



**CITY OF SHADY COVE
ANNUAL BUDGET**

FISCAL YEAR 2010-11

**AS APPROVED BY CITY COUNCIL
ON 6-03-2010**



**BUDGET MESSAGE
FY 2010/11**

Mayor
Ron Holthusen

Councilors
Margaret Bradburn
Leith Hayes
Gary Hughes
Bill Kyle

REFLECTS BUDGET COMMITTEE CHANGES IN THEIR "APPROVED BUDGET"
4-22-2010

**To: The Honorable Mayor and Members of the
Shady Cove Budget Committee**

**From: Dale Shaddox
Budget Officer**

Date: April 22, 2010

**Subject: Budget Message
Proposed Budget for Fiscal Year 2010-11**

The Shady Cove Budget Committee is the fiscal planning board for the City. The Committee reviews the proposed budget prepared by the Budget Officer. The Committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to law, the budget is forwarded to the Council for formal adoption prior to June 30.

The proposed budget is a plan which prioritizes receipts and expenditures through service. The proposed budget mirrors State and local goals for a safe, healthy, caring and engaged community.

The format for this year's budget is generally consistent with prior years. The columns on the left side of the budget page reflect the current year's adopted budget and the actual resources and expenditures for the two years prior to the current year's budget, except that in the General Fund we have added another column on the left side to reflect "Year End Projections" which we hope will be useful as an added information column. The proposed budget is reflected in the first column on the right side of the page. A summary page for all funds is provided for your information. Explanatory narrative is provided in this Budget Message. As in the past, the proposed budget is prepared on the basis of slightly understating resources and slightly overstating expenditures. This helps account for anomalies that may occur, but which are unknown at the time of budget preparation.

Capital outlay categories continue to reflect only those capital items with a value of \$5,000 or more. Equipment purchases that are not capital items appear in the materials and services categories, consistent with City Auditor recommendations.

BUDGET OVERVIEW

The City remains financially sound. The City continues to maintain over \$1 million in non-appropriated deposits in the State pool and local banks. All funds and organizational units are balanced with resources equal to expenditures/requirements.

Resources

Property Taxes

Information from the County Assessor indicates that the City's Real Market Valuation is \$344,756,730 and the Maximum Assessed Valuation is \$221,025,220.

Taxes necessary to balance the General Fund are based upon the fixed rate of \$0.5474 per \$1,000 of maximum assessed value (MAV) of the City ($\$221,025,220/\$1,000 = \$221,025.22 \times 0.5474 = \$120,989$ less uncollected taxes \$7106=\$111,328). We have rounded estimated taxes to be received **down to \$110,700** which is reflected in the General Fund. This is intended to be a very conservative number to avoid any unexpected surprises in the actual collection rate even though our current year end estimate is \$121,000 based on correspondence we have received from the Assessor's Office.

Property taxes for debt service on the wastewater treatment system are reflected in the Sewer Debt Fund as required by law.

Other Revenues

General Fund resources other than property taxes and cash on hand include: State subventions (liquor, cigarette, revenue sharing and 9-1-1 fees), franchise fees (power, phone, cable, refuse, natural gas), and City fees (building and planning, business, raft tax, transient occupancy tax). For purposes of clarification the resources from the Municipal Court, Public Safety Fee, Administrative Allocation, and grants are enumerated on individual line items. Interest is computed as a percentage of available cash on hand and is not a significant source of funds.

Expenditures/Requirements

Personal Services

Union wages and benefits are prescribed by contract. This fiscal year calls for a 3.25 percent cost of living adjustment. Union wages reflect anticipated step increases during the fiscal year.

Wages and benefits for management are set by contract. Appropriations for management salaries are comparable with other small agencies. Management wage appropriations include the cost of living adjustment and incentives afforded to union employees.

Benefit expenditures (which include health insurance, workers' compensation, social security, and Public Employees Retirement) have been increased to reflect the run rate based upon projected wage expenditures and anticipated but unknown mid year increases for health insurance.

[It is noted here that the PERS rates for Shady Cove may increase by as much as 10% in FY 2011/12 due to conclusions of the new actuarial studies completed in late 2009 for the overall State-wide system. However, the PERS Board is not expected to determine the actual rates for the 2011-2013 biennium until late September, 2010. There is also some early indication from PERS that Shady Cove rates are likely not to increase, or may even actually decrease, so we will simply have to wait until September for the decision and reflect the outcome in the following year city budget]

Materials and Services

The Material and Services category reflect all expenditures relating to daily operations for all departments. This category typically includes professional services, insurance, utilities, vehicle expenses and any building or equipment maintenance.

Capital Outlay

Capital Outlay funds are budgeted for specific and miscellaneous projects/vehicles/equipment as indicated in this narrative and in the budget detail sheets under each fund. Specific vehicle and equipment items are budgeted at a minimum of \$5,000, the threshold for defining a capital purchase.

Debt Service

No General Fund or Street Fund debt is recommended in this budget. Sewer Fund Debt Service reflects all wastewater system project debt funded through sewer revenues for payments relating to the existing and upgraded wastewater treatment and collection system. The original 1980 debt on the system is reflected as a separate "Bonded Debt" fund because it is based upon property taxes, rather than sewer revenues.

Transfers

There are no fund transfers in the proposed budget. In prior years whenever Sewer Operations resources exceeded requirements there were transfers to the Sewer capital replacement fund to build up funds for future capital purchases.

Contingencies

Contingency is a line item appropriation based on the assumption that unforeseen spending may become necessary in an operating fund. The contingency line item is not a fund. Contingency monies may only be spent upon the specific approval of the City Council by resolution adopted at a regular or special City Council meeting.

Loan Payments

The Loan Payment category is used exclusively to repay bonded debt on the original wastewater system. It is unchanged.

Reserved for Future

Reserved for Future funds are indicated in each fund. Of note is a recommendation in the General Fund of \$100,000 as a result of resources

exceeding requirements in the proposed budget. **[CHANGED BY BUDGET COMMITTEE TO \$50,000 IN GF RESERVE AND \$50,000 IN SEWER 05 RESERVE.]**

The Systems Development Fees (SDC) funds are now shown in a different format, separately indicating the reimbursement and improvement projects components of each fund balance, further explained below in SDC Funds narrative.

GENERAL FUND

The General Fund of \$1,108,200 includes Administration, Police (including County Sheriff contract) and Parks and Recreation. The fund includes a contingency of \$29,956 to address necessary but unanticipated expenditures in all General Fund organizational units. Additionally, there is a \$100,000* Reserved for Future line item accomplishing a reserve level at approximately 10%*. The contingency and reserve are possible beginning this year because of economies in contracting for police services, and our effort to keep other appropriations to the absolute minimum for maintaining current service levels. Of significance is that the achievement of the reserve in this fiscal year will not need to be repeated in the future, so that any excess resources in subsequent years may be considered to address other important needs.

