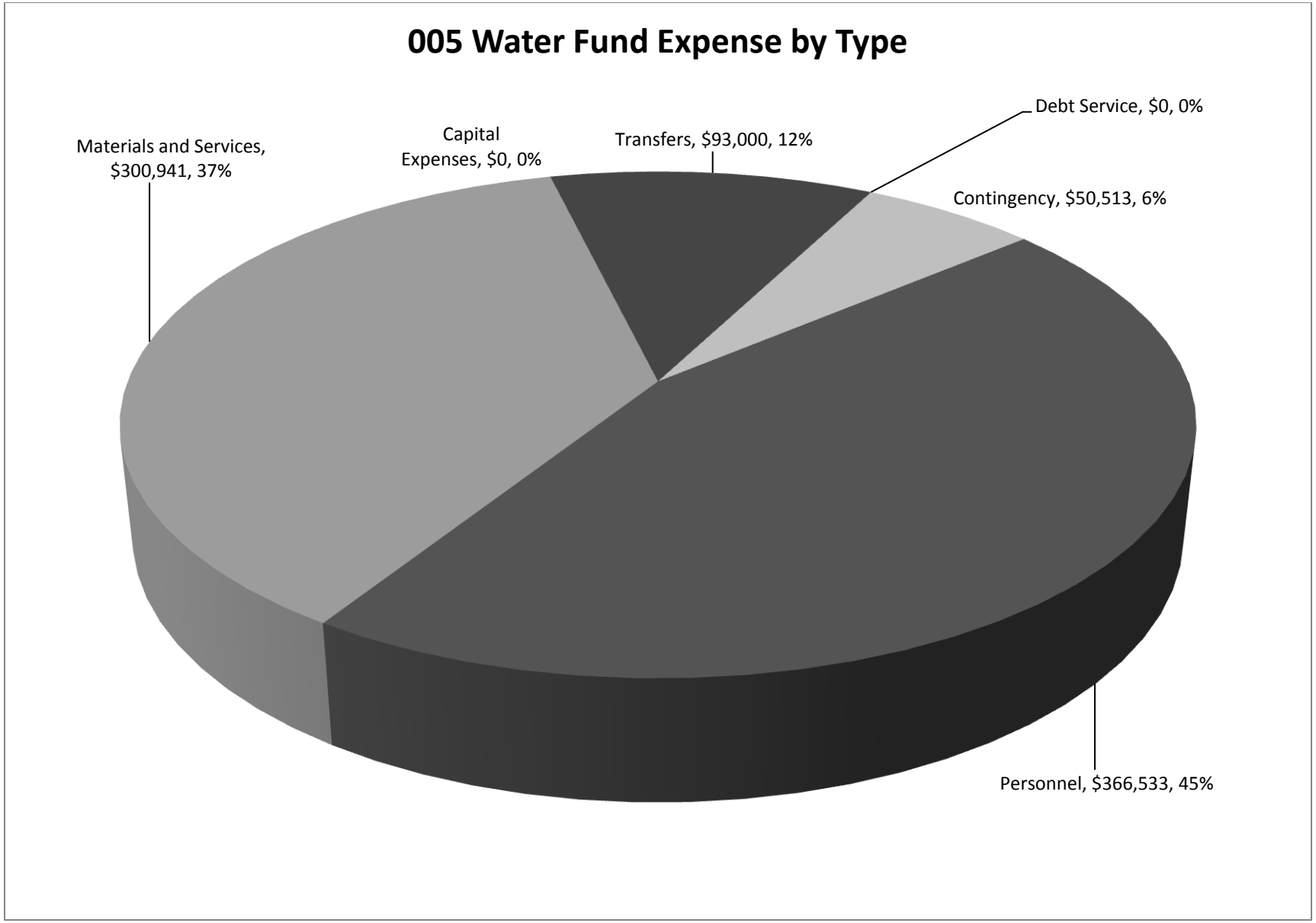


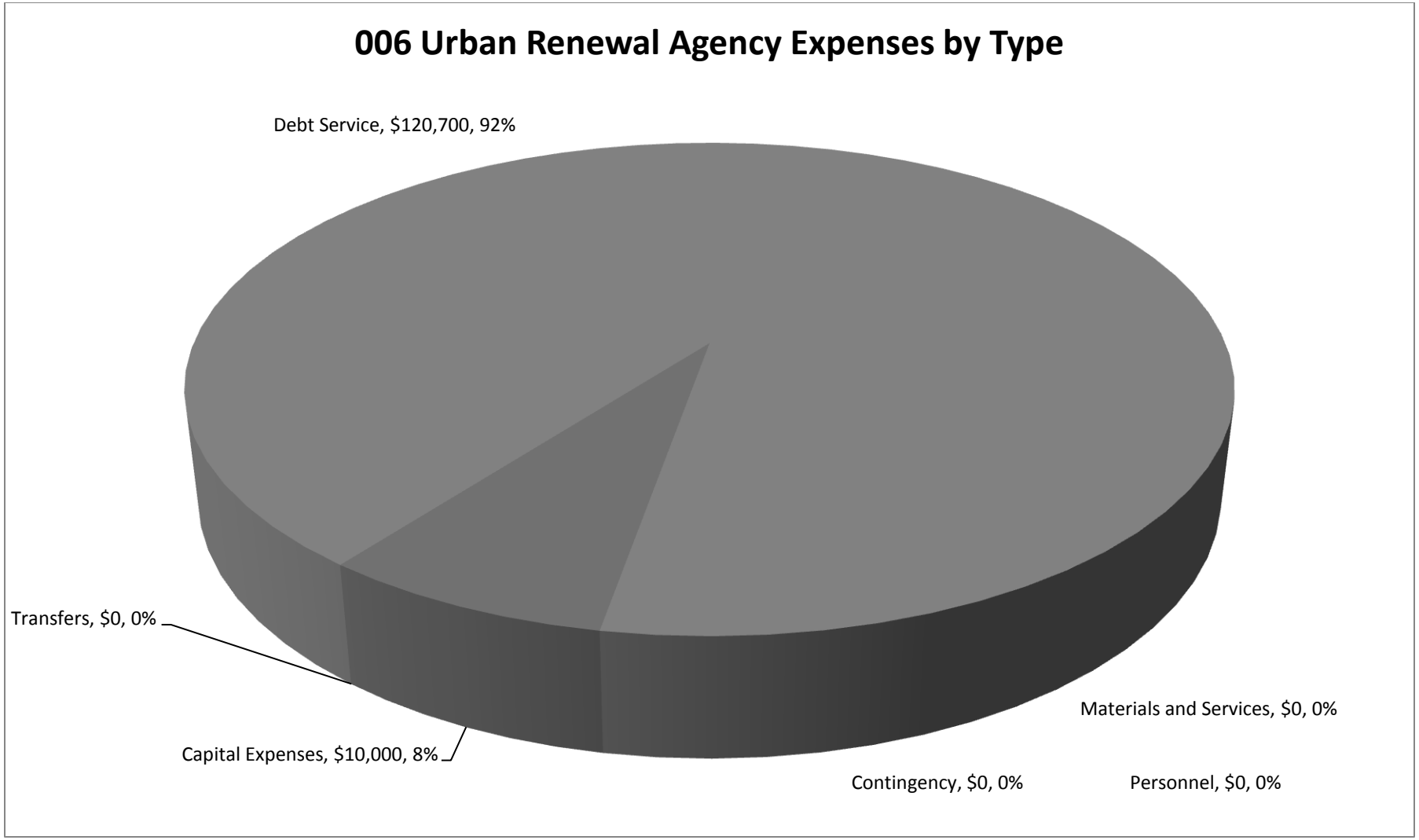
Fund/Activity	Personnel	Materials and Services	Capital Expenses	Transfers	Debt Service	Contingency	Unappropriated Balance
GF-Finance and Administration	$87,472	$106,606	$0		$258,998	$119,594	$749,019
GF-Municipal Court	$46,637	$57,057	$0	$0		$0	$0
GF-Planning	$93,673	$49,150	$0	$0		$0	$0
GF-Police	$254,736	$162,891	$8,200	$0		$0	$0
GF-Bond Administration	$6,955	$3,800			$37,806	$0	$0
GF-Parks	$53,948	$16,390	$0	$0	$0	$0	$0
GF-Library	$115,245	$45,974	$0	$0	$0	$0	$0
001-General Fund	$658,666	$441,868	$8,200	$0	$296,804	$119,594	$749,019

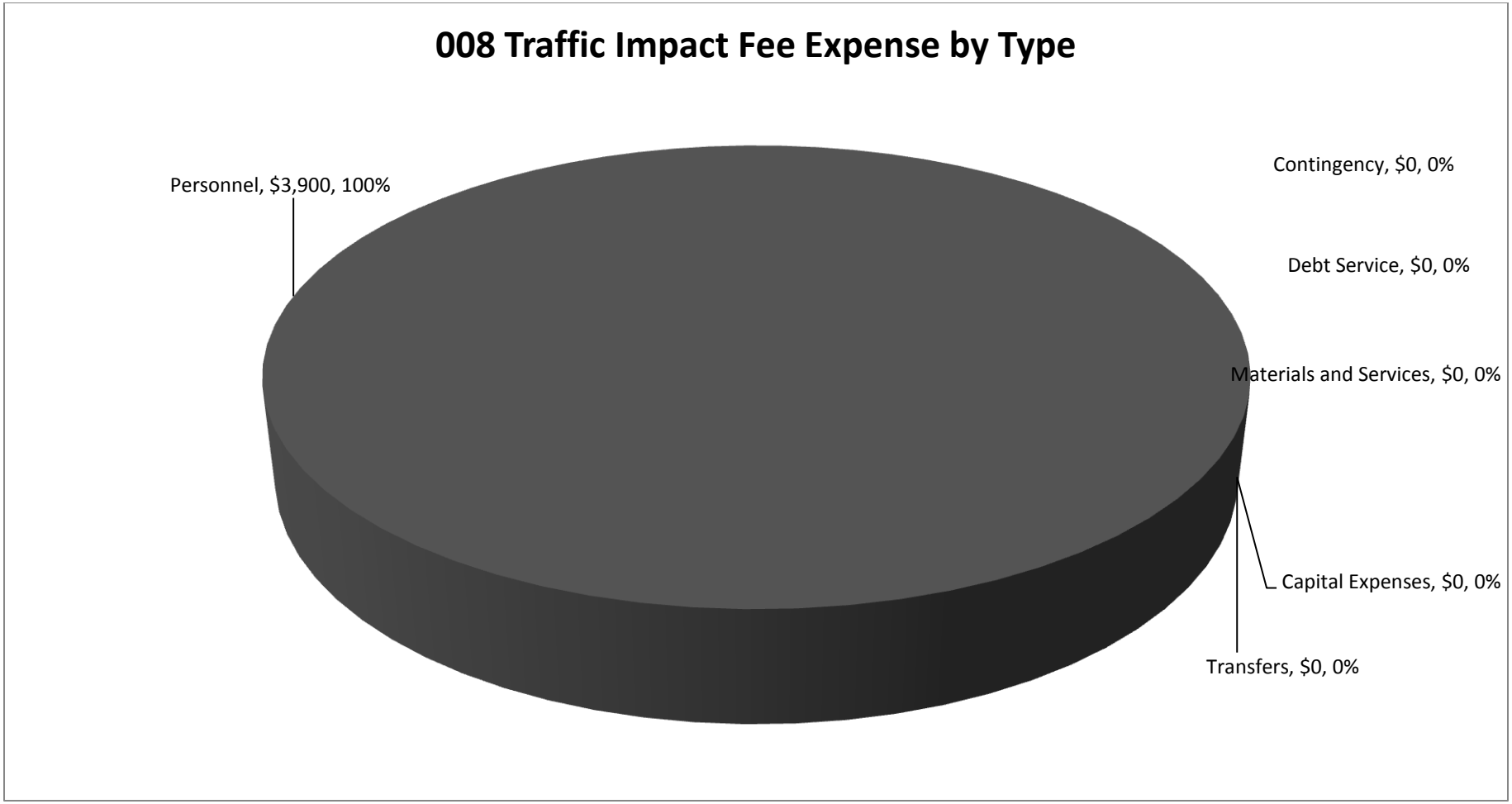

002 Street Tax, Transportation and Storm Drainage Expenses by Type
Transfers, $1,000, 0%
Contingency, $59,115, 8%
Personnel, $72,642, 9%
Debt Service, $0, 0%
Materials and Services, $144,363, 18%
Capital Expenses, $514,184, 65%

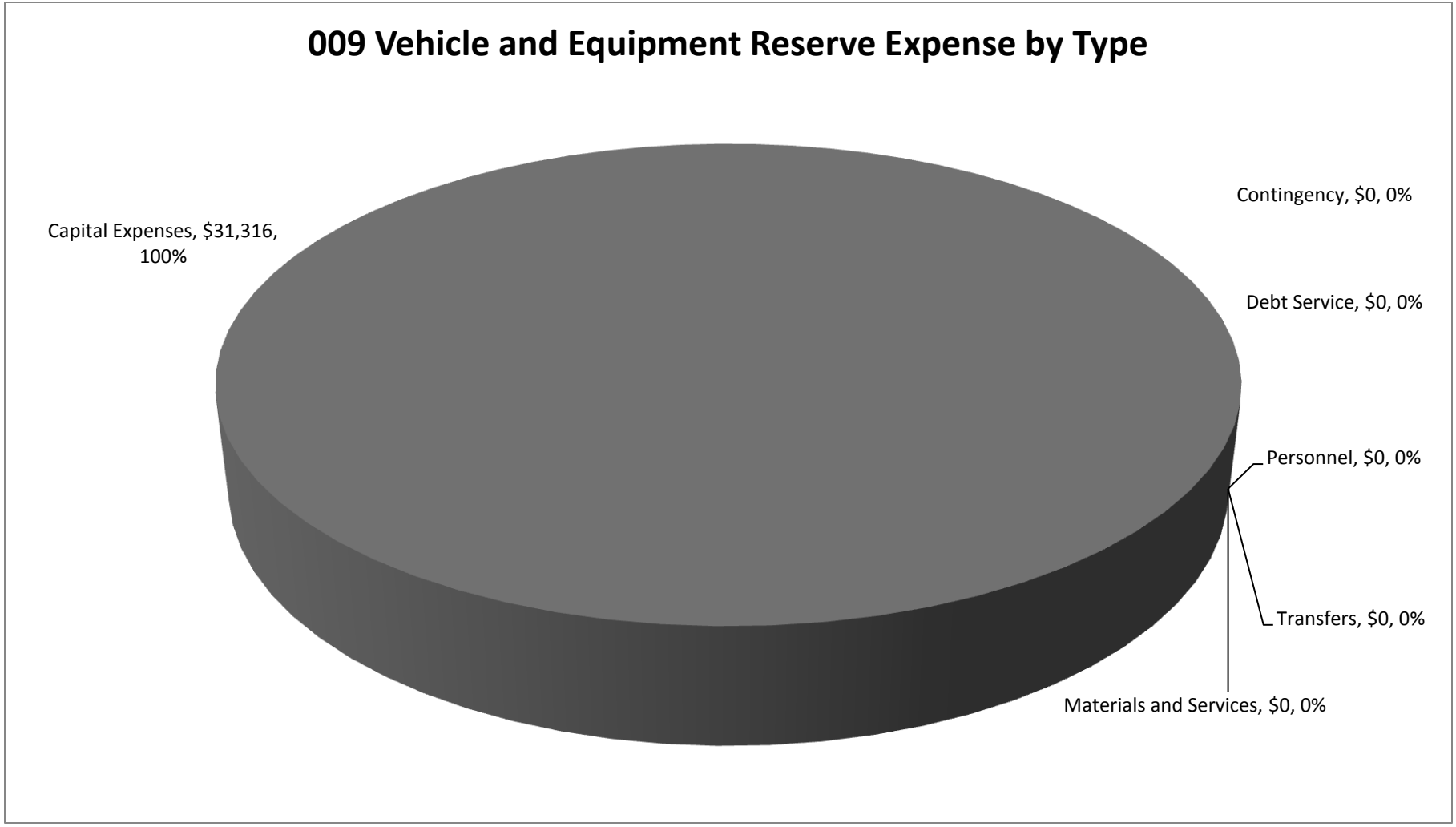

003 Water Capital Improvement Fund Expenses by Type
Debt Service, $134,333, 81%
Contingency, $0, 0%
Personnel, $0, 0%
Materials and Services, $32,248, 19%
Capital Expenses, $0, 0%
Transfers, $0, 0%


004 Transporatation Development Tax Expense by Type
Debt Service, $0, 0%
Capital Expenses, $145,115, 100%
Personnel, $0, 0%
Transfers, $0, 0%
Contingency, $0, 0%
Materials and Services, $0, 0%


005 Water Fund Expense by Type
Debt Service, $0, 0%
Materials and Services, $300,941, 37%
Capital Expenses, $0, 0%
Transfers, $93,000, 12%
Contingency, $50,513, 6%
Personnel, $366,533, 45%


006 Urban Renewal Agency Expenses by Type
Debt Service, $120,700, 92%
Transfers, $0, 0%
Capital Expenses, $10,000, 8%
Materials and Services, $0, 0%
Contingency, $0, 0%
Personnel, $0, 0%


008 Traffic Impact Fee Expense by Type
Personnel, $3,900, 100%
Contingency, $0, 0%
Debt Service, $0, 0%
Materials and Services, $0, 0%
Capital Expenses, $0, 0%
Transfers, $0, 0%


009 Vehicle and Equipment Reserve Expense by Type
Capital Expenses, $31,316, 100%
Contingency, $0, 0%
Debt Service, $0, 0%
Personnel, $0, 0%
Transfers, $0, 0%
Materials and Services, $0, 0%

Allocated Positions

Finance and Admin		2008/09	2009/10	2010/11	2011/12	Supplemental 2011/12
City Manager		1	1	1	1	1
City Recorder		1	1	1	1	1
Clerical Assistant				1	1	1
Finance Director		1	1	1	1	0
Utility Billing Clerk		1	1	1	1	1
	Total	4	4	5	5	4
MUNICIPAL COURT						
Court Clerk		1	1	1	1	0
	Total	1	1	1	1	0
PUBLIC WORKS						
Public Works Director		1	1	1	1	1
Utility Worker III		1	1	1	1	1
Utility Worker II		1	1	1	1	1
Utility Worker I		1	1	1	1	1
	Total	4	4	4	4	4
POLICE						
Police Chief		1	1	1	1	1
Police Officer		1	1	1	1	1
	Total	2	2	2	2	2
LIBRARY						
Library Director		0	0	0.5	0.5	0.5
	Total	0	0	0.5	0.5	0.5
TOTAL		**11**	**11**	**12.5**	**12.5**	**10.5**

