



SCAPPOOSE
Oregon

Small Town, Big Community

Fiscal Year 2019-2020 Proposed Budget



CITY OF SCAPPOOSE
2019-2020 Annual Budget
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The History of Scappoose Oregon

Provided by the Scappoose Historical Society

This history of Scappoose dates back to its original inhabitants the Chinook Indians and other Northwest tribes. Scappoose's name is derived from the Chinook Tribe and means "gravelly plains". Our area served as prime Indian hunting grounds and was led by Chief Concomly. The Chief held stewardship over his people and the land.

At one-time Scappoose was covered with wild grasses, ancient forests and fed herds of elk and deer. The rivers supplied spawning beds for salmon and other migrating fish. While we still enjoy the wildlife and fishing, the ancient forests have disappeared.

The area was a meeting place for the Tribes to gather in what is known as a "Pow Wow". The citizens of Scappoose honored this heritage for many years, from a parade on Highway 30, carnival rides and live music providing fun for all ages.

Starting in the 1800's the abundant natural resources of the Northwest called to the early settlers. They came from Missouri, Kansas, Nebraska and other Eastern states. Here are some significant historical highlights from the time period:

- The first non-native to arrive was Thomas McKay, stepson of John McLaughlin of the Hudson Bay Company. He was a trapper and hunter and created a special bond with Chief Concomly. In later years Thomas married Timmee, the princess daughter of Chief Concomly.
- When Chief Concomly died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomly) became the highest-ranking chief of the Northwest Chinook Tribes.
- In 1842 the first covered wagons rolled into Scappoose. As the area settled, folks came from as far away as Czechoslovakia and Switzerland and developed a large presence in the early days of Scappoose.
- In 1852 the Watts Family arrived.
- In 1852 William Watts (Grandfather to James Grant Watts) and his family arrived in Scappoose. William traveled across the Oregon Trail with his wife and eight children to reach his promise land. Successful in their arrival, William and his brother Ben, partook in the Land Grant Claim Act. They each received a large grant of land that at one time stretched from one end of town to the other.
- In 1853 the first organized school began. An actual school house was built in 1854 which was a four-room wooden structure.
- In 1856 the first post office was built at Brown's Landing on the Multnomah Channel.
- During 1863 the Homestead Act brought more settlers to the valleys and canyons west of Scappoose. These settlers arrived by stern wheelers, trains, oxen carts and established trails and roads. Traveling was difficult on the roads as they were muddy and wet a good portion of the year. The settlers built their lives and businesses which comprised of dairy, cattle, poultry farms, lumbering and horticultural ventures. A Mercantile, banks, restaurants and boarding houses as well as other enterprises became a part of the town.
- 1869 brought the completion of the Transcontinental railroad.
- The Congress of 1870 passed an Act where land owners were to donate some of their land for the completion of the railroad and telegraph line between Portland and Astoria. William West offered to donate six acres to the railroad to build a depot and switching yards if they named it Scappoose Depot.

- In 1884 the railroad came through Scappoose. The train went as far as Goble, Oregon at which point passengers and train cars were loaded onto barges and ferried across the Columbia River to complete their journey on the Washington side.
- In 1883 William West built the first mercantile.
- In 1888 the store was purchased by James Grant Watts and his brother-in-law D.W. Price and they renamed the store "Watts and Price General Merchandise".
- By 1894 the business district was pretty well established between the Columbia River Highway and SW First Street.
- The 1915 fire broke out in Lilly Shell's boarding house and destroyed half of the business district and six residences. The fire spared Watts and Price Mercantile.
- In 1920 James Grant Watts was elected the first Mayor of Scappoose.
- Scappoose was incorporated in 1921. The first City Charter was established, and Scappoose officially became a City. This meeting took place in the home of Mayor Watts.
- The 1930 fire destroyed most of the City, including the Watts and Price Mercantile.
- Between 1931 and 1959 the City was rebuilding, and Scappoose saw their first electric lights, city water system, public library and better schools were built.

The remainder of the century Scappoose continued to grow with many people moving from the big city of Portland to a more relaxed way of life.

The millennium saw a continuing growth in population. Housing developments were established, and businesses came and went.

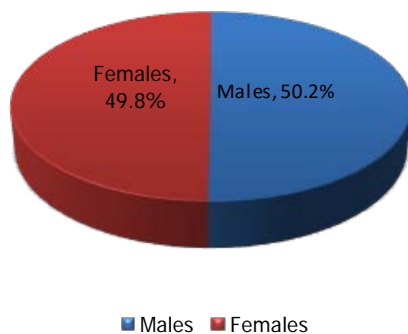
Today small businesses are the life blood of Scappoose. We have an aviation district with a small airport and Highway 30 is lined with shops and professional offices. However, our citizens still enjoy that small town feeling.

City of Scappoose Demographics

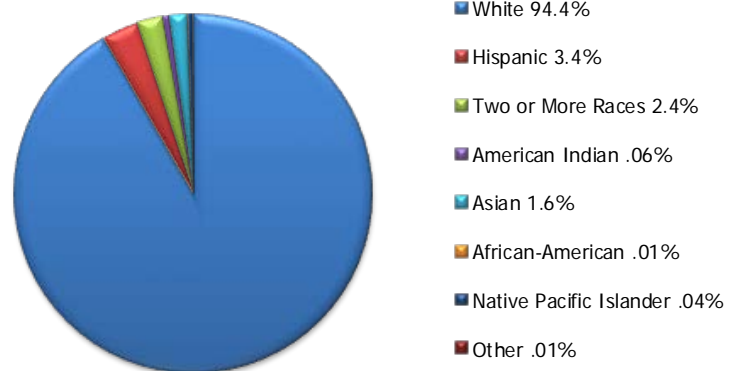
A place to live, play and work

The City of Scappoose is the 83rd largest City in Oregon out of 353 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. The City of Scappoose strives to provide the right balance of cosmopolitan and rural opportunities by offering excellent educational, cultural, entertainment and recreational opportunities; an active and connected community that is world class and economically competitive. Scappoose is a safe and exceptional place to live, play and work.

2018 Certified Population 7200

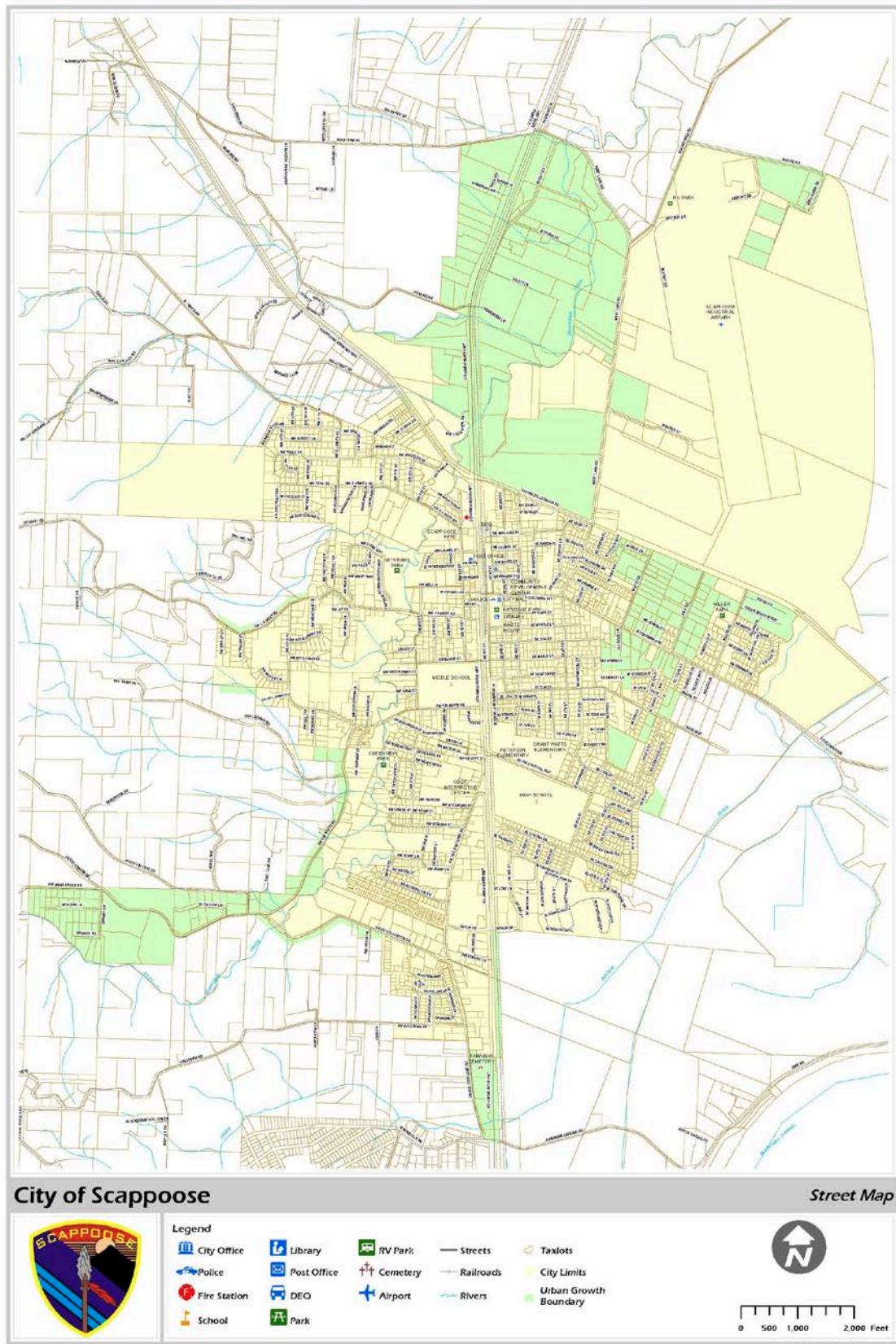


City of Scappoose Demographics

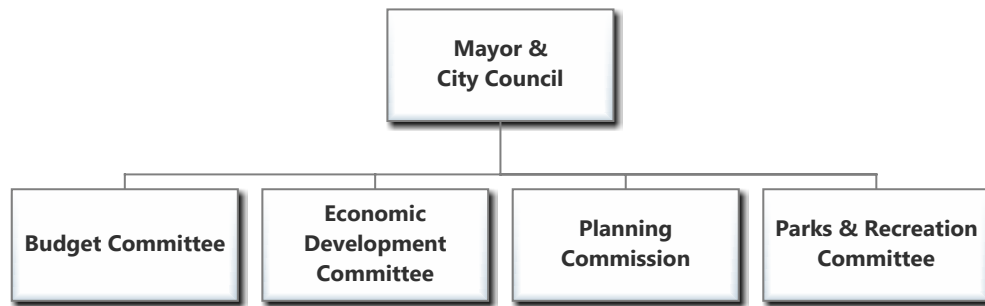


Economic Indicators	
Active Business Licenses	199
Largest Employer	Fred Meyers
Principal Industry	Manufacturing
City Government Workers	34
Unemployment Rate	6.90%
High School Diploma or Higher	93.20%
Average Household Income	77,858
Average Home Value	275,000

City of Scappoose Map



City Boards and Commissions



Volunteers

For more information on all boards and commissions or to volunteer with the City, please contact Susan Reeves at (503) 543-7146 x224 or sreeves@cityofscappoose.org. You can inquire at any time, as vacancies occur throughout the year. Selection is based on application questions, interview and your willingness to serve. The Mayor and City Council appreciate your interest and desire to volunteer with the City of Scappoose.

City Council

Meets the first and third Mondays of the month at 7:00 pm in the Council Chambers.

In the 2019-2020 budget year the City Council members are: Mayor Scott Burge, Council President Patrick Kessi, Councilor Megan Greisen, Councilor Joel Haugen, Councilor Brandon Lesowske, Councilor Josh Poling, Councilor Natalie Sanders.

The City Council is composed of a Mayor and six City Council Members elected from the City at large. At each biennial general election three Councilors shall be elected for a four-year term. The office of Mayor shall be elected each biennium for a two-year term. The Mayor shall be the chair of the council and preside over its deliberations. The Mayor shall have a vote on all questions that come before the council.

The City of Scappoose has a City Manager form of government. The Council appoints an experienced local government professional as City Manager to administer the operations of the City and to implement Council policies.

The Council is responsible for establishing goals and objectives, setting priorities, identifying problems and community needs, setting policies by adopting ordinances and resolutions and approving the Annual City Budget.

Planning Commission

Meets the second and fourth Thursday of the month at 7:00 p.m. in the Council Chambers.

In the 2019-2020 budget year the Planning Commission members are: Chair Time Connell, Vice Chair Scott Jensen, Rita Bernhard, Bill Blank, Kevin Freimuth, Patricia Gibson, Bruce Shoemaker.

The Planning Commission consists of seven members that serve a four-year term and are appointed by the Council. The Commission is responsible for approving subdivisions, variances, conditional use permits, and regulates other land use matters. The Commission is also responsible for providing recommendations to the Council on development code ordinances and amendments, annexations and comprehensive planning policies.

Budget Committee

Meets in May in the Council Chambers.

In the 2019-2020 budget year the Budget Committee members are: Scott Burge, Megan Griesen, Joel Haugen, Patrick Kessi, Brandon Lesowske, Josh Poling, Natalie Sanders, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Chris Vitron and Sandie Wiggs.

The Budget Committee consists of Council and an equal number of citizens that are each appointed by the Council to serve a three-year term.

The budget process usually begins in February, when Department heads submit their budget requests to the City Manager. The Finance Administrator then prepares the base budget, which provides for the minimum level to maintain services. In March, the City Manager works with staff to devise a proposed budget. When the City Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Budget Committee is then assembled to review the proposed budget. When the committee is satisfied with the proposed budget, it is approved and forwarded to the City Council for final adoption.

Economic Development Committee

Meets the Third Thursday of the month at 12:00 p.m. in the Council Chambers.

Members include: Chair Len Waggoner, Vice Chair Christine Collins, Brady Preheim, Natalie Sanders, Brian Rosenthal, Philip Griffin, Susan Wilson, George Hafeman, Jeannet Santiago, Liaison Alex Tardif, Liaison Larry Ericksen and Liaison Jeff Weiss.

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Members of the SEDC will be appointed by the Scappoose City Council for terms up to three years, or a portion of three years if appointed to fill an unexpired term. A majority of SEDC members shall be from the private sector. Members shall live or work or have significant interest in economic development in the City of Scappoose. Membership shall represent the private-for-profit, not-for-profit and public sectors.

The committee was created to design, develop, and promote an economic development strategic plan. To provide oversight and review of economic development marketing strategies and products. To enhance communication and understanding of economic development strategies, and build relationships between the Scappoose public sector, community and business community. To act as a forum for sharing information on best economic development practices, current issues and resources available for communities and businesses. To encourage connections and coordination with other regional, state, and national organizations working for the benefit of economic growth and enhancement of the Scappoose area economy and to respond to additional matters relating to economic development as requested by City Council.

Parks & Recreation Committee

Meets the third Thursday of the month at 7:00 p.m., at in the Council Chambers.

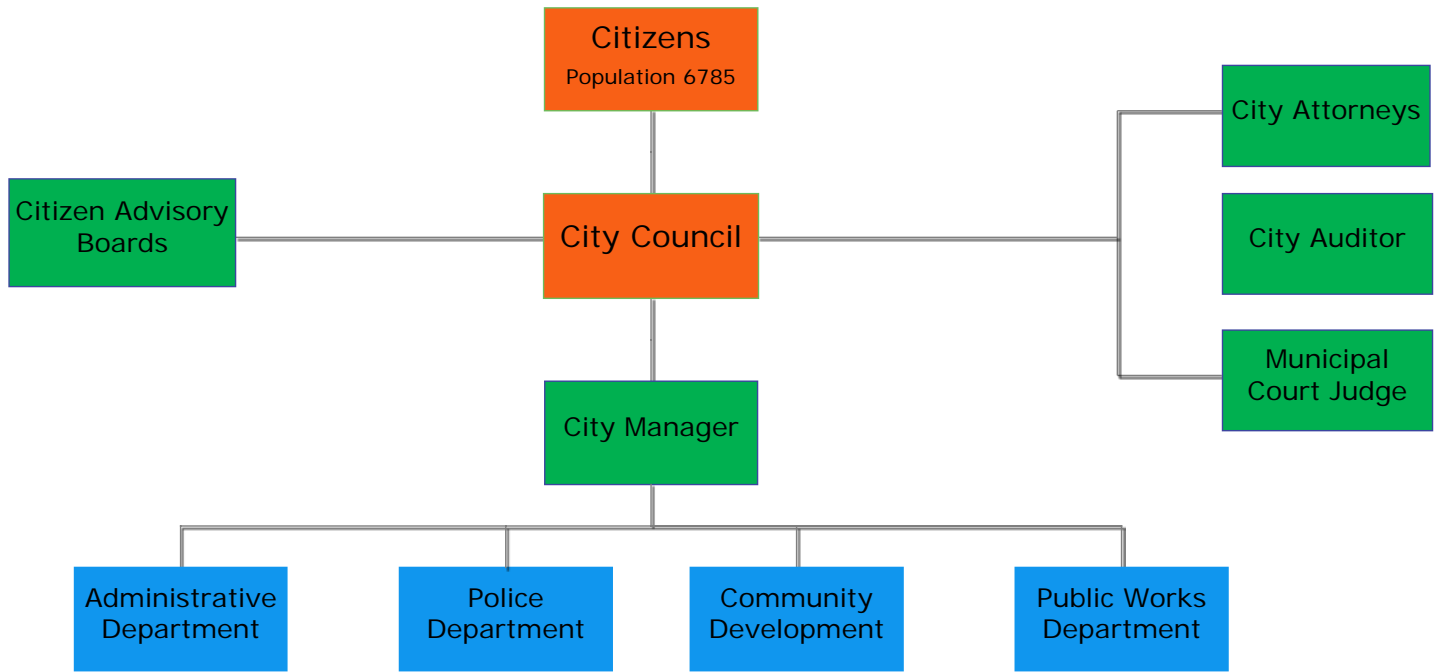
Members include Chair David Powers, Vice Chair Peter McHugh, Jeannie Duehren, Cara Heinze, Alyse Lansing, Kristen Person, Dana Pricher, Bryan Hammond, Lindsey Goodwick, and Liaison Joel Haugen.

The Scappoose Parks & Recreation Committee shall consist of nine (9) members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Any vacancy shall be filled by appointment by the Mayor, with the consent of the City Council for the un-expired term of the predecessor in office. The membership of the Committee shall be comprised of individuals who shall live, work or have significant interest in parks and recreation opportunities in the City of Scappoose. Members shall be registered voters.

Budget Committee Members

<u>Member</u>			<u>Term Expires</u>
Mayor Scott Burge			December 2020
Councilor President Patrick Kessi			December 2020
Councilor Megan Greisen			December 2020
Councilor Joel Haugen			December 2022
Councilor Brandon Lesowske			December 2020
Councilor Josh Poling			December 2022
Councilor Natalie Sanders			December 2020
Ty Bailey			December 2020
Rita Bernhard			December 2021
Michelle Brown			December 2020
Teresa Keller			December 2021
Chris Vitron			December 2021
Sandie Wiggs			December 2020
Vacant Position			
<u>Budget Officer & Finance Department</u>			
Michael Sykes, City Manger			
Jill Herr, Finance Administrator			

City of Scappoose Organizational Chart



Administration

The Administration office includes the City Manager, City Recorder, Finance Administrator/Office Manager, Office Administrator-Finance, Assistant to the City Manager, City Planner, City Engineer, Building Official and Office Administrator-CDC. This office provides the executive and financial support for the City.

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendation to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures and programs;
- Ensure compliance with all laws, ordinances and policies;
- Inform the citizens of Scappoose of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival, retention and destruction;
- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;

- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;
- Budget monitoring & preparation;
- Annual financial report preparation and production;
- Business license issuance;
- Utility Billing (water, sewer and storm);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Process mail;
- Insurance administration;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries and provide customer service to the general public;
- Maintain intergovernmental relations.

Municipal Court

The Municipal Court is administered by the City of Scappoose. The court is of limited jurisdiction, presiding over infractions, misdemeanors and code violations. Court is in session every Wednesday.

Functions:

- Holds traffic court & trials;
- Collects fines and forfeitures;
- Conducts research;
- Maintenance of court records;
- Reporting of monthly forfeitures to appropriate agencies;
- Monthly financial and intergovernmental reports;
- Responds to inquiries and provide customer service to the general public.

Police Department

The Police Department is responsible for maintaining order and providing law enforcement services to the community. Staff includes a Police Chief, Lieutenant, Sergeants, Patrol Officers, Office Administrator Police, Volunteer Reserve Officers and Volunteer Police Chaplains.

Functions:

- Provide administration of patrol/ traffic investigations;
- Promote community involvement through public, private and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Monitoring of budget;
- Process payments and procure goods;
- Maintain department policies;
- Prepare monthly reports showing activity of the department;
- Respond to inquiries and provide customer service to the general public;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;

- Enforce traffic and criminal laws;
- Provide security to school and other community events;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;
- Manage Reserve Program.

Public Works Department

The Public Works Department is responsible for providing infrastructure maintenance and planning. Staff includes a Public Works Director, Utility Supervisor, Water Treatment Plant Supervisor, Wastewater Treatment Plant Supervisor, Plant Operators, Parks and Grounds Workers and Utility Workers.

Functions:

- Maintain the city's transportation and utility infrastructure systems;
- Provide support to other departments;
- Identify funding for various projects from outside funding sources, i.e., grants/loans;
- Street overlay programs;
- Hydrant and meter replacement;
- Correct drainage problems;
- Catch basin cleaning program;
- Provide street sweeping service to City owned streets;
- Provide emergency assistance and repairs;
- Snow and ice removal of City owned streets;
- Maintenance of traffic signage;
- Water Quality monitoring and Community Annual Report;
- Maintain records and submit intergovernmental reports;
- Budget monitoring and preparation;
- Procure goods and services for the department;
- Provide support for community events;
- Utility meter reading and investigations of leak adjustments;
- Provide utility locate markings;
- Provide grounds maintenance at all City properties;
- Provide maintenance to all City parks;
- Verify right-of-way and City property boundaries;
- Utility locate service;
- Review development applications;
- Respond to citizen inquires and provide customer service to the general public.

City of Scappoose Fund Structure and Description

The City's accounts are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are account for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

General Fund, Enterprise Funds, Special Revenue Funds and Debt Service Funds use the cash basis of budgeting and accounting. Each fund's financial statements, which can be found in the City's Annual Financial Audit Report, are reported on a cash basis. Revenues are recognized in the accounting period in which they are received. Expenditures are recognized in the account period in which they are paid.

General Fund – The General Fund is the general operating fund of the City. This fund reports all of the City's activities unless there is a compelling reason to report an activity in some other fund type.

Departments: Administration Department (10-100)
Police Department (10-140)
Parks Department (10-160)
Planning Department (10-120)
Municipal Court Department (10-150)
Non-Departmental (10-999)

Funds: Unemployment Fund (87)
Watts House Fund (62)

Enterprise Funds – Enterprise Funds are used to report any activity for which a fee is charged to external users for services. An Enterprise Fund should operate in such a way that revenues cover expenses with no transfers from outside funds to fund operations.

Funds: Stormwater Fund (26)
Stormwater SDC Fund (28)
Water Fund (40)
Water SDC Fund (50)
Wastewater Fund (41)
Wastewater SDC Fund (55)

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance a particular function or activities of the City.

Funds: PEG Fund (61)
Building Fund (13)
Law Enforcement Fund (94)
Recreation Reserve Fund (Pool) (15)
Foot Path & Bicycle Trail Fund (25)
Parks SDC Fund (35)
Street Fund (20)
Street SDC Fund (30)

Debt Service Funds – Debt Service Funds are used to set aside resources to meet current and future debt service requirements on general long-term debt obligations.

Funds: General Obligation Bond Debt Service Fund (45)

City of Scappoose Budget Process Overview

Budget Preparation

The municipal budget process is a challenging opportunity to allocate resources to meet community needs. It is through this annual effort that the budget becomes the single most important policy document produced by the City. Preparation of the budget begins in February, with projection of City reserves and revenues. At that time, Departments are asked to estimate expenditures for the remainder of the current year, and then submit a request for the coming year. The City Manager then meets with staff and others to review, revise and propose a balanced budget for the upcoming fiscal year.