We have initiated a format change in this year's General Fund budget to add a column entitled "Year End Projections" for both resources and requirements. The intent is to better show how we use projected actual figures for the current year to build a budget for the next year. This is only reflected in the General Fund for FY2010-11 and not the other funds. If this proves to be a valued format then we may extend this format to all funds in succeeding years.

***CHANGED BY BUDGET COMMITTEE TO \$50,000 GF AND \$50,000 SEWER O5, REDUCING RESERVE TO APPROXIMATELY 5%**

GENERAL FUND – 010 **GENERAL ADMINISTRATION**

The Administration organizational unit (\$549,400) funds functions in Administration, Building and Planning, Finance, Business, Floodplain Management, Utilities, Tourism, Human Resources, Legal, Municipal Court, the City Council and Planning Commission, and committees. This proposed budget aggregates funds previously allocated for 3 part time positions into one new full-time Administrative Assistant position. A full-time position will afford the advantages of long-term tenure, continuity of service and cross training opportunities that we do not have currently. The assignment of classification, duties and method of recruitment will be determined by the new City Administrator with input from the City Council and Staff.

GENERAL FUND – 030 POLICE

The Police organizational unit (\$420,744) funds Police operations. The appropriations fund police and code enforcement services under contract with the Jackson County Sheriff plus Municipal Court clerical staffing.

[It is noted here for future reference that Sheriff contractual costs will be higher in year two (FY 2011-12) due to a need to contribute an additional estimated \$80,000 to the County equipment replacement fund. Then in the following fiscal year (FY 2012-13) the annual cost will go down, having accomplished the needed adjustment to fully participate in the equipment replacement fund.]

GENERAL FUND – 070
PARKS & RECREATION

The Parks and Recreation organizational unit (\$8,100) predominantly pays for Aunt Caroline's Park maintenance and upkeep.

SPECIAL REVENUE FUND – 001
STREETS

A special revenue fund is used to show dedicated revenues. The Street Fund (\$198,500) supports services such as road maintenance, dust control, storm drain maintenance, and coordinates the design and implementation of street improvements. The bulk of the City street maintenance projects are completed early in the fiscal year.

The Street Fund is anticipated to receive additional funds as a direct result of an increase in the State gas tax rate and the corresponding change in the per capita formula for sharing these revenues with cities. The result is an approximate \$40,000 increase in revenues for FY 2010-11. This additional revenue is welcomed as a way to increase our ability to keep up with ever increasing costs, and also allows us to recommend the cash purchase (vs. lease/purchase) of a replacement truck (50%Streets/50%Sewer). The Bike Path continues to be reflected in Streets under Capital Outlay upon recommendation of the City's auditor. This appropriation reflects one percent of the State Highway revenue resource (gas tax). A \$40,102 contingency is available to cover necessary but unanticipated expenditures during this fiscal year. **[BUDGET COMMITTEE REDUCED CONTINGENCY TO \$15,101 and allocated \$25,000 TO "PAVEMENT MAINTENANCE" IN CAPITAL OUTLAY]**

Note, however, that the Street Fund Capital Outlay section includes several projects and maintenance activities, amounting to \$150,500, that staff believes are essential to the proper maintenance of our streets but cannot be funded even with the enhanced revenue stream. It is important to show this type of information in the budget document to remind us each year to attempt to find solutions to this gap. There is at least some good news for future years in that the State gas tax subvention is expected to increase again by an additional \$59,000 in FY 2011-12 and beyond. **[BUDGET COMMITTEE DIRECTED THAT THE SPECIFIC LIST OF UNFUNDED PROJECTS BE REMOVED FROM THE BUDGET PAGE BUT RETAINED IN STAFF BUDGET FILES FOR FUTURE CONSIDERATION]**

ENTERPRISE FUND – 02
SEWER OPERATIONS

The Sewer Operations Fund is an enterprise fund. This is a fund established to finance and account for acquiring, operating, and maintaining facilities which are self-supporting from user charges and fees.

The Sewer Operations budget (\$811,750) funds the operation, improvement, and debt for the wastewater collection and treatment system.

The proposed resources are based on current fees and charges and reflect a very small increase from the prior fiscal year. It contemplates very little revenue in connection fees due to the economy.

Materials and Services have increased slightly (2.3%) due to increasing costs of chemicals, supplies and utilities. The only recommended capital outlay item is the cash purchase (vs. lease/purchase) of a replacement truck (50%Sewer/50%Streets). Note that there are several additional minor capital projects identified by staff as needing to be done in the next year, amounting to \$145,000 that cannot be funded within the current revenue stream. An annual evaluation of rates should be considered in an attempt to fill this funding gap. Deferring needed minor projects such as these could prove to be even more costly in the future. However, a contingency of \$13,090 is recommended. **[BUDGET COMMITTEE DIRECTED REMOVAL OF ANTICIPATED \$1,250 IN CONNECTION FEE REVENUES, RESULTING IN A LOWER CONTINGENCY OF \$11,840; AND ALSO THE REMOVAL OF THE SPECIFIC UNFUNDED PROJECTS FROM THIS FUND AND INSTEAD FUND MANY OF THEM IN THE SEWER SDC FUND.]**

Debt service reflects loan payments made from sewer revenues. These loan payments remain stable on an annual basis. The outstanding loans are a Water/Wastewater loan from OECD for the replacement of Lift Station #2 and force main discharge line, a loan from the United States Department of Agriculture and the loan from the Department of Environmental Quality for the upgrade of the wastewater treatment facility. The budgeted aggregate payment on these debts \$235,402.

Due to the revenue and demand issues identified above the department is not able to recommend a transfer of funds from current revenues to the Sewer Operations Replacement fund to provide for future major capital replacements.

BONDED DEBT – 03 SEWER

This fund is a Debt Service Fund to account for the payment of principal and interest on general obligation long-term debt. It accounts for the long-term debt on the original wastewater system. When the Budget Committee categorizes taxes, it includes a property tax rate sufficient to pay the annual debt service. The taxes and available resources need to equal the annual payment of \$82,414.

Based upon our available resources we would need to assess for \$78,914 assessed valuation, a rate of \$0.36 per thousand dollars of assessed valuation would be required. This is 4 cents per thousand higher than last year. ($\$78,914 / AV\$221,025.22M = \$0.36$) Theoretically, since the total annual payment remains the same each year, the cost to individual property owners declines as the assessed value of the City increases. However, the FY 2010/11 budget does not have an anticipated carry over to begin the year, resulting in total needed revenue of \$78,914, which is \$9,500 more than the \$69,414 needed in FY 2009/10. This is the reason for the higher tax rate as noted above.

RESERVE FUND – 04 SEWER OPERATIONS

A reserve fund is a type of special revenue fund to accumulate money for a specific purpose. This fund reflects funds transferred from sewer operations to ensure compliance with our loan agreements. Those agreements require we maintain a year's worth of the annual payment (\$138,700) in "reserve." Since we have met that reserve, no transfer is proposed for this fiscal year. The only change in this fund would be interest collected.