Salary Ranges and Hourly Rates

REVISED 7/18/2011

Exempt	SALARIED EMPLOYEES	PROBATION	A	B	C	D	E	F
X	**CITY MANAGER**							
	Annually		71,004	74,556	78,276	82,200	86,304	90,624
	Monthly		5,917	6,213	6,523	6,850	7,192	7,552
	Hourly		34.14	35.84	37.63	39.52	41.49	43.57
	CITY RECORDER							
	Annually	37,824	39,708	41,700	43,776	45,984	48,276	50,676
	Monthly	3,152	3,309	3,475	3,648	3,832	4,023	4,223
	Hourly	18.18	19.09	20.05	21.05	22.11	23.21	24.36
	CLERICAL ASSISTANT							
	Annually	25,836	27,120	28,488	29,904	31,404	32,976	34,620
	Monthly	2,153	2,260	2,374	2,492	2,617	2,748	2,885
	Hourly	12.42	13.04	13.70	14.38	15.10	15.85	16.64
	COURT CLERK II /CLERICAL ASSISTANT							
	Annually	35,100	36,852	38,688	40,644	42,660	44,796	47,040
	Monthly	2,925	3,071	3,224	3,387	3,555	3,733	3,920
	Hourly	16.88	17.72	18.60	19.54	20.51	21.54	22.62
X	**FINANCE DIRECTOR**							
	Annually	64,344	67,560	70,944	74,484	78,216	82,116	86,232
	Monthly	5,362	5,630	5,912	6,207	6,518	6,843	7,186
	Hourly	30.94	32.48	34.11	35.81	37.60	39.48	41.46

		Probation	A	B	C	D	E	F
X	**POLICE CHIEF**							
	Annually	60,348	63,360	66,528	69,852	73,344	77,016	80,868
	Monthly	5,029	5,280	5,544	5,821	6,112	6,418	6,739
	Hourly	29.01	30.46	31.99	33.58	35.26	37.03	38.88
	POLICE OFFICERS							
	Annually	44,484	46,692	49,044	51,492	54,096	56,772	59,616
	Monthly	3,707	3,891	4,087	4,291	4,508	4,731	4,968
	Hourly	21.39	22.45	23.58	24.76	26.01	27.29	28.66
X	**PUBLIC WORKS DIRECTOR**							
	Annually	65,784	69,084	70,056	76,152	79,968	83,964	88,164
	Monthly	5,482	5,757	5,838	6,346	6,664	6,997	7,347
	Hourly	31.63	33.21	33.68	36.61	38.45	40.37	42.39
	UTILITY WORKER II							
	Annually	35,616	37,380	40,632	41,220	43,284	45,444	47,712
	Monthly	2,968	3,115	3,386	3,435	3,607	3,787	3,976
	Hourly	17.12	17.97	19.53	19.82	20.81	21.85	22.94
	UTILITY WORKER III							
	Annually	44,484	46,692	49,044	51,492	54,096	56,772	59,616
	Monthly	3,707	3,891	4,087	4,291	4,508	4,731	4,968
	Hourly	21.39	22.45	23.58	24.76	26.01	27.29	28.66
	UTILITY BILLING CLERK/CLERICAL ASSISTANT							
	Annually	33,048	34,704	36,444	38,268	40,188	42,180	44,304
	Monthly	2,754	2,892	3,037	3,189	3,349	3,515	3,692
	Hourly	15.89	16.68	17.52	18.40	19.32	20.28	21.30

LIBRARY DIRECTOR (936 hours)		A	C	C	C	E	F
Annually	20,564	21,594	22,670	23,802	25,001	26,245	27,556
Monthly	1,714	1,799	1,889	1,984	2,083	2,187	2,296
Hourly	21.97	23.07	24.22	25.43	26.71	28.04	29.44

HOURLY EMPLOYEES

LABORER - Seasonal	10.00	10.50	11.03	11.58	12.15	12.76	13.40
LIBRARY CLERKS	9.15	9.61	10.08	10.59	11.12	11.68	12.26
LIB. CLERK/ IT ASSISTANT	12.72	13.36	14.03	14.73	15.46	16.23	17.05
VOL. COORDINATOR/ LIB. ASSIST.	16.07	16.87	17.72	18.60	19.53	20.50	21.53

BUDGET NARRATIVES

410 Finance and Administration

412 Municipal Court

419 Planning Department

421 Police Department

432 Sewer and Bond Administration

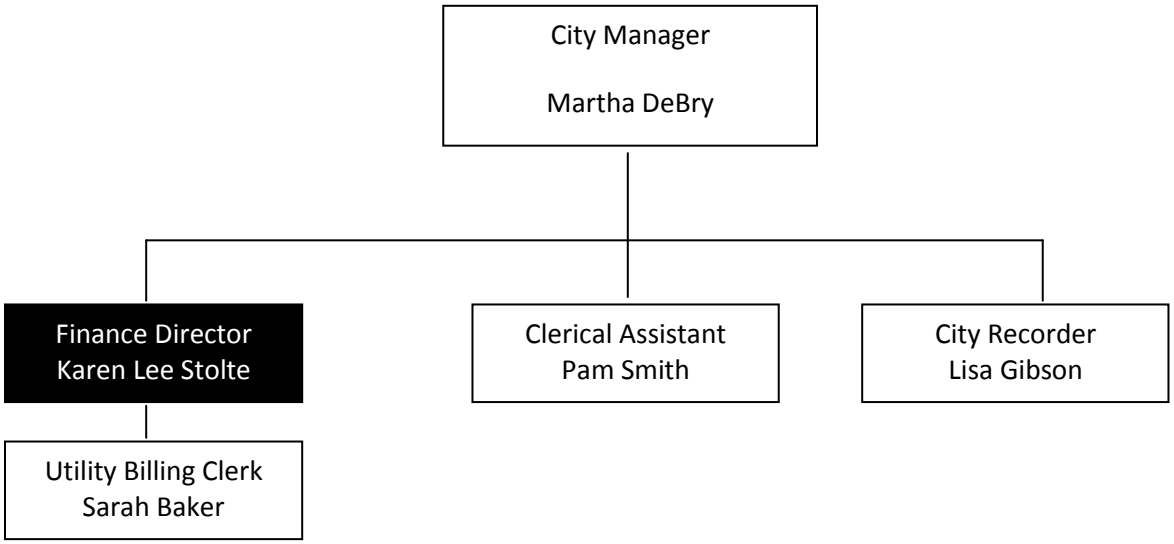
Public Works

- 452 Parks
- 431 436 and 470 Streets
- 450 and 461 Water

455 Library Department

Finance and Administrative Services

The Finance and Administrative Services Department is comprised of the City Manager, Finance Director, City Recorder, and Clerical Assistant. The department provides a wide range of administrative services to implement Council policies and budget.



Changes in Supplemental Budget

With the adoption of the supplemental budget Council is permenantly eliminating the position of Finance Director. The duties will be reassigned to other staff or contractors. The change is intended to reduce the City administrative overhead costs.

Services Provided

The City Manager provides leadership and direction to city staff in order to implement the policies of the City Council. The annual operating and capital budgets of the City are prepared under the direction of the City Manager who serves as the Budget Officer. Additionally, the City Manager oversees the human resource function including recruitment, selection, benefit administration and documentation of employee performance.

City Recorder serves as the custodian of City records and elections officer. Essential duties of the City Recorder are to prepare agendas, public notices, minutes, ordinances and resolutions in support of City Council activities, and administering a records retention program.

The Finance Director prepares monthly financial reports, process accounts payables and receivables and payroll, conducts monthly reconciliation of all accounts, assists with the accurate and timely development of the City annual audit and budget.

The City's website is maintained by the City Manager, Clerical Assistant and City Recorder.

Staff assists with community events such as National Night Out, Volunteer Recognition, Ice Cream Social and Chili Cook-off.

Accomplishments

The department assisted with the recruitment and selection of the Police Chief, City Manager and Utility Billing Clerk.

A balanced budget was presented to Council for approval.

Updated Employee Handbook, Safety Manual and City-wide policy manual, including adoption of a financial policy.

Objectives

Review City processes and procedures to ensure efficiency and compliance with State and Federal regulations.

Evaluate benefit programs to reduce personnel costs.

Revise budget format to provide more transparent information regarding City operations and provide for more cost recovery.

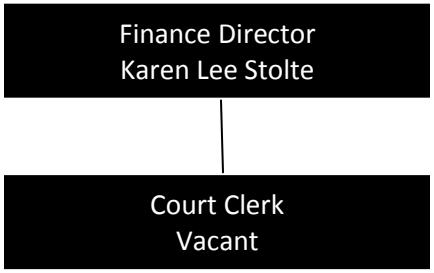
Develop more community events in which residents can participate.

Revise Capital Improvement Program.

Update fixed asset schedule.

Municipal Court

The Municipal Court adjudicates citations that written into the North Plains court. This operation will cease by February 2012, as the City has arranged to issue citations in the Washington County Justice Court. Revenues from future citations will be shared on equal basis with Washington County. This change was made subsequent to change in Police practices which resulted in a substantial reduction in traffic citations.



Changes in Supplemental Budget

The court function is winding down this year, and the position of Court Clerk will be eliminated with the adoption of the supplemental budget. (The incumbent was reassigned to a Utility Billing Clerk vacancy in November 2010.) The City will experience a reduction of $94,000 in expenses in 2011/12.

Accomplishments

Implemented E-ticket software to expedite processing of citations. This software will continue to used as citations are heard at Justice Court.

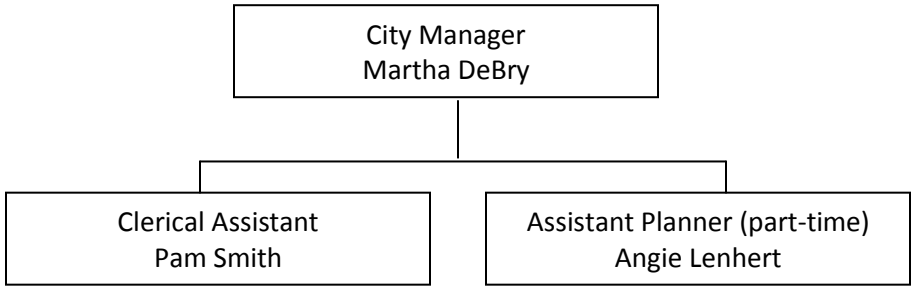
Objectives

Wind down court operations efficiently, clearing backlog of outstanding violations and fines.

Implement changes to allow Justice Court to hear citations.

Planning Department

The bulk of the Planning Department work is performed by the Clerical Assistant and part-time Assistant Planner under the direction of the City Manager.



Services Provided

The planning department is a budget activity that tracks the costs associated with development and land use administration. Staff reviews land use applications and makes recommendations to the City Manager, Planning Commission and City Council.

This function supports the City's Planning Commission which meets once a month.

Changes in Supplemental Budget

The expenses in this department have been reduced by approximately $22,000. In order to lower costs more work is performed in house.

Accomplishments

Began comprehensive update of zoning and development codes.

Revised new development land use application forms.

Objectives

Implement new zoning and development code subsequent to Council approval.

Review forms and procedures to seek efficiencies.

Review all fees to provide nexus between services performed and costs.

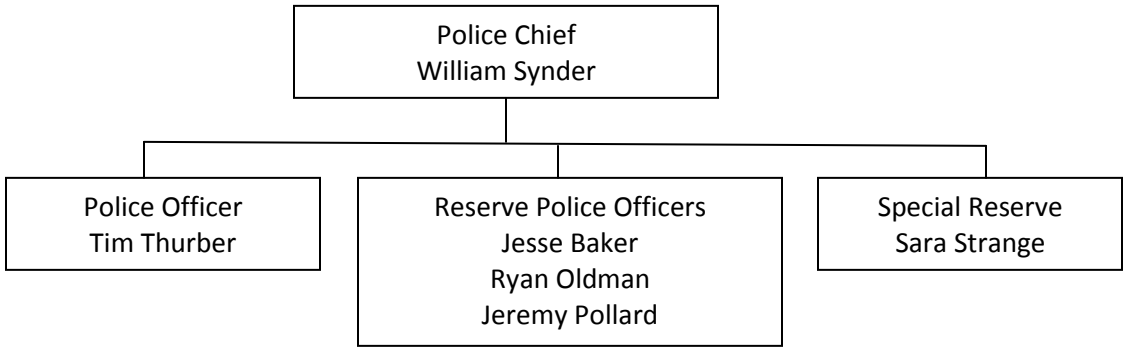
Assist with economic development activities.

Develop handbook to assist the public and staff with navigating planning process.

Develop commercial development design guidelines.

Police

The Police department is comprised on two full time equivalents serving in the positions of Police Chief and Police Officer, the part-time reserve officers who volunteer time and are paid for a portion of their time. A special reserve volunteers her time on police grant projects.



Changes in Supplemental Budget

The Police Department budget includes almost $88,000 in cost reductions.

Service Provided

Primary duties and responsibilities include: responding to radio calls for emergency and non-emergency services and providing uniform patrol as deterrent to criminal activity and interaction with the community; both mandatory and non-mandatory criminal investigations; traffic enforcement; crime prevention; training; providing mutual aid to surrounding police agencies and supporting other City departments. Record keeping and evidence storage services are performed by Hillsboro Police.

Accomplishments

Planned expansion of reserve officer program.

Hired special reserve Sara Strange to preparing grants for the police department.

Worked with North Plains Elementary School Principle Craig Harlow and Hillsboro School Superintendent Michael Scott to improve emergency planning for the elementary school. Training occurred in November and December.

Prepared grant applications for equipment and personnel funding

Objectives

Increase visibility of Police department in community.

Prepare new Lexipol policy manual for the police department, implementing best management practices.

Train new reserve officer(s) through participation in a police academy.

Update most or all of the radio and communications equipment by obtaining grant monies.

Apply for COPS grant to obtain additional officer for patrols.

Sewer and Bond Administration

This budget activity provides for the payment of general fund debts and sewer charges.

Finance Director
Karen Lee Stolte

Services Provided

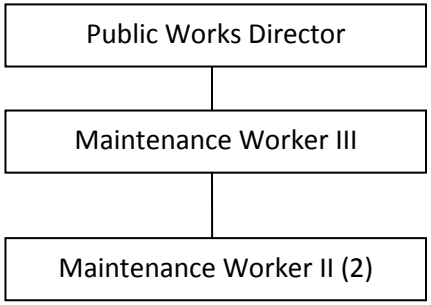
Payment of debt obligations and sewer bills.

Changes in the Supplemental Budget

There is a minor change in expenses associated with the elimination of the Finance Director position as of January, 2011.

Public Works Department

Public Works Department includes 4 full time equivalents (FTE's) the Public Works Director, a Maintenance Worker III and two (2) Maintenance Workers II's who perform work in the construction, maintenance and repair of the park, trail, public facilities, street, storm drain, and water systems.



Most department expenses are shared between the General Fund, street taxes, and water enterprise.

Changes in the Supplemental Budget

The Water budget 461 includes almost $25,000 in expense reductions. Likewise the Water capital fund includes $160,000 in expense reductions.

The Street budgets 431 and 436 include almost $248,000 in expense reductions. The Transportation Development Tax activity reflects no capital projects this year.

The Parks Capital fund 460 reflects no capital projects this year, reducing expenses by $425,000.

Services Provided

Parks activities at the City's 3.3 acres of parks include: design and construction of pocket parks, turf care, mulching around plants and trees, playground equipment repair, building maintenance, graffiti removal and preparation for special community events, such as Garlic Festival, Chili Cook off, Ice Cream Social, National Night Out, and regularly scheduled events like Council meetings, Planning

Commission meetings and Municipal Court. General maintenance includes mowing, edging, leaf removal, flowerbed maintenance, landscaping of City offices, and safety inspection of play equipment. The General fund supports the Parks Department activities.

Water activities ensure the over 80,000 lineal feet of water lines ranging in size from 2" to 16" and the City's one water tank are operational at all times to serve residents with potable water and adequate pressure for fire suppression. Public Works staff responsibilities include: repairing water leaks, rehabilitation (replacement) of water lines, removing and replacing water meters, monthly meter reading, responding to customer water issues, completing regulatory water quality sampling and monitoring water disinfection to ensure public health, conducting annual valve and hydrant maintenance, water turn ons and offs, administering a cross connection program to prevent water contamination, management of capital projects and inspection public projects to insure adherence to City's engineering and construction standards. Water system activities are funded through the water enterprise fund which collects revenues from water consumers and development fees.

Street activities for the 13.5 miles of roads in the City include: crack sealing to prevent water damage to street surfaces, pothole repair, sign installation and repair, stop bar and cross walk maintenance. Mowing and edging of Main Street and West Union Road during the summer months. Public Works crews also water the hanging baskets on Commercial and Main Streets during spring and summer months. Winter and spring season activity is large concentrated on maintaining storm drainage along the ditch lines and culverts. The primary revenue sources for this fund are special purpose street taxes, and the Transportation User Fee which is assessed monthly with water bills.

Building Maintenance for all City facilities including City Hall, the Library and Jessie Mays Community Hall is provided by Public Works staff. Tasks include but are not limited to the staining of the exterior of the Library and City Hall buildings every other year, painting of the interior of City offices, set up and moving of offices, general repair and maintenance of broken fixtures, stocking of janitorial supplies, clearing of sidewalks and applying deicer during inclement weather. Costs for building maintenance are allocated among the operational departments including Library, Municipal Court, Parks, Planning, Police, Streets, and Finance.

<u>Accomplishments-FY 2010-2011</u>

Designed and constructed the Mc Kay Trail Park @ NW 307th and Pacific

Designed and constructed the Frank Wing Memorial Park- NW 321st and NW Commercial

Designed and constructed the Vern Galaway Memorial Park- NW 313th and NW Highland Ct

Sealed approximately 10,000 lineal feet cracks with streets

Installation of 3 decorative crosswalk applications Cottage and Pacific St

Commercial St and Main St striping completed

Marking of parking areas on Commercial Street

Installation of 20 new stop bars at various intersections

Completed leak detection survey and repaired leaks identified, (6 leaks repaired on mainlines/service lines)

Met or exceeded all state required water quality testing and reporting mandates, which include lead/copper testing, Coliform, and HAA5 and THM monitoring.

Continue valve maintenance programs- operating and exercising all 298 valves in system

Continue hydrant maintenance programs - operating and flushing all 86 fire hydrants, repairing 5 hydrants.

Continue cross connection program - 184 devices inspected/tested

Continue water quality sampling program - 28 water samples taken

Read 9,120 water meters

Submitted successful CDBG Grant application receiving an award of $198,116 for waterline and street infrastructure improvements to NW Claxtar St.

Limited unaccounted water use is less than 10% which is considered exceptional for a municipality.

Moved City Hall offices

Upgrade light fixtures thru PGE Energy Incentive to T-8 light fixtures, saving city $1000 in energy costs per year

Objectives

Continue to provide safe potable water.

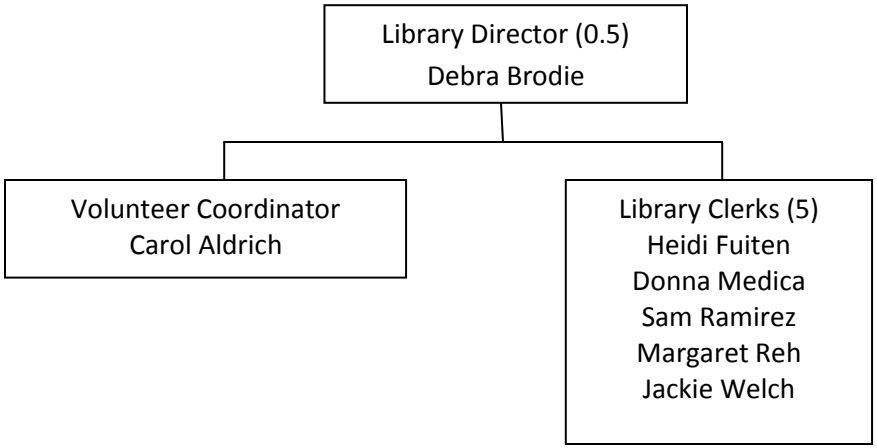
Review design standards.