Budget Adoption

The Budget Committee, composed of the City Council and an equal number of citizens, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented. The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

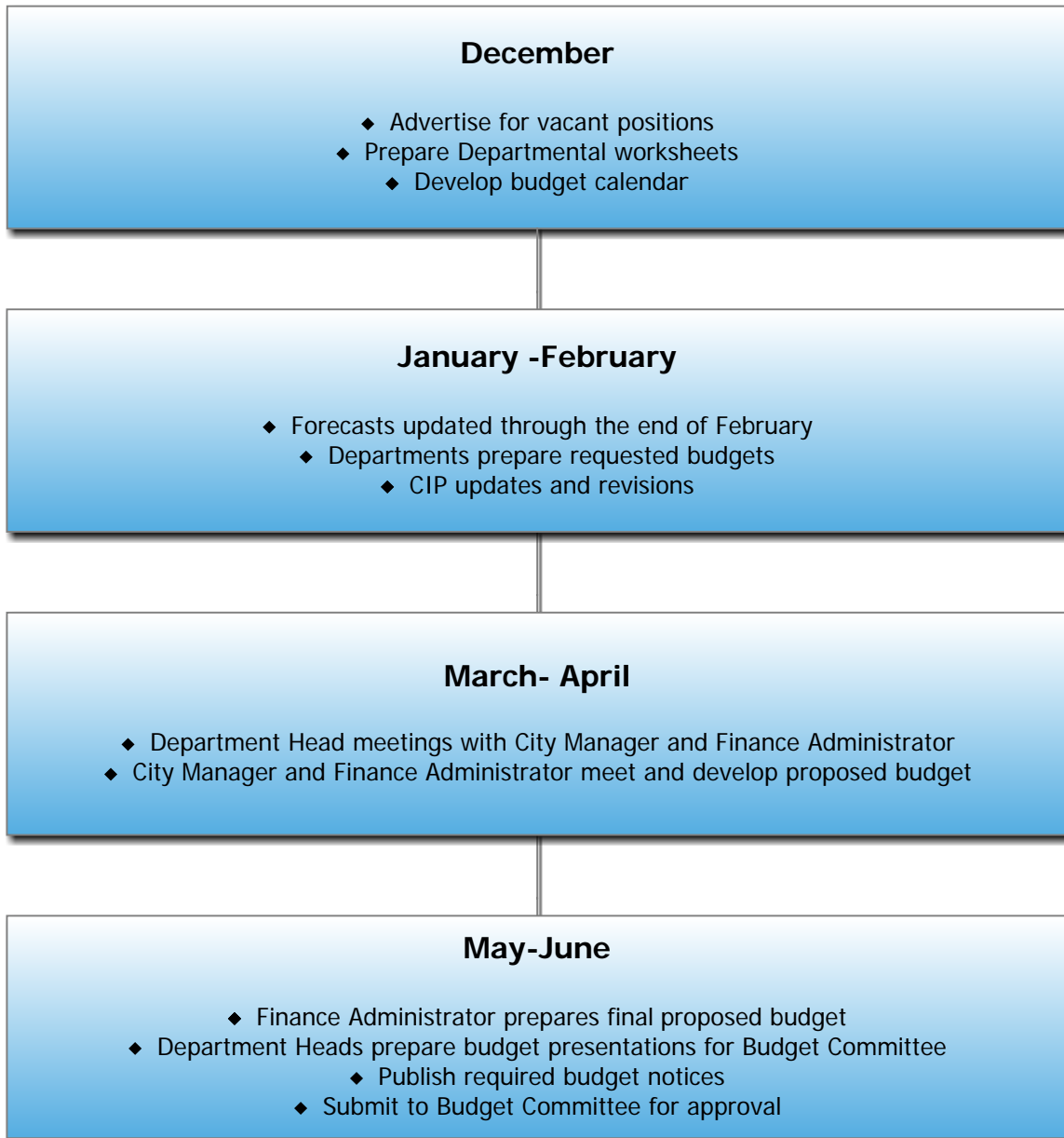
Budget Changes After Adoption

After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased. By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. There will be times, however, when the adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had not anticipated. In these cases, it is possible to use a Supplemental Budget to authorize expenditures or spend additional revenues in a current fiscal year. The City Council may adopt a Supplemental Budget at a regular public meeting if the expenditures are less than 10% of the Fund being adjusted. If the expenditures are more than 10% of the Fund, then the City Council must publish the proposed action and hold a public hearing.

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2018. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

City of Scappoose Budget Process



Fiscal Year 2019-2020 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee Members	Need to fill (1-3)
Goal Setting Session City Council Members	02/23/19
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	11/16/2018
Estimates for Fiscal Year 2018-2019 due	03/14/2019
Department Heads Requested Budgets Due	03/28/2019
Requested Budgets Reviewed by Finance Administrator	4/1/19 to 4/5/19
Department Budgets Reviewed by City Manager and Finance Administrator	4/08/19 to 4/11/19
Revised Requested Budgets Due to Finance Administrator	04/15/2019
Department Head Proposed Narrative Due to City Manager	04/15/2019
Finance Administrator Prepares Proposed Budget for City Manager Review	4/22/19 to 05/03/19
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/06/2019
Proposed Budgets available at City Hall	05/14/2019
Budget Committee Meets	05/21/2019
Budget Committee 2nd Meeting	05/22/2019
Budget Committee 3rd Meeting	05/28/2019
Finance Administrator Prepares Approved Budget	5/29/2019 to 6/3/2019
Prepare Budget Hearing Notice for City Recorder to Publish	06/03/2019
Hold Budget Hearing	06/17/2019
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/17/2019
Finance Administrator Prepares Final Adopted Budget	6/18/19 to 6/21/19
Submit Tax Certification Form to the County Assessor's Office	07/08/2019

2019-2020 Budget Message

This has yet to be re-written, it will be updated before the meeting

May 21, 2019

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2018-2019 Budget to the City of Scappoose Budget Committee. This year's budget targets City resources to meet priority City Council goals and maintain the high quality of City services that are vital to sustaining a healthy and vibrant community. We are making great progress on many fronts in Scappoose and a big part of our success is due to the fact that the City Council has clearly defined their vision, goals and objectives for the City. All of our goals are combined with action plans to assure that projects move forward. The Council's goals were created after gaining citizen input at the Annual Town Meeting along with input from our Boards and Committees. They truly are aligned with the needs of the community. We have found that a number of the goals will take more than one year to accomplish, but, with patience and focus, we continue to make progress. Change seems to be evident in all corners of our City and under the leadership of the City Council, the Mayor and staff, we continue to make important progress in our efforts to make Scappoose a great place to live, both today and in the future.

In support of the City's long-term vision, the budget includes funding to permit the City to complete several master plans that are fundamental in providing a clear roadmap for strategic investments in city infrastructure needs over the next 20 years. The Transportation Master Plan, Parks Master Plan and Wastewater Master Plans are complete, or very close to being complete. The Water Master Plan will be finished by February 2019 and the Stormwater Master Plan will be a primary focus for this upcoming year. Many of the capital improvements included in this budget are to fund projects and improvements identified in the various master plans identified above.

Although housing starts appear to be temporarily tapering off, the City is anticipating significant new industrial growth. With the recent annexation of the OMIC industrial area along with the recently annexed east airport property, the City is preparing for significant industrial development activity to occur. This past year the City completed the West Lane Road project which is a critical first step in serving the large industrial area on the west side of the airport. This year's budget includes approximately \$2 million for completion of the Charles T. Parker Roadway which will connect OMIC to West Lane Road and provide water and sewer connections from the City. Additionally, this new road will open this entire area for new development. All the improvements are being paid for by a loan backed by the State of Oregon, or from Oregon Tech, who own the OMIC facility. OSG, a Japanese tool making company, is already poised to locate on property adjoining the OMIC site that will become accessible once the new road is complete.

The Port of St. Helens is also making a major investment in new water and sewer lines that will make their industrial property next to the airport shovel ready. Speaking of shovel ready, this budget also includes a \$380,000 Regional Infrastructure Fund grant that will upsize the sewer line on the east side of Wagner Court. This is critical because the existing system doesn't have the capacity to serve OMIC, or the industrial area being connected by the Port. At this point, ten (10) or more firms have agreed to be partners to OMIC. OMIC has recently hired a new Executive Director and this project is poised for significant growth.

Construction plans for extending Crown Zellerbach Road to the east side of the airport are complete and are presently being reviewed by staff. We anticipate that construction could begin this summer. PCC is still very interested in building a new campus in Scappoose and we are expecting a decision about location and timeframes soon.

This year's budget also includes funding to complete the second well at Dutch Canyon. We anticipate this well will add 200-400 gallons a minute of capacity to the City water supply, which will allow us to stay ahead of community demand. An additional well is also proposed near the Miller Treatment Plant, but, it is going to be developed at the expense of the property owner. Once completed, it will be transferred to the City for ownership and operation.

On the Public Safety front, we have proposed additional funding to add an Administrative Sergeant to the Police Department. The Police Department has seen their work load increase with the continued growth in population and the increase in traffic through Scappoose. Over the past few years, the City hasn't had the financial capacity to add staff. With the recent annexations and the financial support for the School Resource Officer from the School District, we have

the capacity to add this position. This new addition to the department will allow the other two Sergeants to be more involved with patrol and other community policing efforts. Scappoose is considered one of the top ten safest cities in Oregon and maintaining an effective, reasonably staffed Police Department is an important part of keeping our community a safe place to live.

The budget also includes funding for a full time School Resource Officer. Again, thanks to the financial support of the Scappoose School District, the Police Department will be able to expand the School Resource Officer position from part time to full time. This was a top priority for both the City and the School District and wouldn't have occurred without the leadership, encouragement, and support of the Mayor, City Councilor's, Police Chief and staff.

Last July, the Parks Department received a \$450,000 grant from the Local Government State Parks grant program which will be instrumental in funding the development of Chief Concomly Park. Funds are also being proposed to complete improvements at Miller Park and to develop a general plan/strategy for a South Scappoose Trail. The trail is a long-term project, but, without the City determining the route and obstacles facing the project, it will never become a reality.

The budget includes carry over matching funds for the Scappoose Bay Watershed Council's efforts to improve the habitat along South Scappoose Creek from the north end of Veterans Park to the south side of the property owned by the Buxton family. The City's match was critical in allowing the SBWC to secure a \$350,000 grant to perform this creek bank restoration project. This project will help create a larger floodway, diminish flooding during high water events, create better habitat for fish and make the creek more accessible. This project could also help protect underground wastewater distribution lines that run parallel to the creek from being exposed by future flooding activities.

We have included the proceeds from the sale of the city owned property located on SE 2nd Street in a couple of different funds. First, we will pay off the debt on the property referred to as the pool property and the remaining debt on Veterans Park. The balance of funds is being placed primarily in the pool fund. In addition, \$200,000 was appropriated to fund completion of improvements at Chief Concomly Park.

Financial Policy

As per ORS 294.426, the budget message must contain a brief description of the City's financial policy. Council adopted both a financial policy (Res. 17-13) in 2017 and an investment policy (Res. 09-14) in 2009. In short, "The City will live within its means." There must be a balance between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period and added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

The goals of the fiscal policies are as follows:

- To enhance City Council's policy-making ability by providing accurate information on program and operating costs.
- To assist sound management of City government by providing accurate and timely information on current and anticipated financial conditions.
- To provide sound principles to guide important decisions of the Council, Budget Committee and management which have significant fiscal impact.
- To employ revenue policies, which prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.
- To make sure an equitable fee structure is developed to assure continued services.
- To provide and maintain essential public facilities, utilities, and capital equipment.
- To protect and enhance the City's credit rating.
- To ensure that all surplus cash is prudently invested in accordance with the investment policy adopted by the Scappoose City Council to protect City funds and realize a reasonable rate of return.

Personnel, Salaries and Benefits

Total Personnel Services in the proposed budget is \$4,621,509, which is an increase of \$164,052 more than the current budget. Personnel Services equals 18% of the total proposed budget. Total personnel will increase to 34 Full Time Equivalencies (FTE), there will be a change in staffing by adding an Administrative Police Sergeant position. Our PERS rate will remain the same which varies from 14.32% to 22.43% depending on which tier the employee qualifies for and this rate will be in place until June 30, 2019.

General Fund

The General Fund anticipates a beginning cash position of \$2,898,927, up \$721,043 from \$2,177,884 in the current fiscal year, with anticipated revenues of \$4,335,656 up \$2,314 from \$4,333,342 in the current fiscal year. Total resources for the fund are budgeted at \$7,234,583 up \$723,357 from \$6,511,226 in the current Fiscal Year. Expenditures within the General Fund are budgeted at \$5,934,583 up \$523,357 from \$5,411,226 budgeted this Fiscal Year.

The Administration Department budget is \$1,225,564 up \$19,486 from \$1,206,078 in the previous year. Of the budgeted amount, \$80,165 is for Personnel Services, \$1,075,399 is budgeted for Materials and Services and \$70,000 for Capital Outlay projects. The Administration Department accounts for 21% of General Fund expenditures.

The Police Department's budget is \$2,187,835, up 177,151 from \$2,010,684 and accounts for 37% of General Fund expenditures. Police is the most labor-intensive department in the City budget. Personnel Services are budgeted at \$1,758,281, which is an increase of \$152,845 over the previous year. The Materials and Services line items are budgeted at \$271,057 which is \$48,955 more than the previous year's budget. Capital Outlay line items are budgeted at \$54,684 which includes purchasing a new police vehicle.

Parks Department's budget is \$1,206,879, up \$159,880 from the current fiscal year. Personnel Services are budgeted at \$262,508, which is an increase of \$29,720 over the previous year. The Materials and Services line items are budgeted at \$106,718, which is \$20,456 more than the previous year's budget. Capital Outlay line items are budgeted at \$815,000 which includes funding for completing Chief Concomly Park and improvements to Miller Road Park. The Parks Department accounts for 20% of General Fund expenditures.

The Municipal Court Department's budget is \$306,153, up \$10,760 from \$295,393 in the previous year and accounts for 5% of General Fund expenditures. Personnel Services are budgeted at \$110,387, which is an increase of \$6,552 over the previous year. The Materials and Services line items are budgeted at \$191,290 which is \$3,920 less than the previous year's budget. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department's budget is \$221,132 up \$96,106 from \$317,238 and accounts for 5% of the General Fund expenditures. Personnel Services are budgeted at \$202,355, which is an increase of \$79,221 over the previous year. The Materials and Services line items are budgeted at \$85,650 which is \$14,985 more than the previous year's budget. The primary Planning Department focus for the year will reviewing and updating the Comprehensive plan along with the Development Code to incorporate best practices and improve consistency, researching and developing an affordable housing program and assisting with the Rail Corridor Update.

As stated earlier, the General Fund Budget maintains an Unappropriated Ending Fund Balance of \$1,300,000 and a General Fund Contingency balance of \$670,914. Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used as part of the City's beginning cash position for next year's budget. It is imperative that this figure stays as budgeted to cover operating expenses until tax revenues are received in November.

Enterprise Funds

Enterprise Funds are funds established to account for operations that are financed and operated in a manner similar to private business enterprise. These funds include Building, Water, Wastewater, Streets, Stormwater, all System Development Charge funds, as well as some smaller funds.

The Building Fund is considered the barometer of the City's economic health and is anticipating some new homes and apartment complexes to be constructed but is focused on several big commercial projects for the new year. This estimate of fees equaling 36 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These

include; Water, Wastewater, Transportation, Parks, and Stormwater. The Building Fund has a beginning cash position of \$345,209 and anticipated revenues of \$156,900. Total resources are budgeted at \$502,109. Total expenditures in the department are budgeted at \$502,109 and an allocation to Contingency of \$183,397. The prolonged recession has greatly impacted the financial stability of this department, but that is beginning to change.

The Street Fund has an operational budget of \$3,692,742. The fund has a beginning cash position of \$105,053 and anticipated revenues of \$3,587,689. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$229,997 in Personnel Services and \$252,713 in Materials and Services. The City anticipates spending \$3,123,972 on Capital Outlay, for equipment purchases and street improvement projects such as Charles T Parker Road, crack sealing and general street repair. The fund also anticipates a contingency of \$27,881.

The Water Fund continues to improve due to additional revenue generated by rate increases over the last several years. The City remains concerned that existing water supply may not be adequate to meet future demands, particularly during summer peak period. Completing the second well at Dutch Canyon site should offer the City an additional 200-400 gallons a minute. The City also anticipates siting an additional well near the Miller Treatment Plant. All of these actions will put the City in a much better position to meet current and future water needs. The Water Fund begins with a cash carryover of \$2,531,668. The fund anticipates receiving \$2,331,710 in revenues and has total resources of \$4,863,378. On the expenditure side, Personnel Services are anticipated to be \$824,002. Material and Services are budgeted at \$642,502, and Capital Outlay is estimated at \$1,220,000. Contingency is \$679,455.

The City Wastewater Treatment Plant had some serious maintenance issues that needed to be addressed. This year we completed the installation of the de-watering screw press and construct some metal pole storage buildings to stockpile cake until it can be land applied during the late summer months. This will help add capacity to the facility in managing and treating bio-solids. Wastewater has an operational budget of \$4,107,666. Personnel Services are budgeted at \$830,762. Material and Services are budgeted at \$600,551. The City of Scappoose continues to implement its wastewater line cleaning program. Each year, the City TVs and cleans 20% of the wastewater lines. The Wastewater Fund also anticipates \$1,417,500 in Capital Outlay expenditures. The Contingency is \$423,654.

SDC Funds

System Development Charge revenues collected on new building permits can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on fees equaling revenue of 36 new homes being constructed over the coming fiscal year.

The Stormwater Drainage SDC Fund has a beginning cash position of \$531,000, with total revenue resources of \$586,942. The fund includes Capital Outlay expenditures of \$212,000 to complete our Stormwater Master Plan. The fund anticipates a contingency of \$372,520.

The Transportation SDC Fund has a beginning cash position of \$888,228 with total revenue resources of \$993,267. The fund has expenditures budgeted at \$777,250, including Capital Outlay projects totaling \$750,000 and a loan payment of \$27,250 for the Crown Zellerbach Road. The fund anticipates a contingency of \$211,440.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The beginning cash position is \$403,654. The fund is anticipating total revenues of \$21,892 and has expenditures of \$356,115. The fund anticipates a contingency of \$68,596.

The Water SDC Fund anticipates a cash carry over position of \$599,995. The fund anticipates revenues of \$151,178. Of that amount, \$95,444 is a transfer received from the Water Department. Total resources for the fund are \$751,173. Expenditures within the fund are for Capital Outlay \$112,000 to update our Master Plan and Debt Service for two loans are paid from this fund totaling \$280,719. The fund anticipates a contingency of \$356,107.

The Wastewater SDC Fund anticipates a cash carry over position of \$998,475. The fund anticipates revenues of \$57,545 for total resources of \$1,056,020. The fund lists Capital Outlay expenditures of \$118,500 for finishing biosolids storage building and finishing the Collection Wastewater Master Plan update. Contingency is anticipated to be \$935,443.

Conclusion

I have highlighted some of the major projects in this year's budget and would like to have the Budget Committee review each of the funds within the budget.

In summary, this past year has been very productive for the City and 2018-2019 promises to be an extraordinary year as well. Completion of improvements to Charles T. Parker Way, completion of Chief Concomly Park and the South Scappoose Creekside restoration project are just some of the projects that will have an important impact on the long-term livability of our community. It is also important to stress that this budget will allow the City to maintain the high quality of services that we provide every day that are essential to having a safe and healthy community. Finally, this budget maintains funding for our outstanding staff and adds an additional Administrative Sergeant. We have a very high-performance team that go the extra mile every day to make a difference in our Community. With the support of our citizens and our Boards and Committees, this budget will empower us to make a difference.

Respectfully submitted,

Michael Sykes

Scappoose

Scappoose is a small town nestled in the heart of a Pacific wonderland—surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snowcapped Cascade Mountains. It is no secret why the Chinookan People made this unique place their home for centuries. Today, our community is distinguished by its balance of rural and urban living—we are proud of our independence and small-town personality, yet we value our closeness to neighboring cities and towns. Scappoose is friendly and welcoming, and we cherish the way we know, care about, and rely upon each other. We desire to preserve the harmonious qualities of our home as we anticipate change and look ahead to the future.

Smart Growth

Inspired by our responsibility to tomorrow's generations, we pursue forward-thinking and sustainable solutions to grow mindfully while keeping in step with our environment. We strive for high-quality development and infrastructure, and to provide equal and affordable housing opportunities for all to live and raise a family.

Lifelong Learning

We prize our exceptional schools and teachers that pass along our knowledge to future generations, instill our community with creative adaptability, and create cultural awareness and resilience. We aim to develop educational opportunities for all ages and ability levels as we strive to be a community that never stops thinking, learning, and doing.

Sustainable Economy

We take pride in our locally owned businesses that add quality and character to our town, and we respect our abundant natural resources that have sustained our community for years. We can forge a path to a balanced, local economy by opening doors for entrepreneurs, clean industry, higher education and research. We seek sustainable, living-wage jobs and careers that support families and future generations.

Connected Community

Safe and comfortable transportation is central to our quality of life. We value our local trails that offer world-class opportunities for walking and biking, and our scenic byways that connect us to greater Oregon. We will work to ensure better connectivity, safer commuting, modern transit, and equal opportunities for people to walk, bike, ride or drive. We aspire to be a pleasant and accessible town, and we encourage others to slow down, explore, and enjoy Scappoose.

Caring Community

Peace and good health are essential to our town's growth and well-being. We value our community spaces and parks that support active living and civic engagement, and we cherish how we care for and rely upon each other. We strive to be aware and prepared, and to empower everyone to lend a hand when challenges arise. We aspire to be a neighborly community where anyone can safely and comfortably visit businesses and schools, enjoy the outdoors, and be at peace in their homes.

Local Pride

Art and self-expression greatly enhance our cultural identity, and we value our local artists who cultivate pride in our community. We strive to preserve our unique cultural artifacts and foster education and the arts by promoting city beautification, cultural heritage projects, and public art. We treasure our heritage as a meeting place for Native Americans, and we hope to honor those who lived here in the past as we tell the story of Scappoose in the present.

Passionate Stewardship

Our wild and scenic landscape is an extension of our community, and we treasure our beautiful setting that makes Scappoose a serene place to live. We are committed to nurturing and preserving our open spaces, natural habitats, and diverse ecosystems, and we will champion new opportunities for conservation and peaceful engagement with our environment. As stewards of our land, air, and water, we seek to protect this special place for generations to come.

Prepared by the Scappoose Community Vision Committee

Kirk Pierce, Meris Brown, Veronica Reeves, Zachary Hilleson
Brandon Lesowske, Derrick Vargason, Holly Beaulac, Natalie Sanders, Nicole Ferreira, Paulette Lichatowich, Tom Morse
Michael Sykes, Nicholas Sund

Adopted August 1, 2016 by the Scappoose City Council

Scott Burge, Jeff Erickson, Barb Hayden, Jason Meshell, Joel Haugen, Mark Reed, Rich Riffle

The Scappoose City Council adopts the following goals to support our vision statement.

Promote Economic Development Opportunities that Create Local Jobs	Promote Transportation Improvements that Enhance Community Livability	Develop a Long-Term Comprehensive Community Vision	Keep Scappoose one of the Five Safest Communities in Oregon
OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES
Coordination/One Stop Meetings	Develop 5-year CIP, pavement management program	Complete an Affordable Housing Plan	Continue Citizens Academy
Local Industrial Recruiting/Marketing Brochure	Develop a sidewalk improvement program	Complete urban design framework	Continue community outreach by Police Department
Move forward with an Urban Renewal District	Joint City/County Road Projects/Maintenance	Review Storm Water Rates	Maintain Emergency Response Preparedness Plan
Promote and support small local businesses	Pursue Transportation Funding	Complete 3-5 year budget forecast	Maintain sufficient staffing levels
Promote Community Events	Streetscape Improvements		Provide School Resource Officer
Revise Betterment Fund Resolution	Update Public Works Design Standards		Review and update Emergency Operation Plan
RSIS Program	Update Rail Corridor Study		Traffic enforcement plan
Support and monitor development of the East Airport Subdivision	Welcome to Scappoose Sign		
Support development of OMIC/PCC			

Promote and Enhance Parks and Recreation Opportunities	Address Aging Infrastructure	Communications	Long-Term Goals
OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES
Add one piece of public art per year	Add Master Plan updates to Comp Plan	Continue communication outreach projects	Ag-Urban 50-year plan
Complete Chief Concomly Park	Address I & I within collection system	Establish annual meetings with Port of St Helens and Scappoose School Board	Begin to develop a South Scappoose Creek Trail Plan
Continue Friends of Scappoose Parks	Capacity upgrade ~ Wastewater treatment and collections		Coordinate with County to explore alternate route to east side of Airport
Develop plan to protect and restore Candle	Complete Wastewater Collections Master Plan		Create a marketing/branding program
Examine vista property development opportunities	Construct replacement Dutch Canyon Well		Develop City Facility Master Plan
Start the phase develop of Chapman Landing	Feasibility study for ranney collector well		Develop funding strategy for Parks
Work to develop eastside trail along railroad right-of-way	Industrial pretreatment program		Develop small business grant program
	Monitor dam/water storage capacity		Explore development of 14-acre park east of Airport
	Stormwater infrastructure improvement/plan		Explore long term pool fund use
	Update SDC's/Fees		Explore possibility of community center
	Update Stormwater Master Plan		Promote and support County wide and local tourism
	Update Water Master Plan		Replacement of high zone transfer waterline
	Support Legislative Change to Wastewater Plant DEQ Funding		Retain and Recruit Staff
			Support Senior Center
			Veterans Park/Chief Concomly Park Bridge Feasibility Study

City of Scappoose Financial Policies

The financial integrity of our City government is of utmost importance. City government is accountable to its citizens for the use of public dollars. Resources should be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community's present and future needs.