RESERVE FUND – 05
SEWER OPERATIONS REPLACEMENT

This is a special revenue fund to accumulate funds to replace equipment. This year we propose no additional transfer from Sewer Operations into this fund which, with projected interest earnings, will reach a total of \$119,700 for future replacements. **[BUDGET COMMITTEE DIRECTED \$50,000 FROM THE PROPOSED GENERAL FUND RESERVE TO THIS FUND AS A RESERVE, INCREASING THIS AMOUNT TO \$167,700]**

RESERVE FUNDS –
SYSTEMS DEVELOPMENT CHARGES

System Development Charge (SDC) funds are reserve funds for the purpose of accumulating resources to complete repairs/maintenance/replacement to existing system components (“reimbursement” component) or system wide improvements in the future (“improvements” component) in the areas of transportation, storm drainage, wastewater, and parks and recreation. SDC’s are based upon a capital improvement program adopted by the Council and supported through permits for new construction. Also note that each SDC total fund balance summary sheet is annotated to reflect the beginning year monies available for “reimbursement” and “improvements”.

Collectively, SDC resources have not increased other than from interest. The predominant reason for the failure of these funds to thrive is the low levels of construction activity.

A land purchase line item in the amount of \$24,000 is shown in the Requirements section of the Parks and Recreation SDC fund. Even though this is shown as an allocation there is no identifiable opportunity at this time for such a land purchase. This was a donation from several years ago that is exclusively earmarked for land acquisition to expand Aunt Caroline’s Park if the opportunity arises. It is logically shown in this fund rather than establishing a separate fund for just this one item.

[BUDGET COMMITTEE DIRECTED SPECIFIC UNFUNDED SEWER PROJECTS FROM SEWER FUND 02 TO THE SEWER SDC FUND TOTALING AN AMOUNT OF \$90,000.]

OTHER ISSUES AND OPTIONS

At two Budget Committee study sessions conducted in recent months there were several issues and options discussed that could have an effect on the Shady Cove budget in the coming years. I thought it prudent to capture a couple of those themes in this budget message as a means to remind us of them as those future budgets are considered. These include the following:

- ◆ Revenue Options and Constraints: The attached discussion outline (Exhibit “A”) from the March Budget Committee study session lists the various sources of revenue currently or potentially available to Shady Cove. The FY 2010-11 proposed budget was not constructed in anticipation of either enhanced or new revenues. However, it is recommended that the existing fee schedules for fees/charges/taxes, Systems Development Charges and monthly sewer rates be considered to be “tied” to an index inflator that will automatically adjust rates each year to keep up with inflation. These rate adjustments should be effective each

July 1 coincident with the new fiscal year budget, and the budget document should reflect the increases in revenues accordingly.

- ◆ Even though there is some reason to be optimistic about the General Fund benefit from lowering police costs, Shady Cove should remain on its historic track of fiscal conservatism by living within its means and setting aside funds for reserve in order to respond to changing circumstances and emergencies.
- ◆ It is recommended that the City evaluate a different strategy for coordinating the issuance of building permits for the purpose of monitoring compliance with conditions of planning approvals and construction of public improvements in connection with them, in addition to coordinating the building permits themselves. The strategy would include the contracting with an individual/firm to perform duties of a Building Official, paid out of building permit fees. This would require an analysis of any impact on the budget and needed associated fee schedule changes. It would also require a change in the structure of the City's agreement with the County Building Department.
- ◆ Another area of concern is that I have noted a high degree of expectation that the rezoning of properties in the City is easily approved. I note this to be especially focused on residentially zoned properties. This is not intuitively a budget issue per se. However, it can have a significant impact on the City's finances and its ability to provide (and pay for) the public infrastructure in the long term. Rezoning properties to higher densities not contemplated by the Comprehensive Plan and Zoning Ordinance will compromise the master planned capacities in our transportation, sanitary sewer, storm drainage and parks plans; will render the Systems Development Charges established to pay for expansions in these facilities totally inadequate; and will outstretch the ability and costs of predicted staffing levels in police, public works and administrative staff to support necessary services levels.

My thanks are offered to Gretchen Meloth and George Bostic for their roles in preparing this years' budget. Their knowledge and professional efforts were invaluable in completing this informative document for your review and action.

Respectfully submitted,

Dale Shaddox
Budget Officer

**FUND SUMMARY AS ADOPTED BY CITY COUNCIL
RESOURCES AND EXPENDITURES**

RESOURCES:	Expenditures:											Total Amount	%	
	Category Description													
Fund Description	Amount	Personal Services	Materials & Services	Capital Outlay	Debt Sys.	Transfers	Conting.	Loan Payments	Inter-Fund Loan	Reserved For Future				
General Fund:	\$1,130,000													
Administration (010)		\$238,900	\$310,500	\$10,000			\$41,756			\$100,000		\$701,156	21.6%	
Police (030)		\$30,000	\$390,744	\$0	\$0							\$420,744	13.0%	
Parks & Recreation (070)			\$8,000	\$100								\$8,100	0.2%	
Street Fund (001)	\$198,500	\$13,249	\$105,350	\$64,800	\$0		\$15,101					\$198,500	6.1%	
Sewer Ops. Fund (002)	\$810,500	\$241,363	\$301,895	\$20,000	\$235,402	\$0	\$11,840					\$810,500	25.0%	
Bonded Debt Fund (003)	\$82,414							\$82,414				\$82,414	2.5%	
Debt Reserve Fund (004)	\$138,700									\$138,700		\$138,700	4.3%	
Ops. Reserve Fund (005)	\$169,700									\$169,700		\$169,700	5.2%	
SDC Funds:														
Transportation	\$175,325									\$175,325		\$175,325	5.4%	
Storm Drains	\$176,476									\$176,476		\$176,476	5.4%	
Wastewater	\$177,421			\$90,000						\$87,421		\$177,421	5.5%	
Parks & Recreation	\$183,782			\$24,000						\$159,782		\$183,782	5.7%	
TOTAL:	\$3,242,818	\$523,512	\$1,116,489	\$208,900	\$235,402	\$0	\$68,697	\$82,414	\$0	\$1,007,404	\$3,242,818	100.0%		

FY 2010-2011

Budget Fund

Summary

RESOURCES
GENERAL ADMINISTRATION
(Fund)

City of Shady Cove
(Name of Municipal Corporation)