Oversee capital project construction so that it is timely and efficient.

Revise Capital Improvement Program.

Library Department

The mission of the North Plains Public Library is to provide materials and services to help community residents to meet their informational, educational, and recreational needs. Emphasis is placed on obtaining current, popular materials in various formats, stimulating children's interests in reading and learning, and supporting students. Because a democracy is maintained by an informed citizenry, the City of North Plains promotes lifelong use of its library as a resource for daily living and decision-making. The Department employees only part time personnel, including the Library Director which is a 0.5 position allocation.



Services Provided

The library is a key element in the services that make up a successful community. The library provides services six days a week, Monday-Wednesday from 11-7:00 and Thursday-Saturday from 11-5:00. All the library services and programs are free to the community and most cannot be received elsewhere in North Plains.

A weekly press release of events is sent to area newspapers and radio stations. A monthly news release is sent to *The Beacon*, the City Newsletter, and CPO 8. Volunteer Carolyn Leavitt maintains the library's website and Facebook account.

The Library provides the community with:

- Books, magazines, and movies to borrow,
- Children's storytime and summer reading programs to encourage literacy,

- Employment resources to create résumés and apply for jobs,
- Computer and internet access for research and communications, and
- Programs to educate and entertain adults, children, and families.

Online, through the Washington County Cooperative Library Services (WCCLS), there are approximately 50 databases available to card-holders in areas such as genealogy, automotive repair, practice SAT and GRE tests, resume writing and interviewing skills, suggested reading lists, antiques, consumer information, recipes, health, government and law, encyclopedias, taxes, magazines, homework help, and much more.

Statistical Highlights:

The North Plains Public Library serves a population of 5,523 people in the immediate area.

- There are 1,556 library card holders, an increase of 147 people from the prior year.
- Over 55,000 items were checked out from our library last fiscal year, which represents an increase of 35% over the previous year – the highest increase in usage for all Washington County libraries.
- Seven part-time employees work the equivalent of 3.13 full time people.
- The facility holds approximately 12,000 books, DVDs, magazines, and books on CD.
- The library has 30 magazine and newspaper subscriptions.
- The library featured 73 children's programs with 1,758 attendees, 8 young adult programs with 47 attendees, and 20 adult programs with 379 attendees – overall, a 131% increase in program attendance over the previous year.
- Last summer, 217 children and teens registered to participate in the Summer Reading Program, with 110 completions, a 50.69% finish rate. Also last summer, 80 adults participated in the first North Plains Adult Summer Reading Program.
- A total of 57 volunteers worked 4,184 hours, the equivalent of over 2 FTE.
- The library's 12 public computers were used 10,173 times.
- The average expenditure per capita in North Plains is $18. The ten other libraries in WCCLS spend an average of $53 per capita on library services, with the lowest being Cornelius at $26 and the highest being Tigard at $80. The ten other cities in Oregon with similar library populations spend an average of $33 per capita on library services, with the lowest being Warrenton at $8 and the highest being Gold Beach (Curry Library District) at $56.

<u>Accomplishments</u>

In late summer, 2010, the library embarked on its first major book weeding project since opening in 2006. Using a process devised by the Texas State Library and Archives Commission, the staff and volunteers culled outdated, damaged, and underused materials using the CREW method - Continuous Review, Evaluation, and Weeding.

The City of North Plains celebrated its centennial on October 2, 2010, and a time capsule was buried near the front door of the North Plains Public Library. A quilt was made by members of the Westside Quilters Guild and by children in North Plains and was displayed at the library in honor of the centennial. Subsequently, the Guild began hanging a quilt each month above the circulation desk as a rotating art exhibit.

The library featured its first Banned Books display in October, a popular exhibit prepared by staff member Heidi Fuiten which drew appreciative and occasionally surprised comments from the public.

After experimenting in the fall with showing evening movies for children, teens, and adults, it was determined that beginning in January, the first Friday of each month would be devoted to showing a children's/family movie. These popular events are called First Friday Flicks and are shown by staff member Sam Ramirez.

In early January, 2011, Carolyn and Mark Leavitt donated an electronic reader board to the library which is mounted inside the library and faces out a front window to display rotating photos and activity information that is visible to passers-by.

Also begun in January, a special guest reader at Storytime is featured on the third Wednesday of each month. Guests have included the city police chief, firemen, a beekeeper, the library director, a mother pygmy goat and kids, and 4H bunnies. On the first Wednesday of each month, Miss Marion (volunteer Marion Hurt) reads stories and leads a craft project. All other Wednesday storytimes are conducted by staff member Jackie Welch.

In February 2011, the library accepted a Portland Community College intern to train and use in day-to-day operations. The 22 hours per week the intern spends doing circulation, cataloging/processing, and various other functions of a small library has been a great benefit to the library, providing the equivalent of a half-time employee.

On April 29, 2011, the library celebrated its fifth year anniversary with the showing of the movie, *The King's Speech*. Staff member Margaret Reh, who has worked at the library since its inception, was subsequently recognized for her five years of city employment.

Craft Nights began in the spring under the direction of staff member Donna Medica and are held on the last Thursday evening of each month. Those who knit, crochet, felt, make note cards, etc. gather together to work on projects that are then donated to the library. In June, library staff and volunteers offered these items plus baked goods and plants for sale at a Handicraft Fair in the library parking lot. The Friends of the North Plains Public Library had a table of used books available for purchase, and raffle tickets were also be sold for a chance to win a quilt donated by the Westside Quilters Guild. Proceeds will be used to fund purchases for the collection and for programs.

None of these many activities could have been accomplished without the efforts of Volunteer Coordinator, Carol Aldrich. She doubled the volunteer ranks to 50 in her first year of employment and has continued to manage a steady level of volunteer assistance.

Objectives

- Develop a job search/career center for patrons of books and other resources
- Offer a Spanish Language Storytime
- Replace remaining children's VHS collection with DVDs
- Update adult non-fiction collection
- Complete re-cataloging projects before RFID tagging
- Accomplish RFID tagging, install checkin/out devices and a security gate
- Research purchase of a self-check machine
- Evaluate extension of open hours

BUDGETS

001 General Fund Revenues

2009 Actual	2010 Actual	2011 Actual	001-000 Account	Description	2012 Adopted	2012 Proposed-S
693,547.36	905,040.66	951,879.32	401010	AVAILABLE CASH ON HAND	1,200,000	1,187,840
282,768.89	296,673.24	307,608.17	411100	TAXES NECESSARY TO BAL.	321,776	321,776
7,150.93	8,486.08	7,697.19	411120	DELINQUENT TAXES	5,000	5,000
119.54	90.20	749.53	411180	4 YR POL. LEVY DELINQUENT TAXES	-	-
82,113.97	83,634.82	84,271.73	418210	PGE FRANCHISE FEE	80,000	80,000
10,565.05	16,503.64	7,719.83	418220	PHONE (QWEST) FRAN. FEE	8,000	8,000
61,876.08	29,905.06	26,734.09	418230	N.W.NATURAL GAS FRAN. FEE	24,200	24,200
9,780.10	12,847.00	12,859.00	418240	CABLE T.V. FRAN. FEE	11,900	11,900
13,269.47	15,161.05	16,078.67	418250	SEWER FRANCHISE FEE	10,000	10,000
9,018.40	8,492.13	8,563.29	418260	GARBAGE FRANCHISE FEE	8,460	8,460
28,643.00	29,000.00	44,400.00	418270	WATER SYSTEM FRAN. FEE	46,000	46,000
3,716.17	4,346.11	5,121.27	418300	COMCAST PRIVILEGE TAX	4,000	4,000
1,085.36	1,699.66	991.45	418400	PHONE PRIVILEGE TAX	1,000	1,000
9,674.17	8,915.00	7,630.00	421600	BUSINESS LICENSE FEES	7,500	7,500
8,270.00	6,780.00	9,385.00	422100	BUILDING PERMIT FEES (12)	4,000	2,400
-	-	258,998.27	431370	LOCAP BOND PROCEEDS	-	-
14,783.75	15,297.20	15,179.48	434120	STATE REVENUE SHARING	12,000	12,000
-	1,000.00	-	434125	PLANNING GRANTS	-	1,000
-	-	-	434130	DLCD PLANNING GRANT	-	-
-	4,143.00	4,085.65	434200	CIS RISK MGMT GRANT	-	-
		-	434250	POLICE SAFETY GRANTS	20,000	2,000
-	-	-	434260	LAW ENF. RISK Mgmt. Grant	2,475	2,475
-	-	25,000.00	434270	E-TICKET/HOMELAND SEC. GRANT	-	34,479
13,097.00	7,842.00	8,480.00	434280	PEG/PCN MACC GRANT	8,009	8,007
		-	434290	SAFTEY VEST GRANT		220
25,321.00	-	-	434300	MACC GRANT (Computer Equipment)	-	10,000
10,181.95	9,791.12	9,413.13	435300	911 EMERGENCY PHONE TAX (1935 x 4.93)	9,540	9,540
2,983.82	2,788.65	2,912.99	435600	CIGARETTE TAX (1935 x 1.45)	2,800	2,800
24,553.47	19,738.43	24,514.04	435700	LIQUOR TAX ALLOCATIONS (1935 X 11.94)	23,104	23,104
128,901.23	88,186.74	64,892.52	441110	COURT FINES & FORFEITURES	90,000	50,000
-	9,113.00	17,950.00	441115	OFFENSES SURCHARGE	12,000	12,000

2009 Actual	2010 Actual	2011 Actual	Account	Description	2012 Adopted	2012 Proposed
43,181.00	**24,900.50**	**18,280.59**	441120	COURT COST REVENUE	**28,000**	**10,000**
-	**-**	**245.00**	441122	CRT PROCESSING FEE	**100**	**-**
86,346.00	**121,763.79**	**117,445.00**	441125	TRAFFIC SAFETY COURT FEES	**90,000**	**90,000**
34,893.00	**23,784.00**	**19,619.00**	441130	STATE ASSESSMENTS TAX	**36,000**	**22,000**
3,872.00	**8,338.00**	**1,342.00**	441140	LICENSE SUSPENSIONS	**3,000**	**2,000**
21,163.00	**13,764.00**	**11,728.00**	441150	COUNTY ASSESSMENTS	**20,000**	**16,374**
1,800.00	**300.00**	**100.00**	441160	VEHICLE SEIZURE FEE	**300**	**-**
-	**17.75**	**22.00**	441165	COURT DOCUMENT FEES	**200**	**-**
60,000.00	**-**	**300.00**	441175	PROCEEDS / RESTITUTION	**300**	**300**
-	-	500.00	441180	RESERVE POL. DONATIONS	2,000	2,000
-	-	-	441190	PROP. ABATEMENT COSTS	10,000	-
46,979.52	8,597.62	25,672.10	441300	DEVELOPMENT FEES	55,000	15,000
-	-	-	447350	PERFORMANCE BONDS	19,000	10,000
-	-	-	447400	RENTAL DEPOSITS	8,000	4,000
12,708.79	8,985.92	8,490.00	447500	BUILDING & PARKS RENTAL	7,000	7,000
6,373.17	2,013.81	-	447600	FNPPL CONTRIBUTION	-	
-	2,000.00	8,000.00	447615	FNPPL DONATIONS	5,000	5,000
273.88	136.43	324.35	447625	LIBRARY DONATIONS	500	100
-	-	-	448010	LIB. Grants & Fund Raising	5,000	5,000
1,000.00	1,000.00	1,000.00	448020	READY-TO-READ GRANT	1,000	1,000
-	-	-	448030	LIBRARY SALES	400	250
57,302.00	90,674.00	92,487.00	448040	WCCLS FUNDS	94,800	97,825
		-	448050	PASSPORT SERVICES	6,500	-
-	383.92	2,472.72	451100	LIBRARY FINES, FEES & REPLACEMENT COSTS	3,000	4,200
1,212.75	1,051.13	1,520.82	451200	LIBRARY COPY & PRINT FEES	1,500	1,100
14,764.27	5,790.79	5,046.18	461000	INTEREST	4,500	3,600
-	-	-	465000	Neighborhood Watch Grant	-	-
-	-	-	465100	POLICE GRANTS	50,000	14,951
783.00	1,086.00	861.00	465200	CLEANUP DAY DONATIONS	1,000	1,000
33,490.67	5,198.38	4,214.06	490000	MISCELLANEOUS REVENUE	4,000	4,000
-	4,470.00	-	490500	COPIER PAY OFF FUNDS	-	-
-	-	-	490600	TRS - UR Ag - Loan Pmt	37,806	37,806
-	8,028.00	-	491300	REIMB UR EXP. FY 2009-10	16,982	16,962
17,400.00	15,300.00	16,405.00	491600	UR PLAN REIMB. 2008-09	-	16,982

2009 Actual	2010 Actual	2011 Actual	Account	Description	2012 Adopted	2012 Proposed
12,249.42	-	-	493400	LID ADMIN. FEES	-	-
	-	-	494000	SECURITY FEES	-	-
-	414.61	753.10	495000	CENTENNIAL DONATIONS	-	-
1,897,213.18	**1,933,473.44**	**2,259,942.54**		**TOTAL GENERAL FUND REVENUES**	**2,422,652**	**2,274,151**

410 Finance and Administration

2009 Actual	2010 Actual	2011 Actual	001-401 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
28,380.00	28,380.00	30,000.00	100500	CITY MANAGER	18,876	18,876
8,820.00	8,820.00	15,572.00	110000	FINANCE DIRECTOR	11,616	11,884
-	-	2,532.00	112500	COURT CLERK II / CLERICAL ASSISTANT	4,068	1,354
-	-	15,182.18	113000	CLERICAL ASSISTANT	9,120	9,120
8,292.00	7,997.11	7,285.64	113250	UTILITY BILLING CLERK / CLERICAL ASSISTANT	3,600	2,904
12,000.00	12,000.00	13,212.00	113500	CITY RECORDER	13,212	13,212
1,029.73	3,554.44	-	120000	HOURLY WAGES - CLERICAL	-	-
2,628.15	2,357.74	3,222.44	130100	OVERTIME CLERICAL	3,700	3,700
-	575.00	771.50	140000	TRANSCRIPTION	1,000	-
-	1,000.00	-	160000	INCENTIVE PAY	-	-
-	-	-	190000	PERS RESERVE	-	-
-	-	-	195000	SEVERANCE & ACCRUALS	17,252	-
20,009.91	19,952.24	27,761.62	200000	PAYROLL BURDEN	35,130	26,422
81,159.79	**84,636.53**	**115,539.38**		**PAYROLL RELATED EXPENSE**	**117,574**	**87,472**

MATERIALS AND SERVICES

3,080.60	1,909.95	1,411.20	310000	DUES & CONF. EXPENSE	1,010	1,010
3,989.90	2,442.87	1,362.43	310050	COUNCIL CONFER. EXPENSE	2,500	2,500
3,211.14	1,115.26	1,022.50	310100	TRAINING EXPENSE	2,600	2,600
1,398.60	1,409.70	1,427.53	311000	LEAGUE OF CITIES DUES	1,457	1,457
-	420.74	336.59	311500	ETHICS COMMISSION FEES	520	520
534.00	534.00	534.00	312000	LGPI DUES	550	547
2,666.65	-	-	314000	ELECTIONS	50	-
1,139.02	1,342.84	1,235.66	330000	MISCELLANEOUS SERVICES	2,000	1,200
-	763.00	7,311.07	330200	CENTENNIAL COM. EXP.	-	-
-	122.50	120.00	330400	REFUND Perf. Bond & Rental Deposit	27,000	14,000
1,082.31	1,065.05	57.00	330500	BANKING & INVEST. EXPENSE	1,200	600
-	71.50	184.50	331000	ENGINEERING SERVICES	2,000	2,000
2,050.00	2,050.00	1,550.00	332000	AUDITOR & AUDIT EXP.	2,025	2,025
14,104.73	15,529.03	5,230.43	333000	LEGAL SERVICES	10,000	10,000
-	6,129.15	8,176.85	334000	FINANCIAL & CONSULTANT SER.	12,000	2,037

2009 Actual	2010 Actual	2011 Actual	001-401 Account	Description	2012 Adopted	2012 Proposed
2,515.67	918.21	1,920.19	335000	HR-SUPPORT	3,500	2,000
		-	335100	COMMUNITY EVENTS EXPENSE	-	1,000
-	-	19,000.00	336000	RARE PROGRAM	-	-
2,000.00	1,500.00	2,000.00	350000	DONATIONS/Senior Ctr/ Com Action	1,000	1,000
2,972.82	3,053.55	3,581.69	410000	UTILITIES	4,960	4,000
85.10	-	-	410200	PAGERS	-	-
1,397.23	2,156.86	1,095.05	430000	OFFICE MACHINE MAINT.	1,500	1,500
13,097.00	919.50	1,121.00	430150	PEG/CPN BUG Connection Exp.	1,012	1,012
23,721.77	6,921.51	7,286.00	430200	COMCAST PCN Connection	6,997	6,995
1,377.50	1,287.80	1,314.69	430250	DATA STORAGE & RECORDS DES.	1,400	1,400
1,700.00	1,789.79	1,968.00	430300	COMPUTER SOFTWARE SUPPORT	1,700	1,700
1,401.25	1,476.56	2,000.00	430500	COMPUTER SUPPORT	2,000	2,000
2,400.00	2,400.00	1,600.00	430700	UB & GL SOFTWARE	-	-
1,243.54	1,251.82	1,994.28	431000	BUILDING MAINTENANCE	1,000	1,200
203.94	-	1,149.65	431200	BUILDING IMPROV.	600	600
594.00	594.00	594.00	431250	HEATING & COOLING MAINTENANCE	968	968
220.00	252.26	260.35	431300	SECURITY MONITORING	300	265
937.77	966.45	553.14	431500	JANITOR SUPPLIES	800	1,000
1,825.00	1,770.00	1,475.00	431700	JANITOR SERVICES	1,970	1,600
439.34	975.95	694.76	432000	REPAIR & MAINT. OF EQUIP.	1,500	500
689.00	694.00	350.00	520000	PUBLIC OFFICIAL BOND	500	500
1,822.66	2,494.71	995.88	521000	INSURANCE	3,100	3,100
318.58	706.14	266.31	550000	PUB. NOTICES & REPORTS	800	800
1,345.99	1,232.75	1,355.32	610000	OFFICE SUPPLIES	1,900	1,900
961.76	1,148.29	805.52	610100	POSTAGE	900	900
-	300.00	-	611500	SAFETY SUPPLIES	200	100
23.00	197.46	164.00	611600	SAFETY MANAGEMENT	400	-
-	4,133.68	-	611650	CIS/HOMELAND SEC. GRT EXP.	-	6,000
341.43	548.64	700.36	626000	GAS & OIL	800	800
-	9,323.95	3,912.80	743000	COMPUTER SOFTWARE	8,000	8,000
599.00	5,498.80	1,639.00	744100	COMPUTER EQUIPMENT (Server Grant)	6,000	13,200
-	-	-	744160	OFFICE FURNITURE	1,000	-
1,341.00	1,341.00	2,760.00	744200	COLOR COPIER	2,070	2,070
98,831.30	**90,759.27**	**92,516.75**		**MATERIALS & SER. EXPENSE**	**121,789**	**106,606**