Written, adopted financial policies have many benefits, such as assisting the Council and City Manager in the financial management of the City, saving time and energy when discussing financial matters, generating public confidence, and providing continuity over time as Council and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency and effectiveness to accomplish the City Council's goals and objectives.

In addition, the City as an institution has multiple partners, including citizens, taxpayers, businesses, employees and other governments. As a major institutional, economic and service force in the region, it is important that the City strengthen its relationships with its partners by adopting clear and comprehensive financial policies.

The goals of the following fiscal policies are as follows:

- To enhance City Council's policy-making ability by providing accurate information on program and operating costs.
- To assist sound management of City government by providing accurate and timely information on current and anticipated financial conditions.
- To provide sound principles to guide important decisions of the Council, Budget Committee and management which have significant fiscal impact.
- To employ revenue policies, which prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.
- To make sure an equitable fee structure is developed to assure continued services.
- To provide and maintain essential public facilities, utilities, and capital equipment.
- To protect and enhance the City's credit rating.
- To ensure that all surplus cash is prudently invested in accordance with the investment policy adopted by the Scappoose City Council to protect City funds and realize a reasonable rate of return.

BUDGET POLICIES

The City will live within its means. There must be a balance between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

Balanced Operating Budget

The City shall 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, rather than spending unappropriated surpluses or designated contingencies to support ongoing operations. Any year end operating surpluses will revert to fund balances for use in maintaining contingency reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

Budget Document

City staff works from January through March to compile the proposed budget. The individual Department Heads draft department material & services along with capital outlay figures. The Finance Administrator prepares personal services, debt services and transfers. Capital projects expenditures planned during the fiscal year are incorporated into the budget. With input from individual Department Heads, the City Manager writes department narratives. The Finance Administrator compiles the budget document.

The initial draft is reviewed by the City Manager, who directs any changes needed to balance the budget. The City Manager makes sure the budget document is consistent with Council goals, priorities and policies. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels. The Budget Officer shall annually prepare and present a proposed operating budget to the Budget Committee no later than May 30 of each year; and the City Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council. The City's annual budget will be presented by fund, with a logical breakdown of programs and expenditures. A separate line item budget printout will also be presented for discussion and review by the Budget Committee and City Council. The budget will focus on policy issues and will summarize expenditures at the Personnel, Materials and Services, Capital, Debt Service, and Interfund Transfer levels. Where practical, the City's annual budget will include performance goals for the upcoming year and performance measures for the past year.

Budget Control and Accountability

All contracts for capital expenditures estimated to cost more than \$50,000 in a calendar year must be approved by City Council. All public contracts for capital expenditures estimated to cost \$50,000 or less in a calendar year may be entered into by the City Manager or designee without Council approval. All public contracts for non-capital expenditures estimated to cost more than \$30,000 in a calendar year must be approved by City Council. All public contracts for non-capital expenditures estimated to cost \$30,000 or less in a calendar year may be entered into by the City Manager or designee without Council approval.

Budget Changes after Adoption

Oregon law requires all City funds to be appropriated. Appropriations may be changed during the fiscal year, within the limitations imposed by budget law. City staff monitors actual events and recommends changes as needed. The City Council makes changes by resolution transfers or supplemental budgets.

A resolution transfer decreases an existing appropriation and increases another by the same amount. A supplemental budget typically creates a new appropriation, funded by increased revenues. Supplemental budgets are used for occurrences or conditions which were not known at the time the budget was prepared which require a change in financial planning. Supplemental budgets require a public hearing; resolution transfers do not. Department Heads may amend their budgets for individual accounts without Council approval so long as appropriations at the legal level of control are not changed.

City Funds (excluding Cogeneration Fund)

- Acquisition of buildings, improvements, machinery and equipment with a cost of \$5,000 or more, and a life expectancy of three or more years.
- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.

- Infrastructure, including mass assets such as street lights, with a cost of \$5,000 or more, regardless of life expectancy.

Cogeneration Fund

- Acquisition of buildings, improvements, machinery and equipment with a cost of \$10,000 or more, and a life expectancy of three or more years.
- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.
- Infrastructure, including mass assets, with a cost of \$20,000 or more, regardless of life expectancy.

Capital and Equipment

A five-year Capital Improvement Program shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into annual operating budgets. Capital assets shall be purchased and maintained on a regular schedule. Within legal limits and the constraints of operating budgets, debt shall be issued for the purchase of capital assets, including major renovations. The annual budget will provide for adequate maintenance and replacement of capital assets.

Enterprise Funds

- The Enterprise Funds shall be supported by their own rates and not subsidized by the General Fund.
- The Enterprise Funds will pay their share of overhead services provided by the Administrative Service funds.
- Capital improvement in the enterprise funds will be funded from utility rates unless otherwise approved by the City Council.

Interfund Advances and Transfers

City funds may borrow from one another. Interfund advances use cash temporarily idle in one fund to provide cash flow for a specific purpose in another fund. Interfund loans are repaid on a set schedule. Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

Sufficient charges and rate schedules shall be levied to support operations of the Internal Service Funds. No trend of operating deficits shall be allowed. Services shall be scaled to the level of support available from charges.

Contingency Reserves Policy

Contingency Reserve will be budgeted annually to provide for unanticipated expenditures of a nonrecurring nature, unexpected operational changes, legislative impacts, and unexpected increases in costs and to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget.

General Fund Reserves

The City will annually appropriate a contingency reserve balance in the General Fund of at least 20% of the annual General Fund operating budget. If Council authorizes expenditure of contingency reserves for any purpose identified in the previous section, which causes reserve balances to fall below 20%, reserves must begin to be restored in the fiscal year following their use.

Enterprise Fund Reserves

The City will annually appropriate a contingency reserve balance in the Water, Wastewater and Storm Water funds each year. The City may use the recommended contingency reserve percentage found in the most recent rate study.

Special Revenue Funds

The City will annually appropriate a contingency reserve balance in other funds receiving property tax support at a minimum level of 10% (to be determined by Council) of the annual operating budget. Special revenue funds will be evaluated individually based on the type of service, potential for unexpected expenditures and purpose of the fund to determine the appropriate contingency reserve. There may be some funds that require no contingency reserve.

REVENUE POLICY

In the City of Scappoose fiscal system, the monitoring and control of revenues is a primary concern. To accomplish this, revenues are monitored on a continuous basis to ensure that receipts from each revenue source are at maximum levels. An understanding of the economic and legal factors, which directly and indirectly affect the level of revenue collections, is an important part of the City's revenue policy.

Revenue Policy Goals

- A diversified yet stable revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.
- The City will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help insure a balanced budget.
- Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to ensure that revenue collections reflect the cost of providing associated City services.
- The City will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

Specific Revenue Policies

- All revenue forecasts shall be conservative.
- To the extent possible, current operations will be funded by current revenues.
- The use of unencumbered prior period balances for operations shall be scrutinized and carefully limited in all funds.
- The various sources of revenue shall be monitored to ensure that rates are adequate and equitable, and each source is maximized.
- The City will pursue federal, state, and private grants but will carefully review financial support of these programs in areas that require commitments, which continue beyond funding availability.
- It is the policy of the City to charge fees for services where such an approach is permissible, and where a limited and specific group of beneficiaries who can pay such charges is identifiable.
- The City will continuously seek new revenues and pursue diverse support, so as to limit the dependence on one or only a few sources.
- A diversified and stable revenue system will be maintained to shelter the government from short-term fluctuations in any particular revenue source.
- One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
- Monthly reports, comparing actual revenues to budgeted revenues, will be prepared by the Finance Administrator, and presented to the City Manager and all Department Heads. These reports can also be requested at any time during the month.
- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.
- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

Cogeneration Revenues

The City Council will set forth a plan for use of Cogeneration revenues that may be separate from the above-mentioned policies. As revenue amounts change over time, Council will determine whether Cogeneration Revenue appropriations should be modified or changed.

FEE POLICY

As a home rule municipality, the City of Scappoose has the ability to determine the extent to which fees should be used to fund City facilities, infrastructure and services. This Policy sets forth principles for identifying, the kinds of services for which fees could appropriately be imposed by the City, methods for calculating the percentage of costs to be recovered by such fees, and the manner in which the fees should be allocated among individual fee payers.

Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Fees will be increased on a yearly basis by the Consumer Price Index for Urban areas (CPI-U) or the Engineering News-Record's (ENR) 20 city average Construction Cost Index (CCI). A full review of all fees will be conducted at least every five years to ensure fees are equitable and consistent with the cost of providing the service.

User Fee Cost Recovery Levels

In setting user fees and cost recovery levels, the following factors will be considered:

- Community-wide versus special benefit.
The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.
- Service recipient versus service driver.
After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the primary beneficiary of the City's development review efforts is, in fact, the community rather than the applicant. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- Effect of pricing on the demand for services.
The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- Feasibility of collection and recovery.
Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

General Concepts Regarding the Use of Service Charges

The following general concepts will be used in developing and implementing service charges:

- Revenues should not exceed the reasonable cost of providing the service.
- The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed each year to ensure that related costs are recovered in accordance with City Council policy.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.

- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Factors Favoring Low Cost Recovery Levels

Very low cost recovery levels are appropriate under the following circumstances:

- There is no intended relationship between the amount paid and the benefit received. Almost all social service and public safety programs fall into this category as it is expected that one group will subsidize another.
- Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
- There is no intent to limit the use of (or entitlement to) the service. Again, most social service programs fit into this category as well as many public safety emergency response services. Access to neighborhood and community parks would also fit into this category.
- The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services fall into this category.
- Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

Factors Favoring High Cost Recovery Levels

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- The service is similar to services provided through the private sector.
- Other private or public sector alternatives could or do exist for the delivery of the service.
- For equity or demand management purposes, it is intended that there is a direct relationship between the amount paid and the level and cost of the service received.
- The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
- The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

Low Cost - Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees:

- Delivering public safety/emergency response services such as police patrol services and fire suppression.
- Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks, and general purpose buildings.
- Providing social service programs and economic development activities.
- Recreation Programs.

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

- Planning (planned development permits, tentative tract and parcel maps, rezoning, general plan amendments, variances, use permits).
- Engineering (public improvement plan checks, inspections, subdivision requirements, and encroachments).

The following cost recovery policies apply to the development review programs:

- Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%. Exceptions to this standard include planning services, as this review process is clearly intended to serve the broader community as well as the applicant; appeals, where no fee is charged; and environmental impact reports, where the goal is full recovery.
- In charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost".
- Comparability with other communities.

Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:

- They reflect the "market" for these fees and can assist in assessing the reasonableness of the City of Scappoose's fees.
- If prudently analyzed, they can serve as a bench mark for how cost-effectively the City of Scappoose provides its services.
- Fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels.

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

- What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
- What costs have been considered in computing the fees?
- When was the last time that their fees were comprehensively evaluated?
- What level of service do they provide compared with our service or performance standards?
- Is their rate structure significantly different than ours and what is it intended to achieve?

These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

Enterprise Fund Rates

- The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: Water, Wastewater and Storm Water.
- The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.
- Upon review of utility rates, Council will set rates through the required public process and adopt any changes to the rate structure for the City's enterprise funds by ordinance.
- The City will review Systems Development Charges on a regular basis.

INTERNAL CONTROLS

Introduction:

Historically, internal controls relied heavily on segregation of duties, which continues to be the heart of establishing good internal controls; however, around 1985, the accounting profession broadened the definition of internal controls to include establishing a control environment, risk assessment, the flow of information and communication, and monitoring.

Control Environment: The internal control environment starts at the top of any organization. Ethical behavior and management integrity set the tone to establish the organization's culture. The City of Scappoose makes every effort to stress financial accountability to all employees. The City takes great pride in financial management and strives to continue maintaining effective internal controls, consistent with professional standards and practices. In the past, management decentralized financial accountability and responsibility to a certain extent, but we continue to monitor financial transactions and controls, which are explained in more detail below.

Risk Assessment: Risk assessment is primarily handled by the City Manager, although all supervisors and department heads need to be aware of potential for fraud.

Control Activities: As explained previously, this is the historical center of internal controls. The following are examples of City of Scappoose policies and procedures that have been established to maintain internal control:

Purchasing and Accounts Payable

- No invoice is paid without a Department Head approval, or their designee if they are on vacation.
- The City Manager authorizes all invoices. The Finance Administrator then approves all invoices for accurate account codes, vendor and dollar amounts.
- Only the Finance Administrator may set up new vendors.
- Pre-printed and numbered accounts payable check stock is stored in a locked cabinet and all checks require two signatures from any combination of the following positions: City Manager, City Recorder, Mayor or Council President.
- The Finance Administrator will keep a separate record of all checks issued.

Human Resources and Payroll

- Each Personnel Action Form, establishing an employee's wages and budget account numbers, are signed by the City Manager, and processed by the Finance Administrator. A copy given to the City Recorder for the employee's personal file.
- Pre-printed and numbered payroll check stock is stored in a locked cabinet and all checks require two signatures from any combination of the following positions: City Manager, City Recorder, Mayor or Council President.
- Also affecting payroll is the number of direct deposit checks. The direct deposit check count must be documented in the check signing process to balance automatic signatures with the number of payroll checks.
- The Finance Administrator will keep a separate record of all checks issued.

Cash Receipts and Accounts Receivable

- Each satellite operation has been given financial procedures to follow for cash and credit card receipting.
- Satellite operations bring their deposits to City Hall for bank depositing daily. Along with a listing of the currency amounts in the cash drawer.
- The bank deposit is prepared by the Office Administrator.
- The deposit is re-counted with the Office Administrator present and the deposit is then placed in a tamper resistant bank approved bag and taken to the depository.
- The cash receipt records are reviewed by the Finance Administrator.
- The Finance Administrator compares the actual bank deposit slips received from the bank to the General Ledger Cash Receipts Posting.
- During the above verification process, the Finance Director reviews each general operating and escrow account receipt along with the revenue account coding. If any questions arise or bank deposit errors occur, the Office Administrator who prepared the deposit is contacted for problem resolution.

Bank and Investment Reconciliations

- The bank accounts are reconciled monthly by the Finance Administrator who does not have check signing authority.
- Canceled checks are not provided to the City although a CD of their images is received each month and stored until the audit is complete for the fiscal year. Those CD's are viewed upon receipt by the Finance Administrator and compared to the separate list kept of all checks issued.
- Voided checks must be given directly to the Finance Administrator.
- The Finance Administrator reviews and initials each monthly bank reconciliation, questioning any items that are not adequately annotated or that are unique.
- The Local Government Investment Pool accounts are reconciled monthly by the Finance Administrator.

General Ledger

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept in a monthly general ledger file.
- The general ledger is closed monthly, usually balanced by the third week of the following month.

- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

Budget

The City Manager, with the assistance of the Finance Administrator and Department Heads, requires all over-budget amounts to be adequately explained.

Audits

The City undergoes a yearly audit as required by ORS 297.425. As part of governmental auditing standards, the auditor must review and test the City's internal controls and issue a separate opinion on the City's internal controls. The City has always received "clean" opinions on our financial report and on the auditor's internal control report. The audit involves a limited number of surprise cash counts each year at satellite offices. The auditor verifies sequential use of check numbers in each bank account.

Flow of Information and Communication: Accessibility of financial information to all levels of the organization help to ensure correct and complete recording of financial transactions. Each night the Cash Receipts are posted into the General Ledger. Each day invoices are put into purchase order status waiting approval. Department Heads can at any time request printed financial reports detailing revenue and expenses compared to adopted budgeted amounts.

Monitoring: Monitoring activities are primarily following up on situations or transactions that come to the Finance Department that are irregular. By backtracking with operating departments on small, possibly insignificant issues, operating department employees realize that the City operates with tight controls. This helps to establish the level at which the operating department employees should expect the Finance Department monitor financial transactions.

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 7,200.

The average monthly balance of funds invested in the City's general portfolio, excluding proceeds from bond issues, is approximately \$1 - 10 million. The highest balances in the portfolio occur between November and January after property taxes are collected.

The purpose of this Investment Policy is to establish the investment objectives, delegation of authority, standards of prudence, eligible investments and transactions, internal controls, reporting requirements, and safekeeping and custodial procedures necessary for the prudent management and investment of the funds of the City of Scappoose.

Section 2. Scope

This policy applies to the City's investment of financial assets from all funds except for funds held in trust for the Pension Portfolio and deferred compensation funds for the Employees of the City which have separate rules. In addition, funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the State of Oregon.

Section 3. Objectives

The City's principal investment objectives are:

- 3.1 Preservation of capital and protection of investment principal.
- 3.2 Conformance with federal, state and other legal requirements.
- 3.3 Maintenance of sufficient liquidity to meet operating requirements that are reasonably anticipated.
- 3.4 Diversification to avoid incurring unreasonable risks regarding specific security types or individual financial institutions.
- 3.5 Attainment of a market value rate of return throughout budgetary and economic cycles.

Section 4. Delegation of Authority

- 4.1 The ultimate responsibility and authority for the investment of City funds resides with the City Council. The City hereby designates the City Manager as the Investment Officer for the City's funds. The Investment Officer shall invest City funds in accordance with ORS Chapter 294, Public Financial Administration, and with this Investment Policy. This Policy shall constitute a "written order" from City Council per ORS 294.035. The Investment Officer may further delegate the authority to invest City funds to City Finance personnel.

- 4.2 Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated or anticipated that these services produce a net financial advantage or necessary financial protection of the City's resources. External service providers shall be subject to Oregon Revised Statutes and the provisions of this Investment Policy.
- 4.3 In order to optimize total return through active portfolio management, resources shall be allocated to the cash management program. This commitment of resources shall include financial and staffing considerations.

Section 5. Prudence and Indemnification

- 5.1 The standard of prudence to be used, by the Investment Officer, in the context of managing the overall portfolio is the prudent investor rule which states: *Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.*
- 5.2 The City's Investment Officer (ORS 294.004 (2)) and staff acting in accordance with this Investment Policy, written procedures, and Oregon Revised Statutes 294.035 and 294.040 and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price change or other loss in accordance with ORS 294.047.

Section 6. Safekeeping and Custody

Securities purchased by the City shall be held in a segregated account for the City's benefit by a third party financial institution serving as safekeeping and custody agent. The safekeeping agent shall issue a monthly statement to the City listing the specific investments held, issuer, coupon, maturity, CUSIP number, and other pertinent information. For each transaction, the broker or securities dealer shall issue a confirmation ticket to the City listing the specific instrument, issue, rating, coupon, maturity, CUSIP number, purchase or sale price, yield, transaction date, and other pertinent information.

Section 7. Accounting Method

The City shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP). The accounting principles are those contained in the pronouncements of authoritative bodies including but not necessarily limited to, the Governmental Accounting Standards Board (GASB); the American Institute of Certified Public Accountants (AICPA); and the Financial Accounting Standards Board (FASB).

Section 8. Internal Controls

The Investment Officer shall maintain a system of written internal controls which shall be reviewed and tested by the independent auditor at least annually or upon any extraordinary event, i.e., turnover of key personnel, the discovery of any inappropriate activity.

Section 9. Reporting Requirements

The Investment Officer will provide periodic reports to City Council (or designated sub-committee) showing the make-up of the investment portfolio and average interest rate as well as the monthly interest rate

earned by the Local Government Investment Pool. The reports will be used to ensure adequate portfolio diversification, both by type and maturity dates. A monthly cash flow projection will be used to ensure portfolio maturities coincide with projected cash flow needs.

Section 10. Investment Policy Adoption

This Investment Policy will be formally adopted by the City Council. If investments exceeding a maturity of eighteen months are contemplated, further review and comment by the Oregon Short-Term Fund Board will be sought; and thereafter this policy will be readopted annually even if there are no changes.

Section 11. Qualified Institutions

11.1 The City shall maintain a list of all authorized financial institutions and dealers that are approved for investment purposes. Any firm is eligible to make an application to the Investment Officer and upon due consideration and approval, will be added to the list. Additions and deletions to the list will be made at the City's discretion. All qualified institutions shall provide evidence of insurance covering invested City funds. Such insurance may include FDIC, F.S.L.I.C. and S.I.P.C. Further, there should be in place, proof as to all the necessary credentials and licenses held by employees of the brokers/dealers who will have contact with the City of Scappoose as specified by, but not necessarily limited to, the National Association of Securities Dealers (NASD), Securities and Exchange Commission (SEC), etc.

11.2 Securities dealers not affiliated with a bank shall be required to have an office located in Oregon.

Section 12. Investment Maturity

12.1 Maturity limitation will depend upon whether the funds being invested are considered short-term or long-term funds. All funds will be considered short term, and limited to maturities not exceeding 12 months, *except those reserved for* capital projects, funded depreciation, funds held for debt retirement, claims reserves and endowment funds. Funds reserved for these specific purposes will be limited to maturities not exceeding 18 months.

12.2 Investment maturities shall be scheduled to coincide with projected cash needs and following maturity guidelines:

Less than 30 days	10%
Less than 1 year	75%
Less than 18 months	100%

Section 13. Portfolio Diversification

13.1 All investments of the City shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds of political subdivision; approved investments), ORS 294.040 (Restriction of investments funds under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for Investment Officer including not committing to invest funds or sell securities more than 14 business days prior to the anticipated date of settlement), ORS 294.805 to 294.895 (Local Government Investment Pool). Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

13.2 The City will diversify the investment portfolio whenever possible to avoid incurring unreasonable risks, both credit and interest rate risk, inherent in overinvesting in specific instruments, individual financial institutions or maturities.

<u>Instrument Diversification:</u>	<u>Maximum % of Portfolio*</u>
U.S. Treasury Obligations	100%
Federal Instrumentality Securities	100%
Commercial Paper and Corporate Indebtedness	35%
Bankers Acceptances	25%
Local Government Investment Pool (Up to Statutory Limit)	100%
Time Certificates of Deposit	25%
Repurchase Agreements	100%
Obligations of the States of OR, CA, ID, WA	25%

**As determined on the settlement date.*

Section 14. Competitive Transactions

The Investment Officer will obtain quotes before purchasing or selling an investment. The Investment Officer will select the quote, which provides the highest rate of return within the maturity required and within the parameters of this policy.

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments and will adjust the portfolio accordingly.

Section 16. List of Authorized Investments

- 16.1 U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding seven years from the date of purchase.
- 16.2 Federal Instrumentality Securities: Debentures, discount notes, callable securities and stripped principal or coupons with final maturities not exceeding seven years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA), Resolution Funding Corporation (RFCORP), Financing Corporation (FICO), and Tennessee Valley Authority (TVA).
- 16.3 Commercial Paper issued by a commercial, industrial or utility business or issued by or on behalf of a financial institution with maturities not exceeding 270 days from the date of purchase. Commercial paper must be rated at least A-1 by Standard and Poor's, or P-1 by Moody's, or F-1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, or A by Moody's, or A by Fitch. Ownership of commercial paper and corporate bonds shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.
- 16.4 Corporate Bonds issued by a commercial, industrial or utility business or issued by or on behalf of a financial institution with final maturities not exceeding seven years from the date of purchase. Authorized corporate bonds shall be limited to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or AA by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

16.5 Bankers Acceptances which are (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of bankers acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.

16.6 State of Oregon Local Government Investment Pool organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February, 2008 was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.

16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.

Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.

16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.

Repurchase Agreements shall be entered into only with:

16.81.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or

16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of Sheshunoff Bank Quarterly.

16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.

16.9 Obligations of the States of Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to twenty-five percent of the portfolio, with no more than 10 percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed seven years.

16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

Section 17. Glossary of Terms

- 17.1 **Accrued Interest:** The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.
- 17.2 **Arbitrage:** Affecting sales and purchases simultaneously in the same or related securities to take advantage of market inefficiency.
- 17.3 **Basis Point:** One-hundredth of 1 percent. One hundred basis points equal 1 percent.
- 17.4 **Bear Market:** A period of generally pessimistic attitudes and declining market prices. Compare Bull Market.
- 17.5 **Bond:** An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and it is usually secured by specific assets. Most bonds have a maturity of greater than one year and generally pay interest semiannually. See Debenture.
- 17.6 **Bond Anticipation Notes (BANs):** Short-term notes sold by states and municipalities to obtain interim financing for projects that will eventually be financed by the sale of bonds.
- 17.7 **Bond Discount:** The difference between a bond's face value and a selling price, when the selling price is lower than the face value.
- 17.8 **Broker:** An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in securities.
- 17.9 **Bull Market:** A period of generally optimistic attitudes and increasing market prices. Compare Bear Market.
- 17.10 **Buyer's Market:** A market in which supply is greater than demand, giving buyers an advantage.
- 17.11 **Call:** An option to buy a specific asset at a certain price within a certain period of time.
- 17.12 **Callable:** A bond or preferred stock that may be redeemed by the issuer before maturity for a call price specified at the time of issuance.
- 17.13 **Call Date:** The date before maturity on which a bond may be redeemed at the option of the issuer.
- 17.14 **Collateral:** Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
- 17.15 **Commercial Paper:** Short-term, unsecured, negotiable promissory notes issued by businesses.
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.