	Historical Data		Adopted Budget This Year 2009/2010	RESOURCE DESCRIPTION	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009			Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	183,578	181,502	185,000	1. Available cash on hand (cash basis)	210,000	221,800	221,800	✓ 1
2				2. Net working capital (accrual basis)				2
3	4,545	4,941	4,000	3. Previously levied taxes estimated to be received	4,000	4,000	4,000	✓ 3
4	7,701	3,633	4,500	4. Interest	4,000	4,000	4,000	✓ 4
5				5. OTHER RESOURCES				5
6	87,947	72,805	75,000	6. State Subventions (Liq. Cig. Rev. Sharing, 911)	70,000	70,000	70,000	✓ 6
7	183,360	185,604	190,000	7. Franchise Fee (Power, Cable, Refuse, Phone)	190,000	190,000	190,000	✓ 7
8	98,411	88,672	95,000	8. City Fees (Raft, TOT, Bus. Lic)	75,000	75,000	75,000	✓ 8
9	13,262	12,507	13,000	9. City Fees (Building & Planning)	19,000	19,000	19,000	✓ 9
10	107,500	129,000	129,000	10. Administrative Allocation	129,000	129,000	129,000	✓ 10
11	0	0	100	11. Grants - Water Master Plan Update	0	10,000	10,000	✓ 11
12	76,336	56,628	55,000	12. Municipal Court	55,000	55,000	55,000	✓ 12
13	10,861	8,786	1,500	13. Miscellaneous	1,500	1,500	1,500	13
14	21,056	15,032	0	14. Traffic Enhancement Fee	0	0	0	14
15	211,531	240,188	235,000	15. Public Safety Fee	240,000	240,000	240,000	15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	1,006,087	999,298	987,100	29. Total resources, except taxes to be levied	997,500	1,019,300	1,019,300	29
30			121,000	30. Taxes estimated to be received	110,700	110,700	110,700	30
31	99,793	107,592		31. Taxes collected in year levied				31
32	1,105,880	1,106,890	1,108,100	32. TOTAL RESOURCES	1,108,200	1,130,000	1,130,000	32

*Includes ending balance from prior year

DETAILED REQUIREMENTS

GENERAL ADMINISTRATION 10
(Name of Organizational Unit - Fund)

City of Shady Cove

Historical Data	Actual		Adopted Budget This Year 2009/2010	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2010/2011				
	Second Preceding Year 2007/2008	First Preceding Year 2008/2009					Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council		
				SALARIES & BENEFITS							
1	65,800	65,800	67,900	1. Administrator			70,000	70,000	70,000	70,000	11
2	55,451	41,797	61,600	2. Administrative Assistants	2,6		85,600	85,600	85,600	85,600	12
3	72,742	61,694	75,300	3. Benefits			83,300	83,300	83,300	83,300	13
4	25,141	13,671	14,000	4. Office Clerk			0	0	0	0	4
5	939	2,984	6,000	5. Overtime			0	0	0	0	5
6	0	0	0	6. Interim Administrator			0	0	0	0	6
7											7
8											8
9											9
10											10
11											11
12	220,073	185,946	224,800	12. Total Salaries & Benefits			238,900	238,900	238,900	238,900	12
				MATERIALS AND SERVICES							
13	131,070	53,183	75,000	13. Professional Services (Auditor, Legal)			75,000	75,000	75,000	75,000	13
14	105,409	86,459	120,000	14. Operations and Maintenance			120,000	120,000	120,000	120,000	14
15	15,762	19,866	15,000	15. Promotion/Tourism/Beautification*			15,000	15,000	15,000	15,000	15
16	19,781	16,041	16,500	16. Municipal Court			30,500	30,500	30,500	30,500	16
17	0	58,327	60,000	17. Floodplain Management			60,000	60,000	60,000	60,000	17
18	0	0	100	18. Water System - Master Plan Upgrade			0	10,000	10,000	10,000	18
19	1,158	394	3,500	19. Discretionary			0	0	0	0	19
20	0	0	100	20. Miscellaneous Grants			0	0	0	0	20
21											21
22											22
23											23
24											24
25											25
26											26
27	273,180	234,270	290,200	27. Total Materials and Services			300,500	310,500	310,500	310,500	27
28											28
29											29
30											30

*Drafted Days - Spam - Boosters - Cleanup Days

DETAILED REQUIREMENTS

GENERAL ADMINISTRATION 10
(Name of Organizational Unit - Fund)

City of Shady Cove

Historical Data			Adopted Budget This Year 2009/2010	REQUIREMENTS DESCRIPTION	Number of Emplo- ees	Range*	Budget for Next Year 2010/2011			
Actual Second Preceding Year 2007/2008	Actual First Preceding Year 2008/2009	Proposed by Budget Officer					Approved by Budget Committee	Adopted by City County		
1	14,296	5,840	10,000	1. Building Improvements			10,000	10,000	10,000	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13	14,296	5,840	10,000	13. Total Capital Outlay			10,000	10,000	10,000	13
				TRANSFERS AND CONTINGENCIES						
14				14. Operating Contingency						14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27	0	0	0	27. Total Transfers and Contingency						27
28	507,550	426,056	525,000	28. TOTAL EXPENDITURES - ADMINISTRATION			549,400	559,400	559,400	28
29										29
30										30
31										31

*Projected numbers assume 5% Increase

DETAILED REQUIREMENTS

GENERAL - POLICE 30

City of Shady Cove

(Name of Organizational Unit - Fund)

Historical Data				REQUIREMENTS DESCRIPTION	Number of Employees	Budget for Next Year 2010/2011					
Actual	Actual	Adopted Budget This Year	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body				
Second Preceding Year 2007/2008	First Preceding Year 2008/2009	2009/2010									
				PERSONAL SERVICES							
				SALARIES & BENEFITS							
1	57,000	57,000	58,900	1. Chief of Police							
2	109,298	117,038	122,100	2. Police Officers							
3	13,759	27,865	19,000	3. Administrative Assistant	0.4	20,000	20,000	20,000	20,000		
4	15,519	25,568	20,100	4. Overtime		0	0	0	0		
5	90,607	106,646	115,000	5. Benefits		10,000	10,000	10,000	10,000		
6	1,059	4,457	7,000	6. Seasonal Officers							
7	0	0	20,000	7. Police Secretary							
8				8							
9				9							
10				10							
11	287,241	338,574	362,100	11. TOTAL SALARIES & BENEFITS		30,000	30,000	30,000	30,000		
				MATERIALS AND SERVICES							
12	37,979	52,305	75,000	12. Operations and Maintenance							
13	24,095	36,937	30,000	13. Vehicle Maintenance							
14	30,394	29,922	35,700	14. Communications (S.O.R.C.)							
15	0	0	0	15. Sheriff's Contract		390,744	390,744	390,744	390,744		
16				16							
17				17							
18	92,468	119,164	140,700	18. Total Materials and Services		390,744	390,744	390,744	390,744		
				CAPITAL OUTLAY							
19	0	0	5,000	19. Vehicles and Equipment		0	0	0	0		
20				20							
21	0	0	5,000	21. Total Capital Outlay		0					
				DEBT SERVICE							
22	20,616	25,694	28,500	22. Vehicle Lease		0	0	0	0		
23				23							
24	20,616	25,694	28,500	24. Total Debt Service		0	0	0	0		
25	400,325	483,432	536,300	25. TOTAL EXPENDITURES - POLICE		420,744	420,744	420,744	420,744		
26				26							
27				27							
28				28							