				CAPITAL EXPENSES		
2009 Actual	**2010 Actual**	**2011 Actual**	**001-401 Account**	**Description**	**2012 Adopted**	**2012 Proposed**
1,509.23	-	2,285.62	742000	COMPUTER REPLACE PROG.	8,000	-
2,000.00	-	-	744125	SECURITY SYSTEM	-	-
5,815.00	-	467.49	744150	OFFICE EQUIP.	-	-
751.50	1,964.50	447.00	744175	COPIER LEASE (B&W)	-	-
10,075.73	1,964.50	3,200.11		CAPITAL EXPENSES	8,000	-

				TRANSFERS & OTHER EXPENSES		
-	-	-	800000	CONTINGENCY	119,594	119,594
35,000.00	40,000.00	-	801000	TRANS - VEHICLE & EQUIP RESERVE FUND (PD)	-	-
8,000.00	1,000.00	2,000.00	801010	TRANS - VEHICLE & EQUIP RESERVE FUND (PKS)	-	-
-	-	-	801020	TRS - TSD FUND	254,068	254,068
-	-	-	801030	TRS - WSI FUND	4,930	4,930
43,000.00	41,000.00	2,000.00		TOTAL TRANSFER & OTHER EXPENSES	378,592	378,592

				UNAPPROP. END. FUND BAL.		
905,040.66	951,879.32	1,187,841.29	900000	UNAPPROP. END. FUND BAL.	646,000	749,019
905,040.66	**951,879.32**	**1,187,841.29**		**TOTAL OTHER EXPENES**	**646,000**	**749,019**
1,138,107.48	**1,170,239.62**	**1,401,097.53**	**001-410**	**FINANCE & ADMIN. SERVICES EXPENSES**	**1,271,955**	**1,321,689**

412 Municipal Court

2009 Actual	2010 Actual	2011 Actual	001-412 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
13,740.00	13,740.00	15,624.00	110000	FINANCE DIRECTOR	18,000	9,000
35,028.46	32,240.30	22,407.00	112500	COURT CLERK II / CLERICAL ASSISTANT	24,876	11,327
-	2,991.25	3,806.58	113000	CLERICAL ASSISTANT	4,584	4,584
4,320.00	3,733.15	3,021.72	113250	UTILITY BILLING CLERK / CLERICAL ASSISTANT	3,636	906
3,600.00	3,600.00	3,600.00	113500	CITY RECORDER	3,600	3,600
3,685.00	3,162.50	1,072.50	117000	MUNICIPAL JUDGE	-	-
-	1,000.00	-	120000	HOURLY WAGES - CLERICAL	-	-
-		-	130100	OVERTIME CLERICAL	-	-
-	-	-	190000	PERS RESERVE		-
22,553.86	17,573.77	18,434.91	200000	PAYROLL BURDEN	27,922	17,220
82,927.32	**78,040.97**	**67,966.71**		**PAYROLL RELATED EXPENSE**	**82,618**	**46,637**
				MATERIALS AND SERVICES		
142.50	55.00	140.00	135000	TRANSLATOR	200	-
379.00	1,535.49	50.00	310000	DUES & CONFER. EXPENSE	500	500
290.08	1,999.92	-	310100	TRAINING EXPENSE	500	500
849.97	1,002.38	1,302.98	330000	MISC. & BANKING SER. (Visa)	1,200	1,000
1,850.25	-	3,700.00	332000	AUDITOR & AUDIT EXP.	4,000	2,000
2,000.00	5,149.22	5,454.14	333000	LEGAL SERVICES	5,000	2,500
		3,329.50	334500	JUDGE SERVICES	8,000	3,000
-	-	-	334700	MUNI.CODE ENF/ABATEMENT EXP.	8,500	-
2,509.41	1,710.72	1,150.59	335000	HR-SUPPOIRT	3,000	1,314
22,408.00	17,659.00	15,098.00	345000	STATE ASSESS. ON FINES	36,000	22,000
12,088.00	9,203.00	8,950.00	345100	COUNTY ASSESSMENTS	20,000	14,000
1,645.43	1,784.86	1,733.21	410000	UTILITIES - Phone	1,200	1,000
478.82	1,020.38	668.00	430000	OFFICE MACHINE MAINT.	1,500	1,500
-	1,165.80	1,295.93	430250	DATA STORAGE & RECORDS DES.	1,220	1,220
2,460.00	1,940.00	925.00	430300	COMPUTER SOFTWARE SUPPORT	2,800	2,000
1,296.75	1,171.56	2,000.00	430500	COMPUTER SUPPORT	2,000	1,500
220.00	252.25	260.35	431300	SECURITY MONITORING	300	265
-	-	-	521000	INSURANCE	668	660
1,409.70	1,586.60	1,620.58	610000	OFFICE SUPPLIES	1,900	938
2009	**2010**	**2011**	001-412		**2012**	**2012**

Actual	Actual	Actual	Account	Description	Adopted	Proposed
1,059.50	1,236.34	820.58	610100	POSTAGE	1,000	600
390.00	423.05	-	640000	COURT REFER. MATERIALS	800	560
51,477.41	**48,895.57**	**48,498.86**		**MATERIALS & SER. EXPENSE**	**100,288**	**57,057**
				CAPITAL EXPENSES		
-	1,000.00	7,900.00	741000	COURT SOFTWARE	2,000	-
-	5,000.00	1,000.00	742000	COMPUTER REPLACE PROG.	3,000	-
2,000.00	-	-	744125	SECURITY SYSTEM	-	
-	-	-	744150	OFFICE EQUIPMENT	-	
2,000.00	**6,000.00**	**8,900.00**		**CAPITAL EXPENSES**	**5,000**	**-**
136,404.73	**132,936.54**	**125,365.57**	001-412	**TOTAL EXPENDITURES**	**187,906**	**103,694**

419 Planning Department

2009 Actual	2010 Actual	2011 Actual	001-419 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
15,180.00	15,180.00	15,000.00	100500	CITY MANAGER	15,600	15,600
14,280.00	14,280.00	14,220.00	110000	FINANCE DIRECTOR	14,400	14,400
-	-	5,633.40	113000	CLERICAL ASSISTANT	8,988	8,988
		-	113100	ASSISTANT PLANNER	7,790	12,806
	-	2,798.64	113250	UTILITY BILLING CLERK / CLERICAL ASSISTANT	3,600	894
11,999.54	12,000.00	12,000.00	113500	CITY RECORDER	12,000	12,000
-	2,772.28	-	120000	HOURLY WAGES - CLERICAL	-	-
2,070.31	1,812.71	2,152.83	130100	OVERTIME CLERICAL	2,200	2,200
-	-	-	190000	PERS RESERVE	-	
13,736.33	14,138.04	16,362.77	200000	PAYROLL BURDEN	27,214	26,785
57,266.18	**60,183.03**	**68,167.64**		**PAYROLL RELATED EXPENSE**	**91,792**	**93,673**
				MATERIALS AND SERVICES		
-	287.50	333.00	140000	TRANSCRIPTION	1,500	-
-	250.00	500.00	310000	DUES & CONFER. EXP. (COL-PAC EDD & AORA)	500	500
431.95	-	350.00	310100	TRAINING EXPENSE	1,500	2,500
-	-	1,400.00	332000	AUDITOR & AUDIT EXP.	2,000	2,000
1,716.42	825.00	2,530.62	333000	LEGAL SERVICES	3,000	3,000
38.00	-	39.00	334000	PSU - ASSESSMENT	600	600
1,453.30	1,628.10	2,000.00	335000	CITIZEN INVOLVEMENT EXPENSES	2,000	1,000
30,834.79	4,152.48	19,255.18	336000	DEVELOP. FEES. EXPENSE	30,000	15,000
12,223.50	-	8,744.14	337000	CITY PLANNING EXPENSES	11,060	12,000
-	14,261.70	-	337500	URBAN RES, & ECONOMIC DEV. EXP.	500	-
-	7,203.80	25,000.00	337600	INTERCHANGE & UR MASTER PLAN EXP.	500	-
150.00	34.00	21.85	338000	PERIODIC REVIEW EXP.	-	-
3,569.81	712.88	576.87	339000	URBAN RENEWAL PLAN EXP. FY 2010/11	3,500	3,500
-	-	-	339500	UR PROPERTY ACQ.	6,000	-
311.00	824.65	863.91	342000	MAPPING(AERIAL & UPDATES)	1,000	800
75.03	-	-	410200	PAGERS	-	-
-	-	-	430000	OFFICE MACHINE MAINT.	1,200	1,200
-	-	-	430250	DATA STORAGE & RECORDS DES.	1,400	1,400
-	1,050.00	1,110.00	430300	COMPUTER SOFTWARE SUPPORT (BP)	650	650
2009	**2010**	**2011**	001-419		**2012**	**2012**

Actual	Actual	Acutal	Account	Description	Adopted	Proposed
-	-	-	430500	COMPUTER SUPPORT	400	400
1,000.00	-	-	480000	PLANNING GRANT EXPENSE	1,000	-
100.00	117.00	166.58	550000	PUB. NOTICES & REPORTS	1,000	1,000
1,684.49	1,411.16	1,576.56	610000	OFFICE SUPPLIES	1,950	2,500
261.44	-	418.32	610050	LARGE OFFICE SUPPLIES	-	-
918.30	817.49	1,120.20	610100	POSTAGE	1,100	1,100
54,768.03	**33,575.76**	**66,006.23**		**MATERIALS & SER. EXPENSE**	**72,360**	**49,150**
112,034.21	**93,758.79**	**134,173.87**	001-419	**TOTAL EXPENDITURES**	**164,152**	**142,823**

421 Police Department

2009 Actual	2010 Actual	2011 Actual	001-421 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
18,000.00	18,000.00	21,000.00	100500	CITY MANAGER	15,480	15,480
4,982.34	4,033.20	4,522.00	112500	COURT CLERK II / CLERICAL ASSISTANT	4,332	1,398
-	-	2,989.29	113000	CLERICAL ASSISTANT	3,720	3,720
3,000.00	2,976.60	2,737.80	113250	UTILITY BILLING CLERK / CLERICAL ASSISTANT	3,600	894
60,348.00	60,347.26	65,028.49	115000	POLICE CHIEF	69,852	69,852
57,876.00	57,876.00	30,791.94	116000	PATROLMAN (1)	59,616	59,616
4,733.70	12,645.00	26,897.93	120000	HOURLY WAGES	22,246	22,246
-	992.62	-	120100	SECURITY WAGES	-	-
2,791.02	4,000.00	-	130100	POLICE SAFETY GRANTS	20,000	2,000
-	-	-	190000	PERS RESERVE	-	-
-	-	-	195000	SEVERANCE & ACCRUALS	15,194	-
64,552.39	63,759.15	50,739.16	200000	PAYROLL BURDEN	86,080	79,530
216,283.45	**224,629.83**	**204,706.61**		**PAYROLL RELATED EXPENSE**	**300,120**	**254,736**
				MATERIALS AND SERVICES		
135.00	106.25	117.50	135000	TRANSLATOR	200	-
554.99	250.00	466.00	310000	DUES & CONF. EXPENSE	1,000	1,000
2,101.01	1,624.83	1,042.32	310100	TRAINING EXPENSE	1,000	7,009
1,301.48	332.45	723.40	310150	OFFICER TRAINING	2,000	-
500.00	827.54	490.02	320000	RESERVE OFFICER TRAINING	4,009	-
-	-	1,300.00	332000	AUDITOR & AUDIT EXP.	2,025	2,025
8,706.65	8,000.00	5,412.17	333000	LEGAL SERVICES	5,000	3,000
550.00	-	-	333250	ACCREDITATION FEES	550	550
2,508.17	2,500.00	2,866.75	335000	HR-SUPPORT (Police Policy)	6,450	7,250
20,584.95	20,506.12	23,291.13	343000	WA. CTY. COM.-DISPATCH	11,367	11,367
-	-	-	343500	911 TAXES EXP.-DISPATCH	10,542	10,542
-	-	999.00	344000	WEBLEDS - MAINT. FEES	1,575	1,575
2,849.08	2,725.60	3,506.25	410000	UTILITIES	5,553	3,970
2,192.61	2,555.29	735.07	410100	CELLULAR PHONES	1,800	800
197.23	191.55	89.02	410200	PAGERS	200	120
999.64	1,218.30	1,021.86	430000	OFFICE MACHINE MAINT.	1,500	1,500
1,377.50	1,314.80	1,316.69	430250	DATA STORAGE & RECORDS DES.	1,400	1,400
2009	**2010**	**2011**	001-421		**2012**	**2012**

Actual	Actual	Actual	Account	Description	Adopted	Proposed
				MATERIALS AND SERVICES		
1,660.00	1,927.50	1,050.00	430300	COMPUTER SOFTWARE SUPPORT	800	800
	-	38,782.98	430350	E-TICKET SOFTWARE EXP.	-	-
-	-	2,482.62	430400	WIRELESS ACCESS - VEHICLES	2,800	2,800
-	-	1,485.25	430450	PPDS (IGA) & MAINT. FEES (1500 yr)	1,536	1,536
1,791.50	7,475.06	2,000.00	430500	COMPUTER SUPPORT (Install 3800 fees)	5,600	5,600
2,400.00	2,400.00	1,600.00	430700	UB & GL SOFTWARE	-	-
621.17	286.89	1,348.00	431000	BUILDING MAINTENANCE	1,000	800
-	-	308.42	431200	BUILDING IMPROV.	500	403
594.00	594.00	594.00	431250	HEATING & COOLING MAINT.	968	968
220.00	225.00	232.21	431300	SECURITY MONITORING	300	265
468.48	446.06	501.88	431500	JANITOR SUPPLIES	500	500
21,723.45	24,827.13	25,000.00	432000	REPAIR & MAINT. EQUIPMENT	20,000	20,000
1,468.56	1,895.38	3,343.16	433000	RADIO & RADAR REPAIR	3,800	3,800
11,085.00	11,085.00	5,722.00	521000	INSURANCE	7,200	7,200
308.11	325.00	1,224.82	550000	PUB. NOTICES & REPORTS	600	600
1,797.64	1,566.66	1,607.98	610000	OFFICE SUPPLIES	1,600	1,600
1,215.62	1,051.58	637.97	610100	POSTAGE	800	800
502.78	1,976.68	1,215.33	611500	SAFETY SUPPLIES	1,500	1,500
33.90	300.00	1,694.50	611600	SAFETY MANAGEMENT	1,500	1,500
711.13	1,801.15	3,000.00	611700	INVESTIGATIVE MATERIALS	2,500	2,500
3,285.08	-	3,000.00	611800	EVIDENCE STORAGE	3,000	3,000
4,344.00	5,464.54	2,164.54	611900	HPD RECORDS MAINT. & LICENSE	6,590	6,590
3,269.32	3,415.29	4,814.24	613000	UNIFORMS & MAINT.	4,000	4,000
2,721.49	1,735.32	2,000.00	613500	RESERVES UNIFORMS & EQUIPMENT	2,000	2,000
6,000.00	6,000.00	4,962.81	614000	AMMUNITION & FIRE ARMS	5,000	5,000
4,234.92	3,571.90	4,000.00	615000	SPECIALTY EQUIPMENT	4,000	4,000
11,090.10	11,181.59	11,332.40	626000	GAS & OIL	15,000	15,000
	-	-	685000	POLICE GRANT EXPENSE	50,000	14,951
-	-	1,117.81	742000	COMPUTER REPLACE PROG. / SOFTWARE	2,000	-
-	1,286.00	563.75	744100	COMPUTER EQUIP.	2,000	1,000
1,341.00	1,341.00	2,760.00	744200	COLOR COPIER	2,070	2,070
127,445.56	**134,331.46**	**173,923.85**		**MATERIALS & SER. EXPENSE**	**205,335**	**162,891**
				CAPITAL EXPENSES		
2009	**2010**	**2011**	001-421		**2012**	**2012**

Actual	Actual	Actual	Account	Description	Adopted	Proposed
5,000.00	5,000.00	9,500.00	741000	SPECIAL EQUIPMENT/ LIDAR w/camera/**radios**	8,200	8,200
2,000.00	-	-	744125	SECURITY SYSTEM	-	
751.50	1,966.00	-	744175	COPIER LEASE (B&W)	-	
7,751.50	**6,966.00**	**9,500.00**		**CAPITAL EXPENSES**	**8,200**	**8,200**
351,480.51	**365,927.29**	**388,130.46**	001-421	**TOTAL EXPENDITURES**	**513,655**	**425,827**

432 Sewer and Bond Administration

2009 Actual	2010 Actual	2011 Actual	001-432 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
6,000.00	6,000.00	6,600.00	110000	FINANCE DIRECTOR	7,200	5,400
-	-	-	190000	PERS RESERVES	-	-
1,902.37	1,769.44	1,966.65	200000	PAYROLL BURDEN	2,878	1,555
7,902.37	**7,769.44**	**8,566.65**		**PAYROLL RELATED EXPENSE**	**10,078**	**6,955**
				MATERIALS AND SERVICES		
-	-	-	411000	BOND ADM. COSTS	900	900
2,000.00	2,108.44	2,270.90	412000	SEWER SER. & SWM FEES	2,600	2,600
470.50	400.00	385.87	610000	OFFICE SUPPLIES	1,200	100
-	400.00	20.00	610100	POSTAGE	500	200
2,470.50	**2,908.44**	**2,676.77**		**MATERIALS & SER. EXPENSE**	**5,200**	**3,800**
				DEBT SERVICE EXPENSES		
-	-	-	225200	LOCAP -PRIN 10/31/11	5,000	5,000
-	-	-	225250	LOCAP - INT 10/31/11	9,562	9,562
			225300	LOCAP - INT 4/30/12	6,622	6,622
			225350	LOCAP - PRIN & INT 10/31/12	16,622	16,622
-	**-**	**-**		**DEBT SERVICE EXPENSES**	**37,806**	**37,806**
10,372.87	**10,677.88**	**11,243.42**	001-432	**TOTAL EXPENDITURES**	**53,084**	**48,561**