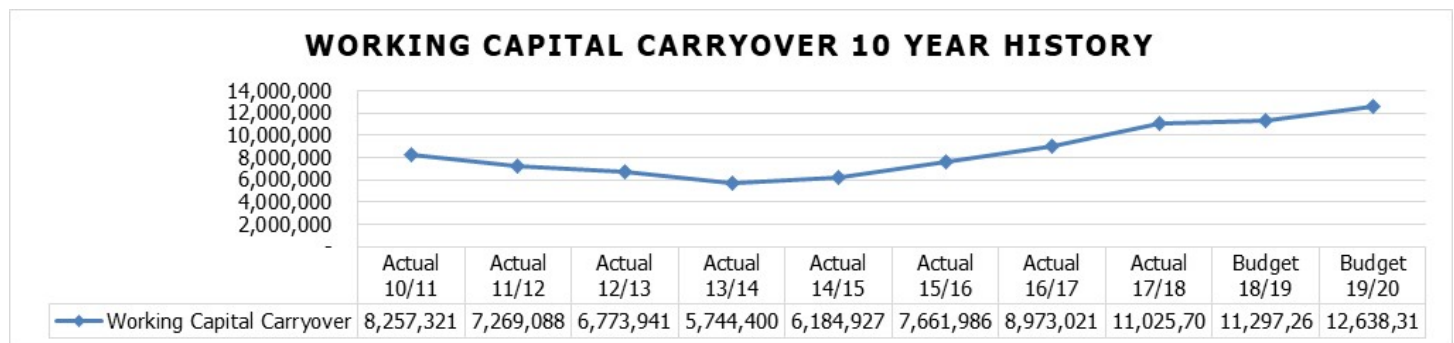
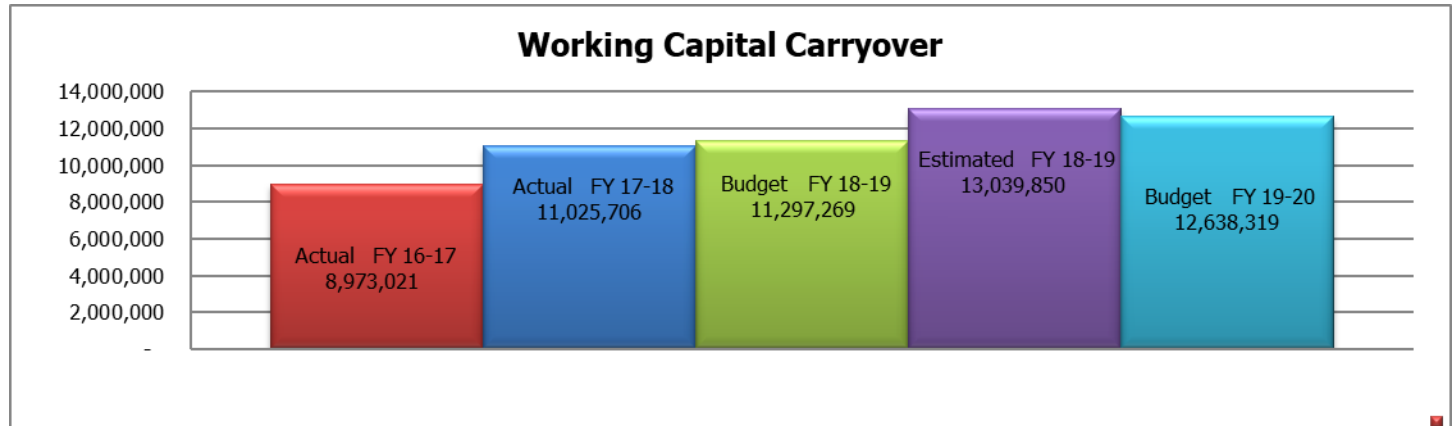
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium", when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between

the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.

- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought and the amount received when it is sold.

- 17.50 **Trade Date:** The date when a security transaction is executed.
- 17.51 **Trader:** Someone who buys and sells securities for a personal account or a firm's account for the purpose of short-term profit.
- 17.52 **Trading Market:** The secondary market for bonds that have already been issued. See Secondary Market.
- 17.53 **Treasury Bill (T-Bill):** An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.
- 17.54 **Treasury Bonds and Notes:** Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.
- 17.55 **Yield:** The annual rate of return on an investment, expressed as a percentage of the investment. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield, or yield to maturity, is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.
- 17.56 **Yield to Maturity:** The average annual yield on a security, assuming it is held to maturity; equals to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond. Also called net yield.

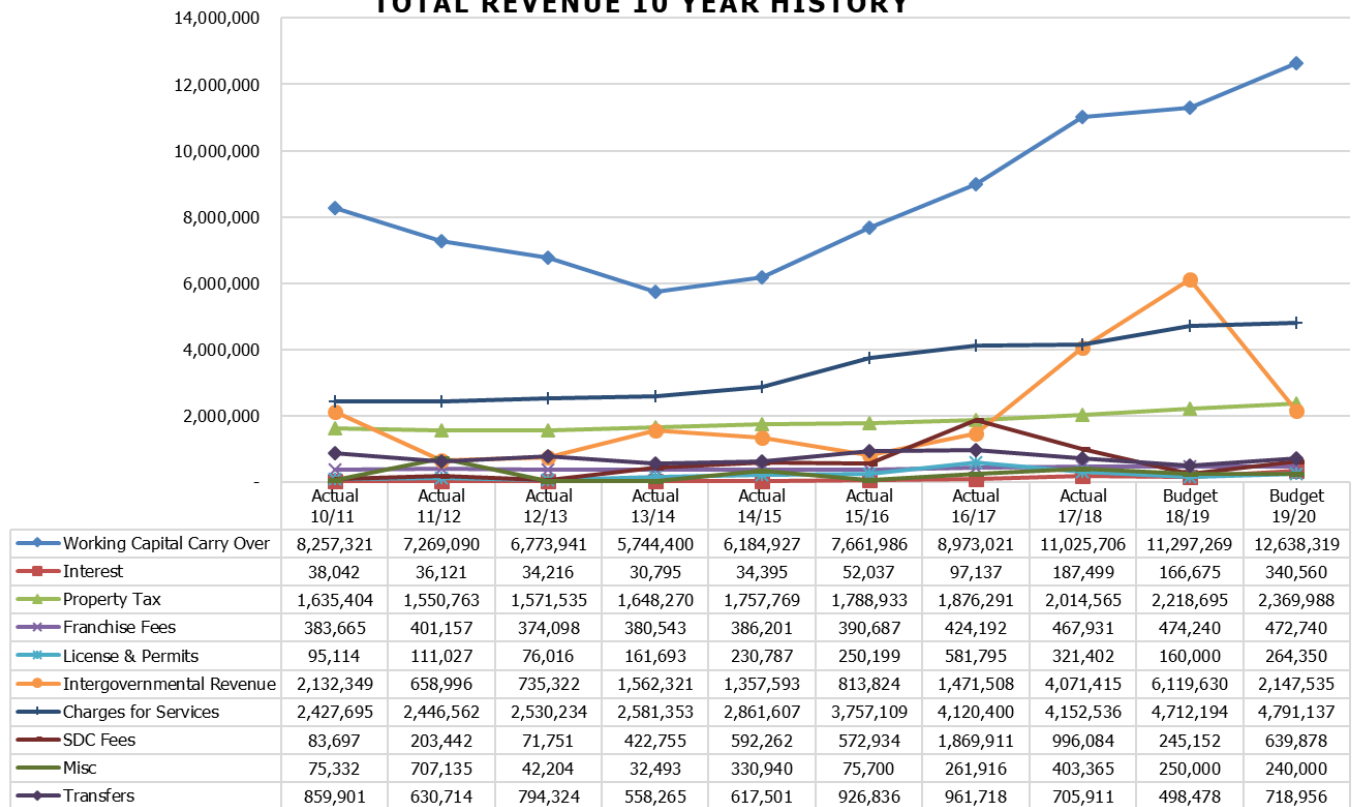
All Funds Combined Summary Total Resources



Total Revenue Summary					
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
Working Capital Carry Over	\$ 8,973,021	\$ 11,025,706	\$ 11,297,269	\$ 13,039,850	\$ 12,638,319
Interest	97,137	187,499	166,675	324,274	340,560
Property Tax	1,876,291	2,014,565	2,218,695	2,230,000	2,369,988
Franchise Fees	424,192	467,931	474,240	463,510	472,740
Licenses & Permits	581,795	321,402	160,000	131,600	264,350
Intergovernmental Revenue	1,471,508	4,071,415	6,119,630	3,025,204	2,147,535
Charges for Services	4,120,400	4,152,536	4,712,194	4,789,209	4,791,137
SDC Fees	1,869,911	996,084	245,152	175,564	639,878
Misc.	261,916	403,365	250,000	97,660	240,000
Transfers	961,718	705,911	498,478	498,478	718,956
Total	\$ 20,637,889	\$ 24,346,414	\$ 26,142,333	\$ 24,775,349	\$ 24,623,463

Total Percent by Fund					
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
Capital Carry Over	43%	45%	43%	53%	51%
Interest	0%	1%	1%	1%	1%
Property Tax	9%	8%	8%	9%	10%
Franchise Fees	2%	2%	2%	2%	2%
Licenses & Permits	3%	1%	1%	1%	1%
Intergovernmental Revenue	7%	17%	23%	12%	9%
Charges for Services	20%	17%	18%	19%	19%
SDC Fees	9%	4%	1%	1%	3%
Misc.	1%	2%	1%	0%	1%
Transfers	5%	3%	2%	2%	3%

TOTAL REVENUE 10 YEAR HISTORY



Total Expenditures

Expenditure Summary	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
General Fund	3,641,103	3,381,908	5,954,203	4,245,384	5,862,015
Law Enforcement Assessments	27,496	16,235	34,885	25,000	39,486
Watts House Fund	5,115	5,316	83,949	22,400	84,479
PEG Fund	43,513	15,151	112,665	26,500	103,455
Building Fund	300,084	279,374	502,109	301,557	506,536
Street Fund	733,842	2,346,155	3,692,742	2,740,433	1,437,425
Foot & Bicycle Trail Fund	-	-	43,441	-	150,844
Storm Drainage Fund	33,991	322,496	274,341	156,901	370,886
Storm Drainage SDC Fund	3,644	2,422	586,942	2,422	604,849
Street SDC Fund	80,503	64,029	993,267	31,827	1,180,320
Parks SDC Fund	405,606	203,489	884,206	773,895	232,543
Pool Fund	65,158	293,140	756,879	-	746,169
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	-	-	73,089	20,000	121,086
Water Fund	1,854,747	1,896,149	3,663,378	1,788,469	3,674,306
Water SDC Fund	311,085	298,420	751,173	283,066	745,400
Wastewater Fund	1,815,307	1,736,840	3,607,666	1,590,859	3,779,398
Wastewater SDC Fund	120,899	289,724	1,056,020	89,577	1,159,507
GO Debt Service Fund	50,837	50,837	51,378	43,990	24,759
Airpark Water Debt Service Fund	127,506	109,216	-	-	-
Total	9,620,436	11,310,901	23,122,333	12,142,280	20,823,463

	Total Percent by Fund				
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
General Fund	38%	30%	26%	35%	28%
Enforcement Assessments	0%	0%	0%	0%	0%
Watts House Fund	0%	0%	0%	0%	0%
PEG Fund	0%	0%	0%	0%	0%
Building Fund	3%	2%	2%	2%	2%
Street Fund	8%	21%	16%	23%	7%
Foot & Bicycle Trail Fund	0%	0%	0%	0%	1%
Storm Drainage Fund	0%	3%	1%	1%	2%
Storm Drainage SDC Fund	0%	0%	3%	0%	3%
Street SDC Fund	1%	1%	4%	0%	6%
Parks SDC Fund	4%	2%	4%	6%	1%
Pool Fund	1%	3%	3%	0%	4%
Skate Park Fund	0%	0%	0%	0%	0%
Unemployment Insurance Fund	0%	0%	0%	0%	1%
Water Fund	19%	17%	16%	15%	18%
Water SDC Fund	3%	3%	3%	2%	4%
Wastewater Fund	19%	15%	16%	13%	18%
Wastewater SDC Fund	1%	3%	5%	1%	6%
GO Debt Service Fund	1%	0%	0%	0%	0%
Airpark Water Debt Service Fund	1%	1%	0%	0%	0%

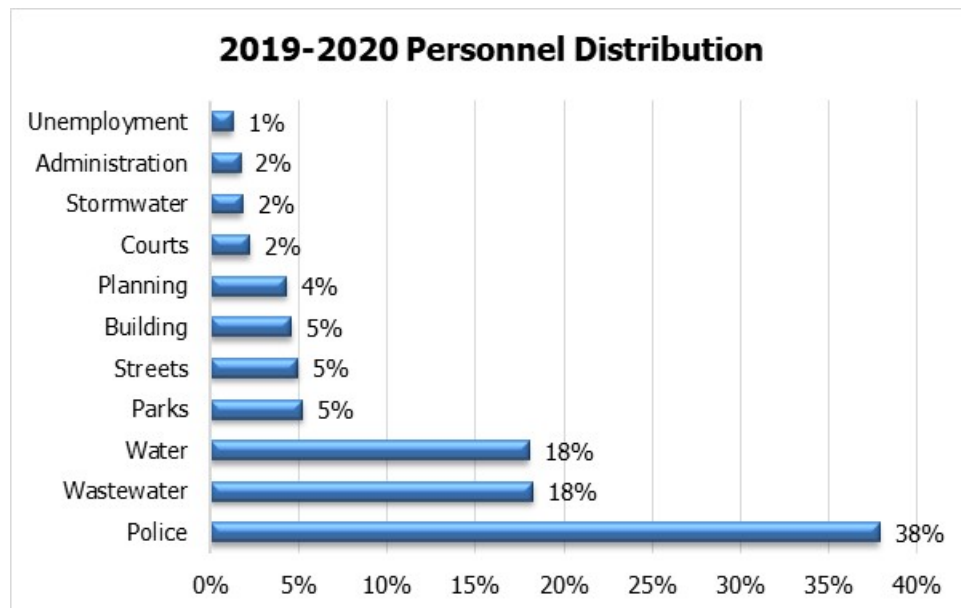
TOTAL EXPENDITURES 10 YEAR HISTORY

9,000,000
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Personnel Services	2,880,383	3,076,874	3,266,563	2,978,669	2,833,865	3,302,497	3,672,201	3,818,137	4,621,509	5,140,496
Materials & Services	1,679,505	2,426,089	1,601,695	1,594,183	1,886,273	1,674,761	2,208,321	2,011,093	3,474,230	3,734,577
Capital Outlay	2,384,886	291,819	854,876	1,072,391	414,132	532,294	1,898,181	3,532,757	8,304,494	5,374,182
Debt Service	914,755	815,567	741,783	734,454	941,420	880,836	880,015	1,243,003	897,574	715,453
Transfers	859,900	630,714	794,324	558,265	617,501	926,836	961,718	705,911	957,138	718,956

Summary Personnel Services

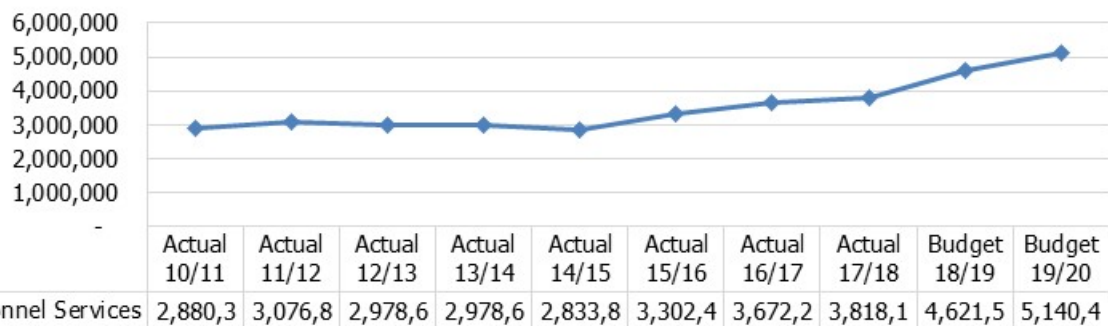
Department	Unemployment	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
COLA 2.0%								
Unemployment	65,000	-	-	-	-	-	-	65,000
Administration Department	-	53,319	11,843	17,211	4,266	162	-	86,801
Building Department	-	138,910	40,100	36,715	11,417	2,525	3,807	233,475
Municipal Court Department	-	67,801	13,802	22,654	5,614	256	2,380	112,507
Parks Department	-	147,564	53,528	40,873	12,266	7,518	5,767	267,516
Planning Department	-	131,876	37,356	35,142	10,855	438	3,807	219,473
Police Department	-	1,034,204	363,701	334,069	88,561	52,829	72,810	1,946,175
Storm Water Department	-	53,648	15,612	14,690	4,388	2,521	1,201	92,060
Street Department	-	152,999	38,099	45,188	12,336	3,290	1,201	253,113
Wastewater Department	-	533,451	167,685	155,539	43,904	21,949	15,347	937,875
Water Department	-	526,325	159,130	160,073	43,286	22,937	14,750	926,501
Grand Total	65,000	2,840,098	900,855	862,155	236,893	114,424	121,070	5,140,496



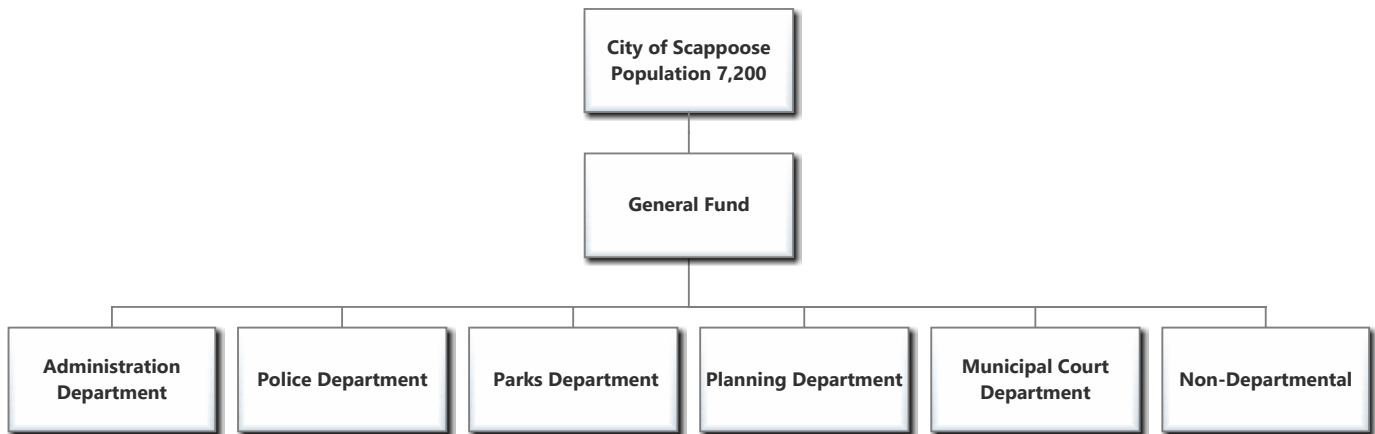
Full Time Equivalent Positions				
Department	16-17	17-18	18-19	19-20
Administration	0.45	0.45	0.50	0.50
Police	11.52	11.52	12.42	12.42
Parks	2.05	2.05	2.22	2.12
Municipal Court	1.13	1.13	1.16	1.12
Planning	0.76	0.95	1.68	1.68
Building	1.53	1.68	1.64	1.66
Streets	2.58	2.84	1.54	1.62
Stormwater	-	-	0.70	0.70
Water	6.04	6.24	6.12	6.59
Wastewater	5.94	6.24	6.12	6.59
Total Personnel	32	33	34	35

City of Scappoose Compensation Schedule						
City of Scappoose	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Assistant to City Manager	1	1	1	1	28.59	44.34
Building Official	1	1	1	1	28.59	44.34
Chief of Police	1	1	1	1	36.87	57.18
City Engineer	1	1	1	1	31.88	49.46
City Manager	1	1	1	1	41.87	64.95
City Planner	1	-	-	-	28.69	36.62
City Recorder	1	1	1	1	25.67	39.80
Engineer Assistant PW		1	-	-	24.65	37.64
Field Services Supervisor	1	1	-	-	28.59	44.34
Finance Administrator/Office Manager	1	1	1	1	36.87	57.18
Office Administrator CDC	1	1	1	1	20.62	26.32
Office Administrator Court	1	1	1	1	20.62	26.32
Office Administrator Finance	1	1	1	1	20.62	26.32
Office Administrator Police	1	1	1	1	20.62	26.32
Operator I	-	-	1	1	22.82	29.12
Operator II	1	1	1	1	25.14	32.09
Operator III	1	1	1	1	27.74	35.40
Patrol Officer	7	7	7	7	25.08	32.01
Planning Supervisor	-	1	1	1	28.59	44.34
Police Lieutenant				1	31.92	49.52
Police Sergeant	2	2	3	2	28.57	44.30
Public Works Director	1	1	1	1	36.87	57.18
Treatment Plant Supervisor	2	2	2	2	28.59	44.34
Utility/Parks Worker I	2	1	1	2	19.16	24.45
Utility/Parks Worker II	3	3	2	2	22.82	29.12
Utility/Parks Worker III	-	1	2	2	25.14	32.09
Utility Supervisor			1	1	28.59	44.34
Total FTE	32	33	34	35		

TOTAL PERSONNEL SERVICES 10 YEAR HISTORY



GENERAL FUND 10



PURPOSE:

The General Fund consists of revenue collected from property taxes, franchise fees, license and permit fees, intergovernmental revenue, charges for services, interest income, transfers, and other miscellaneous income sources.

VISION FOR THE YEAR:

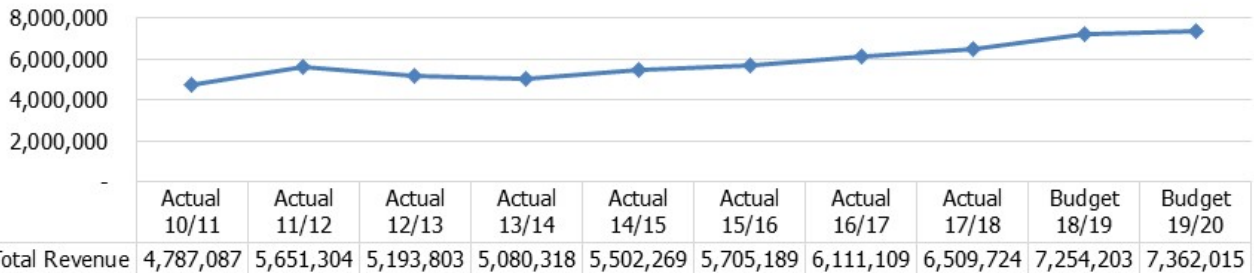
To maintain a healthy cash position and to provide needed community services.