*Projected numbers assume a 6% increase

DETAILED REQUIREMENTS

GENERAL - PARKS & RECREATION 07
(Name of Organizational Unit - Fund)

City of Shady Cove

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	Adopted Budget First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	4568	6246	8000	1. Maintenance			8,000	8,000	8,000	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13	4568	6246	8,000	13. Total Materials and Services			8,000	8,000	8,000	13
				CAPITAL OUTLAY						
14	0	100	0	14. Miscellaneous Improvements			100	100	100	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28	0	100	0	28. Total Capital Outlay			100	100	100	28
29				29 TOTAL EXPENDITURES - PARKS			8,100	8,100	8,100	29
30										30
31	912,444	909,488	1,069,300	31 TOTAL REQUIREMENTS - GENERAL FUND			978,244	988,244	988,244	31

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND 10**

(name of organizational unit - fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2010/2011		
	Actual First Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council
1	171,091	185,946	224,800	PERSONAL SERVICES	238,900	238,900	238,900
2	160,198	338,574	362,100	1. Administration	30,000	30,000	30,000
3				2. Police			
4				3			
5	331,289	524,520	586,900	4			
				5. TOTAL PERSONAL SERVICES	268,900	268,900	268,900
				MATERIALS AND SERVICES			
6	271,930	234,270	290,200	6. Administration	300,500	310,500	310,500
7	145,400	119,164	140,700	7. Police	0	0	0
8	4,568	6,246	8,000	8. Parks & Recreation	8,000	8,000	8,000
9				9. Sheriff's Contract	390,744	390,744	390,744
10				10			
11				11			
12	421,898	359,680	438,900	12. TOTAL MATERIALS AND SERVICES	699,244	709,244	709,244
				CAPITAL OUTLAY			
13	0	5,840	10,000	13. Administration	10,000	10,000	10,000
14	24,091	0	5,000	14. Police	0	0	0
15	0	100	0	15. Parks & Recreation	100	100	100
16	24,091	5,940	15,000	16. TOTAL CAPITAL OUTLAY	10,100	10,100	10,100
				DEBT SERVICE			
17	4,858	25,694	28,500	17. Vehicle Lease	0	0	0
18				18			
19	4,858	25,694	28,500	19. TOTAL DEBT SERVICE	0	0	0
20				20			
				TRANSFERRED TO OTHER FUNDS			
21	0	0	0	21. Transfer Out *	0	50,000	0
22				22			
23				23			
24				24. TOTAL TRANSFERS	29,956	50,000	0
25			0	25. General Operating Contingency		41,756	41,756
26				26			
27				27. RESERVE FOR FUTURE (UNAPPROPRIATED)	100,000	50,000	100,000
28	912,444	915,834	1,069,300	28. TOTAL REQUIREMENTS	1,108,200	1,130,000	1,130,000

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

STREETS 01

(Fund)

City of Shady Cove

	Historical Data			Adopted Budget This Year 2009/2010	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009				Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	21,694	34,123	15,000		RESOURCES	30,000	30,000	30,000	✓1
2					1. Cash on hand (cash basis)				
3					2. Working Capital (accrual basis)				
4	2,088	715	1,000		3. Previously levied taxes estimated to be received	500	500	500	✓4
5	119,811	110,733	103,600		4. Earnings from temporary investments	143,000	143,000	143,000	✓5
6	0		100		5. State Highway Revenue	25,000	25,000	25,000	✓6
7					6. Miscellaneous Grants				
8					7				
9	143,593	145,571	119,700		8				
10			0		9. Total Resources, except taxes to be levied	198,500	198,500	198,500	9
11					10. Taxes estimated to be received				10
12	143,593	145,571	119,700		11. Taxes collected in year levied				11
					12. TOTAL RESOURCES	198,500	198,500	198,500	12
					REQUIREMENTS				
1	5,554	5,720	5,900		PERSONAL SERVICES - Salaries & Benefits				
2	3,363		0		1. Public Works Director	6,107	6,107	6,107	✓1
3	0	3,383	3,500		2. Maintenance II	0	0	0	✓2
4	167	155	200		3. Maintenance II.	3,623	3,623	3,623	✓3
5	4,164	4,834	3,200		4. Overtime	207	207	207	✓4
6	13,248	14,091	12,800		5. Benefits	3,312	3,312	3,312	✓5
					6. Total Salaries & Benefits	13,249	13,249	13,249	6
					MATERIALS AND SERVICES				
7	39,018	52,346	34,000		7. Operations and Maintenance	35,700	35,700	35,700	✓7
8	10,257	9,033	10,000		8. Utilities	10,500	10,500	10,500	✓8
9	5,623	5,169	2,000		9. Vehicle Maintenance	2,100	2,100	2,100	✓9
10	5,058	1,592	1,000		10. Professional Services	1,050	1,050	1,050	✓10
11	25,833	31,000	31,000		11. Administrative Allocation	31,000	31,000	31,000	✓11
12	0		100		12. Miscellaneous Grants	25,000	25,000	25,000	✓12
13	85,789	99,141	78,100		13. Total Material and Services	105,350	105,350	105,350	✓13
14					14				14
15			0		15				15
16					16				16

*Includes ending balance from prior year

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
STREETS 01**

City of Shady Cove

(Fund)

	Historical Data			Adopted Budget This Year 2009/2010	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009				Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	0	0	18,800	1 Bike Path	19,800	19,800	19,800	✓ 1	
2	0	0	0	2. Vehicle Purchase (Replacement Truck for PW) **	20,000	20,000	20,000	✓ 2	
3	0	0	0	3. Pavement Maintenance	0	25,000	25,000	✓ 3	
4								4	
5								5	
0.06								6	
7								7	
8								8	
9								9	
10								10	
11								11	
12								12	
13			18,800	13 Total Capital Outlay	39,800	64,800	64,800	13	
				DEBT SERVICE					
14	0	0	5,500	14 Vehicle Lease/Purchase	0	0	0	14	
15								15	
16								16	
17	0	0	5,500	17 Total Debt Service	0	0	0	17	
				TRANSFERS TO OTHER FUNDS					
18	975	0	0	18 Bike Path - Transfer to SDC				18	
19								19	
20								20	
21								21	
22								22	
23	975	0	0	23 Total Transfers	0	0	0	23	
				OPERATING CONTINGENCY					
24			4,500	24 Operating Contingency	40,101	15,101	15,101	24	
25	0	0	4,500	25 Total Operating Contingency	40,101	15,101	15,101	25	
26	43,581	32,339						26	
27	143,593	145,571	119,700	27 TOTAL REQUIREMENTS	198,500	198,500	198,500	27	