452 Parks Department

2009 Actual	2010 Actual	2011 Actual	001-452 Account	Description	2012 Approved	2012 Proposed
				PAYROLL RELATED EXPENSE		
12,216.00	12,216.00	12,600.00	111000	PUBLIC WORKS DIRECTOR	12,600	12,600
10,464.00	10,464.00	10,794.00	114000	UTIL.WKR. III	10,794	10,794
3,624.00	3,624.00	6,492.00	114100	UTIL.WKR. II	6,492	6,492
6,219.00	6,300.00	3,744.00	114300	UTIL.WKR. II	3,744	3,744
-	-	-	114800	UTIL.WKR. - HOURLY WAGES	-	
	-	-	190000	PERS RESERVE	-	
13,117.28	12,246.83	12,996.56	200000	PAYROLL BURDEN	20,552	20,318
45,640.28	**44,850.83**	**46,626.56**		**PAYROLL RELATED EXPENSE**	**54,182**	**53,948**
				MATERIALS AND SERVICES		
3,921.32	2,888.21	3,216.54	410000	UTILITIES	4,600	4,600
1,683.71	1,579.18	1,863.43	430000	BLDG. REPAIRS & MAINT.	2,500	2,500
1,529.81	3,000.00	1,398.36	431000	UPKEEP OF GROUNDS	2,000	2,000
497.41	543.48	560.88	431300	SECURITY MONITORING	590	590
466.60	629.68	375.67	431500	JANITOR SUPPLIES	800	800
1,790.84	3,163.27	1,859.74	432500	REP. & MAINT. PARK EQUIP.	3,000	3,000
1,100.00	1,100.00	600.00	521000	INSURANCE	900	900
-	298.82	25.90	611500	SAFETY SUPPLIES	300	300
1,359.82	1,388.98	1,400.00	626000	GAS & OIL	1,500	1,500
65.90	197.80	31.73	680000	CLEANUP DAY	200	200
12,415.41	**14,789.42**	**11,332.25**		**MATERIALS & SER. EXPENSE**	**16,390**	**16,390**
				CAPITAL EXPENSES		
1,740.83	-	-	744125	SECURITY SYSTEM	-	-
-	-	-	744300	EQUIP. - Refrig. & Stove	-	-
-	-	-	744600	EQUIP. - TRASH CANS	-	-
1,740.83	**-**	**-**		**CAPITAL EXPENSES**	**-**	**-**
59,796.52	**59,640.25**	**57,958.81**	001-452	**TOTAL EXPENDITURES**	**70,572**	**70,338**

455 Library Department

2009 Actual	2010 Actual	2011 Actual	001-455 Account	Description	2012 Adopted	2012 Proposed

				PAYROLL RELATED EXPENSE		
19,838.43	24,412.80	26,672.64	110500	LIBRARY DIRECTOR	27,556	27,556
13,314.22	10,164.18	14,760.31	118500	VOL. COORD/ LIB. ASSISTANT	15,042	15,042
-	4,044.64	11,607.00	118550	LIBRARY CLERK/w IT ASSISTANT	11,906	11,906
17,665.98	19,823.28	36,268.60	118600	LIBRARY CLERKS	36,962	38,985
-	-	-	190000	PERS RESERVE	-	-
10,064.10	7,690.32	14,467.44	200000	PAYROLL BURDEN	21,166	21,756
60,882.73	**66,135.22**	**103,775.99**		**PAYROLL RELATED EXPENSE**	**112,632**	**115,245**
				MATERIALS AND SERVICES		
400.00	327.00	332.20	310000	DUES & CONFER. EXPENSES	400	400
982.66	999.07	868.63	330000	MISCELLANEOUS SERVICES	2,000	2,000
250.00	1,473.82	1,965.48	330250	PROGRAMS	2,000	2,000
450.00	450.00	500.00	332000	AUDITOR & AUDIT EXPENSE	500	500
-	-	-	333000	LEGAL SERVICES	400	400
574.50	999.00	-	340700	SPECIAL PROGRAMS	5,000	2,728
1,000.05	1,000.00	-	340710	READY-TO-READ GRANT	-	-
-	-	-	340720	LIBRARY SALES EXP.	400	250
6,697.86	7,316.20	7,520.00	410000	UTILITIES	8,500	9,100
51.50	117.23	900.00	430000	OFFICE MACHINE MAINT.	500	500
-	-	-	340250	DATA STORAGE & RECORDS DES.	50	50
-	-	-	430300	COMPUTER SOFTWARE SUPPORT	600	600
-	500.00	80.00	430500	COMPUTER SUPPORT	300	300
320.00	326.71	6,500.00	431000	BUILDING MAINTENANCE	3,000	3,000
1,188.00	1,188.00	1,188.00	431250	HEATING & COOLING MAINTENANCE	1,836	1,836
639.31	698.64	721.72	431300	SECURITY MONITORING	760	760
-	371.28	906.16	431500	JANITOR SUPPLIES	750	750
3,258.00	2,880.00	2,880.00	431700	JANITOR SERVICES	3,200	3,100
1,600.00	1,052.00	1,600.00	521000	INSURANCE (Liab.)	1,600	1,600
4,923.18	6,000.00	-	555000	MATERIALS PURCHASING	5,000	5,000
-	2,000.00	8,000.00	555700	FNPPL MATERIALS EXPENSE	5,000	5,000
-	995.86	800.00	555900	PERIODICAL MATERIALS	1,000	1,000
1,002.57	1,302.96	737.61	610000	OFFICE SUPPLIES	1,500	1,500
2009 Actual	**2010 Actual**	**2011 Actual**	001-455 **Account**	**Description**	**2012 Adopted**	**2012 Proposed**
684.05	1,375.87	998.39	610075	LIBRARY SUPPLIES	1,500	1,500
	-	191.70	610100	POSTAGE	300	300

1,532.28	1,498.21	1,507.00	744100	COPY MACHINE	1,800	1,800
25,553.96	**32,871.85**	**38,196.89**		**MATERIALS & SER. EXPENSE**	**47,896**	**45,974**
				CAPITAL EXPENSES		
2,580.17	1,286.00	-	744125	COMPUTER (Replacement)	800	-
2,580.17	**1,286.00**	**-**		**CAPITAL EXPENSES**	**800**	**-**
89,016.86	**100,293.07**	**141,972.88**	001-455	**TOTAL EXPENDITURES**	**161,328**	**161,219**

002 Street Tax, Transportation and Storm Drain Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	002-000 Account	REVENUES Description	2012 Adopted	2012 Proposed
491,654.01	507,980.83	515,818.25	401010	AVAILABLE CASH ON HAND	545,000	545,000
1,554.00	5,186.00	4,689.00	422100	TRANS. or STS - SDC'S (RES) (20)	10,420	6,252
5,583.00	-	-	422110	TRANS. or STS - SDC'S (COM) - 1	10,000	-
1,894.00	-	652.00	422115	TRANS. or STS - SDC'S (IND) - 1	10,000	-
-	22,035.00	9,322.50	422150	FEE IN LIEU OF STREET IMPROV.	100,000	-
-	-	-	431350	CDBG ST. IMPROV. GRANTS	198,116	198,116
-	48,123.69	-	431390	FEMA GRANT - 314th Culvert Proj.	-	-
2,500.00	2,500.00	10,297.53	431400	RECOLOGY FRANCHISE FEE	10,110	10,110
-	-	-	434200	CIS RISK MGMT. GRANT	-	-
-	25,000.00	-	434350	SPECIAL CITIES ALLOTMENT	50,000	-
73,273.14	78,804.40	91,964.40	435400	STATE HIGHWAY TAX (1935 x 56.40)	109,134	109,134
7,355.46	7,564.86	7,406.81	438100	COUNTY GAS TAX	7,000	7,000
-	-	-	455200	ENGINEER DESIGN FEES(STS)	75,000	-
5,104.70	4,073.88	4,353.82	455300	SURF. WATER MGMT. FEES (CWS)	3,000	3,000
21,587.86	18,726.03	18,195.30	455850	TRANS. UTILITY FEE	18,000	20,000
4,803.15	1,614.00	1,160.03	461000	STS TAX INTEREST	1,200	1,200
2,617.86	770.01	738.85	461010	SDC (TRANS.-STORM DRG) - INTEREST	700	700
2,555.77	897.78	766.55	461025	FEE IN LIEU - INTEREST	800	800
1,118.40	1,950.00	1,650.00	490000	MISCELLANEOUS REVENUE	800	-
-	-	-	490500	TRANSFER FROM GL	254,068	254,068
621,601.35	**725,226.48**	**667,015.04**	002-000	**TOTAL STREET TAX REVENUES**	**1,403,348**	**1,155,380**

431 Street Tax Expenditures

2009 Actual	2010 Actual	2011 Actual	002-431 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
2,736.00	4,692.00	3,000.00	100500	CITY MANAGER	2,400	2,400
3,000.00	6,000.00	6,600.00	110000	FINANCE DIRECTOR	6,600	6,600
8,664.00	11,064.00	16,728.00	111000	PUBLIC WORKS DIRECTOR	16,728	16,728
5,424.00	6,864.00	10,794.00	114000	UTIL. WKR III	10,794	10,794
1,812.00	6,288.99	6,492.00	114100	UTIL.WKR. II	6,492	6,492
4,093.00	3,624.00	3,732.00	114300	UTIL.WKR. II	3,732	3,732
-	1,372.26	2,683.45	114800	UTIL.WKR. - HOURLY WAGES	-	720
-	-	-	190000	PERS RESERVE	-	-
9,805.13	14,076.58	17,948.09	200000	PAYROLL BURDEN	26,260	25,176
35,534.13	**53,981.83**	**67,977.54**		**PAYROLL RELATED EXPENSE**	**73,006**	**72,642**

				MATERIALS AND SERVICES		
-	287.50	268.75	114000	TRANSCRIPTION	500	-
-	-	-	310000	DUES & CONF. EXPENSE	200	200
-	-	-	310100	TRAINING EXPENSE	500	-
-	-	-	330400	REFUNDS	-	-
2,000.00	570.20	1,723.50	331000	ENGINEERING SERVICES	3,000	2,000
450.00	450.00	1,000.00	332000	AUDITOR & AUDIT EXPENSE	1,500	1,500
675.00	649.00	152.00	333000	LEGAL SERVICES	1,000	1,000
900.00	1,000.00	1,000.00	410000	UTILITIES (PHONE)	1,080	1,080
20,621.80	21,255.48	21,344.45	411000	STREET LIGHTS	25,000	23,000
1,236.97	888.21	417.79	430000	OFFICE MACHINE MAINT.	1,500	1,500
-	558.55	1,320.00	430250	DATA STORAGE & RECORDS DES.	1,400	1,400
660.00	800.00	820.00	430300	COMPUTER SOFTWARE SUPPORT	650	650
720.00	1,218.41	893.75	430500	COMPUTER SUPPORT	1,500	1,500
400.45	16.94	1,018.87	431000	BUILDING MAINTENANCE	1,000	1,000
378.00	-	-	431200	BUILDING IMPROV.	500	-
498.99	327.65	10.99	431500	JANITOR SUPPLIES	600	300
4,000.70	3,831.83	3,681.94	432000	REPAIR & MAINT. OF EQUIP.	6,000	4,000
90.54	-	-	432600	RADIO REPAIR & MAINT.	-	-

-	-	-	434500	BIKEPATH MAINT. (1% Hwy. Tax)	6,853	6,853
1,500.00	1,400.00	300.00	521000	INSURANCE	560	560
435.88	300.52	255.93	550000	PUB. NOTICES & REPORTS	400	400
1,025.58	1,009.87	969.38	610000	OFFICE SUPPLIES	1,500	1,500
704.00	763.57	601.18	610100	POSTAGE	800	800
-	500.00	-	611500	SAFETY SUPPLIES	250	250
-	-	4,085.65	611500	CIS RISK MANAGEMENT GRT. EXP.	-	-
-	515.00	-	613000	UNIFORMS	500	500
1,374.39	1,671.64	2,975.95	626000	GAS, OIL & DIESEL	3,000	3,000
447.00	477.00	-	744200	COLOR COPIER	890	890
-	-	-	744400	EQUIPMENT & TOOLS	-	1,800
38,119.30	**38,491.37**	**42,840.13**		**MATERIALS & SER. EXPENSE**	**60,683**	**55,683**

STREET TAX FUND EXPENDITURES

2009 Actual	2010 Actual	2011 Actual	Account	Description	2012 Adopted	2012 Proposed
				OTHER EXPENSES		
-	-	-	800000	CONTINGENCY	59,115	59,115
1,000.00	2,000.00	3,000.00	801000	TRANS - VEHICLE & EQUIP RESERVE FUND	1,000	1,000
1,000.00	**2,000.00**	**3,000.00**		**TOTAL OTHER EXPENSES**	**60,115**	**60,115**
				UNAPPROP. END. FUND BAL.		
507,980.83	515,818.25	547,370.63	900000	UNAPPROP. END. FUND BAL.	120,000	393,476
507,980.83	**515,818.25**	**547,370.63**		**TOTAL UNAPPROP, EXPENSES**	**120,000**	**393,476**
582,634.26	**610,291.45**	**661,188.30**	002-431	**TOTAL EXPENDITURES**	**313,804**	**581,916**

436 Transportation and Strom Drainage Department

2009 Actual	2010 Actual	2011 Actual	002-436 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
1,956.00	-	-	100500	CITY MANAGER	-	-
3,000.00	-	-	110000	FINANCE DIRECTOR	-	-
6,000.00	3,600.00	-	111000	PUBLIC WORKS DIRECTOR	-	
5,040.00	3,600.00	-	114000	UTIL.WKR. III	-	
1,812.00	-	-	114100	UTIL.WKR. II	-	-
2,100.00	-	-	114300	UTIL.WKR. II	-	-
7,688.74	2,380.26	-	200000	PAYROLL BURDEN	-	
27,596.74	**9,580.26**	**-**		**PAYROLL RELATED EXPENSE**	**-**	**-**
				MATERIALS AND SERVICES		
5,394.21	844.50	-	331500	ENG, DESIGN FEES (STS)	75,000	500
-	-	-	332000	AUDIT EXPENSE	1,500	1,500
-	3,454.60	-	33600	FINANCIAL ANALYSIS	6,000	6,000
496.59	1,192.30	-	432000	REPAIR & MAINT. OF EQUIP.	-	10,000
-	5,000.00	4,491.95	434000	STREET MAINT.- (NW Highland Crt)	20,220	20,220
2,893.23	15,576.57	520.29	434150	STREET MAINT. (TRANS USER FEES)	18,000	20,000
500.00	400.00	320.00	521000	INSURANCE	360	360
-	-	-	550000	PUB. NOTICES & REPORTS	600	600
1,514.32	1,158.80	-	626000	GAS, OIL & DIESEL	-	
10,798.35	**27,626.77**	**5,332.24**		**MATERIALS & SER. EXPENSE**	**121,680**	**59,180**
				CAPITAL EXPENSES		
572.00	4,604.31	494.50	731000	STREET IMPROVEMENTS	145,000	100
-	-	-	731500	FEE IN LIEU OF IMPROV. EXPENSE	209,192	-
-	-	-	735000	GATEWAY & ST. IMPROV. PROJ.	254,068	254,068
-	48,123.69	-	735500	FEMA GRANT - 314th Culvert Proj.	-	-
-	-	-	736000	ST. IMP. CDBG CONST. CON (62,000)	198,116	198,116
-	-	-	736100	MSTIP/3 STREET PROJECTS	111,488	62,000
-	25,000.00	-	737500	SCA ST. OVERLAY 2011-12	50,000	-
572.00	**77,728**	**494.50**		**CAPITAL EXPENSES**	**967,864**	**514,284**
38,967.09	**114,935.03**	**5,826.74**	002-436	**TOTAL EXPENDITURES**	**1,089,544**	**573,464**

003 Water System Capital Improvement Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	003-000 Account	WATER SYSTEM - CIF REVENUES Description	2012 Adopted	2012 Proposed
75,651.01	35,041.97	69,158.77	401010	AVAILABLE CASH ON HAND	116,000	116,000
10,926.00	38,170.00	34,353.00	440110	WATER SYSTEM - SDC'S (12 x 3542)	70,840	42,504
6,317.00	31,691.00	25,929.00	440210	JWC - SDC'S (12 x 2854)	57,080	34,248
-	-	-	455200	ENGINEER DESIGN FEES	75,000	-
1,918.63	673.03	699.49	461000	WSI - INTEREST	700	400
87,900.00	134,000.00	150,000.00	490500	TRANSFER FROM WATER FUND	92,000	92,000
182,712.64	**239,576.00**	**280,140.26**		**TOTAL WIS-CIF REVENUES**	**411,620**	**285,152**

450 Water System Capital Improvement Fund

2009 Actual	2010 Actual	2011 Actual	Account	Description	2012 Adopted	2012 Proposed
				MATERIALS AND SERVICES		
5,700.00	26,546.00	23,048.00	315000	JWC SDC'S EXPENSE	57,620	34,248
-	-	-	330400	REFUNDS	3,542	-
-	-	-	331500	ENGINEER DESIGN FEES	75,000	-
-	-	-	332000	AUDIT EXPENSE	1,500	-
			334000	SDC Methodology/**Rate Analysis**	7,500	-
5,700.00	**26,546.00**	**23,048.00**		**MATERIALS & SER. EXPENSE**	**145,162**	**34,248**
				CAPITAL EXPENSES		
-	2,000.00	494.50	730000	WATER SYSTEM IMPROVEMENTS	49,125	-
-	-	-	734000	WATER LINE PROJ. - GLENCOE RD.	-	-
7,638.99	7,538.55	6,008.57	734550	SDC Methodology/Rate Analysis	-	-
7,638.99	**9,538.55**	**6,503.07**		**CAPITAL EXPENSES**	**49,125**	**-**

2009 Actual	2010 Actual	2011 Actual	Account	Description	2012 Adopted	2012 Proposed
				DEBT SERVICE EXPENSES		
70,444.36	73,170.68	76,002.26	225600	STATE LOAN W-L CONNECTION - PRIN 12/1/2011	78,944	78,944
63,887.32	61,161.00	58,329.42	003-450-225650	STATE LOAN W-L CONNECTION - INT 12/1/2011	55,389	55,389
134,331.68	**134,331.68**	**134,331.68**		**DEBT SERVICE EXPENSES**	**134,333**	**134,333**
				UNAPPROP. END. FUND BAL.		
35,041.97	69,159.77	116,257.51	900000	UNAPPROP.ENDING FUND BAL.	83,000	116,571
35,041.97	**69,159.77**	**116,257.51**	003-450	**TOTAL UNAPPROP, EXPENSES**	**83,000**	**116,571**

004 Transportation Development Tax

Revenues

2009 Actual	2010 Actual	2011 Actual	004-000 Account	TRANS. DEVELOP. TAX (TDT) REVENUES Description	2012 Adopted	2012 Proposed
-	-	36,918.00	401010	AVAILABLE CASH ON HAND	54,600	54,600
-	40,470.00	15,025.00	455500	TDT - RESIDENTAL (6665)(12)	79,980	79,980
-	-	-	455510	TDT - BUS., OFFICE & COMMERCIAL	8,209	-
-	-	2,473.20	455530	TDT - INDUSTRIAL	3,000	-
-	-	-	455540	TDT - INSTITUTIONAL	1,000	-
-	128.00	229.42	461000	INTEREST	126	150
	-	-	494000	OTHER REVENUES	-	-
-	**40,598.00**	**54,645.62**		**TOTAL SEWER BOND REVENUE**	**146,915**	**134,730**