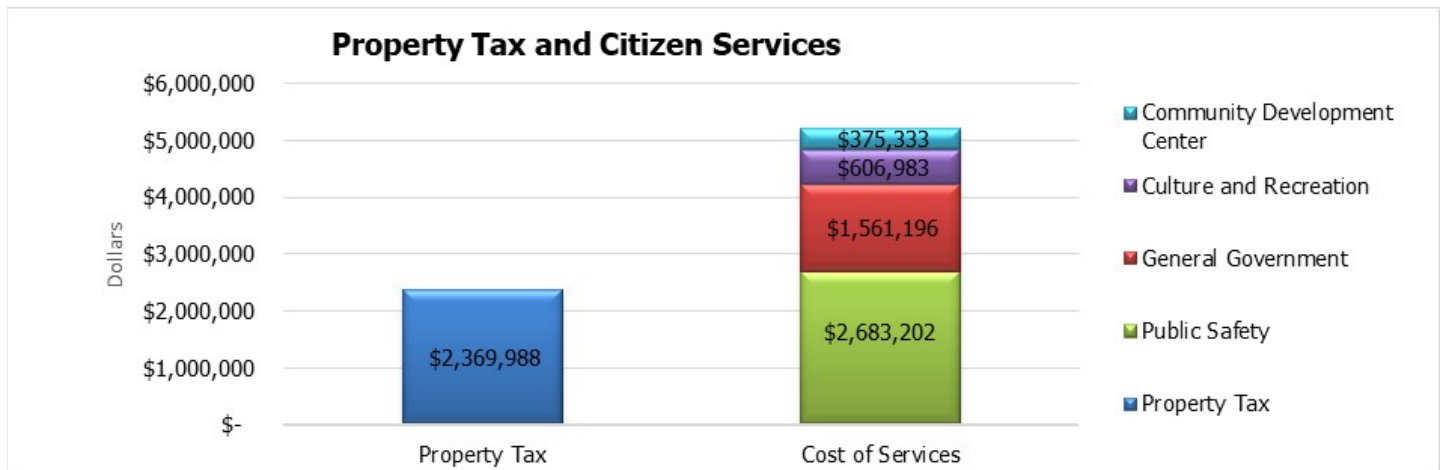
BUDGET NOTES:

Revenue

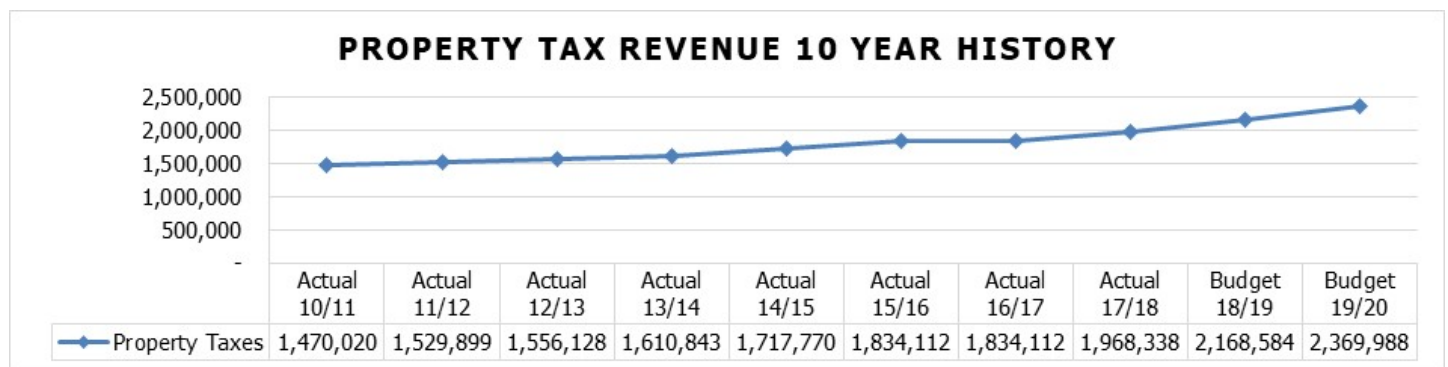
The General Fund for fiscal year 19-20 has a beginning cash position of \$3,120,561. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$635,301 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,500,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 20-21 beginning cash carryover.

GENERAL FUND TOTAL REVENUE 10 YEAR HISTORY

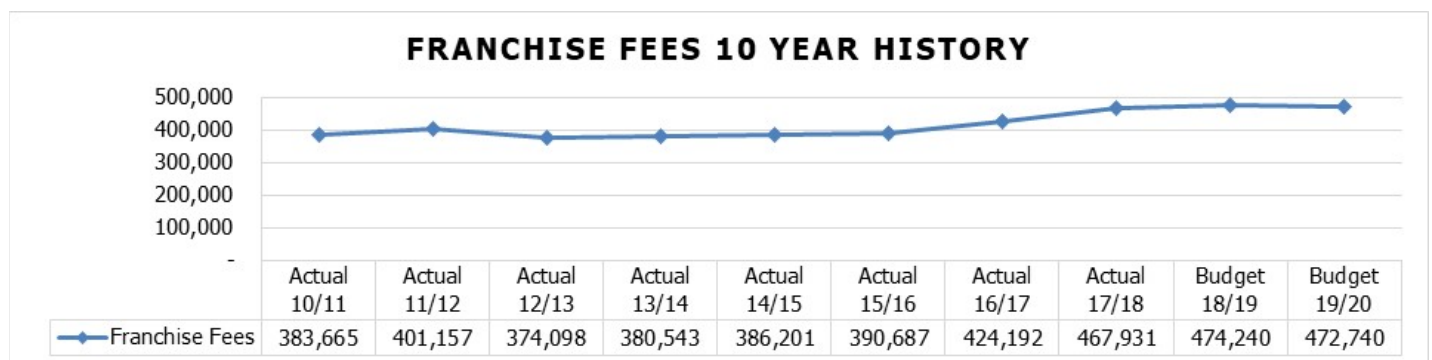




Property tax revenue is projected to be \$2,369,988. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 56% of the General Fund revenue.



Franchise fee revenue is estimated to be \$472,740. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2021, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.



The City anticipates collecting \$20,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

FRANCHISE FEES 10 YEAR HISTORY

500,000
400,000
300,000
200,000
100,000
-

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Franchise Fees	383,665	401,157	374,098	380,543	386,201	390,687	424,192	467,931	474,240	472,740

The total intergovernmental revenue is estimated to be \$337,200. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$133,632 for liquor, \$8,568 for cigarettes and \$140,000 for state shared revenue. We will continue to work with the Scappoose School District to help fund a School Resource Officer and expect to receive \$55,000 towards the costs of the position. Intergovernmental revenues account for 8% of the General Fund revenues.

INTERGOVERNMENTAL REVENUE 10 YEAR HISTORY

800,000
600,000
400,000
200,000
-

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Intergovernmental	243,179	180,747	170,616	163,471	165,210	187,626	210,483	417,706	754,598	337,200

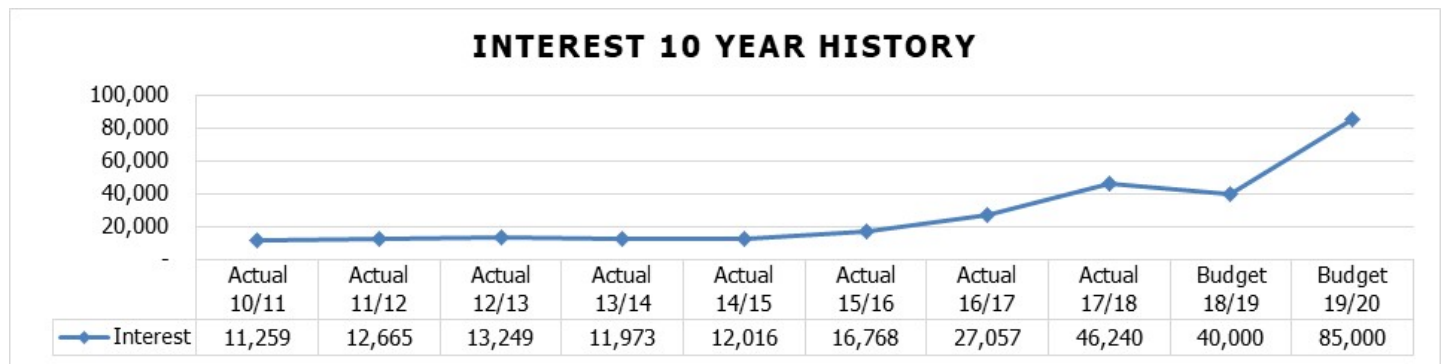
Charges for services has anticipated revenue of \$275,020. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$50,000 from Planning revenue, and \$18,000 from Police administrative fees. Charges for services account for 6% of the General Fund revenues.

CHARGES FOR SERVICES 10 YEAR HISTORY

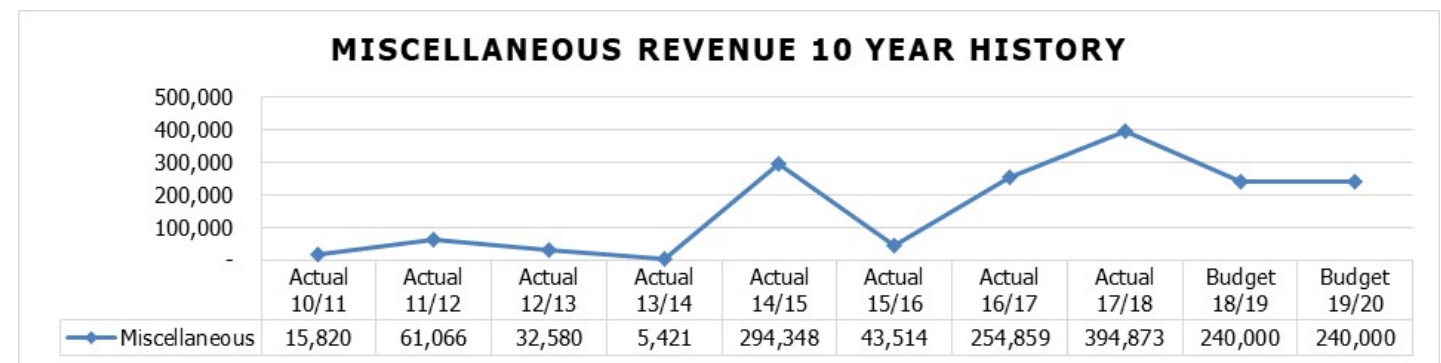
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Charges for Services	285,220	295,176	259,001	201,794	242,098	235,334	293,428	244,537	240,000	275,020

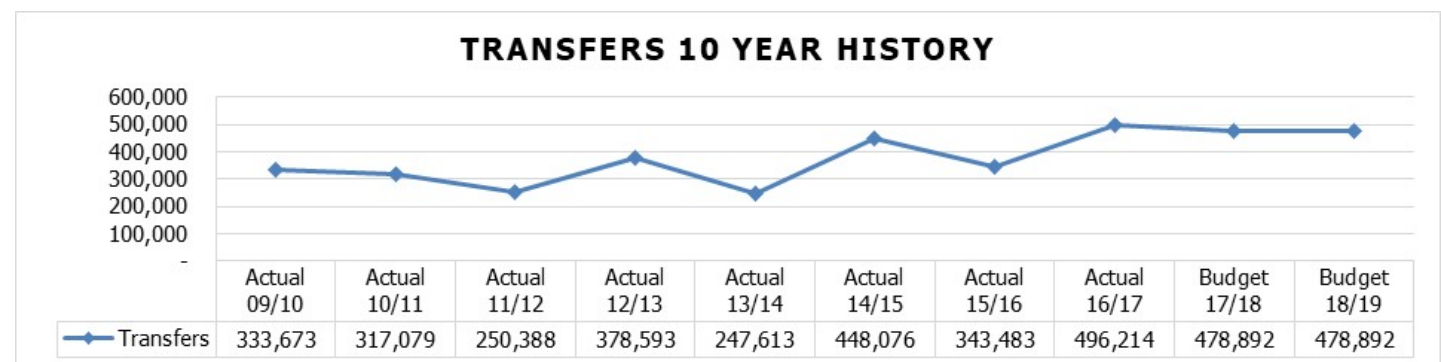
Interest income for the year is estimated at \$40,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 2% of the General Fund revenues.



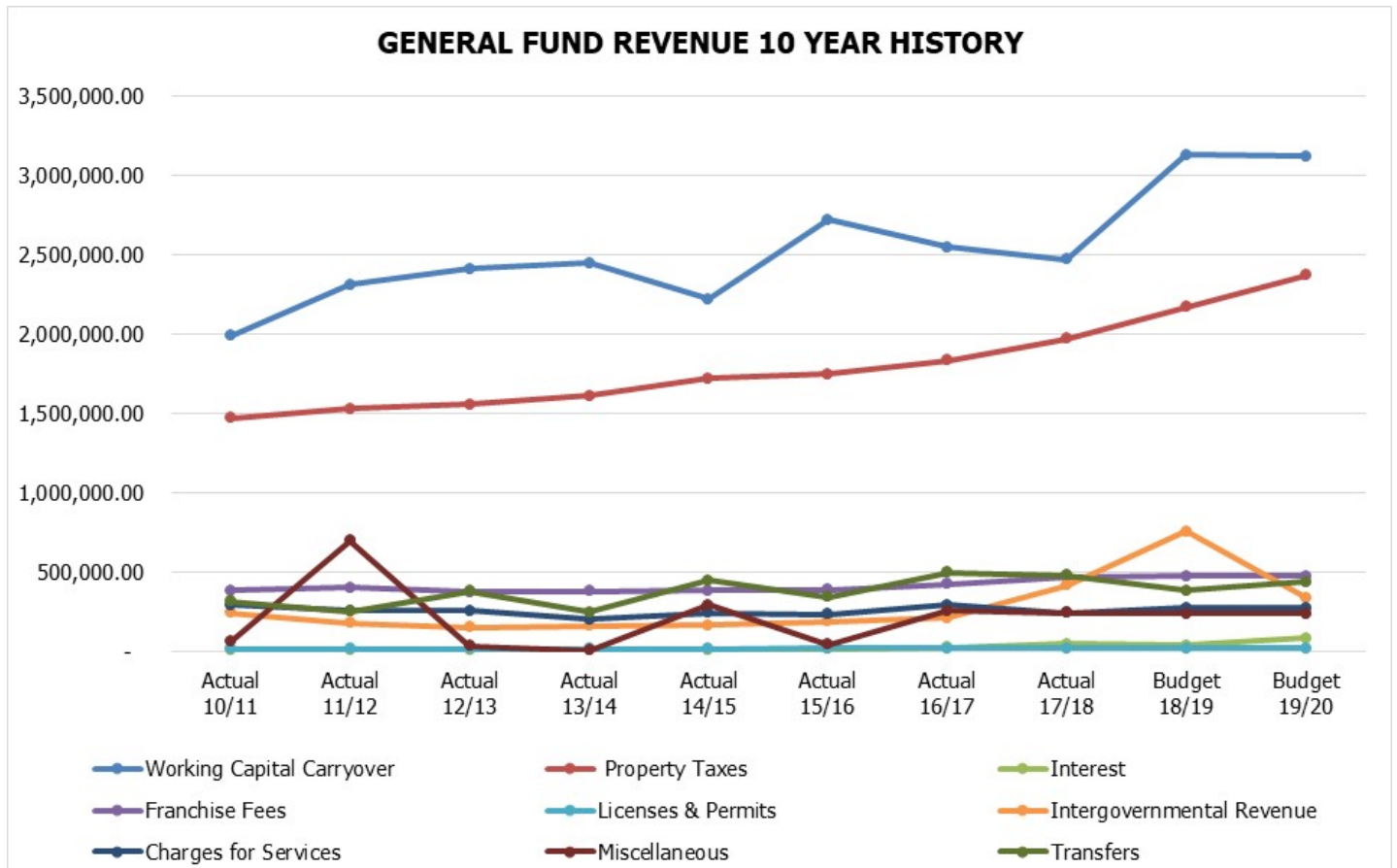
Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$240,000. Miscellaneous revenue accounts for 6% of the General Fund revenues.



Transfers to the General Fund are projected to be \$439,506. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 10% of the General Fund revenues.



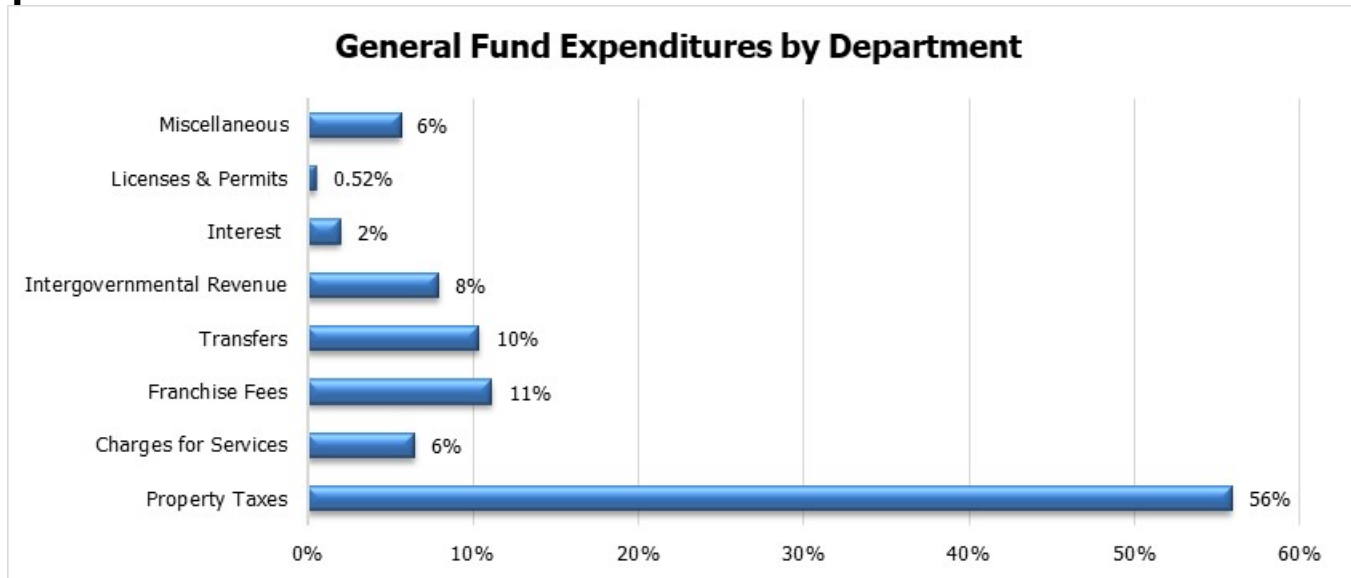
Total amount of revenue for the General Fund is projected to be \$4,241,454. Total fund resources are \$7,362,015.



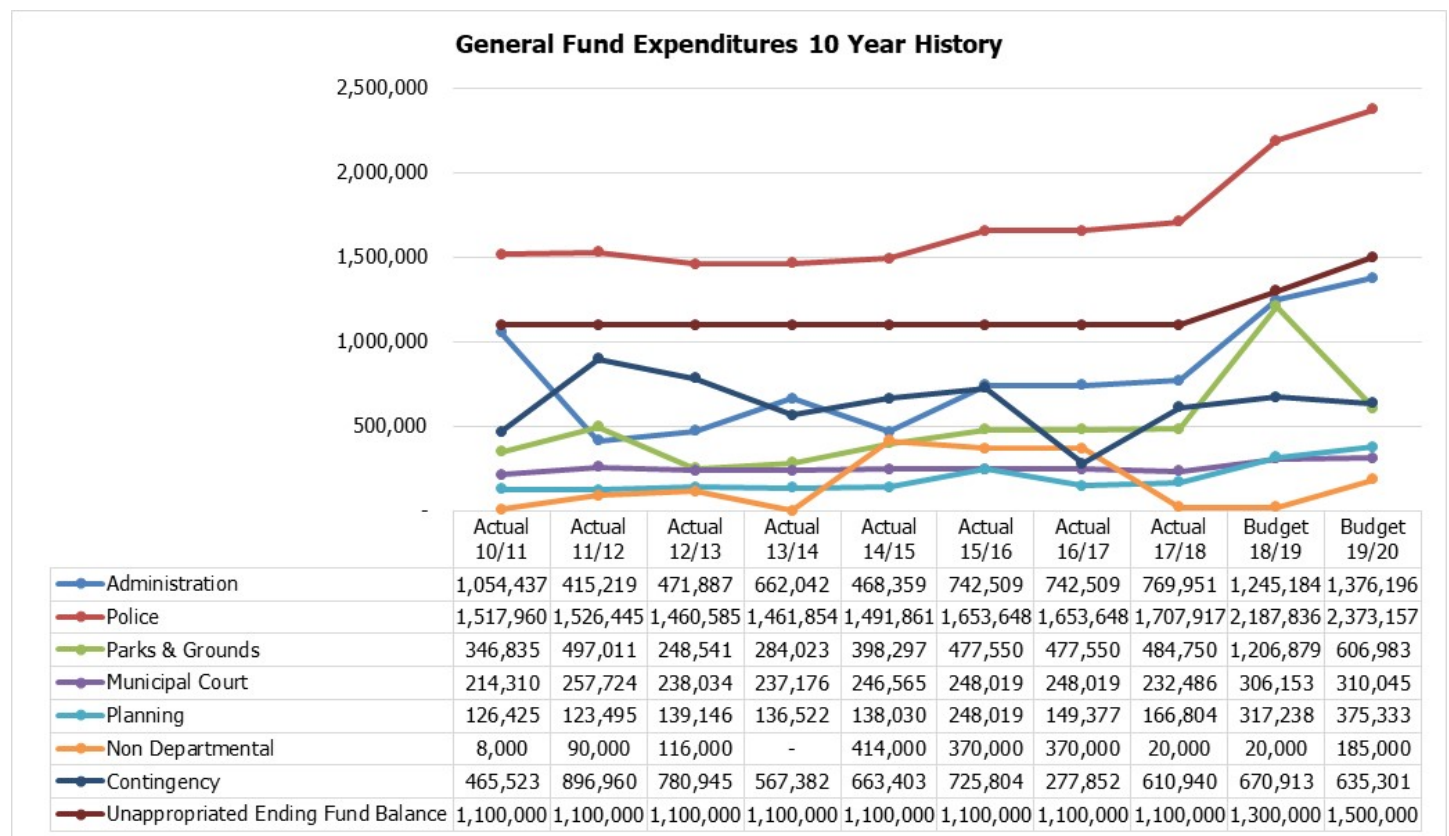
General Fund 10					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 2,548,007	\$ 2,470,006	\$ 2,898,927	\$ 3,127,816	\$ 3,120,561
Current year resources					
Property taxes	\$ 1,834,112	\$ 1,968,338	\$ 2,168,584	\$ 2,183,000	\$ 2,369,988
Interest	27,057	46,240	40,000	80,900	85,000
Franchise fees	424,192	467,931	474,240	463,510	472,740
Licenses and permits	22,757	21,201	20,000	21,600	22,000
Intergovernmental revenue	210,483	417,706	754,598	763,485	337,200
Charges for services	293,428	244,537	274,820	247,260	275,020
Miscellaneous	254,859	394,873	240,000	95,340	240,000
Transfers	496,214	478,892	383,034	383,034	439,506
Total current year resources	\$ 3,563,102	\$ 4,039,718	\$ 4,355,276	\$ 4,238,129	\$ 4,241,454
Total resources	\$ 6,111,109	\$ 6,509,724	\$ 7,254,203	\$ 7,365,945	\$ 7,362,015
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Administration	\$ 742,509	\$ 769,951	\$ 1,245,184	\$ 748,793	\$ 1,376,196
Police	1,653,648	1,707,917	2,187,836	1,776,096	2,373,157
Parks & Grounds	477,550	484,750	1,206,879	1,162,245	606,983
Municipal Court	248,019	232,486	306,153	268,778	310,045
Planning	149,377	166,804	317,238	269,472	375,333
Non Departmental Transfers	370,000	20,000	20,000	20,000	185,000
Contingency			670,913		635,301
Total expenditures	\$ 3,641,103	\$ 3,381,908	\$ 5,954,203	\$ 4,245,384	\$ 5,862,015
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 1,500,000
Total other requirements	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 1,500,000
Ending available working capital	\$ 2,470,006	\$ 3,127,816	\$ -	\$ 1,820,561	\$ -

General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-000-001	Taxes Necessary to Balance	1,763,972	1,892,255	2,098,584	2,083,000	2,299,988
10-000-002	Delinquent Taxes	70,140	76,083	70,000	100,000	70,000
10-000-003	Interest Earned	27,057	46,240	40,000	80,900	85,000
10-000-015	State Liquor Tax	101,787	101,610	126,294	110,000	133,632
10-000-020	State Cigarette Tax	9,137	8,552	8,319	8,500	8,568
10-000-025	State Revenue Sharing	76,830	124,406	100,000	125,000	140,000
10-000-030	Court Fines/Fees/Costs	218,166	188,549	200,000	195,000	200,000
10-000-055	Street Trees (1% of land use)	508	282	500	300	300
10-000-060	Business Licenses	22,757	20,720	20,000	18,000	18,000
10-000-065	Planning & Developing Fees	50,292	28,638	50,000	40,000	50,000
10-000-081	CenturyTel Franchise (7%)	11,398	9,842	10,000	8,500	8,500
10-000-082	PUD Franchise (4%)	149,601	166,335	170,000	170,537	175,000
10-000-083	NW Natural Gas Franchise (3%)	68,246	77,332	80,000	71,633	75,000
10-000-084	Garbage Franchise (5%)	60,256	61,682	60,000	61,400	62,000
10-000-085	Cable Franchise (5%)	108,841	110,024	110,000	108,000	109,000
10-000-087	Misc Franchise Fees	288	8	-	200	-
10-000-088	Astond Broadband Franchise	-	-	-	-	-
10-000-100	Miscellaneous	8,407	16,195	15,000	30,000	15,000
10-000-101	Donations & Grants	22,729	183,138	519,985	519,985	55,000
10-000-102	Police Administrative Fees	14,421	19,570	18,000	10,000	18,000
10-000-105	CET Administrative Fees (4%)	10,041	7,445	6,320	1,600	6,320
10-000-106	CET School District (96%)	240,982	178,678	225,000	65,000	225,000
10-000-110	Transient Tax 45% Tourism	-	240	-	1,800	2,000
10-000-111	Transient Tax 45% Parks	-	240	-	1,800	2,000
10-000-161	Parks Misc Revenue	5,469	200,000	-	340	
10-000-670	Natural Gas Royalties	5,942	3,468	5,000	4,000	4,000
10-000-671	Enterprise Zone Betterment	19,620	39,240	39,240	39,240	39,240
10-000-901	Transfer in Municipal Court	5,452	4,188	4,476	4,476	4,943
10-000-903	Transfer in Building Fund	25,967	26,182	28,256	28,256	30,593
10-000-915	Transfer in Parks	15,471	27,949	22,653	22,653	23,782
10-000-916	Transfer in Planning Fund	27,067	27,333	29,233	29,233	32,410
10-000-917	Transfer in Street Fund	81,865	83,388	58,179	58,179	64,601
10-000-918	Transfer in Water Fund	79,646	44,295	40,862	40,862	43,047
10-000-919	Transfer in Sewer Fund	93,607	123,776	110,279	110,279	134,382
10-000-920	Transfer in Police	80,022	85,662	76,838	76,838	74,348
10-000-921	Transfer in Street SDC Fund	14,475	7,816	2,422	4,577	11,281
10-000-922	Transfer in Parks SDC Fund	12,081	8,033	4,577	835	4,414
10-000-923	Transfer in Storm Drain SDC	3,644	2,422	835	2,422	2,009
10-000-924	Transfer in Water SDC Fund	30,192	20,077	2,347	2,347	7,265
10-000-926	Transfer in Sewer SDC Fund	26,725	17,771	2,077	2,077	6,431
	Total General Fund Revenue	3,563,102	4,039,718	4,355,276	4,238,129	4,241,454

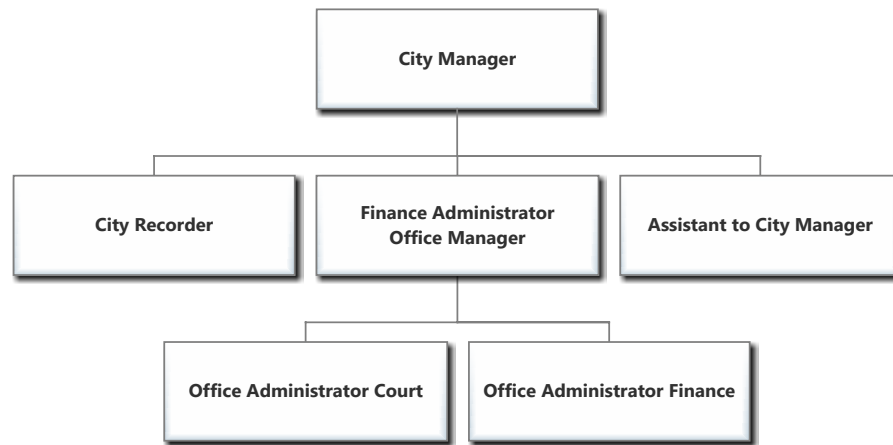
Expenditures



Within the General Fund, the City expects to expend \$5,862,015. These expenditures are budgeted into the following departments: Administration 24% \$1,376,196, Police 41% \$2,373,157, Parks & Grounds 10%, \$606,983, Municipal Court 5% \$310,045, Planning 6% \$375,333, Transfers 3% \$185,000 and Contingency 11% \$635,301.