**Total truck cost: \$40,000 - 1/2 paid by sewer & 1/2 paid by streets

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

STREETS 01

City of Shady Cove

(name of organizational unit - fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year <u>2010/2011</u>		
	Actual Second Preceding Year <u>2007/2008</u>	First Preceding Year <u>2008/2009</u>	Adopted Budget This Year <u>2009/2010</u>		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				PERSONAL SERVICES			
2							
3							
4							
5							
6							
7	13,248	14,091	12,800	7 Total Personal Services	13,249	13,249	13,249
8				MATERIALS AND SERVICES			
9							
10							
11							
12							
13							
14	85,789	99,141	78,100	14 Total Materials and Services	105,350	105,350	105,350
15				CAPITAL OUTLAY			
16							
17	0	0	18,800	17 Total Capital Outlay	39,800	64,800	64,800
18				DEBT SERVICE			
19	0	0	5,500	19. Vehicle Lease/Purchase	0	0	0
20							
21	0	0	5,500	21 Total Debt Service	0	0	0
22	975	0	0	TRANSFERRED TO OTHER FUNDS			
23				22. Bike Path - Transfer to SDC	0	0	0
24							
25	975	0	0	25 Total Transfers	0	0	0
26	43581	32339	4,500	26 OPERATING CONTINGENCY	40,101	15,101	15,101
27							
28	143,593	145,571	119,700	29 TOTAL REQUIREMENTS	198,500	198,500	198,500

RESOURCES
SEWER 02

(Fund)

(Name of Municipal Corporation)

City of Shady Cove

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved By Budget Committee	Adopted by City Council	
1	0	37,787	0	1. Available cash on hand (cash basis)	33,000	33,000	33,000	1
2				2. Net working capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	2,491	799	100	4. Interest	500	500	500	4
5				5. OTHER RESOURCES				5
6	759,078	798,884	783,000	6. Sewer Usage Fees	777,000	777,000	777,000	6
7	1,750	525	700	7. Service Connection Fees	1,250	0	0	7
8	64	0	3,000	8. Miscellaneous Income	0	0	0	8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29	763,383	837,995	786,800	29. Total Resources, except taxes to be levied	811,750	810,500	810,500	29
30								30
31								31
32	763,383	837,995	786,800	32. TOTAL RESOURCES	811,750	810,500	810,500	32

DETAILED REQUIREMENTS

SEWER 02

(Name of Organizational Unit - Fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010				Proposed By Budget Officer	Approved By Budget Committee	Adopted by City Council	
1	55,238	51,280	53,000	PERSONAL SERVICES SALARIES AND BENEFITS 1. Public Works Director			54,855	54,855	54,855	1
2	36,964	22,212	0	2. Maintenance III			0	0	0	2
3	34,293	30,433	31,250	3. Maintenance II.			32,344	32,344	32,344	3
4	30,253	34,966	35,450	4. Maintenance II			36,691	36,691	36,691	4
5	11,880	1,093	27,000	5. Maintenance I			27,945	27,945	27,945	5
6	4,330	2,288	2,500	6. Overtime			2,588	2,588	2,588	6
7	71,546	66,493	84,000	7. Benefits			86,940	86,940	86,940	7
8				8						8
9				9						9
10				10						10
11				11						11
12	244,504	208,765	233,200	12. Total Salaries & Benefits			241,363	241,363	241,363	12
				MATERIALS AND SERVICES						
13	86,197	100,572	120,000	13. Operationa and Maintenance			124,200	124,200	124,200	13
14	44,241	40,472	40,000	14. Utilities			41,400	41,400	41,400	14
15	20,311	15,349	5,000	15. Vehicle Maintenance			5,175	5,175	5,175	15
16	19,588	22,303	30,000	16. Chemicals			31,050	31,050	31,050	16
17	954	37,600	2,000	17. Professional Services			2,070	2,070	2,070	17
18	81,667	98,000	98,000	18. Administrative Allocation			98,000	98,000	98,000	18
19				19						19
20				20						20
21				21						21
22				22						22
23				23						23
24				24						24
25				25						25
26				26						26
27	252,958	314,296	295,000	27. Total Materials and Services			301,895	301,895	301,895	27
28				28						28
29				29						29
30				30						30

DETAILED REQUIREMENTS

(Name of Organizational Unit - Fund) SEWER 02

City of Shady Cove

	Historical Data			Adopted Budget This Year 2009/2010	REQUIREMENTS DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2010/2011				
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009						Proposed by Budget Officer	Approved by Budget Committee	Adopted by City Council		
1	0	0	0	0	1. Vehicle Purchase (Replacement Truck for PW) **			20,000	20,000	20,000		1
2												2
3												3
4												4
5												5
6												6
7												7
8												8
9					9. Total Capital Outlay			20,000	20,000	20,000		9
					DEBT SERVICE							
10	13,674	13,878	14,150		10. Water/Wastewater Loan (OECD) - Principal			14,326	14,326	14,326		10
11	22,760	20,344	20,050		11. Water/Wastewater Loan (OECD) - Interest			19,277	19,277	19,277		11
12	41,946	43,179	44,450		12. SRF Loan (DEQ) - Principal			45,757	45,757	45,757		12
13	27,663	26,569	25,750		13. SRF Loan (DEQ) - Interest			24,413	24,413	24,413		13
14	4,781	4,568	4,400		14. SRF Loan Fee			4,123	4,123	4,123		14
15	22,923	23,955	25,100		15. USDA Revenue Bond #1 - Principal			26,159	26,159	26,159		15
2	103,868	103,241	102,500		16. USDA Revenue Bond #1 - Interest			101,347	101,347	101,347		16
17	0	0	5,500		17. Vehicle Lease/Purchase			0	0	0		17
18												18
19	237,615	235,735	241,900		19. Total Debt Service			235,402	235,402	235,402		19
					TRANSFERS AND CONTINGENCIES							
20	0	0	16,700		20. General Operating Contingency			13,090	11,840	11,840		20
21												21
22												22
23												23
24												24
26												26
27	0	0	16,700		27. Total Transfers and Contingency			13,090	11,840	11,840		27
28												28
29			0									29
30	735,077	758,795	786,800		30. TOTAL REQUIREMENTS			811,750	810,500	810,500		30

**Total truck cost: \$40,000 - 1/2 paid by sewer & 1/2 paid by streets

**REQUIREMENTS SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM**

SEWER 02
(name of organizational unit - fund)