470 Transportation Development Tax

2009 Actual	2010 Actual	2011 Actual	004-470 Account	EXPENSES Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
	-	-	100500	CITY MANAGER	500	-
	-	-	110000	FINANCE DIRECTOR	500	-
	-	-	120000	ADMINISTRATIVE EXPENSE	200	-
	-	-	200000	PAYROLL BURDEN	600	-
-	**-**	**-**		**PAYROLL RELATED EXPENSE**	**1,800**	**-**
				MATERIALS AND SERVICES		
	-	-	331000	ENGINEERING SERVICES	-	-
-	**-**	**-**		**TOTAL MATERIALS & SER.**	**-**	**-**
				CAPITAL EXPENSES		
	3,680.00	-	745000	CAPITAL IMPROVEMENTS	145,115	-
-	**3,680.00**	**-**		**TOTAL CAPITAL EXPENSES**	**145,115**	**-**
				UNAPPROP. END. FUND BAL.		
-	36,918.00	54,645.62	900000	UNAPPROP. END. FUND BAL.	-	134,730
-	**36,918.00**	**54,645.62**	004-470	**TOTAL UNAPPROPRIATED EXPENSES**	**-**	**134,730**

005 Water Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	005-000 Account	WATER FUND REVENUES Description	2012 Adopted	2012 Proposed
407,669.41	514,086.88	589,641.88	401010	NET WORKING CAPITAL	520,000	598,000
728,414.98	728,271.81	727,800.70	441000	WATER SALES	748,680	748,680
10,474.01	7,127.99	12,005.77	441500	WATER SALES - PENALITY FEES	10,000	10,000
-	-	-	441600	WATER SALES - INCREASE 2% = 14680	-	-
2,000.00	4,620.22	3,600.00	442000	NEW SERVICE INSTALLATION FEES	6,000	2,400
7,808.83	3,001.27	2,637.28	461000	INTEREST	1,800	1,800
9,970.67	7,418.17	7,901.47	490000	MISCELLANEOUS REVENUE	6,000	6,000
1,166,337.90	**1,264,526.34**	**1,343,587.10**		**TOTAL WATER FUND REVENUE**	**1,292,480**	**1,366,880**

461 Water Fund

2009 Actual	2010 Actual	2011 Actual	005-461 Account	Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
26,412.00	26,412.00	29,712.00	100500	CITY MANAGER	22,200	22,200
16,560.00	15,560.00	16,800.00	110000	FINANCE DIRECTOR	17,400	17,400
54,636.00	54,636.00	54,636.00	111000	PUBLIC WORKS DIRECTOR	54,636	54,636
	-	3,098.00	112500	COURT CLERK II / CLERICAL ASSISTANT	4,500	4,500
-	-	2,779.83	113000	CLERICAL ASSISTANT	6,576	6,576
23,400.00	21,038.89	21,100.06	113250	UTILITY BILLING CLERK / RECEPTIONIST	19,440	23,950
11,052.51	12,888.00	12,888.00	113500	CITY RECORDER	12,888	12,888
34,188.00	34,188.00	35,184.00	114000	UTIL.WKR. III	35,184	35,184
29,040.00	29,040.00	30,237.57	114100	UTIL.WKR. II	30,300	30,300
28,659.70	28,508.12	29,904.00	114300	UTIL.WKR. II	29,904	29,904
1,387.20	-	2,479.74	114800	UTIL.WKR. - HRLY WAGES	-	480
913.00	651.00	-	120000	HOURLY WAGES - CLERICAL	-	-
2,131.95	3,077.62	3,139.53	130100	OVERTIME CLERICAL	3,700	3,700
5,025.00	5,475.00	5,475.00	130200	ON CALL	5,475	5,475
-	1,000.00	-	160000	INCENTIVE PAY	-	-
-	-	-	190000	PERS RESERVE		
-	-	-	195000	SEVERANCE & ACCRUALS	14,098	2,238
89,963.57	82,171.71	91,128.11	200000	PAYROLL BURDEN	120,460	117,102
323,368.93	**314,646.34**	**338,561.84**		**PAYROLL RELATED EXPENSE**	**376,761**	**366,533**
				MATERIALS AND SERVICES		
-	761.00	533.00	140000	TRANSCRIPTION	2,000	-
2,711.79	1,938.00	2,536.40	310000	DUES & CONFER. EXPENSE	2,750	2,500
565.30	375.78	142.72	310100	TRAINING EXPENSE	2,000	2,000
1,110.00	361.35	-	310155	CLERICAL - CONFER. EXPENSE	1,000	1,000
1,317.65	169.96	104.00	310175	CLERICAL - TRAINING	1,000	1,000
-	-	-	310200	DEPT HEALTH - WATER SURVEY	720	720
103.49	53.47	68.20	330400	REFUNDS	500	200
323.03	239.51	123.21	330500	BANKING & INVESTMENT EXPENSES	700	700
2,508.51	4,066.16	4,168.80	331000	ENGINEERING SERVICES	5,000	4,000
2009	**2010**	**2011**			**2012**	**2012**

Actual	Actual	Actual	Account	Description	Adopted	Proposed
				MATERIALS AND SERVICES		
2,700.00	2,700.00	3,500.00	332000	AUDITOR & AUDIT EXP.	5,000	5,000
1,022.50	9,893.45	2,602.11	333000	LEGAL SERVICES	6,000	3,000
7,025.00	1,354.66	3,140.98	335000	HR-SUPPORT	5,000	2,700
147.60	259.75	800.00	342000	MAPPING(AERIAL & UPDATES)	800	600
3,472.74	3,019.09	1,919.89	346000	WATER TEST & CHLORINE	5,000	3,000
8,343.58	9,290.99	10,154.97	410000	UTILITIES	12,950	11,950
404.77	457.25	400.25	410100	CELLULAR PHONES	600	800
1,204.84	1,289.29	1,219.30	430000	OFFICE MACHINE MAINT.	2,500	2,500
1,382.50	1,941.80	1,734.64	30250	DATA STORAGE & RECORDS DES.	1,400	1,400
5,055.61	5,844.00	6,746.32	430300	COMPUTER SOFTWARE SUPPORT	9,260	9,250
1,515.50	1,375.81	1,500.00	430500	COMPUTER SUPPORT	1,500	1,500
5,172.00	5,172.00	3,432.00	430700	UB & GL SOFTWARE	-	-
740.23	410.94	1,349.46	431000	BUILDING MAINTENANCE	1,500	1,500
1,597.00	-	6,639.00	431200	BUILDING IMPROV.	2,000	1,500
1,188.00	1,188.00	1,188.00	431250	HEATING/COOLING MAINTENANCE	1,936	1,936
238.62	252.33	260.37	431300	SECURITY MONITORING	300	265
375.73	739.97	408.63	431500	JANITOR SUPPLIES	1,000	500
1,815.00	1,740.00	1,770.00	431700	JANITOR SERVICES	1,970	1,600
14,473.54	9,549.42	13,571.90	432000	REPAIR & MAINT. OF EQUIP.	13,000	13,000
100.00	23.94	-	432600	RADIO REPAIR & MAINT.	-	-
-	-	-	435000	UNCOLLECTABLE ACCOUNTS	300	300
28,643.00	29,000.00	44,400.00	436000	WATER SYSTEM FEE to GL	46,000	46,000
4,800.00	4,800.00	2,865.00	521000	INSURANCE	5,200	5,200
315.75	805.00	271.25	550000	PUB. NOTICES & REPORTS	1,200	1,000
4,307.28	4,886.52	4,679.87	610000	OFFICE SUPPLIES	7,170	7,170
2,506.30	4,395.62	3,746.21	610100	POSTAGE	4,200	4,200
98.40	360.26	60.09	611500	SAFETY SUPPLIES	500	300
117.65	136.50	284.00	611600	SAFETY MANAGEMENT	500	300
602.72	880.89	328.20	613000	UNIFORMS	800	800
2,300.98	2,734.41	3,558.04	626000	GAS & OIL	4,000	4,000
7,703.54	1,695.17	8,175.98	628000	WATERLINE CONSTR. & REP.	10,000	30,000
-	619.32	-	628250	METER REPLACEMENT	500	500
-	-	1,117.81	742000	COMPUTER REPLACE PROG.	2,000	-
-	-	247.50	743000	COMPUTER SOFTWARE	2,000	-

-	1,286.00	299.00	744100	COMPUTER EQUIPMENT	2,000	1,600
2,235.00	2,205.00	2,760.00	744200	COLOR COPIER	3,450	3,450
-	509.12	1,412.09	628500	NEW SERVICE INSTALLATION	2,000	2,000
99,133.00	100,365.89	103,138.20	628700	JWC WATER PURCHASE	150,000	120,000
219,378.15	**219,147.62**	**247,357.39**		**MATERIALS & SER. EXPENSE**	**329,206**	**300,941**
				CAPITAL EXPENSES		
-	-	4,013.46	730500	WATER SYSTEM IMPROVEMENT	103,000	-
5,101.24	-	-	744125	SECURITY SYSTEM	-	
5,000.00	-	-	744150	OFFICE EQUIP. - PHONE	-	
1,502.70	2,090.50	447.00	744175	COPIER (B&W) LEASE	-	
-	-	-	744400	CAPITAL EQUIP.	-	
11,603.94	**2,090.50**	**4,460.46**		**CAPITAL EXPENSES**	**103,000**	**-**
2009 Actual	**2010 Actual**	**2011 Actual**	**Account**	**Description**	**2012 Adopted**	**2012 Proposed**
				OTHER EXPENSES		
-	-	-	800000	CONTINGENCY	50,513	50,513
10,000.00	5,000.00	5,000.00	801000	TRANS - VEHICLE & EQUIP RESERVE FUND	1,000	1,000
87,900.00	134,000.00	150,000.00	801500	TRANS - WATER SYSTEMS IMPROV. FUND	92,000	92,000
97,900.00	**139,000.00**	**155,000.00**		**TOTAL OTHER EXPENSES**	**143,513**	**143,513**
				UNAPPROP.ENDING FUND BAL.		
514,086.88	589,641.88	598,207.41	900000	UNAPPROP.ENDING FUND BAL.	340,000	555,893
514,086.88	**589,641.88**	**598,207.41**	005-461	**TOTAL UNAPPROP. EXPENSES**	**340,000**	**555,893**

006 North Plains Urban Renewal Agency

Revenues

2009 Actual	2010 Actual	2011 Actual	006-000 Account	NP URBAN RENEWAL AGENCY FUND REVENUES Description	2012 Adopted	2012 Proposed
93,239.10	57,789.34	57,789.34	401010	AVAILABLE CASH ON HAND	88,000	88,000
-	-	66,463.45	411100	TAXES NECESSARY TO BALANCE	59,530	59,530
-	-	569.05	411120	DELINQUENT TAXES	200	200
		16,001.73	420000	BOND PROCEEDS		
	-	5,500.00	447500	PROPERTY RENTAL FEES	6,000	6,000
	-	150.00	447600	PROPERTY RENTAL LATE FEES	50	50
	-	385.91	461000	INTEREST INCOME	300	300
		191.13	490000	OTHER REVENUE		
93,239.10	**57,789.34**	**147,050.61**		**TOTAL UR AGENCY REVENUE**	**154,080**	**154,080**

490 North Plains Urban Renewal Agency

2009 Actual	2010 Actual	2011 Actual	Account	NP URBAN RENEWAL AGENCY FUND EXPENSES Description	2012 Adopted	2012 Proposed
				MATERIALS AND SERVICES		
12,249.42	-	-	333000	LEGAL SERVICES	-	-
-	-	-	550000	PUB. NOTICES & REPORTS	-	-
12,249.42	**-**	**-**		**TOTAL MATERIALS & SER.**	**-**	**-**
				CAPITAL EXPENSES		
22,144.85	-	16,001.73	720000	UR AGENCY IMPROVEMENTS	33,380	10,000
22,144.85	**-**	**16,001.73**		**TOTAL CAPITAL EXPENSES**	**33,380**	**10,000**
				DEBT SERVICE EXPENSES		
			231310	REIMB UR EXP. - FY 2010-11	-	-
			231315	REIMB UR EXP. - FY 2010-12	-	-
		16,405.00	231320	REIMB UR EXP. - FY 2008-09	-	-
80,794.17	-	-	231325	REIMB UR EXP. - FY 2009-10	16,892	16,892
195.51	-	20,000.00	231350	PREPAID PROPERTY PRIN.	60,000	60,000
-	-	560.44	231352	PROPERTY ACQUISITION - Prin.	1,256	1,256
-	-	5,439.56	231353	PROPERTY ACQUISITION - Int.	4,746	4,746
80,989.68	**-**	**42,405.00**		**TOTAL DEBT SERVICE EXP.**	**82,894**	**82,894**
				OTHER EXPENSES		
-	-	-	801000	TRANS - GF - LOCAP Loan Pmt.	37,806	37,806
-	**-**	**-**		**TOTAL OTHER EXPENSES**	**37,806**	**37,806**
				UNAPPROP.ENDING FUND BAL.		
-	57,789.34	88,643.8800	900000	UNAPPROP. END. FUND BAL.	-	23,380
-	**57,789.34**	**88,643.8800**	006-490	**TOTAL UNAPPROP. EXPENSES**	**-**	**23,380**

007 Parks Capital Improvement Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	007-000 Account	PARKS IMPROVEMENTS CAPITAL FUND REVENUES Description	2012 Adopted	2012 Proposed

283,790.50	283,174.63	330,727.98	401010	AVAILABLE CASH ON HAND	361,000	361,000
15,792.00	52,640.00	47,376.00	422500	PARKS SYS. DEV. CHARGES (12 Res. 5264)	105,280	63,168
-	-	-	422700	PARKS GRANT	-	-
5,736.98	2,030.45	1,790.34	461015	PARKS - INTEREST	1,300	1,300
305,319.48	**337,845.08**	**379,894.32**		**TOTAL STR. & PKS REVENUE**	**467,580**	**425,468**

460 Parks Capital Improvement Fund

2009 Actual	2010 Actual	2011 Actual	007-460 Account	PARKS IMPROV. EXPENSES Description	2012 Adopted	2012 Proposed
				MATERIALS AND SERVICES		
-	-	-	330400	REFUNDS	-	-
-	-	-	550000	PUB. NOTICES & REPORTS	-	-
-	**-**	**-**		**TOTAL MATERIALS & SER.**	**-**	**-**
				CAPITAL EXPENSES		
22,144.85	7,117.10	18,141.56	733000	PARK IMPROVEMENTS	467,580	-
22,144.85	**7,117.10**	**18,141.56**		**TOTAL CAPITAL EXPENSES**	**467,580**	**-**
				UNAPPROP.ENDING FUND BAL.		
283,174.63	330,727.98	361,752.76	900000	UNAPPROP.ENDING FUBD BAL.	-	425,468
283,174.63	**330,727.98**	**361,752.76**	007-460	**TOTAL UNAPPROP. EXPENSES**	**-**	**425,468**

008 Traffic Impact Fees Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	008-000 Account	TRAFFIC IMPACT FEES FUND REVENUES Description	2012 Adopted	2012 Proposed
329,665.80	325,340.91	302,154.24	401010	AVAILABLE CASH ON HAND	286,460	286,460
6,400.00	-	-	455500	TIF - RESIDENTIAL	-	
10,709.79	-	-	455530	TIF - INDUSTRIAL	-	
6,583.27	2,098.91	1,528.66	461000	TIF - INTEREST	1,000	1,000

353,358.86	**327,439.82**	**303,682.90**		**TOTAL TIF REVENUE**	**287,460**	**287,460**

470 Traffic Impact Fees

2009 Actual	2010 Actual	2011 Actual	008-470 Account	TRAFFIC IMPACT FEES FUND EXPENSES Description	2012 Adopted	2012 Proposed
				PAYROLL RELATED EXPENSE		
9,000.00	9,000.00	6,000.00	100500	CITY MANAGER	-	-
10,536.00	10,536.00	7,200.00	110000	FINANCE DIRECTOR	3,000	3,000
-	-	-	190000	PERS RESERVE	-	
6,333.95	5,749.58	3,892.72	200000	PAYROLL BURDEN	1,204	900
25,869.95	**25,285.58**	**17,092.72**		**PAYROLL RELATED EXPENSE**	**4,204**	**3,900**
				MATERIALS AND SERVICES		
-	-	-	331000	ENGINEERING SERVICES	-	-
-	**-**	**-**		**TOTAL MATERIALS & SER.**	**-**	**-**
				CAPITAL EXPENSES		
2,148.00	-	-	745000	CAPITAL IMPROVEMENTS	283,256	-
2,148.00	**-**	**-**		**TOTAL CAPITAL EXPENSES**	**283,256**	**-**
				UNAPPROP.ENDING FUND BAL.		
325,340.91	302,154.24	286,590.18	900000	UNAPPROP.ENDING FUND BAL.	-	283,560
325,340.91	**302,154.24**	**286,590.18**	008-470	**TOTAL UNAPPROP. EXPENSES**	**-**	**283,560**

009 Vehicle and Equipment Reserve Fund

Revenues

2009 Actual	2010 Actual	2011 Actual	009-000 Account	VEHICLE & EQUIPMENT RESERVE FUND REVENUES Description	2012 Adopted	2012 Proposed
37,732.28	69,895.45	96,501.65	401010	AVAILABLE CASH ON HAND	72,800	72,800
43,000.00	41,000.00	2,000.00	451000	TRANSFER From GENERAL FUND	-	-
1,000.00	2,000.00	3,000.00	451200	TRANSFER From ST, Trans. & SD FUND	1,000	1,000
10,000.00	5,000.00	5,000.00	451500	TRANSFER FROM WATER FUND	1,000	1,000
585.18	258.44	157.59	461000	INTEREST - GF	80	80
284.80	128.67	102.27	461015	INTEREST - STSD	50	50

470.00	195.90	123.13	461025	INTEREST - WF	50	50
2,000.00	-	-	492100	SALE OF POLICE CARS	-	-
-	-	-	492200	SALE OF PUBLIC WORKS VEHICLES		
95,072.26	**118,478.46**	**106,884.64**		**TOTAL VEH. & EQUIP. REVENUE**	**74,980**	**74,980**

480 Vehicle and Equipment Reserve Fund

2009 Actual	2010 Actual	2011 Actual	009-480 Account	VEHICLE & EQUIPMENT RESERVE FUND EXPENSES Description	2012 Adopted	2012 Proposed
				CAPITAL EXPENSES		
25,176.81	19,226.81	19,375.95	742000	POLICE CARS	28,261	23,816
-	1,000.00	-	744300	BACKHOE	25,000	-
-	-	10,635.00	744400	MOWERS	2,500	-
-	1,750.00	-	744450	CITY VEHICLE	7,219	-
-	-	-	744500	DUMP TRUCK	7,000	7,500
-	-	4,000.00	744600	PICKUP - PUB. WORKS	5,000	-
25,176.81	**21,976.81**	**34,010.95**		**TOTAL CAPITAL EXPENSES**	**74,980**	**31,316**
				UNAPPROP.ENDING FUND BAL.		
69,895.45	96,501.65	72,873.69	900000	UNAPPROP.ENDING FUND BAL.	-	43,664
69,895.45	**96,501.65**	**72,873.69**	009-480	**TOTAL UNAPPROP. EXPENSES**	**-**	**43,664**

FINANCIAL POLICIES

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IX. Investments

I. Policy Statement

The City of North Plains is committed to responsible financial management through financial integrity, prudent stewardship of public assets, planning, accountability, and full disclosure. The broad purpose of these policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. The policies may be amended by a majority vote of the North Plains City Council.