ADMINISTRATION DEPARTMENT



PURPOSE:

The Administration Department includes the City Manager and support staff. The responsibilities of the department include day-to-day management of the City, converting City Council goals into action plans, managing City contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, managing the City records, and working with state and federal elected officials and departments. The Administration Department is responsible for all City Recorder and Human Resources functions. The City Manager receives direction from the City Council, who set policy for the City through the passage of annual goals, ordinances and resolutions. The Mayor, Council members and City Manager are responsible for ensuring effective working relationships with citizens, community groups and other governmental agencies.

VISION FOR THE YEAR:

To ensure the City operates in accordance with the City Charter, State, and Federal laws.

COUNCIL AND DEPARTMENT GOALS:

The Administration Department is responsible for ensuring Council goals are met.

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Adopt Budget												
Annual Town Meeting												
Boards & Commissions Banquet												
CEP Process												
Create Local Industrial Recruiting/Marketing Brochure												
Complete 3-5 year budget forecast												
Coordination/One Stop Meetings												
Council Goal Setting												
Council Retreat												
Create Marketing/Branding Program												
Create Urban Renewal District												
Develop Chapman Landing												
Develop a City Riparian Ordinance												
Develop Park Funding Strategy												
Develop Plan to Protect and Restore Candle												
Develop Small Business Grant Program												
Explore possibility of Community Center												
Explore City Wide Facility Master Plan												
Explore long Term Pool Fund Use												
Maintain web page												
Monthly Newsletter												
Personnel Policies & Procedures update												
Prepare Budget												

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Prepare Department Work Plans												
Prepare Financial Statements												
Promote Community Events												
Promote and Support County Wide and Local Tourism												
Public Art												
Pursue Grants												
Retain and Recruit Staff												
Revise Betterment Fund Resolution												
RSIS Program												
Staff Economic Development Committee												
Support Development of East Airport Subdivision												
Support Senior Center												
Welcome to Scappoose Sign												

BUDGET NOTES:

The Administrative Department's proposed budget is \$1,376,196. The fund allocates \$86,801 for personnel services, \$1,229,395 for materials and services. Within materials and services, the largest expenditures are economic development at \$166,740 contractual professional at \$360,000 and CET School District at \$225,000. Capital outlay is budgeted at \$60,000 to be spent on equipment upgrades and maintenance of City Hall.

PERCENTAGE OF TIME ALLOCATION:

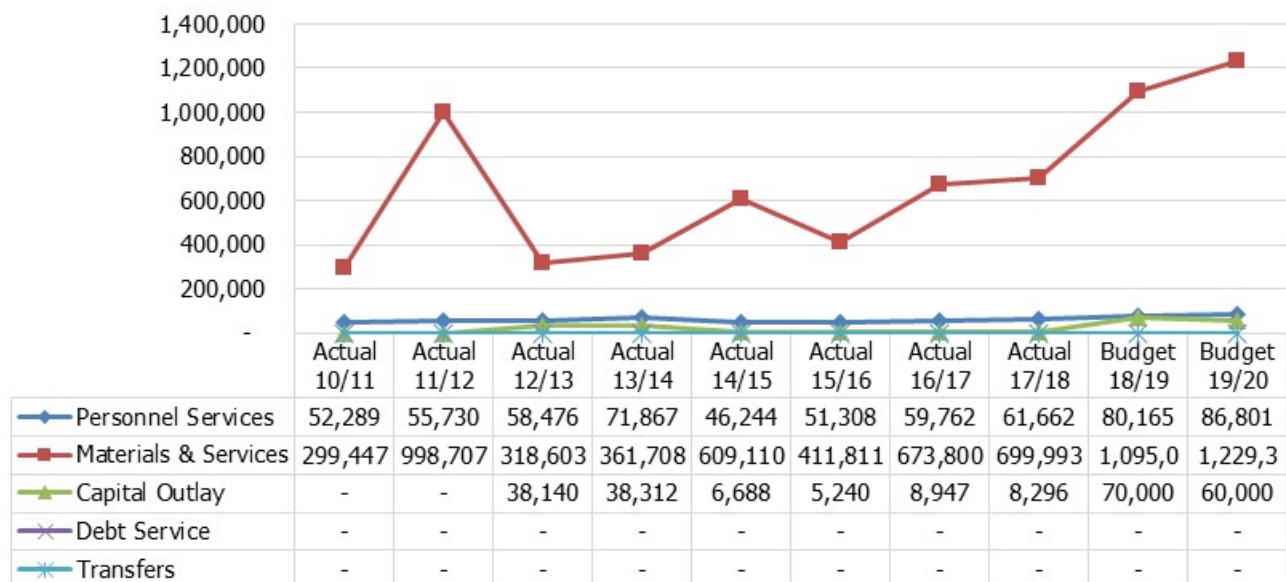
	Full Time Equivalent Positions					
	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Administration Department						
City Manager	10%	10%	10%	10%	41.87	64.95
City Recorder	15%	15%	15%	15%	25.67	39.80
Finance Administrator/Office Manager	10%	10%	15%	15%	36.87	57.18
Assistant to City Manager	10%	10%	10%	10%	28.59	44.34
TOTAL FTE'S	0.45	0.45	0.50	0.50		

					Proposed
Administration Department	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Administration					
Personnel services	\$ 59,762	\$ 61,662	\$ 80,165	\$ 71,394	\$ 86,801
Materials & services	673,800	699,993	1,095,019	677,399	1,229,395
Capital outlay	8,947	8,296	70,000		60,000
Transfers					
Total expenditures	\$ 742,509	\$ 769,951	\$ 1,245,184	\$ 748,793	\$ 1,376,196

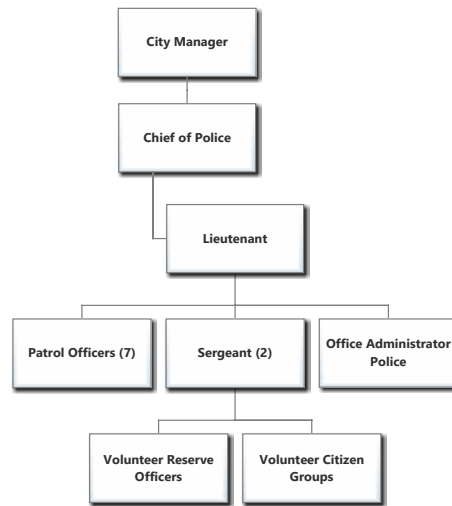
Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-100-100	City Manager	13,617	14,319	14,387	14,387	15,448
10-100-106	Finance/Office Manager	9,338	9,572	15,554	15,554	16,821
10-100-107	Assistant to City Manager	5,345	6,191	6,794	6,794	8,286
10-100-110	City Recorder	11,633	11,918	12,394	12,394	12,764
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	7,733	6,633	12,874	6,500	11,843
10-100-148	Retirement Benefits	8,759	9,855	13,967	12,000	17,211
10-100-150	Social Security	3,012	3,148	3,930	3,500	4,266
10-100-152	Workers' Compensation	325	24	265	265	162
10-100-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	59,763	61,662	80,165	71,394	86,801

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-100-200	Building/Facilities Maintenance	5,209	3,934	28,500	500	28,500
10-100-201	Building Lease	32,409	33,003	33,300	33,300	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	20,456	19,373	27,385	25,500	28,835
10-100-204	Vehicle Maintenance	143	312	2,600	5,000	6,200
10-100-205	Small Equipment	1,622	7,645	10,500	5,000	10,500
10-100-216	Office Supplies	11,690	12,246	15,600	10,000	15,600
10-100-218	Operational Supplies	-	-	2,500	169	2,500
10-100-228	Utilities	35,764	36,354	53,784	37,000	54,000
10-100-230	Contractual/Professional	111,775	147,146	292,100	150,000	360,000
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	-	-	3,000	-	3,000
10-100-234	Miscellaneous	110	146	600	-	600
10-100-238	Insurance	115,220	141,163	175,975	136,000	150,975
10-100-240	Travel/Training	20,466	21,615	33,600	33,600	40,000
10-100-242	Dues/Fees/Subscriptions	21,732	36,354	53,910	40,000	58,015
10-100-243	Economic Development	17,366	17,214	92,120	95,000	166,740
10-100-244	Publications/Notices/Advertising	714	844	3,200	1,500	3,300
10-100-245	Emergency Management	7,919	8,966	9,845	9,845	10,830
10-100-246	Community Contributions	30,476	35,000	30,000	29,985	30,000
10-100-247	CET School District (96%)	240,729	178,678	225,000	65,000	225,000
10-100-250	Advance Funding Reimbursement	-	-	-	-	-
	Total Materials & Services	673,800	699,993	1,095,019	677,399	1,229,395
10-100-300	Equipment	8,947	8,296	20,000	-	20,000
10-100-311	Capital Equipment	-	-	40,000	-	30,000
10-100-344	Computer Hardware and Software	-	-	10,000	-	10,000
	Total Capital Outlay	8,947	8,296	70,000	-	60,000
	Total Transfers	-	-	-	-	-
	Total Expenditures	742,509	769,952	1,245,184	748,793	1,376,196

ADMINISTRATION DEPARTMENT 10 YEAR HISTORY



POLICE DEPARTMENT



PURPOSE:

We, the members of the Scappoose Police Department, are committed to maintaining a safe and livable community by working in partnership with the community to preserve peace, prevent crime, and protect property with professionalism and compassion.

VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue criminal investigations, traffic safety enforcement, emergency preparedness and update city ordinances. Continue our motto of community and compassion. Continue the current community events that help enhance the drive of the relationship between police and the community.

COMPLIANCE WITH COUNCIL GOALS:

Continue community outreach
Continue Emergency Operation Plan
Traffic enforcement plan
Continue Citizens Academy

Continue emergency preparedness planning
Provide School Resource Officer
Maintain sufficient staffing levels
Updating city ordinances and codes

POLICE DEPARTMENT OBJECTIVES		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department													
	Back to School ice cream social												
	Coffee with a Cop												
	Donut Day												
	Halloween safety												
	National Night Out												
	School supplies												
	Special Olympics Torch Run												
	Suicide Prevention Walk												
	Tip a Cop												
Maintain Emergency Responses Preparedness													
	Active shooter training												
	Active shooter training first aid kit												
	CERT Team												
	Live scenario training												
	Provide ICS Training												
	Tabletop exercises												
Review and update Emergency Operations Plan													
	Develop a Plan with Fire Department for the City												
	Live scenario training												
	Tabletop exercises												
Provided School Resource Officer													
	Special assignment for School year												
Traffic Enforcement Plan													
	Train additional truck inspectors												

POLICE	OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Maintain	Sufficient Staffing Levels												
	Explore additional revenue sources												
Continue	Citizens Academy												
	Explore mini Academy for High School students												
	Hold Citizens Academy												
Ongoing	Tasks & Projects												
	Building Search Training												
	CIT Training												
	Code enforcement Officer												
	Con Sim Training												
	Defense Tactics, Ground Fighting, Handcuffing Training												
	Drug dog												
	EVOC Training												
	Firearms Training												
	Paint and Replace Carpet Upstairs												
	Patrol Rifle Tac Lights												
	Patrol Vehicles Detailed												
	PIT Maneuver Training												
	Racial Profiling Training												
	Safe Exchange Point												
	Traffic Stops Training												
	Use of Force Training												

BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,373,157. Personnel services are \$1,946,175. Material and services costs are budgeted at \$288,039. The largest expenditures within materials and services are contractual professional services at \$90,388, vehicle maintenance \$65,490 and utilities \$33,300. Capital outlay is budgeted at \$45,835. The department anticipates spending \$18,760 on debt service payments for the camera systems for both body and car. There will be a transfer of \$74,348 to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

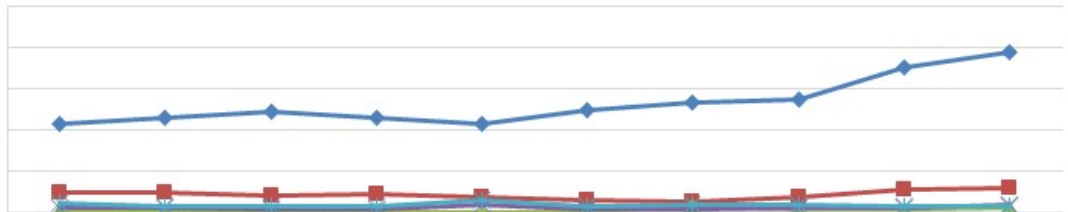
	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Police Department						
Chief of Police	100%	100%	100%	100%	36.87	57.18
Police Lieutenant				100%	31.92	49.52
Police Sergeant	200%	200%	300%	200%	28.57	44.30
Patrol Officer	700%	700%	700%	700%	25.08	32.01
Office Administrator Police	100%	100%	100%	100%	20.62	26.32
City Manager	10%	10%	10%	10%	41.87	64.95
City Recorder	15%	15%	10%	10%	25.67	39.80
Finance Administrator/Office Manager	15%	15%	10%	10%	36.87	57.18
Assistant to City Manager	0%	10%	10%	10%	28.59	44.34
Office Administrator Finance	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	11.42	11.52	12.42	12.42		

	Actual	Actual	Budget	Estimated	Proposed
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Police Department					
Expenditures					
Police					
Personnel services	\$ 1,337,430	\$ 1,370,827	\$ 1,758,281	\$ 1,356,437	\$ 1,946,175
Materials & services	132,461	176,665	268,645	258,750	288,039
Capital outlay	76,760	29,028	38,336	38,335	45,835
Debt service					
2006-2011 Principal Ford Motor Lease 12/01	22,681	24,030	25,460	25,460	
2006-2011 Interest Ford Motor Lease 12/01	4,294	2,945	1,515	1,515	
2018-2022 Principal Equipment Lease 06/01		18,760	14,743	14,743	15,658
2018-2022 Interest Equipment Lease 06/01			4,018	4,018	3,102
Transfers	80,022	85,662	76,838	76,838	74,348
Total expenditures	\$ 1,653,648	\$ 1,707,917	\$ 2,187,836	\$ 1,776,096	\$ 2,373,157

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-140-100	City Manager	13,617	14,319	14,388	14,388	15,448
10-140-106	Finance/Office Manager	14,007	14,359	10,369	15,200	11,214
10-140-107	Assistant to City Manager	5,345	6,191	6,794	6,794	8,286
10-140-108	Office Administrator Finance	844	865	963	963	1,074
10-140-110	City Recorder	11,633	11,918	8,262	8,262	8,509
10-140-124	Police Chief	111,427	114,171	118,718	118,718	122,278
10-140-125	Lieutenant	-	-	-	-	105,888
10-140-126	Police Sergeant	160,249	160,612	250,124	182,000	181,513
10-140-128	Patrol Officers	418,513	432,834	487,486	390,000	523,729
10-140-130	Office Administrator Police	50,503	47,446	53,612	53,612	56,265
10-140-142	Overtime	50,588	32,185	68,140	50,000	72,810
10-140-146	Health Insurance	223,700	219,950	344,096	205,000	363,702
10-140-148	Retirement Benefits	180,991	216,765	268,498	214,000	334,069
10-140-150	Social Security	62,366	62,150	81,508	63,000	88,561
10-140-152	Workers' Compensation	33,645	37,061	45,323	34,500	52,829
10-140-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	1,337,430	1,370,827	1,758,281	1,356,437	1,946,175
10-140-200	Building Maintenance	4,136	2,481	4,700	3,200	4,700
10-140-202	Equipment Maintenance	202	2,079	5,000	2,500	6,000
10-140-203	Maintenance Agreements	4,347	6,156	8,113	8,110	9,340
10-140-204	Vehicle Maintenance	42,313	47,276	68,228	55,250	65,490
10-140-205	Small Equipment	2,389	15,193	16,804	10,800	9,524
10-140-216	Office Supplies	4,924	5,736	10,180	5,180	9,355
10-140-218	Operational Supplies	1,034	3,970	5,660	3,660	5,010
10-140-228	Utilities	19,324	20,944	23,640	28,000	33,300
10-140-230	Contractual/Professional Services	19,404	29,884	72,388	100,000	90,388
10-140-234	Miscellaneous	-	-	-	-	-
10-140-236	Medical Mandates	770	1,883	2,825	2,000	4,725
10-140-238	Insurance	3,363	3,221	-	-	-
10-140-240	Travel/Training	9,262	9,438	15,000	10,000	10,000
10-140-242	Dues/Fees/Subscriptions	12,936	13,873	21,114	19,110	24,914
10-140-244	Publications/Notices/Advertising	300	1,064	1,000	440	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	7,438	13,061	13,143	10,000	13,443
10-140-253	Special Investigations	319	407	850	500	850
	Total Materials & Services	132,461	176,666	268,645	258,750	288,039
10-140-300	Equipment	16,949	29,028	12,412	15,918	23,960
10-140-311	Equipment Fund	59,811	-	25,924	22,417	21,875
	Total Capital Outlay	76,760	29,028	38,336	38,335	45,835
10-140-500	Vehicle Lease Principal	22,681	24,030	25,460	25,460	-
10-140-501	Vehicle Lease Interest	4,294	2,945	1,515	1,515	-
10-140-502	Equipment Lease Principal	-	18,760	14,743	14,743	15,658
10-140-503	Equipment Lease Interest	-	-	4,018	4,018	3,102
	Total Debt Service	26,975	45,735	45,736	45,736	18,760
10-140-401	Transfer to Unemployment Fund	-	-	-	-	-
10-140-402	Transfer to GF ISF	80,022	85,662	76,838	76,838	74,348
	Total Transfers	80,022	85,662	76,838	76,838	74,348
	Total Expenditures	1,653,648	1,707,917	2,187,836	1,776,096	2,373,157

POLICE DEPARTMENT 10 YEAR HISTORY

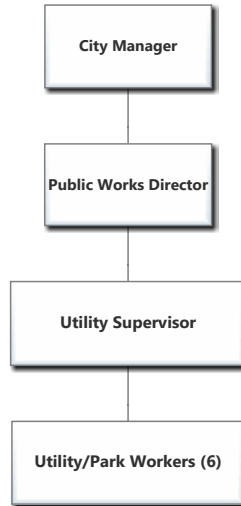
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	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Personnel Services	1,071,01	1,150,49	1,214,16	1,145,10	1,066,47	1,243,04	1,337,43	1,370,82	1,758,28	1,946,17
Materials & Services	230,432	237,657	201,072	211,576	179,225	145,208	132,461	176,665	268,645	288,039
Capital Outlay	6,097	-	-	-	-	2,000	76,760	29,028	38,336	45,835
Debt Service	49,884	57,785	35,095	35,096	82,070	26,975	26,975	45,735	45,736	93,108
Transfers	101,903	72,019	76,110	68,807	134,088	74,629	80,022	85,662	76,838	74,348



PARKS DEPARTMENT



PURPOSE:

The Parks Department strives to maintain and enhance the City parks, public grounds, and public restrooms. The department is committed to ensuring the citizens of Scappoose have enjoyable recreational areas to visit for play and relaxation.

VISION:

The vision of the Parks Department is to further improve our City parks and grounds in a manner which is satisfactory to citizens of Scappoose.