City of Shady Cove

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2010/2011		
Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
				PERSONAL SERVICES			
1				1			
2				2			
3				3			
4				4			
5	244,504	208,765	233,200	5. Total Personal Services	241,363	241,363	241,363
				MATERIALS AND SERVICES			
6				6			
7				7			
8				8			
9				9			
10	252,958	314,296	295,000	10. Total Materials and Services	301,895	301,895	301,895
				CAPITAL OUTLAY			
11				11			
12				12			
13				13			
14				14			
15	0	0	0	15. Total Capital Outlay	20,000	20,000	20,000
				DEBT SERVICE			
16				16			
17				17			
18				18			
19				19			
20	237,615	235,735	241,900	20. Total Debt Service	235,402	235,402	235,402
				TRANSFERRED TO OTHER FUNDS			
21				21			
22				22			
23				23			
24	0	0	0	24. TOTAL TRANSFERS	0	0	0
25			0	25. OPERATING CONTINGENCY	13,090	11,840	11,840
26				26			
27				27			
28	735,077	758,795	770,100	28. TOTAL REQUIREMENTS	811,750	810,500	810,500

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

City of Shady Cove

SEWER 03

(Fund)

(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year 2009/2010	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009				Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	1,149	0	9,000	1. Cash on Hand (Cash Basis), or	0	0	0	1	
2				2. Working Capital (Accrual Basis)				2	
3	3,509	6,944	3,000	3. Previously Levied Taxes Estimated to be Received	3,000	3,000	3,000	3	
4	1,488	580	1,000	4. Earnings from Temporary Investments	500	500	500	4	
5				5. Transferred from Other Funds				5	
6				6				6	
7	6,146	7,524	13,000	7. Total Resources, Except Taxes to be Levied	3,500	3,500	3,500	7	
8			69,414	8. Taxes Estimated to be Received *	78,914	78,914	78,914	8	
9	76,268	74,890		9. Taxes Collected in Year Levied				9	
10	82,414	82,414	82,414	10. TOTAL RESOURCES	82,414	82,414	82,414	10	
				Requirements					
				Bond Principal Payments					
				Issue Date	Budgeted Payment Date				
1	38,971	48,068	46,275	1980	6/26/2011	52,994	52,994	52,994	1
2				2					2
3				3					3
4	38,971	48,068	46,275	4. Total Principal		52,994	52,994	52,994	4
				Bond Interest Payments					
				Issue Date	Budgeted Payment Date				
5	21,954	17,173	18,069	1980	12/26/2010	14,710	14,710	14,710	5
6	21,489	17,173	18,070	1980	6/26/2011	14,710	14,710	14,710	6
7				7					7
8	43,443	34,346	36,139	8. Total Interest		29,420	29,420	29,420	8
				Unappropriated Balance for Following Year By					
				Issue Date	Payment Date				
9				9					9
10				10					10
11				11					11
12				12. Ending balance (prior years)					12
13			0	13. Total Unappropriated Ending Fund Balance		0	0	0	13
14	82,414	82,414	82,414	14. TOTAL REQUIREMENTS		82,414	82,414	82,414	14

*If this form is used for revenue bonds, property tax resources may not be included.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 00-04 on 2/2000 for the following specified purpose: provide a reserve for sewer debt payments.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

SEWER OPERATIONS 04

(Fund)

(Name of Municipal Corporation)

City of Shady Cove

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2010

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	126,156	128,605	128,600	1. Cash on hand (cash basis)	136,000	136,000	136,000	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	2,448	2,672	2,400	4. Earnings from temporary investments	2,700	2,700	2,700	4
5				5				5
6				6				6
7				7				7
8				8				8
9	128,604	131,277	131,000	9. Total Resources, except taxes to be levied				9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	128,604	131,277	131,000	12. TOTAL RESOURCES REQUIREMENTS	138,700	138,700	138,700	12
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15. Totals Transferred Out				15
16	128,604	131,277	128,100	16. RESERVED FOR FUTURE EXPENDITURE	138,700	138,700	138,700	16
17	128,604	131,277	128,100	17. TOTAL REQUIREMENTS	138,700	138,700	138,700	17

This fund is authorized and established by resolution / ordinance number
00-05 on 2/2000 for the following specified purpose:
provide a reserve to replace worn or obsolete sewer equipment.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

OPERATIONS REPLACEMENT 05
(Fund)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2010
City of Shady Cove
(Name of Municipal Corporation)

	Historical Data			Adopted Budget This Year <u>2009/2010</u>	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year <u>2010/2011</u>			
	Actual Second Preceding Year <u>2007/2008</u>	First Preceding Year <u>2008/2009</u>				Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	112,067	115,163	112,800		1. Cash on hand (cash basis)	117,400	117,400	117,400	1
2					2. Working Capital (accrual basis)				2
3					3. Previously levied taxes estimated to be received				3
4	1,776	2,344	1,700		4. Earnings from temporary investments	2,300	2,300	2,300	4
5	55,000	0	0		5. Transferred from other funds *	0	50,000	0	5
6					6.				6
7					7				7
8					8				8
9	168,843		114,500		9. Total Resources, except taxes to be levied				9
10					10. Taxes estimated to be received				10
11					11. Taxes collected in year levied				11
12	168,843	117,507	114,500		12. TOTAL RESOURCES REQUIREMENTS	119,700	169,700	119,700	12
1	56,024	0	0		1. Miscellaneous Equipment Replacement	0	0	0	1
2					2				2
3					3				3
4					4				4
5					5				5
6					6				6
7					7				7
8					8				8
9					9				9
10					10				10
11					11				11
12					12				12
13					13				13
14					14				14
15					15				15
16	168,843	117,507	114,500		16. RESERVED FOR FUTURE EXPENDITURE	119,700	169,700	119,700	16
17	224,867	117,507	114,500		17. TOTAL REQUIREMENTS	119,700	169,700	119,700	17

*Transferred from General Fund, 10

This fund is authorized and established by resolution / ordinance number 209 on 5/11/03, as amended by Ordinance 230, for the following specified purpose: Storm Drainage CIP

RESERVE FUND RESOURCES AND REQUIREMENTS

STORM DRAINAGE SDC 08

(Fund)

(Name of Municipal Corporation)

City of Shady Cove

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	136,916	169,637	165,000	1. Cash on hand (cash basis) **	173,191	173,191	173,191	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	6,738	3,221	4,500	4. Earnings from temporary investments	3,285	3,285	3,285	4
5	846	0	1,000	5. SDC Reimbursement	0	0	0	5
6	16,116	5,800	15,000	6. SDC Improvements	0	0	0	6
7				7				7
8				8				8
9	160,616	178,657	185,500	9. Total Resources, except taxes to be levied	176,476	176,476	176,476	9
10				10. Taxes estimated to be received				10
11				11. Taxes collected in year levied				11
12	160,616	178,657	185,500	12. TOTAL RESOURCES REQUIREMENTS	176,476	176,476	176,476	12
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	160,616	178,657	185,500	16. RESERVED FOR FUTURE EXPENDITURE	176,476	176,476	176,476	16
17	160,616	178,657	185,500	17. TOTAL REQUIREMENTS	176,476	176,476	176,476	17