These financial management policies will generally cover areas of:

- operating budget
- revenue
- expenditure
- fund balance
- capital improvement
- debt management
- investment

Policies will be reviewed and updated each year during the budget preparation process.

II. General Objectives

- Assist the Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
- Provide sound financial principles to guide the important decisions of the Council, and City management that will have a significant fiscal impact.
- Compile an exhaustive balanced budget that accounts for all City revenues and expenditures. As a result, the City will be strengthened financially.
- Deliver efficient, cost effective, and appropriate services.
- Enhance the policymaking ability of the Council by providing accurate information on program costs.
- Ensure the legal use of all City funds through a sound financial system and strong internal controls.
- Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.
- Comply with all finance related legal mandates, laws, and regulations.

III. Operating Budget

The budgeting process will be coordinated so that major policy issues are identified and incorporated into the budget.

Budgetary procedures will conform to state regulations and generally accepted accounting principles.

Monthly reports will be compiled comparing the budget to actual expenses.

Budget amendments will be prepared by the Finance Director, under the direction of the City Manager, to ensure compliance with Oregon law.

The City will annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision. Any year-end operating surpluses will be calculated as ending fund balance and become part of the beginning fund balance in the following year.

As a minimum, the unappropriated ending fund balance shall be earmarked. Any funded liabilities unused in the previous year may be used to fund liability first, then operations in the following year.

The City Manager, as the City's budget officer, will prepare and present the City's proposed annual budget to the Budget Committee for its approval. The Proposed Budget will comply with the annual goals/objectives of the City Council. The Budget Committee will review, and, if necessary, revise the Proposed Budget. The Budget Committee will also consider whether the submitted Proposed Budget adequately addresses the priorities set by the City Council. The Budget Committee must approve a Proposed Budget and submit it for adoption by the City Council. The City Council has the ultimate responsibility for adopting the budget and for making the necessary appropriations.

The budget, program priorities, project priorities, and service levels will be developed per the policies and procedures set forth by these financial management policies. If the City experiences growth to the point that citizens indicate a desire for measures of government performance, the Council will consider integrating performance measurement, service level, and productivity indicators into the operating budget wherever possible.

Annually the Council will be asked to set goals and objectives, the Budget Officer will draft a "Budget Guidance" memo for distribution to the department heads, so that they may provide budget drafting input to the Budget Officer.

Volunteers for the budget committee will be recruited for appointment before January of each budget cycle.

The Budget Committee is made up of up to 14 members—seven of whom are members of the City Council, and seven of whom are appointed from the community at large. Members will serve staggered pre-designated three year terms.

OPERATING BUDGET PROCEDURES

1. As part of the annual budgeting process, the budget officer will produce worksheets for general liability insurance, health insurance, benefits, workers' compensation, employee allocation, and salary for the purpose of forecasting.

2. Pursuant to State law, in order to receive State Shared Revenues, a public hearing before the City Council and the Budget Committee is required.

3. The City will publish two notices for the first budget meeting. The first notice must be published no more than thirty days before the first meeting, and the second not less than five days before the meeting. The second notice must be published at least five days after the first notice. For other budget meetings, the City will post an agenda notice in accordance with North Plains' public meeting rules.

4. The Budget Committee will meet at least twice prior to approving a Proposed Budget, and will review comments from the public at one of the meetings.

5. The City Council will conduct a budget hearing prior to adopting the annual operating budget and Capital Improvement Plan.

6. The City will publish notice of a City Council budget hearing prior to the designated hearing date in accordance with Oregon law.

7. The City will adopt a Resolution to: adopt the budget, make appropriations, and impose and categorize taxes; and will adopt a five-year Capital Improvement Plan, no later than June 30th.

8. The City will adopt Resolutions stating the City's eligibility for, and intention to receive State Shared Revenues.

9. The City will adopt a Resolution authorizing monies of all City funds to be commingled into a group bank account and/or financial instrument.

10. Tax certification documents will be submitted to the Washington County Assessor on or before July 15.

IV. Revenue

The City will actively identify and administer funding sources that create a reliable, equitable, and diversified revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain levels of service delineated by the Council.

The City will not finance long-term revenue shortfalls through borrowing.

The City will follow an aggressive policy of collecting revenues and receivables.

One-time revenues will be used for one-time expenditures; i.e. for capital expenditures.

Dedicated revenue streams may only be used for the purpose for which they are being collected.

Proposed additional revenue sources, will be reviewed by the City Council in terms of community acceptability, competitiveness, diversity, efficiency, and fairness.

Revenue estimates will be conservative (underestimated), objective, and reasonable.

User fees will, to the fullest extent possible, be calculated to recover direct and indirect costs of service delivery. Reduction of user fees below the cost of recovery will be presented to the City Council for its approval.

The City Council will set fees by adoption of a Resolution.

V. Expenditures

All current Public Employee Retirement System (PERS) liabilities shall be funded on an annual basis. After each pay period, PERS information will be manually entered into the PERS system using data obtained from a payroll register.

The City Manager will take immediate corrective action if, at any time during a fiscal year, revised revenue and expenditure estimates project a year-end deficit net of beginning fund balance, and will advise the Council at the next regularly scheduled City Council meeting.

The City will utilize creditor/vendor discounts to the fullest extent possible, and will establish a spending plan as soon as practicable in the fiscal year.

Target contingencies for the operating budget will range between five (5) and fifteen (15) percent of operations for each operating fund.

The City will fully fund all employee vacation accrual liabilities. This specific operating contingency will be carried forward as part of an ending fund balance, made available for this specific use in the follow-on fiscal year. This specific operating contingency may be reset (up or down) once the follow-on vacation liability has been recalculated.

If the City experiences growth to the point that citizens indicate a desire for increased efficiency and/or effectiveness, the City Manager will begin staff and third-party reviews of City programs to measure efficiency and effectiveness. Privatization and contracting with other governmental agencies will be considered as alternatives to in-house service delivery. Programs that are determined by the Council to be inefficient and/or ineffective will be reduced in scope or eliminated.

VI. Fund Balance

The City will maintain an unreserved General Fund balance, net of unappropriated ending fund balance and funded liabilities, ranging from fifteen (15) to twenty (20) percent of annual General Fund revenue. The purpose of this unreserved balance is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provision of services.

To the extent that the unreserved General Fund balance exceeds the target, the City may draw upon the fund balance to provide pay-as-you-go financing for capital projects, for other one-time capital equipment expenditures, or for accelerated debt service.

VII. Capital Improvements

In conducting Capital Improvements, the City will not exceed debt limits set by the Oregon Revised Statutes.

The Capital Improvements Program Budget fiscal year shall run concurrently with the Operating Budget fiscal year.

The City will determine the least costly, reliable, funding method for capital projects and will obtain grants, contributions, and low cost State or Federal loans whenever possible.

The City will monitor and periodically assess the capital equipment and infrastructure status, setting priorities for renovation and replacement based upon needs and available resources.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future replacement and maintenance costs. The budget process will provide for review of maintenance conducted, and orderly replacement of capital assets from current revenues whenever possible.

A capital asset is a non-consumable asset with an original purchase price of $5,000 or greater and a life span of more than four years. A consumable asset is infrastructure or equipment that has a life span of four years or less and an original purchase price of less than $5,000. The City Council may declare an item as consumable or non-consumable using different criteria on a case-by-case basis by majority vote of the Council.

Adequate insurance will be maintained on capital assets, and lists of assets will be maintained for the City's insurer.

The City will develop a five year Capital Improvement Program (CIP), submitted by the Budget Officer, which will be updated annually and adopted by the City Council when the annual operating budget is adopted.

The Budget Officer will coordinate development of the Capital Improvement Plan budget along with the development of the operating budget. Costs for internal professional services needed to implement the CIP will be included in the operating budget for the year in which the CIP item is to be implemented.

An objective process for evaluating CIP projects with respect to the overall needs of the City will be established through a ranking of CIP projects. The ranking of projects will be used to allocate resources to ensure priority projects are completed efficiently and effectively.

All funding sources that comply with Oregon and Federal laws and regulations may be used to fund capital improvements.

CIP projects will be approved at the budgeted amounts through the completion of the project.

The City Manager will conduct regular capital project and program reviews in order to monitor performance and keep the CIP current.

A statement detailing the operating budget impact of each project will be presented to the City Council for its consideration.

The City Manager and Public Works Director will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal before it is submitted to the City Council.

Capital reserve funds (003 Water System Improvement, 004 Transportation Development Tax, 007 Parks Capital Fund, 008 Traffic Impact Fee, and 009 Vehicle and Equipment Replacement) will be established and maintained to accumulate reimbursements from other governmental agencies for the prior purchase of real assets, as well as transfers of undesignated fund balance from other City budget funds. These Funds will be used to pay for non-routine and one-time expenditures, such as land and building purchases, construction and maintenance improvements that are expected to last more than ten (10) years, capital equipment and vehicles, and technology improvements that are expected to last at least five years (5) and cost more than $5,000. Expenditures from these fund shall be aimed at protecting the health and safety of citizens and employees, protecting the existing assets of the City, ensuring public access to city facilities and information, and promoting community-wide economic development.

All reserve Funds will be reviewed by the City Council at least every ten years for renewal if desired.

VIII. Debt Management

The City may seek the advice of a Financial Advisor when necessary. A Financial Advisor will advise on the structuring of obligations to be issued, inform the City of various options, advise the City how choices will impact the marketability of City obligations, and will provide other services as defined by a contract approved by the City Council. The Financial Advisor will inform the City Manager of significant issues.

The City will establish parameters and provide guidance governing the issuance, management, continuing evaluation of, and reporting on, debt obligations issued by the City of North Plains, and will provide for the preparation and implementation necessary to assure compliance and conformity.

The City will follow a policy of full disclosure on every financial report, official statement, and bond prospectus.

If the City reaches a point at which it issues bonds frequently, the Finance Director, under the direction of the City Manager, will begin to forge and maintain positive relationships with rating agencies, provide them with updates, and will coordinate meetings on new debt issuance as necessary.

The City will generally conduct financings on a competitive basis. However, negotiated financings may be used, with approval of the City Council, due to market volatility or the use of an unusual or complex financing or security structure.

The Finance Director, under the direction of the City Manager, will structure debt issuances and oversee the management of City debt.

Bond sales will be structured to achieve level debt service payments to the extent possible, taking into consideration the costs of such financings.

The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or asset(s) financed, and in no case shall the term exceed 20 years.
Long term debt will not be used to fund current operations or normal maintenance.

As provided in ORS 308.207, the City will not issue nor have outstanding more than three (3%) percent of the real market value of the taxable property within its boundaries. This limitation does not apply to general obligation bonds issued to finance the costs of local improvements addressed and paid for in installments under statutory or charter authority or to finance capital construction or capital improvements for:

a. Water supply, treatment or distribution; or
b. Sanitary or storm sewage collection or treatment; or
c. Gas, power or lighting; or
d. Off-street motor vehicle parking facilities.

Limited-tax general obligation bonds will be restricted to levels set forth in ORS 287.053.

As a precondition to the issuance of limited-tax general obligation bonds, alternative methods of financing should be examined.

Whenever appropriate, the City shall use special assessment or self-supporting bonds (sometimes referred to as revenue bonds) instead of general obligation bonds, so that those benefiting from the improvements will bear all or part of the cost of the financed project.

Interest earnings from general obligation bond proceeds will be deposited in the appropriate Capital or Debt Service Fund, and will be used to fund capital costs or capital debt service.

Principal repayment delays will not exceed two years.

The City will not assume more tax-supported general purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City will conform to Oregon Revised Statutes with regard to any voter approval of additional debt requirements.

Either variable or fixed rate financing may be used, subject to applicable laws, depending on the cost benefit of each option to the City.

Except in an emergency situation, designated by the City Council, no more than 60% of capital improvement program projects will be funded from long-term financings.

The Finance Director, under the direction of the City Manager, will consider purchasing bond insurance when the present value of the estimated debt service savings from insurance is equal to or greater than the insurance premium.

Refunding (the practice of repaying a fund by making a new issue of another bond, i.e. a government refunds a bond when it borrows more money to repay the money it already owes to bondholders; refinancing a bond) of outstanding debt will only be considered when present value savings of at least four (4%) percent of the principal amount of the refunded bonds are produced; unless a restructuring, or bond covenant revision, is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with established debt policy and limitations.

The City may not issue warrants to satisfy short-term obligations, unless the Council determines that a dire financial situation exists and short-term financing is not readily available. Warrants will only be used at the specific direction of the Council.

For the City to issue a new revenue bond, as defined in a Resolution authorizing the revenue bonds in question, revenues will be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest. Generally, revenues should be maintained at 130% of the maximum annual debt service, as a coverage factor (also known as debt coverage ratio. Coverage factor compares cash generated by operations to cover debt service), for financial planning purposes. Annual adjustments to the City's rate structures will be made, as necessary, to maintain a 130% coverage factor.

A debt service reserve fund will be created from the proceeds of a bond issue and/or the excess of applicable revenues to provide a ready reserve to meet current debt service payments should monies not be available from current revenues. The debt service reserve fund will have two annual debt service payments available at all times.
Generally, the City will not make interfund loans between City of North Plains funds. However, the City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations. The prevailing interest rate, as established by the Finance Director, under the direction of the City Manager, will be paid to the lending fund. The City Manager will report this information to the City Council at the next regularly scheduled City Council meeting. To the extent possible, interfund loans will be paid back to the lending fund and liquidated before the fiscal year in which the loan concerned is ended.

Use of short-term borrowing, such as bond anticipation notes (BANs) and tax-exempt commercial paper, will be undertaken only if the transaction costs, plus interest of the debt, are less than the cost of internal financing, or if available cash is insufficient to meet working capital requirements.

Certificates of participation known as COP's (an alternative to a municipal bond in which an investor buys a share in the improvements or infrastructure the government entity intends to fund), and other leases, should be used when the size of a project is such that the interest rate is favorable to the City, or when other means of financing is unavailable.

IX. Investment Policy

The City will comply with State, Federal, and other legal requirements and regulations regarding investments.

The City will ensure the safety of capital and principal.

The City will maintain a level of liquidity (the ability to convert assets to cash) sufficient to fund operations.

The City will attain a market rate of return, taking into account City risk constraints and cash flow of the portfolio.

The City will appropriately diversify the portfolio through varying maturities, utilization of multiple brokers/dealers, and market coverage.

The Finance Director, under the direction of the City Manager, will be designated as the City's Investment Officer responsible for investment management decisions and activities. The City Manager will delegate an alternate Investment Officer in the event that investment circumstances dictate immediate action and the Investment Officer is unavailable. The delegated alternate may be an investment advisor on retainer.

Officers and employees involved in the investment process will comply with Oregon Revised Statutes with regard to conflict of interest, and will fill out an annual statement of economic interest for submittal to the City Recorder. Such officers and employees will refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials will disclose any material interests in financial institutions with which they conduct business. They will further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Officers, employees, and their families will refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. Officers and employees will, at all times, comply with the state of Oregon, Government Standards and Practices Commission, code of ethics set forth in ORS 244.

The City will rely on the "Prudent Man Rule", established in *Harvard College v. Armory* 9 Pick (26 Mass) 446, 461 (1830). This requires that the Investment Officer to:

> "*Conduct himself (herself) faithfully and exercise sound discretion. (S)He is to observe how men of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to*

the permanent disposition of their funds, considering the probable income, as well as the probable safety of the capital to be invested."

The City will diversify the investment portfolio to avoid incurring unreasonable credit and investment risks inherent in over investing in specific instruments, individual financial institutions, or maturities.

INVESTMENT DIVERSIFICATION

All investments of the City will be made in accordance with Oregon Revised Statutes: ORS 294.035 through 294.046; ORS 294.125 through ORS 294.155; ORS 294.805 to 294.895 and other applicable statutes. Any revisions and or extensions of these sections of the ORS will be assumed to be part of this expanded Investment Policy immediately upon being enacted.

The Finance Director will diversify the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. Diversification to avoid undue risk is achieved by varying the type of investment to ensure liquidity, investing in securities from several different financial institutions to reduce the chance of loss and varying maturity length to ensure availability of funds to meet cash needs.

The City may invest in the following classes of investments (with no more of the portfolio investments exceeding the percentage stated):

- Banker's Acceptance that are guaranteed by an Oregon financial institution (25%)
- Certificates of deposit with commercial banks or savings and loan associations that are FDIC insured and Oregon State Treasury-Qualified Financial institutions (25%)
- Investment Sweep Account per ORS 295 (15%)
- State of Oregon Local Government Investment Pool (Minimum 15% up to 100%)
- State and local government securities (25%, with no more than 10% in any one entity)
- US Treasury Obligations (bills, notes and bonds) (100%)
- US Government Agency Securities and Instruments (75%)

Investment maturity placement decisions are made based upon projected cash flow requirements. The greatest emphasis of the investment program is placed on the Short-term portfolio (investments of 18 months or less) On-going analysis is performed to ensure short-term liquidity is consistent with projected cash flow needs.

After liquidity needs are met, and as opportunities arise, long-term placement of investment maturities will be considered. The City will not directly invest more than 25% of its portfolio in securities maturing between 18 months and five years from the date of purchase.

At least 30% of the portfolio must have a maturity of less than eighteen months in order to maintain liquidity.

The City will not invest in “double-barreled bonds” or derivatives.

INVESTMENT PROCEDURES

The Finance Director, under the direction of the City Manager, will in addition to a monthly financial report submit an annual report to the Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. More frequent reports may be provided when market conditions merit or if requested by the City Council. At a minimum, the report will contain:

a. Beginning and ending market value of the portfolio by market sector and total portfolio.
b. Beginning and ending book value of the portfolio by market sector and total portfolio.
c. Detailed reporting on each asset.
d. Overall current yield to maturity of the portfolio.
e. Overall weighted average maturity of the portfolio.
f. Maximum maturities in the portfolio.
g. Compliance of the portfolio relative to the policy.

Portfolio performance will be measured every six months based on a comparison to the earnings of the local government investment pool. Investments will be reviewed on an annual basis to ensure that they are consistent with current desires and policies of the City Council.

FEE SCHEDULE

CITY OF NORTH PLAINS FEE SCHEDULE
(Dated 1/2012)

Fees in Bold indicates change or new fee

The user fees are established to lessen the amount of property taxes by charging the cost of providing a service directly to the person utilizing the service. Fees are payments for services, and cannot be discounted.

Deposits are used when the City seeks to recover its actual costs for a service, but due to the uniqueness of each application setting a fixed fee is not practical. These costs include, but are not limited to: services rendered by the City Planning Consultant, City Engineer, City Attorney, administrative costs covering staff reports, correspondence, financial accounting, public works review, supplies, postage, copying and clerical time. If the actual costs exceed the deposit, the City reserves the right to request an additional deposit and/or the applicant will receive an invoice for any other additional charges.