COMPLIANCE WITH COUNCIL GOALS:

Examine vista property development opportunities
 Work to develop eastside trail along railroad right-of-way
 Add one piece of public art per year
 Start the phase develop of Chapman Landing
 Begin to develop a South Scappoose Creek Trail Plan
 Veterans Park/Chief Concomly Park bridge feasibility study

Continue Friends of Scappoose Parks
 Complete Chief Concomly Park
 Develop plan to protect and restore Candle
 Develop funding strategy for Parks
 Explore development of park by Airport
 Explore Community Center

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Add one piece of public art per year												
Begin to Develop South Scappoose Creek Trail Plan												
Complete Chapman Landing Park												
Complete Chief Concomly Park												
Continue Friends of Scappoose Parks												
Develop Funding Strategy												
Develop plan to restore candle												
Examine/Promote Vista Property Development Opportunities												
Explore Community Center												
Explore Development of 14-acre Park East of Airport												
Veterans Park/Chief Concomly Park bridge feasibility study												
Work to Develop Eastside trail along railroad ROW												

BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$606,983. This figure represents personnel services costs of \$267,516, and material and service costs of \$95,685. The fund also has \$220,000 identified for capital outlay projects. These capital outlay projects include Miller Park improvements, development of Chapman Landing Park, Vista Park and Pocket Parks. There will be \$23,782 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

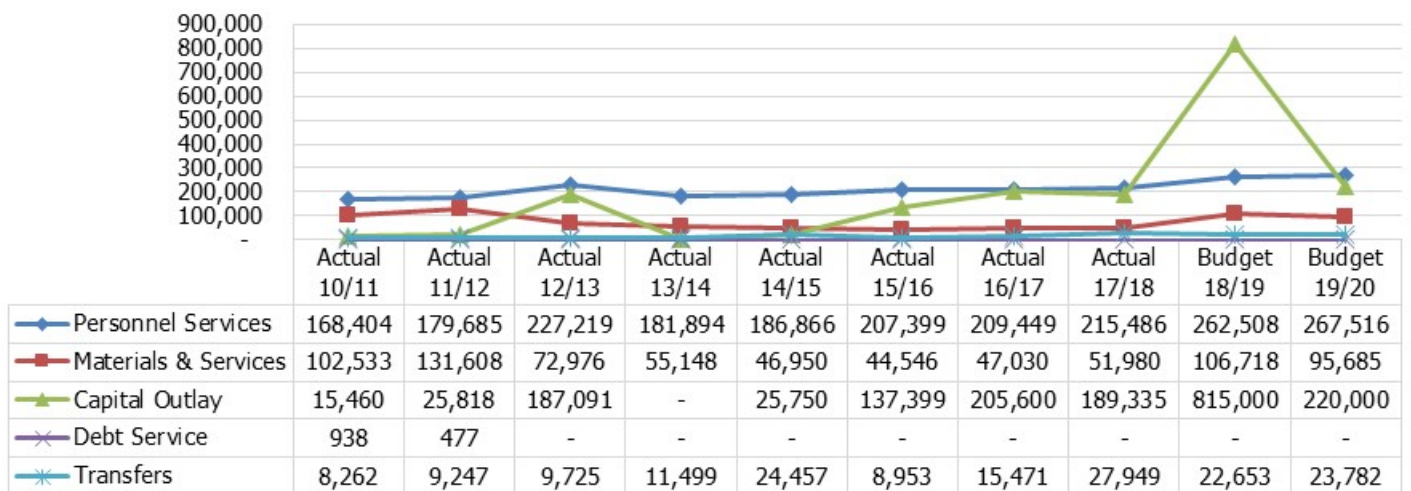
	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	16-17	17-18	18-19	19-20		
Parks Department						
Public Works Director	10%	10%	10%	10%	36.87	57.18
Utility Supervisor	10%	10%	10%	10%	28.59	44.34
Utility/Parks Worker I	5%	5%	10%	20%	19.16	24.45
Utility/Parks Worker II	155%	155%	160%	130%	22.82	29.12
Utility/Parks Worker III	5%	5%	10%	20%	25.14	32.09
City Manager	5%	5%	5%	5%	41.87	64.95
City Recorder	5%	5%	5%	5%	25.67	39.80
Finance Administrator/Office Manager	3%	3%	5%	5%	36.87	57.18
Assistant to City Manager	5%	5%	5%	5%	28.59	44.34
Office Administrator Finance	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	2.05	2.05	2.22	2.12		

Parks Department	Actual		Budget		Proposed	
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Budget
Expenditures						
Parks						
Personnel services	\$ 209,449	\$ 215,486	\$ 262,508	\$ 241,902	\$ 267,516	
Materials & services	47,030	51,980	106,718	82,690	95,685	
Capital outlay	205,600	189,335	815,000	815,000	220,000	
Transfers	15,471	27,949	22,653	22,653	23,782	
Total expenditures	\$ 477,550	\$ 484,750	\$ 1,206,879	\$ 1,162,245	\$ 606,983	

Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-160-100	City Manager	6,809	7,160	7,194	7,194	7,724
10-160-102	Public Works Director	9,562	9,606	10,488	10,488	11,342
10-160-106	Finance/Office Manager	2,801	2,872	5,185	5,185	5,607
10-160-107	Assistant to City Manager	2,673	3,095	3,397	3,397	4,143
10-160-108	Office Administrator Finance	844	865	963	963	1,074
10-160-110	City Recorder	3,878	3,973	4,130	4,130	4,255
10-160-118	Field Services Supervisor	6,751	7,261	7,965	7,965	8,614
10-160-121	Utility Workers	93,503	95,573	109,480	109,480	104,805
10-160-142	Over Time	1,018	113	6,120	500	5,767
10-160-146	Health Insurance	44,274	42,477	54,190	44,800	53,528
10-160-148	Retirement Benefits	22,878	27,821	33,749	31,500	40,873
10-160-150	Social Security	9,348	9,557	12,394	10,800	12,266
10-160-152	Workers' Compensation	5,112	5,114	7,253	5,500	7,518
10-160-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	209,449	215,486	262,508	241,902	267,516

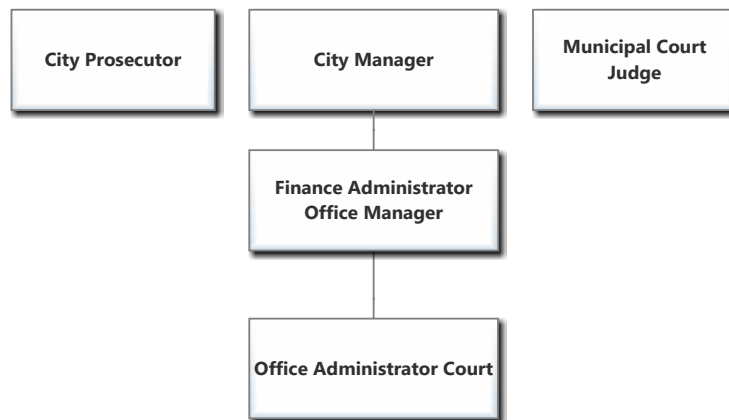
Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-160-200	Building/Facilities Maintenance	453	1,680	2,500	2,500	1,500
10-160-202	Equipment Maintenance	1,175	2,785	4,500	3,000	5,000
10-160-203	Maintenance Agreements	458	406	740	740	740
10-160-204	Vehicle Maintenance	1,427	1,251	2,180	1,500	1,500
10-160-205	Small Equipment	924	587	12,050	7,000	7,950
10-160-206	Fuel, Oil, Lube	3,469	2,214	5,440	3,000	2,750
10-160-214	Skate Park Maintenance	-	-	500	-	500
10-160-216	Office Supplies	1,033	827	1,360	1,000	1,480
10-160-218	Operational Supplies	10,101	10,762	15,610	13,000	13,695
10-160-220	Shop Maintenance Supplies	-	-	-	-	-
10-160-228	Utilities	4,320	4,751	4,980	4,980	5,100
10-160-230	Contractual/Professional Services	18,112	22,496	47,788	40,000	45,600
10-160-234	Miscellaneous	-	-	-	-	-
10-160-235	Property Taxes	3,058	598	700	700	800
10-160-238	Insurance	-	-	-	-	-
10-160-240	Travel/Training	763	510	1,600	1,000	1,600
10-160-242	Dues/Fees/Subscriptions	86	145	195	195	245
10-160-244	Publications/Notices/Advertising	-	7	150	150	150
10-160-252	Uniforms/Safety/Equipment	1,553	572	1,425	1,425	2,075
10-160-254	Equipment Rental	100	2,387	5,000	2,500	5,000
	Total Materials & Services	47,030	51,980	106,718	82,690	95,685
10-160-300	Equipment	205,600	189,335	815,000	815,000	220,000
10-160-315	Skate Park	-	-	-	-	-
	Total Capital Outlay	205,600	189,335	815,000	815,000	220,000
10-160-401	Transfer to Unemployment Fund	-	-	-	-	-
10-160-402	Transfer to GF ISF	15,471	27,949	22,653	22,653	23,782
	Total Transfers	15,471	27,949	22,653	22,653	23,782
	Total Expenditures	477,550	484,750	1,206,879	1,162,245	606,983

PARKS DEPARTMENT 10 YEAR HISTORY





MUNICIPAL COURT DEPARTMENT



PURPOSE:

The Scappoose Municipal Court, under direction of Presiding Judge, Cynthia Phillips, has jurisdiction over misdemeanors and violations that occur within the jurisdictional boundary of the City of Scappoose. Felony crimes are handled by Circuit Court, located in St Helens. Municipal Court is held on Wednesdays.

VISION FOR THE YEAR:

The Municipal Court's vision for the coming year is to continue to preside over misdemeanors and violations. The Municipal Court will continue to substantially reduce the number of outstanding uncollected citations.

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

BUDGET NOTES:

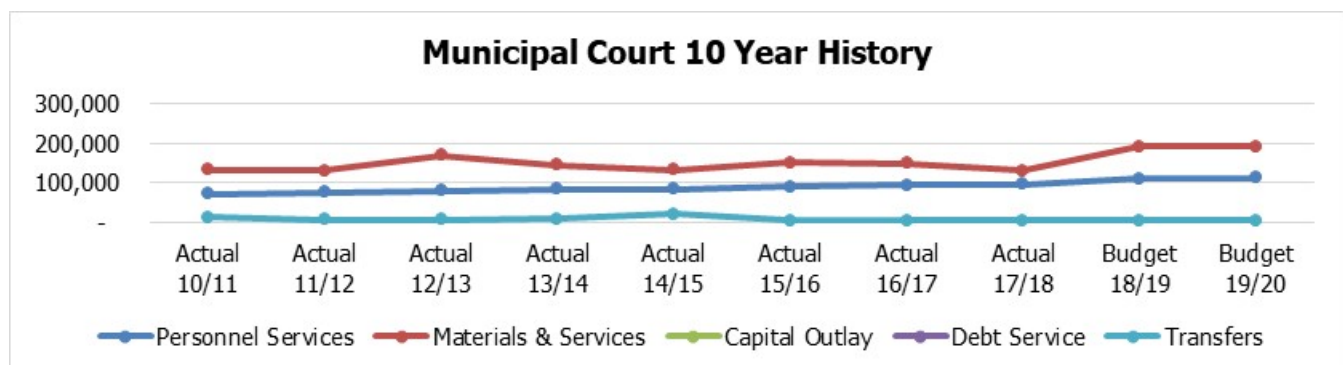
The Municipal Court's budget is \$310,045. Within that budget, \$112,507 is budgeted for personnel services costs. The materials and services budget is \$192,595. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$120,600. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$4,943 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

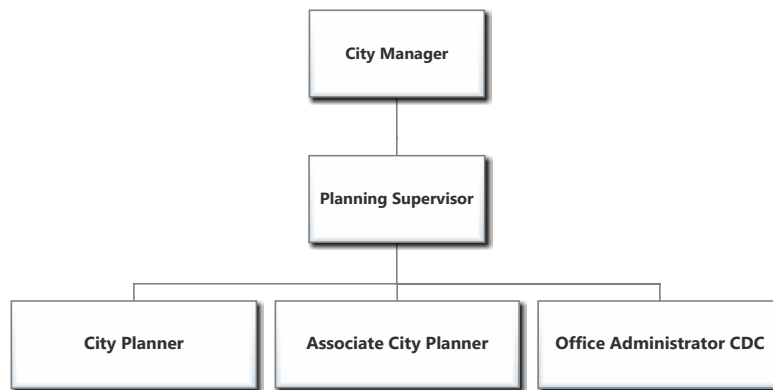
	Full Time Equivalent Positions					
	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Municipal Court Department						
City Manager	2%	2%	2%	0%	41.87	64.95
City Recorder	2%	2%	2%	5%	25.67	39.80
Finance Administrator/Office Manager	5%	5%	2%	5%	36.87	57.18
Office Administrator Court	100%	100%	100%	100%	20.62	26.32
Assistant to City Manager	0%	2%	2%	0%	28.59	44.34
Office Administrator Court	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	1.11	1.13	1.10	1.12		

					Proposed
Municipal Court Department	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Municipal Court					
Personnel services	\$ 94,055	\$ 96,891	\$ 110,387	\$ 107,602	\$ 112,507
Materials & services	148,512	131,407	191,290	156,700	192,595
Capital outlay					
Transfers	5,452	4,188	4,476	4,476	4,943
	\$ 248,019	\$ 232,486	\$ 306,153	\$ 268,778	\$ 310,045

Municipal Court Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-150-100	City Manager	2,723	2,864	2,878	2,878	-
10-150-106	Finance Administrator	4,669	4,786	5,185	5,185	5,607
10-150-107	Assistant to City Manager	1,069	1,238	1,359	1,359	-
10-150-108	Office Administrator Finance	844	865	963	963	1,074
10-150-110	City Recorder	1,551	1,589	4,131	4,131	4,255
10-150-142	Overtime	705	-	2,242	2,000	2,380
10-150-144	Office Administrator Court	50,432	51,373	53,611	53,611	56,865
10-150-146	Health Insurance	12,074	11,522	14,098	12,500	13,802
10-150-148	Retirement Benefits	14,686	17,715	20,006	19,500	22,654
10-150-150	Social Security	4,739	4,778	5,629	5,200	5,614
10-150-152	Worker's Compensation	563	161	285	275	256
10-150-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	94,055	96,891	110,387	107,602	112,507
10-150-200	Building/Facilities Maintenance	153	-	-	-	-
10-150-202	Equipment Maintenance	-	-	-	-	-
10-150-203	Maintenance Agreements	3,378	3,230	4,000	3,200	3,080
10-150-205	Small Equipment	300	700	2,000	-	2,000
10-150-216	Office Supplies	2,115	1,856	2,700	2,000	2,700
10-150-228	Utilities	3,455	3,607	4,620	3,500	4,620
10-150-230	Contractual/Professional Services	81,080	78,139	118,500	100,000	120,600
10-150-234	Miscellaneous	-	-	-	-	-
10-150-238	Insurance	300	300	300	300	300
10-150-240	Travel/Training	1,217	1,746	3,600	2,500	3,600
10-150-242	Dues/Fees/Subscriptions	244	254	775	100	785
10-150-244	Publications/Notices/Advertising	-	588	695	100	810
10-150-248	Jail/Jury	-	-	100	-	100
10-150-250	Assessments	56,271	40,986	54,000	45,000	54,000
	Total Materials & Services	148,512	131,407	191,290	156,700	192,595
10-150-344	Computer Hardware & Software	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
10-150-401	Transfer to Unemployment	-	-	-	-	-
10-150-402	Transfer to GF ISF	5,452	4,188	4,476	4,476	4,943
	Total Transfers	5,452	4,188	4,476	4,476	4,943
	Total Expenditures	248,019	232,486	306,153	268,778	310,045



PLANNING DEPARTMENT



PURPOSE:

The Planning Department is committed to serving both existing and new residents as well as businesses with comprehensive planning services in the belief that a growing community can remain livable, meet the needs of its citizens, and become a diverse community with jobs and housing options. The department guides public and private development through long-range planning and development review and serves as an information resource for residents on a wide range of topics pertaining to land use and infrastructure.

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department areas of focus for the year will be the: assisting citizens and developers with current planning projects, assisting with the Rail Corridor Update, completing an Affordable Housing Program, if feasible, and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate master plans as they are completed and to add new permitted uses to the Commercial and Expanded Commercial zones.

COMPLIANCE WITH COUNCIL GOALS:

Complete Affordable Housing Program

Update Rail Corridor Study

Coordinate with County to Explore Alternative Route to East Airport

Update Ordinances and Codes

Complete Urban Design Framework

Update Comprehensive Plan with Master Plans

Planning Department Objective	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Affordable Housing Program												
Coordinate with County - Alternate Route												
Update Rail Corridor Study												
Update Comprehensive Plan with Master Plans												
Complete Urban Design Framework												
Update Ordinances and Codes												

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$375,333. The Planning Department anticipates revenue of \$50,000. Personnel services costs are budgeted at \$219,473. Material and services costs are estimated at \$123,450. There will be a transfer to the Administration Department of \$32,410.

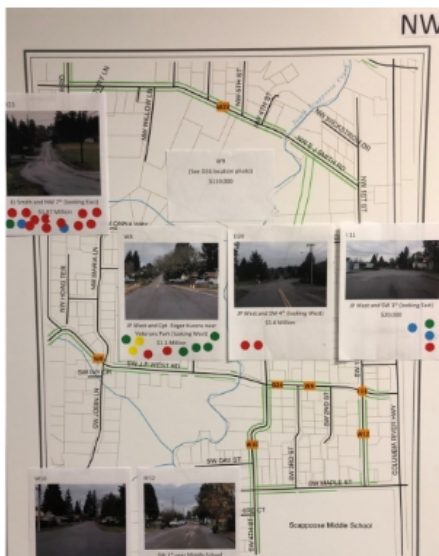
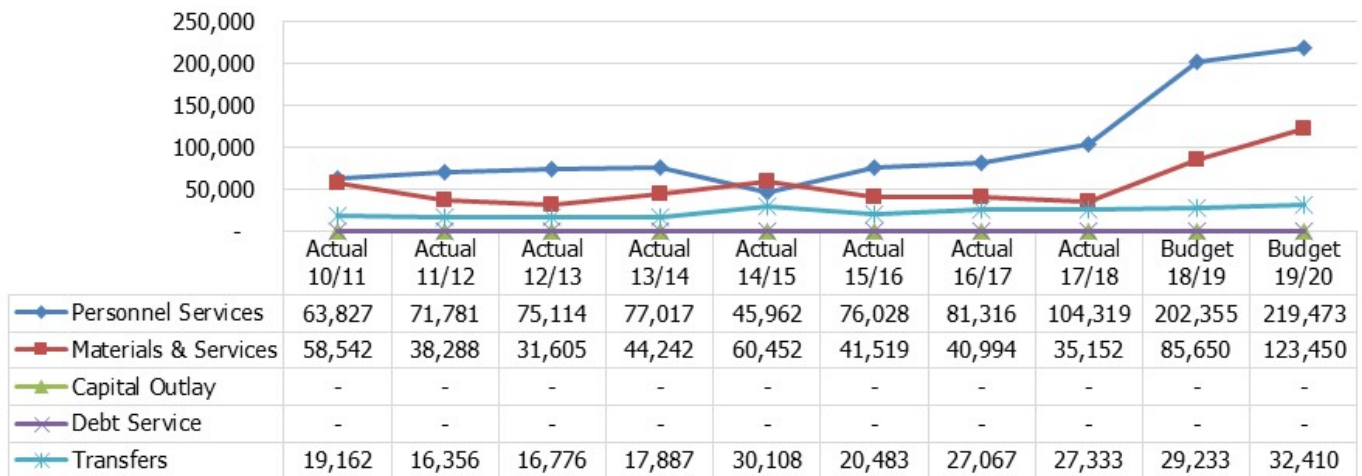
PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	16-17	17-18	18-19	19-20		
Planning Department						
City Planner	40%	0%	0%	0%	28.69	36.62
Planning Supervisor	0%	61%	100%	100%	28.59	44.34
Office Administrator CDC	15%	13%	50%	50%	20.62	26.32
City Manager	5%	5%	5%	5%	41.87	64.95
City Recorder	6%	6%	3%	3%	25.67	39.80
Finance Administrator/Office Manager	3%	3%	3%	3%	36.87	57.18
Assistant to City Manager	5%	5%	5%	5%	28.59	44.34
Office Administrator Finance	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	0.76	0.95	1.68	1.68		

					Proposed
Planning Department	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Planning					
Personnel services	\$ 81,316	\$ 104,319	\$ 202,355	\$ 191,024	\$ 219,473
Materials & services	40,994	35,152	85,650	49,215	123,450
Capital outlay					
Transfers	27,067	27,333	29,233	29,233	32,410
Total expenditures	\$ 149,377	\$ 166,804	\$ 317,238	\$ 269,472	\$ 375,333

Planning Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-120-100	City Manager	6,809	7,160	7,194	7,194	7,724
10-120-104	Planning Supervisor	24,294	38,935	78,276	78,276	84,621
10-120-106	Finance Administrator	2,801	2,872	3,111	3,111	3,364
10-120-107	Assistant to City Manager	2,673	3,095	3,397	3,397	4,143
10-120-108	Office Administrator Finance	844	865	963	963	1,074
10-120-110	City Recorder	4,653	4,767	2,479	2,479	2,553
10-120-132	Office Administrator CDC	7,707	6,855	27,579	27,579	28,397
10-120-142	Overtime	1,902	1,727	3,698	1,500	3,807
10-120-146	Health Insurance	15,547	17,470	37,680	30,800	37,356
10-120-148	Retirement Benefits	9,682	14,758	27,135	26,000	35,141
10-120-150	Social Security	3,862	4,965	10,136	9,100	10,855
10-120-152	Workers' Compensation	544	850	707	625	438
10-120-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	81,316	104,319	202,355	191,024	219,473
10-120-200	Building /Facilities Maintenance	99	155	1,000	500	1,000
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,415	1,412	1,640	1,640	1,640
10-120-204	Vehicle Maintenance	349	233	1,030	500	1,030
10-120-205	Small Equipment	465	523	1,000	500	1,000
10-120-206	Fuel, Oil & Lube	147	87	210	75	185
10-120-216	Office Supplies	1,496	2,032	2,900	2,900	2,600
10-120-228	Utilities	1,618	1,636	3,300	3,300	1,800
10-120-230	Contractual/Professional	31,894	23,951	63,025	35,000	101,750
10-120-234	Miscellaneous	-	-	-	-	-
10-120-240	Travel/Training	1,215	1,366	4,200	3,000	4,200
10-120-242	Dues/Fees/Subscriptions	420	1,119	895	600	1,795
10-120-244	Publications/Notices/Advertising	1,876	2,637	6,450	1,200	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	40,994	35,152	85,650	49,215	123,450
10-120-300	Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
10-120-401	Transfer to Unemployment	-	-	-	-	-
10-120-402	Transfer to GF ISF	27,066	27,333	29,233	29,233	32,410
	Total Transfers	27,066	27,333	29,233	29,233	32,410
	Total Expenditures	149,377	166,804	317,238	269,472	375,333

PLANNING DEPARTMENT 10 YEAR HISTORY



GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

The fund contains transfers out, contingency and unappropriated ending fund balance.

VISION FOR THE YEAR:

Maintain a strong contingency fund and unappropriated ending fund balance to serve as the basis for next fiscal year's cash carryover.

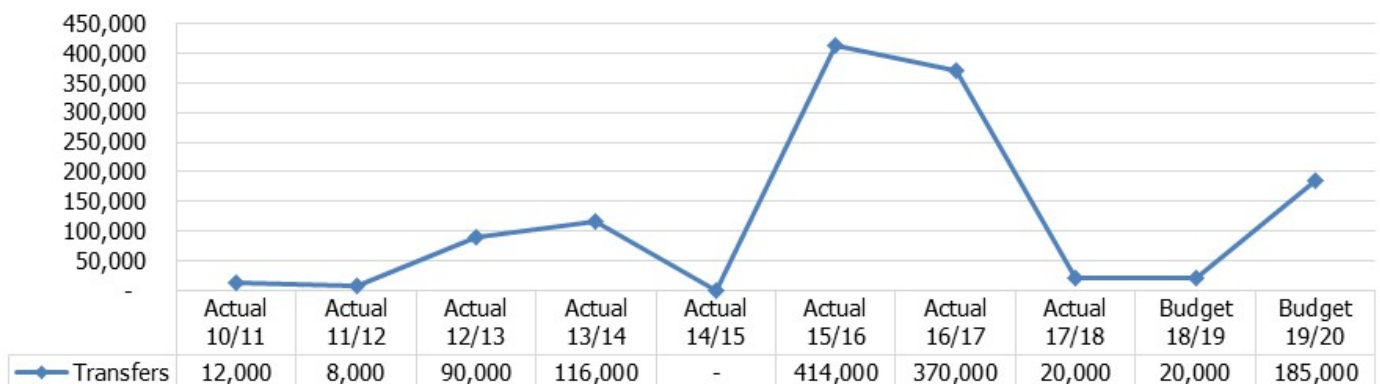
BUDGET NOTES:

There will be two transfers, first one to the Watts House Fund for \$20,000 and the second one to the Unemployment fund for \$65,000. The contingency line item has been budgeted at \$635,301. The unappropriated ending fund balance is budgeted at \$1,500,000.

Non Departmental Department	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
Non Departmental					FY 19-20
Transfers	\$ 370,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 185,000
Total expenditures	\$ 370,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 185,000

Non Departmental Transfers Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
10-999-418	Transfer to Unemployment	-	-	-	-	65,000
10-999-424	Transfer to Foot Paths	-	-	-	-	100,000
10-999-425	Transfer to Parks SDC	350,000	-	-	-	-
10-999-428	Transfer to Watts House Fund	20,000	20,000	20,000	20,000	20,000
	Total Transfers	370,000	20,000	20,000	20,000	185,000
10-999-600	Contingency	-	-	670,913	-	635,301
10-999-900	Unappropriated Ending Fund	-	-	1,300,000	-	1,500,000
	Total Expenditures	370,000	20,000	1,990,913	20,000	2,320,301
	Total General Fund	3,641,103	3,381,908	7,254,203	4,245,384	7,362,015

NON DEPARTMENTAL TRANSFERS 10 YEAR HISTORY



LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

The Municipal Court imposes an assessment fee appropriate to the cost of providing the enforcement services as established by the City. The assessments will be expended in relation to law enforcement and prevention activity in areas of traffic safety, drug, and alcohol prevention or other crime prevention activity.