Beginning Year Balances ----->

**Current Storm Drain Reimbursement: \$110,486

**Current Storm Drain Improvements: \$62,705

This fund is authorized and established by resolution / ordinance number 209 on 5/11/03, as amended by Ordinance 230, for the following specified purpose: Transportation CIP

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2013

TRANSPORTATION SDC 08
(Fund)

City of Shady Cove
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	137,494	169,301	150,000	RESOURCES	171,325	171,325	171,325	1
2				1. Cash on hand (cash basis) **				2
3				2. Working Capital (accrual basis)				3
4	6,742	3,220	4,000	3. Previously levied taxes estimated to be received	4,000	4,000	4,000	4
5	699	0	1,000	4. Earnings from temporary investments	0	0	0	5
6	15,765	5,382	15,000	5. SDC Reimbursement	0	0	0	6
7				6. SDC Improvements				7
8				7				8
9	160,700	177,903	170,000	8				9
10				9. Total Resources, except taxes to be levied				10
11				10. Taxes estimated to be received				11
12	160,700	177,903	170,000	11. Taxes collected in year levied				12
				12. TOTAL RESOURCES	175,325	175,325	175,325	12
				REQUIREMENTS				
1				1				1
2				2				2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	160,700	177,903	170,000	16. RESERVED FOR FUTURE EXPENDITURE	175,325	175,325	175,325	16
17	160,700	177,903	170,000	17. TOTAL REQUIREMENTS	175,325	175,325	175,325	17

Beginning Year Balances ----->

**Current Transportation Reimbursement: \$49,557

**Current Transportation Improvement: \$121,768

FORM LB-11

This fund is authorized and established by resolution / ordinance number 209 on 5/1/03, as amended by Ordinance 230, for the following specified purpose: Wastewater System CIP

RESERVE FUND RESOURCES AND REQUIREMENTS

SEWER SDC 08

(Fund)

(Name of Municipal Corporation)

City of Shady Cove

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2013

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	Adopted by City Council	
1	112,722	172,935	160,000	RESOURCES	174,153	174,153	174,153	
2				1. Cash on hand (cash basis) **				
3				2. Working Capital (accrual basis)				
4	6,622	3,204	4,000	3. Previously levied taxes estimated to be received				
5	14,972	0	5,000	4. Earnings from temporary investments	3,268	3,268	3,268	
6	23,533	11,881	15,000	5. SDC Reimbursement	0	0	0	
7				6. SDC Improvements	0	0	0	
8				7				
9	157,849	188,020	184,000	8				
10				9. Total Resources, except taxes to be levied				
11				10. Taxes estimated to be received				
12	157,849	188,020	184,000	11. Taxes collected in year levied				
				12. TOTAL RESOURCES	177,421	177,421	177,421	
				REQUIREMENTS				
1	0	0	80,000	1. Miscellaneous Projects	0	0	0	
2	0	0	0	2. Safety Railing (100% from Improvements)	0	35,000	35,000	
3	0	0	0	3. Flow Monitoring Equipment (100% from Reimbursement)	0	15,000	15,000	
4	0	0	0	4. UV Evaluation (50% from Improvement, 50% from Reimb.)	0	30,000	30,000	
5	0	0	0	5. Replace Level Control Lift #2 (100% from Reimbursement)	0	10,000	10,000	
6				6				
7				7				
8				8				
9				9				
10				10				
11				11				
12				12				
13				13				
14				14				
15				15				
16	157,849	188,020	104,000	16. RESERVED FOR FUTURE EXPENDITURE	177,421	87,421	87,421	
17	157,849	188,020	184,000	17. TOTAL REQUIREMENTS	177,421	177,421	177,421	

Beginning Year Balances ---->

** Wastewater Reimbursement: \$133,304
** Wastewater Improvements: \$40,849

FORM LB-11

This fund is authorized and established by resolution / ordinance number 209 on 5/1/03, as amended by Ordinance 230, for the following specified purpose: Parks CIP

RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2013

PARKS AND RECREATION SDC 08

City of Shady Cove

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2010/2011			Adopted by City Council	
	Actual Second Preceding Year 2007/2008	First Preceding Year 2008/2009	Adopted Budget This Year 2009/2010		Proposed By Budget Officer	Approved by Budget Committee	City Council		
1	336,353	208,523	205,000	RESOURCES					
2				1. Cash on hand (cash basis) **	178,985	178,985	178,985		1
3				2. Working Capital (accrual basis)					2
4	14,684	4,801	4,500	3. Previously levied taxes estimated to be received					3
5	27	0	0	4. Earnings from temporary investments	4,897	4,897	4,897		4
6	12,758	4,662	10,000	5. SDC Reimbursement	0	0	0		5
7	55,000	0	0	6. SDC Improvements	0	0	0		6
8				7. USDA Grant:City Hall/ADA Expansion/Remodel	0	0	0		7
9	418,822	217,986	219,500	8.					8
10				9. Total Resources, except taxes to be levied					9
11				10. Taxes estimated to be received					10
12	418,822	217,986	219,500	11. Taxes collected in year levied					11
				12. TOTAL RESOURCES	183,782	183,782	183,782		12
				REQUIREMENTS					
1	0	0	9,500	1. Miscellaneous Projects	0	0	0		1
2	0	0	0	2. Land Purchase *	24,000	24,000	24,000		2
3	0	119,106	25,000	3. Civic Center Development	0	0	0		3
4	55,000	0	0	4. Transfer Out	0	0	0		4
5				5					5
6				6					6
7				7					7
8				8					8
9				9					9
10				10					10
11				11					11
12				12					12
13				13					13
14				14					14
15				15					15
16	363,822	98,880	185,000	16. RESERVED FOR FUTURE EXPENDITURE	159,782	159,782	159,782		16
17	418,822	217,986	219,500	17. TOTAL REQUIREMENTS	183,782	183,782	183,782		17

(Name of Municipal Corporation)

(Fund)

Beginning Year Balances ----->

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**Parks Reimbursement: \$69,315

**Parks Improvements:\$85,570

*Donated for Park Land Acquisition \$24,000

**PERSONAL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE
(ALL EMPLOYEES SHOWN)**

POSITION DESCRIPTION	No. of Emps	Range	Total Salary	Detailed Salary		Detailed Salary		Detailed Salary		Detailed Salary	
				Page	Line	Page	Line	Page	Line	Page	Line
1 City Administrator	1		70,000	2	1	70,000					
2 Chief of Police	0		0	4	1	0					
3 Public Works Director	1		60,962	7	1	6,107	11	1	54,855		
4 Administrative Assistant	3		105,600	2	2	85,600	4	3	20,000		
5 Police Secretary	0		0			0					
6 Police Officers	0		0	4	3	0					
7 Maintenance III	0		0	11	2	0					
8 Maintenance II	2		72,658	7	3	3,623	11	3,4	69,035		
9 Maintenance I	1		27,945	11	5	27,945					
10											
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12											
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