An application shall not be deemed complete until all the fees are paid.

ADMINISTRATIVE FEES

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Business Licenses			
	A. Annual fee			
R1685	1. First year (waived for new businesses until December 2013)	Fee	$50.00	$0.00
	2. Renewal	Fee	$50.00	$50.00
R1685	B. Set up (waived for new business until December 2013)	Fee	$70.00	$0.00
	Peddlers permit	Fee	$25.00	$25.00
	Trailer Park License	Fee	$50 + $25/pad	$50 + $25/pad
	Collection agency fee	Fee	25% of owed	25% of owed

REFERENCE	FEE DESCRIPTION	Fee Type	amount 2011	amount January 2012
	Copies			
	A. 8.5 x 11 each	Fee	$0.25	$0.25
	B. 8.5 x 14 each	Fee	$0.50	$0.50
	C. 11 x 17 each	Fee	$1.00	$1.00
	D. color	Fee	add $0.15/page	add $0.15/page
	Electronic Reproduction			
	A. Audio recordings SD card	Fee	$14.00	$14.00
	B. CD's	Fee	$1.00	$1.00
	C. USB Flash drive	Fee	$10.00	$10.00
	Lien search	Fee	$20/lot searched	$20/lot searched
	Faxing per sheet	Fee	$1.00	$1.00
	Fees for mailing (A+B+C)			
	A. Staff time	Fee	Actual cost	Actual cost
	B. Postage	Fee	Actual cost	Actual cost
	C. Copies	Fee	Actual cost	Actual cost
	Franchise/Privilege Tax/Host Fee			
	A. Electricity PGE - 1.5% privilege 3.5% franchise	Fee	5.00%	5.00%
	B. Refuse & Recycling - Garbarino	Fee	3.00%	3.00%
	C. Natural Gas - NW Natural Gas	Fee	5.00%	5.00%
	D. Sewage - Clean Water Services	Fee	5.00%	5.00%
	E. Compost - Nature's Needs	Fee	$0.50/ton	$0.50/ton
	OLCC Liquor License Application			
	A. Processing Fee	Fee	$35.00	$35.00
	B. Change in ownership, location or privilege	Fee	$75.00	$75.00
	C. Temporary sales (1-5 days)	Fee	$35.00	$35.00
	D. New outlet application	Fee	$100.00	$100.00

	Public Records Search			
	A. Administrative charge		$0.15	$0.15
	B. Inspection of public records		Actual cost	Actual cost
	C. Staff time		Actual cost	Actual cost

BUILDING PERMIT LAND USE APPROVALS

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Building Permits Land Use Approval - Residential Zone (R-7.5, R-5 and R-2.5)			
	A. Demolition Any Structure	Fee	$100.00	$100.00
	B. Detached Accessory Structure 121 to 200 Square Feet (City does not review applications under 200 square feet)	Fee	$50.00	$0.00
	C. Detached Accessory Structure Over 200 Square Feet	Fee	$175.00	$175.00
	D. Multi-Family Residence (Per Unit)	Fee	$250.00	$250.00
	E. Remodel/Alteration Any Residence	Fee	$175.00	$175.00
	F. Single Family Residence	Fee	$250.00	$250.00
	Building Permits Land Use Approval- Commercial Zone (C-1 and C-2)			
R1685	A. Commercial New Structure (Fee reduced until December 2013)	Fee	$500.00	$50.00
	B. Detached Accessory Structure	Fee	$250.00	$250.00
	C. Demolition Any Structure	Fee	$250.00	$250.00
R1685	D. Remodel/Alteration Existing Structure (Fee reduced until December 2013)	Fee	$250.00	$50.00

	Building Permits Land Use Approval - Industrial Zone (M-1 and M-2)			
	A. Detached Accessory Structure	Fee	$250.00	$250.00
	B. Demolition Any Structure	Fee	$250.00	$250.00
R1685	C. Industrial New Structure (Fee reduced until December 2013)	Fee	$500.00	$50.00
R1685	D. Remodel/Alteration Existing Structure (Fee reduced until December 2013)	Fee	$250.00	$50.00
R1685	Mechanical Permits (All Types and Zones)	Fee	$75.00	$75.00

COURT

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Court Costs	Fee	$25.00	$25.00
	Deferred Payment fee	Fee	15% of balance	15% of balance
	Discovery Fee			
	A. Copies	Fee	$22.00	$22.00
	B. Electronic files	Fee	$25.00	$25.00
	Full listing of fines on file at Court			
	Vehicle Seizure	Fee	$100.00	$100.00
	Warrant Fee	Fee	$367 plus 25% collection fee	$367 plus 25% collection fee

A complete list of fines available at City Hall

LIBRARY

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Copies			
	A. 8.5 x 11 each	Fee	$0.10	$0.10
	B. 8.5 x 14 each	Fee	$0.10	$0.10
	C. 11 x 17 each	Fee	$0.10	$0.10
	D. color	Fee	add $0.15/page	add $0.15/page
	Fines	Fee	Per WCCLS schedule	Per WCCLS schedule
	Headphones	Fee	$2.00	$2.00

PARKS

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Jesse Mays Community Hall Rental			
	A. Hourly rental	Fee	$75.00	$75.00
	1. Resident	Fee	$35.00	$35.00
	2. Non resident	Fee	$50.00	$50.00
	B. Security Deposit (Includes non-refundable $100 cleaning fee.)	Deposit/ Fee	$400.00	$400.00
	Park System Development Charge (each dwelling unit)	Fee	$3,910.00	$3,910.00
	Public Assemblies			
	A. Under 150 persons	Fee	NA	NA
	B. 150-500 persons	Fee	$150.00	$150.00
	C. 501-1000	Fee	$500.00	$500.00
	D. 1001-5000	Fee	$1,000.00	$1,000.00

E. Over 5,000	Fee	$1,500.00	$1,500.00
Public Assembly Bond/Deposit Fees			
A. Under 150 persons	Fee	NA	NA
B. 150-500 persons	Fee	$150.00	$150.00
C. 501-1000	Fee	$500.00	$500.00
D. 1001-5000	Fee	$1,000.00	$1,000.00
E. Over 5,000	Fee	$1,500.00	$1,500.00

PLANNING

REFERENCE	FEE DESCRIPTION	Public Hearing	Public Notice Fees	Fee Type	2011	January 2012
16.59	Annexations		*	Deposit	$3,500.00	$3,500.00
16.84	Appeal of Administrative or Planning Commission Decision		*	Deposit	$1,200.00	$1,200.00
16.84.040	Appeal Hearing Transcripts - City will provide digital audio recording.				Actual Cost	**$14.00**
	Change in Use Permit			**Fee**		**$30.00**
16.51	Conditional Use Permits A. All Zones		*	Deposit	$900.00	$900.00
16.50	Comprehensive Plan Document/Map Amendments - Minor		*	Deposit	$2,500.00	$2,500.00
16.40- 16.43	Design Review A. Residential Zone (R-7.5, R-5, R-2.5, and NC)		*	Deposit	$3,200.00	$3,200
16.09- 16.10, R1685	Commercial Zone (C-1 and C-2) New businesses 75% waived up to $2,550 until December 2013)		*	Deposit	$3,400.00	$3,400

REFERENCE	FEE DESCRIPTION	Public Hearing	Public Notice Fees	Fee Type	2011	January 2012
16.11-16.12, R1685	Industrial Zone (M-1 and M-2) (New businesses 75% waived up to $2,550 until December 2013)		*	Deposit	$3,400.00	$3,400
16.36	Fence Permits A. New Fence Permit (All Types and Zones)			Fee	$35.00	$35.00
	B. Replacement Fence Permit (All Types and Zones)	+		Fee	$25.00	$25.00
16.14	Flood Plain Fill Permit	+		Deposit	$1,200.00	$1,200.00
16.15	Historic Overlay District A. Certificate of Appropriateness		*	**Fee**	$400.00	$400.00
	C. Demolition Permit		*	**Fee**	$900.00	$900.00
16.23	Home Occupation Permit (R-7.5, R-5 and R-2.5)	+	*	Fee	$75.00	$75.00
16.56	Land Partitions	+		Deposit	$2,000.00	$2,000.00
16.58	Lot Line Adjustments	+		Fee	$500.00	$500.00
16.54	Non-Conforming Use or Structure (All Zones)Reinstatement, Enlargement or Alteration of Use		*	Deposit	$900.00	
	Residential Zone (R-7.5, R-5, R-2.5, and NC)			Fee	$900.00	
	A. Projects under $25,000		*	**Fee**	**$900.00**	**$300.00**
	B. Projects over $25,000		*	Deposit	$900.00	$900.00
R1253 MC2.10	Reimbursement District Formation			Deposit	$500.00	$500.00
16.30	Public Facility Standards Exception		*	Deposit	$1,400.00	$1,400.00

REFERENCE	FEE DESCRIPTION	Public Hearing	Public Notice Fees	Fee Type	2011	January 2012
	Public Hearing Notices associated with applications					
	A. 250 feet notification			**Fee**		**$70.00**
	B. City Wide notification			**Fee**		**$1,400.00**
	C. Publication of hearing in newspaper			**Fee**		**$150.00**
16.57	Subdivisions					
16.21	A. Development Other Than Single Family		*	**Fee**	$2,000.00	$2,000.00
	B. Final Subdivision Plat		*	**Fee**	$1,500.00	$1,500.00
16.22	C. Manufactured Home Parks and Subdivisions		*	**Fee**	$3,200.00	$3,200.00
	D. Pre-Application Conference (Major Projects)			Fee	$800.00	$800.00
	E. Preliminary Design (Engineer/Public Works)			Fee	$500.00	$500.00
	F. Tentative Subdivision Plat		*	Fee	$3,200.00	$3,200.00
16.19,	Sign Permits					
R1685	A. New Permanent Sign Permit (All Types and Zones) (Fee reduced until December 2013)	+			$150.00	$30.00
	B. Replacement Permanent Sign Permit (All Types and Zones) (Fee reduced until December 2013)	+			$75.00	$30.00
	C. New Temporary Sign Permit (All Types and Zones)	+			$25.00	$25.00
16.16	Significant Natural Resources Permit		*	Deposit	$1,200.00	$1,200
16.53, R1685	Similar Use Determination (Fee waived until December 2013)		*	Deposit	$900.00	$0.00
16.60	Street Dedication		*	**Fee**	$1,500.00	$1,500.00
16.60	Street Vacation		*	**Fee**	$1,500.00	$1,500.00

REFERENCE	FEE DESCRIPTION	Public Hearing	Public Notice Fees	Fee Type	2011	January 2012
16.55	Temporary Structure Permits					
	A. Buildings not connected to water/sewer service	+		**Fee**	$500.00	$500.00
	B. Building connected to water/sewer service		*	**Fee**	$800.00	$800.00
	C. Renewal of Temporary Structure Permit	+		**Fee**	$200.00	$200.00
16.50	Urban Growth Boundary Expansion Application		*	Deposit	$3,500.00	$3,500.00
16.52	Variance Permits					
	A. Administrative Variance Permit	+		**Fee**	$500.00	$500.00
	B. Setbacks		*	Deposit	$1,200.00	$1,200.00
	Zoning and Development Code Interpretation			Fee	$300.00	$300.00
16.50	Zoning Development Code Amendments/Zone Change		*	Fee	$2,000.00	$2,000.00

POLICE

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Police Report			
	A. First page	Fee	$15.00	$15.00
	B. Additional pages	Fee	$0.25	$0.25
	Police discovery for municipal court			
	A. First five pages	Fee	$22.00	$22.00
	B. Additional pages	Fee	$0.25	$0.25
	Fingerprinting	Fee	$20.00	$20.00

PUBLIC WORKS

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
Ord. No. 214	Grading Permits Separate From Building Permit (All Types and Zones)	Fee	$100.00	$100.00
	Performance Bond (deposit prior to start of work)			
R1245	A. Public Improvements	Deposit	125% City Engineers estimate	125% City Engineers estimate
R1063	B. Right of way permits - Developer must provide performance bond unless one the following exceptions apply:			100% of estimated construction costs
	1. Asphalt concrete or concrete driveway 16" or under culvert not over 20' long	Deposit	$600.00	$600.00
	2. Driveway with curb cut and sidewalk approach not longer than 24' and 16" or under culvert	Deposit	$500.00	$500.00
	3. Rock driveway with 16" or under culvert not over 20' long	Deposit	$250.00	$250.00
	C. Sewer tap performance bond	Deposit	$500.00	$500.00
R1063	Right of way permits			
	A. Culvert/Driveway Permits (Plus Performance Bond)	Fee	$150.00	$150.00
	B. Sewer Tap (Plus performance bond)	Fee	$150.00	$150.00
	C. Street Closure			
	1. Block Party	**Fee**		$0.00
	2. Special Event	**Fee**		**$300.00**
	3. Street Obstruction Permit (lane closure)	**Fee**		**$100/day**
	Water/Sewer Line Extensions	Fee	Determined by City Engineer	Determined by City Engineer

TRANSPORTATION

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Transportation Development Tax (TDT)		Calculated by square footage and average daily trips	Calculated by square footage and average daily trips
	Transportation System Development Fee	Fee	$518/pm peak hour trip	$518/pm peak hour trip
	Street Improvements fee in lieu	Fee		
	A. Half street improvements 16' from curb to centerline	Fee	$114.02/lineal ft	$114.02/lineal ft
	B. Half street improvements 16' from curb to centerline, with 12" storm drain	Fee	205.04/lineal ft	205.04/lineal ft
	C. Street improvements from existing edge of pavement to new curb line, assume 3' from pavement to new curb line	Fee	$82.34/lineal ft	$82.34/lineal ft
	D. Street improvements from existing edge of pavement to new curb line, assume 3' from pavement to new curb line with 12" storm drain	Fee	$173.35/lineal ft	$173.35/lineal ft
	Transportation Utility Fee (TUF) Number of trips determined by land use	Fee	0.94/trip	1.33/trip

WATER

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
3.05.080	Application Fee - Utility Account	Fee	$15.00	$15.00
3.05.100	Deposit for Utility Account			
	A. Residential or Apartment per unit	Deposit	$75.00	$75.00
	B. Manufactured Home (per lot or pad)	Deposit	$75.00	$75.00
	C. Commercial/Industrial/Schools	Deposit	1.5 x minimum rate for meter size	1.5 x minimum rate for meter size
	D. Hydrant with City meter	Deposit	$1,000.00	$1,000.00
	E. Hydrant without City meter	Deposit	$300.00	$300.00
	F. Hydrant wrench	Deposit	$25.00	$25.00
R1641	Joint Water Commission System Development Charge			
	A. 5/8 and 3/4" meter	Fee	$2,854.00	$2,854.00
	B. 1" meter	Fee	$7,118.00	$7,118.00
	C. 1.5" meter	Fee	$14,228.00	$14,228.00
	D. 2" meter	Fee	$22,758.00	$22,758.00
	E. 3" meter	Fee	$45,507.00	$45,507.00
	F. 4" meter	Fee	$71,098.00	$71,098.00
	G. 6" meter	Fee	$142,187.00	$142,187.00
	H. 8" meter	Fee	$227,493.00	$227,493.00
3.05.160, R1641	Late payment fee (accounts not paid by 20th of month)	Fee	10% of bill	10% of bill

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
3.05.110 R1641	Meter testing			
	A. 3/4-1" meter	Fee	$50.00	$50.00
	B. 1"-1.5" meter	Fee	$100.00	$100.00
	C. Over 1.5" meter	Fee	Determined by PW Dir	Determined by PW Dir
R1641	**Monthly Water Charges**			
	A. 3/4" meter	Fee	$47.50	$47.50
	B. 1" meter	Fee	$79.19	$79.19
	C. 1.5" meter	Fee	$158.30	$158.30
	D. 2" meter	Fee	$253.23	$253.23
	E. 3" meter	Fee	$553.70	$553.70
	F. 4" meter	Fee	$949.82	$949.82
	G. 6" meter fire protection service charge	Fee	$23.93	$23.93
	H. 8" meter fire protection service charge	Fee	$31.90	$31.90
3.05.210, R1641	Notice of shut off	Fee	$15.00	$15.00
3.05.050(2)	Outside City Water rates (extraterritorial) applies to meters, hydrants, and unit rates	Fee	1.5 x regular rate	1.5 x regular rate
3.05.240	Reactivation Fee	Fee	$60.00	$60.00
3.05.060	Temporary Service	Fee		
3.05.140	Turn on fee			
	A. After 5 p.m. Mon-Fri	Fee	$50.00	$50.00
	B. Weekends	Fee	$75.00	$75.00

REFERENCE	FEE DESCRIPTION	Fee Type	2011	January 2012
	Water System Development Charge			
	A. 3/4" Displacement and low velocity turbine meters	Fee	$4,298.00	$4,298.00
	B. 1" Displacement and low velocity turbine meters	Fee	$10,744.00	$10,744.00
	C. 1.5" Displacement and low velocity turbine meters	Fee	$21,487.00	$21,487.00
	D. 2" Displacement and low velocity turbine meters	Fee	$34,379.00	$34,379.00
	E. 3" Displacement and low velocity turbine meters	Fee	$68,758.00	$68,758.00
	F. 4" Displacement and low velocity turbine meters	Fee	$107,434.00	$107,434.00
	G. 6" Displacement and low velocity turbine meters	Fee	$214,866.00	$214,866.00
	H. 8" Displacement and low velocity turbine meters	Fee	$343,786.00	$343,786.00
	I. 3" Large diameter compound meters	Fee	$72,836.00	$72,836.00
	J. 4" Large diameter compound meters	Fee	$124,861.00	$124,861.00
	K. 6" Large diameter compound meters	Fee	$260,127.00	$260,127.00
	L. 8" Large diameter compound meters	Fee	$374,583.00	$374,583.00
	M. 3" High velocity meters	Fee	$72,836.00	$72,836.00
	N. 4" High velocity meters	Fee	$131,105.00	$131,105.00
	O. 6" High velocity meters	Fee	$291,342.00	$291,342.00
	P. 8" High velocity meters	Fee	$499,444.00	$499,444.00
REFERENCE	**FEE DESCRIPTION**	**Fee Type**	**2011**	**January 2012**
	Water meter relocation	Fee	Actual Cost	Actual Cost
	Water Rates Per Unit cf			
	A. 00-25 cf	Fee	$3.91	$3.91
	B. 26-50 cf	Fee	$4.24	$4.24
	C. 51 cf and up	Fee	$4.79	$4.79
	D. Extra territorial customers	Fee	1.5 x regular rates	1.5 x regular rates

3.05.150	3/4 inch meter - connection fee	Fee	$2,000.00	$2,000.00
3.05.150	3/4 inch meter - drop fee	Fee	$200.00	$200.00
3.05.210	72 hour notice Service Charge	Fee	$20.00	$20.00

HOURLY RATES (Hours worked/salary + 42% burden cost)	**Hourly**
Administrative Overhead fee	The greater of $15 or 15%
City Attorney	*$175.00*
City Manager/City Planner	$62.28
City Engineer	$182.00
City Recorder	$34.83
Clerical	$27.56
Contract Planner	$85.00
Public Works Director	$70.13
Public Works Maintenance Worker	$36.15