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives

Donut Day

Halloween Safety

Tip a Cop

Special Olympics Torch Run

Maintain community safety

National Night Out

Ice Cream Social

Citizen Academy

Suicide Prevention Walk

School supply donation drop site

Safety equipment for Officers in the field

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department												
Back to School ice cream social												
Coffee with a Cop												
Donut Day												
Halloween safety												
National Night Out												
School supplies												
Special Olympics Torch Run												
Suicide Prevention Walk												
Tip a Cop												

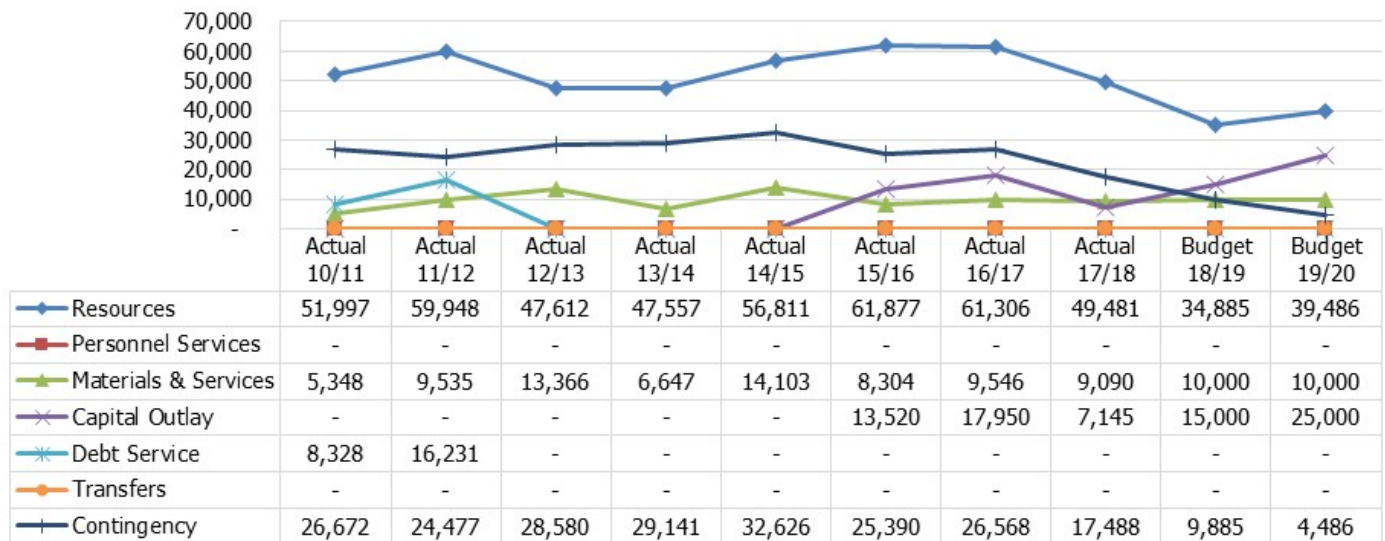
BUDGET NOTES:

This year there is working capital carryover of \$23,586. The fund anticipates intergovernmental revenue of \$15,000 and interest income of \$900. Total fund resources are estimated at \$39,486. The fund anticipates spending \$10,000 in training activities and \$25,000 for equipment. The fund has a contingency of \$4,486.

<i>Law Enforcement Assessments 94</i>					
Resources	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Proposed Budget FY 19-20
Working capital carryover	\$ 40,053	\$ 33,810	\$ 19,335	\$ 33,246	\$ 23,586
Current year resources					
Interest	\$ 261	\$ 563	\$ 550	\$ 840	\$ 900
Intergovernmental	20,992	15,108	15,000	14,500	15,000
Transfers					
Total current year resources	\$ 21,253	\$ 15,671	\$ 15,550	\$ 15,340	\$ 15,900
Total resources	\$ 61,306	\$ 49,481	\$ 34,885	\$ 48,586	\$ 39,486
Expenditures	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Proposed Budget FY 19-20
Materials and services	\$ 9,546	\$ 9,090	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay	17,950	7,145	15,000	15,000	25,000
Debt service					
Transfers					
Contingency			9,885		4,486
Total expenditures	\$ 27,496	\$ 16,235	\$ 34,885	\$ 25,000	\$ 39,486
Ending available working capital	\$ 33,810	\$ 33,246	\$ -	\$ 23,586	\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
94-000-003	Interest Earned	261	563	550	840	900
94-000-040	Municipal Court Assessments	20,992	15,108	15,000	14,500	15,000
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	Total Revenue	21,253	15,671	15,550	15,340	15,900
94-940-240	Law Enforcement & Prevention	9,546	9,090	10,000	10,000	10,000
	Total Materials & Services	9,546	9,090	10,000	10,000	10,000
94-940-300	Equipment	17,950	7,145	15,000	15,000	25,000
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	Total Capital Outlay	17,950	7,145	15,000	15,000	25,000
94-940-400	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
94-940-600	Contingency	-	-	9,885	-	4,486
	Total Expenditures	27,496	16,235	34,885	25,000	39,486

LAW ENFORCEMENT ASSESSMENT FUND 10 YEAR HISTORY



WATTS HOUSE FUND 62

PURPOSE:

This fund was established to provide a more efficient method of tracking Watts House expenditures.

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain fiscal responsibility on behalf of the community.

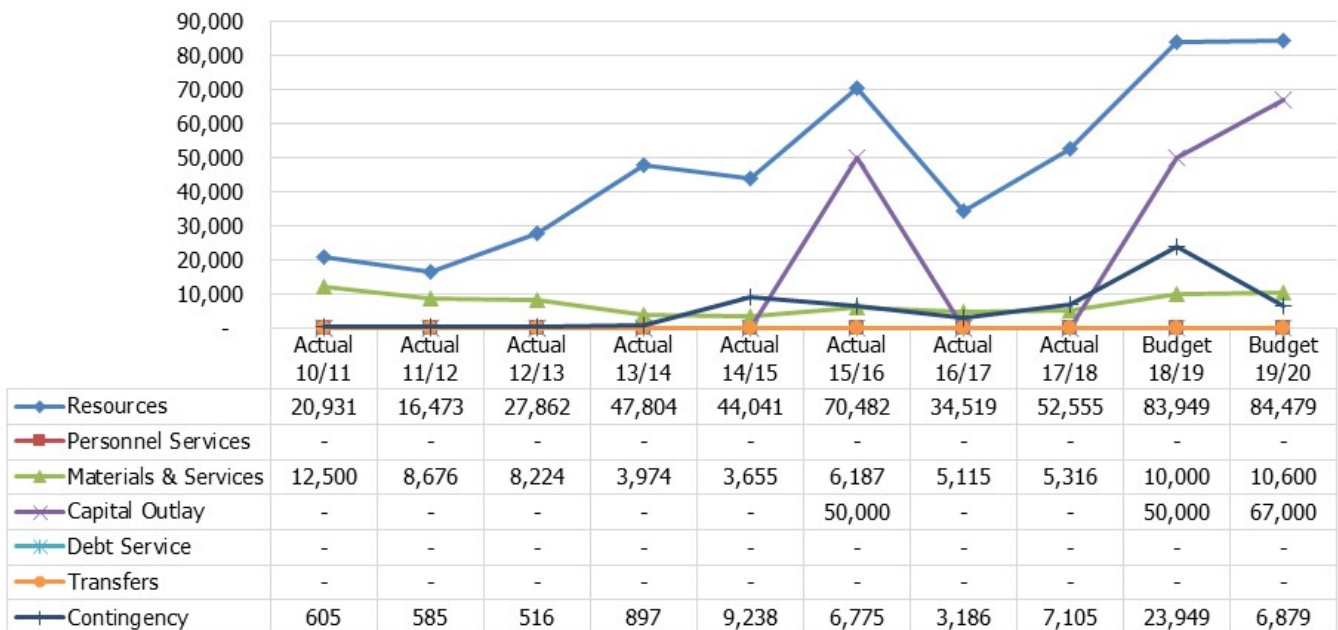
BUDGET NOTES:

This year has a beginning working cash carry over of \$46,154. The fund anticipates revenue of \$1,325 in interest, \$17,000 from an Intergovernmental Agency in the form of a grant and \$20,000 to be transferred from the General Fund. Total fund resources are estimated at \$84,479. The fund anticipates spending \$10,600 for materials and services. Under capital outlay, \$67,000 has been budgeted to replace the front porch. Contingency is budgeted at \$6,879.

Watts House Fund 62					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 14,295	\$ 29,404	\$ 43,749	\$ 47,239	\$ 46,154
Current year resources					
Interest	\$ 224	\$ 651	\$ 200	\$ 1,315	\$ 1,325
Intergovernmental		2,500	20,000		17,000
Transfers	20,000	20,000	20,000	20,000	20,000
Total current year resources	\$ 20,224	\$ 23,151	\$ 40,200	\$ 21,315	\$ 38,325
Total resources	\$ 34,519	\$ 52,555	\$ 83,949	\$ 68,554	\$ 84,479
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Materials and services	\$ 5,115	\$ 5,316	\$ 10,000	\$ 7,400	\$ 10,600
Capital outlay		0	50,000	15,000	67,000
Transfers					
Contingency			23,949		6,879
Total expenditures	\$ 5,115	\$ 5,316	\$ 83,949	\$ 22,400	\$ 84,479
Ending available working capital	\$ 29,404	\$ 47,239	\$ -	\$ 46,154	\$ -

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
62-000-003	Interest Earned	224	651	200	1,315	1,325
62-000-100	Miscellaneous	-	-	-	-	-
62-000-120	Watts House Donations	-	2,500	-	-	-
62-000-125	Intergovernmental Revenue	-	-	20,000	-	17,000
62-000-401	Transfers In	20,000	20,000	20,000	20,000	20,000
	Total Revenue	20,224	23,151	40,200	21,315	38,325
62-620-200	Watts House Maintenance	2,613	3,313	7,420	5,000	7,000
62-620-228	Watts House Utilities	2,502	2,003	2,580	2,400	3,600
	Total Materials & Services	5,115	5,316	10,000	7,400	10,600
62-620-326	Council Approved Projects	-	-	50,000	15,000	67,000
	Total Capital Outlay	-	-	50,000	15,000	67,000
62-620-401	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
62-620-600	Contingency	-	-	23,949	-	6,879
	Total Expenditures	5,115	5,316	83,949	22,400	84,479

WATTS HOUSE FUND 10 YEAR HISTORY



PEG FEE FUND 61

PURPOSE:

This fund was established for tracking of revenue and expenditures related to PEG Fees.

VISION FOR THE YEAR:

Upgrade the sound system in the City Council Chambers.

COMPLIANCE WITH COUNCIL GOALS:

Continue to develop a stronger communication plan.

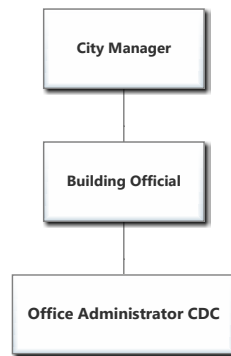
BUDGET NOTES:

The fund has a beginning cash position of \$90,530. The fund anticipates PEG Fee revenue of \$10,500 and the city collects .52 cents per user per month and the franchise agreement expires 12/2022. Total fund resources are estimated to be \$103,455. The fund expects to spend \$40,200 for materials & services and contingency is budgeted at \$63,255.

<i>PEG Fee Fund 61</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 136,874	\$ 108,322	\$ 101,865	\$ 104,380	\$ 90,530
Current year resources					
Interest	\$ 1,215	\$ 1,770	\$ 1,200	\$ 2,400	\$ 2,425
Intergovernmental	9,546	9,439	9,600	10,250	10,500
Miscellaneous	4,200				
Transfers					
Total current year resources	\$ 14,961	\$ 11,209	\$ 10,800	\$ 12,650	\$ 12,925
Total resources	\$ 151,835	\$ 119,531	\$ 112,665	\$ 117,030	\$ 103,455
Expenditures	Actual	Actual	Budget	Estimated	Proposed
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Materials and services	\$ 43,513	\$ 15,151	\$ 35,200	\$ 26,500	\$ 40,200
Capital outlay					
Transfers					
Contingency			77,465		63,255
Total expenditures	\$ 43,513	\$ 15,151	\$ 112,665	\$ 26,500	\$ 103,455
Ending available working capital	\$ 108,322	\$ 104,380	\$ -	\$ 90,530	\$ -

PEG Fee Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
61-000-003	Interest Earned	1,215	1,770	1,200	2,400	2,425
61-000-100	Miscellaneous	4,200	-	-	-	-
61-000-120	Peg Fees	9,546	9,439	9,600	10,250	10,500
61-000-401	Transfers In	-	-	-	-	-
	Total Revenue	14,961	11,209	10,800	12,650	12,925
61-610-205	Small Equipment	3,209	-	-	-	-
61-610-228	Utilities	-	-	-	-	-
61-610-230	Contractual/Professional	24,463	1,464	20,500	6,500	16,000
61-610-242	Dues Fees & Subscriptions	15,840	13,687	14,700	20,000	24,200
	Total Materials & Services	43,513	15,151	35,200	26,500	40,200
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-600	Contingency	-	-	77,465	-	63,255
	Total Expenditures	43,513	15,151	112,665	26,500	103,455

BUILDING FUND 13



PURPOSE:

The Building Department is committed to serving existing and new residents, with comprehensive enforcement of building, plumbing, mechanical and fire and life safety codes of the State of Oregon. This department ensures that commercial and industrial buildings, residential dwellings, and public buildings such as schools and government buildings are constructed in conformance with all regulatory codes to ensure the continued safety and well-being of all members of the community.

VISION FOR THE YEAR:

With the economy continuing to show growth, the Building Department estimates that more than 15 single family homes, along with several multi-family building permits could be taken out this year, in addition to permits for commercial and industrial projects. Its anticipated that commercial and industrial projects will be a much bigger focus for the Department this year, as the number of permits issued for these types of projects is expected to increase noticeably over last year.

COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects

BUILDING FUND OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Asbuilts Updated (GIS)												
Support Development of OMIC/PCC												
Support City Wide Infrastructure Projects												
Assist with Updating Public Works Design Standards												
Support Chapman Landing Park												

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$254,686. Permit revenue and miscellaneous fees are anticipated to be \$242,350. Total anticipated revenue for this fund is projected to be \$251,850 and total fund resources are expected to be \$506,536. Personnel services costs are budgeted at \$233,475. The Materials and services are estimated at \$96,357. There will be a transfer to the General Fund of \$30,000. The contingency is \$116,111.

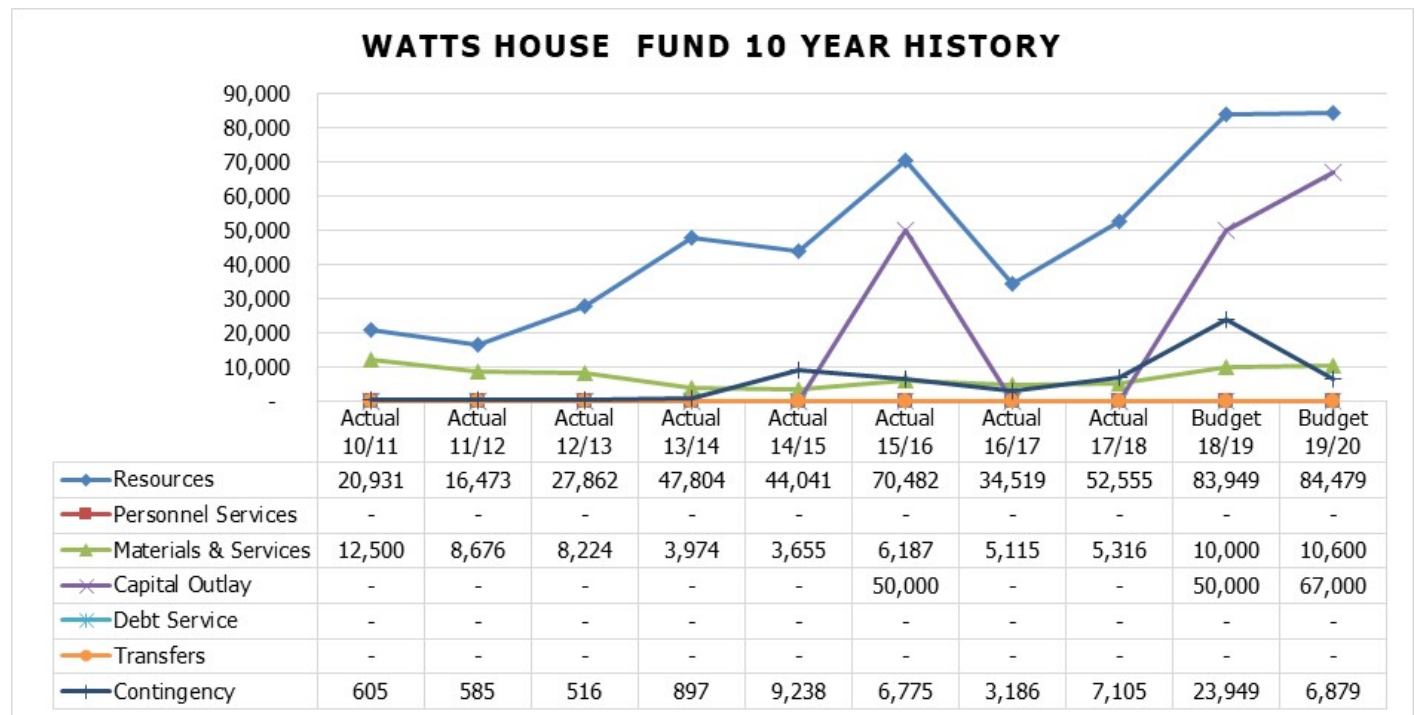
PERCENTAGE OF TIME ALLOCATION:

	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Building Fund						
Building Official	100%	100%	100%	100%	28.59	44.34
Office Administrator CDC	40%	45%	50%	50%	20.62	26.32
Planning Supervisor	0%	10%	0%	0%	28.59	44.34
City Manager	3%	3%	3%	4%	41.87	64.95
City Recorder	2%	2%	2%	3%	25.67	39.80
Finance Administrator/Office Manager	3%	3%	3%	3%	36.87	57.18
Assistant to City Manager	3%	3%	3%	4%	28.59	44.34
Office Administrator Finance	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	1.53	1.68	1.63	1.66		

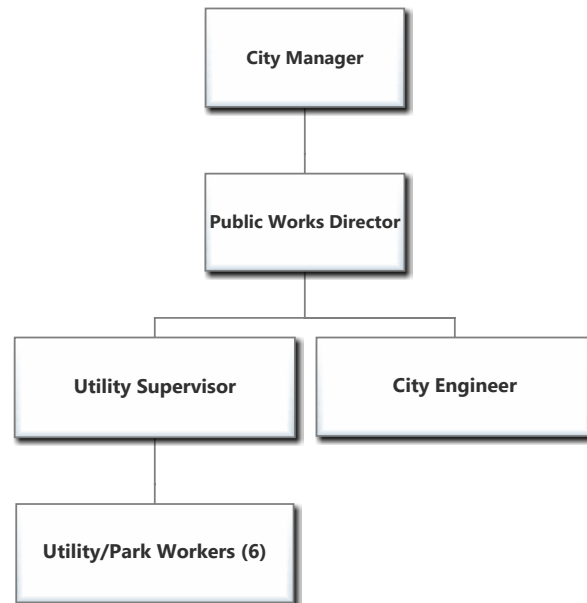
Building Fund 13					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 141,250	\$ 402,141	\$ 345,209	\$ 435,843	\$ 254,686
Current year resources					
Interest	\$ 1,935	\$ 7,354	\$ 6,900	\$ 9,500	\$ 9,500
Permits and licenses	559,038	300,201	140,000	110,000	242,350
Miscellaneous	2	5,521	10,000	900	
Transfers	-				
Total current year resources	\$ 560,975	\$ 313,076	\$ 156,900	\$ 120,400	\$ 251,850
Total resources	\$ 702,225	\$ 715,217	\$ 502,109	\$ 556,243	\$ 506,536
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Personnel services	\$ 205,024	\$ 197,574	\$ 210,224	\$ 199,356	\$ 233,475
Materials & services	69,093	55,618	80,232	73,945	96,357
Capital outlay	0	0	0		30,000
Debt service					
Transfers	25,967	26,182	28,256	28,256	30,593
Contingency			183,397		116,111
Total expenditures	\$ 300,084	\$ 279,374	\$ 502,109	\$ 301,557	\$ 506,536
Ending working capital	\$ 402,141	\$ 435,843	\$ -	\$ 254,686	\$ -

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
13-000-003	Interest Earned	1,935	7,354	6,900	9,500	9,500
13-000-070	Building Permits	559,038	300,201	140,000	110,000	242,350
13-000-100	Miscellaneous	2	5,521	10,000	900	-
13-000-260	Infar's Inspection Fees	-	-	-	-	-
13-000-900	Transfers In	-	-	-	-	-
	Total Revenue	560,975	313,076	156,900	120,400	251,850
13-130-100	City Manager	4,085	4,296	4,316	4,316	6,179
13-130-104	Planning Supervisor	-	6,439	-	-	-
13-130-105	Building Official	95,171	86,690	86,970	86,970	94,029
13-130-106	Finance/Office Manager	2,801	2,872	3,111	3,111	3,364
13-130-107	Assistant to City Manager	1,604	1,857	2,038	2,038	3,314
13-130-108	Office Administrator Finance	844	865	963	963	1,074
13-130-110	City Recorder	1,551	1,589	2,479	2,479	2,553
13-130-132	Office Administrator CDC	20,551	23,609	27,579	27,579	28,397
13-130-142	Overtime	472	2,656	3,698	1,200	3,807
13-130-146	Health Insurance	37,144	31,044	38,587	32,500	40,100
13-130-148	Retirement Benefits	28,787	21,734	27,697	26,800	36,715
13-130-150	Social Security	9,429	9,824	10,492	9,600	11,418
13-130-152	Worker's Compensation	2,585	4,099	2,294	1,800	2,525
13-130-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	205,024	197,574	210,224	199,356	233,475

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
13-130-200	Building /Facilities Maintenance	99	155	3,000	250	3,000
13-130-202	Equipment Maintenance	-	-	-	-	-
13-130-203	Maintenance Agreements	869	1,145	1,230	1,200	1,470
13-130-204	Vehicle Maintenance	-	952	2,290	1,645	2,290
13-130-205	Small Equipment	295	509	1,000	300	1,500
13-130-206	Fuel, Oil, Lube	1,204	1,151	1,600	800	1,350
13-130-216	Office Supplies	1,648	3,107	3,480	2,400	3,480
13-130-228	Utilities	2,355	2,342	3,240	2,400	3,360
13-130-230	Contractual/Professional	59,699	42,963	60,600	60,600	75,000
13-130-234	Miscellaneous	-	-	-	-	-
13-130-238	Insurance	-	-	-	-	-
13-130-240	Travel/Training	2,043	2,425	2,800	3,000	3,300
13-130-242	Dues/Fees/Subscriptions	366	458	442	950	1,057
13-130-244	Publications/Notices/Advertising	416	62	250	250	250
13-130-252	Uniforms & Safety Equipment	98	349	300	150	300
13-130-254	Equipment Rental	-	-	-	-	-
	Total Materials & Services	69,093	55,618	80,232	73,945	96,357
13-130-300	Equipment	-	-	-	-	30,000
13-130-311	Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	30,000
13-130-416	Transfer to General Fund	25,967	26,182	28,256	28,256	30,593
13-130-418	Transfer to Unemployment	-	-	-	-	-
	Total Transfers	25,967	26,182	28,256	28,256	30,593
13-130-600	Contingency	-	-	183,397	-	116,111
	Total Expenditures	300,084	279,374	502,109	301,557	506,536



STREET FUND 20



PURPOSE:

The Street Department is dedicated to maintaining the street and storm systems throughout the City. The department personnel ensure that traffic control signs, pedestrian crossings and roads are kept in good condition with the intention of providing public safety for the community.

VISION FOR THE YEAR:

To provide maintenance and repairs to City owned streets.

COMPLIANCE WITH COUNCIL GOALS:

Pursue Transportation Funding	Develop 5-year CIP, pavement management program
Develop a Sidewalk Improvement program	Update Public Works Design Standards
Funding Options for Sidewalk and Safety Corridors	Streetscape Improvements
Joint City/County Road Projects/Maintenance	
Coordinate with County to explore alternate route to east side of airport	

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Update Public Works Design Standards												
Facilitate/promote ODOT Signal Improvements												
Develop 5-year CIP, pavement management program												
Coordinate with County to explore alt route to east airport												
Develop OMIC access road												
Welcome to Scappoose Sign												
Monitor potential impacts from I-5/205 toll proposal												
Funding Options for Sidewalk Safety Corridors												
Curb Painting												
Asphalt Paving												
Crack Sealing												

BUDGET NOTES:

The Street Fund is funded by monies received from multiple sources. These include: state gas tax revenue which is based on dollars per capita of our city, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. The budget shows a beginning cash balance of \$425,957 with anticipated current year revenue of \$1,011,468. Beginning with interest income of \$21,000, the state gas tax revenue is \$531,321, surface

transportation program at \$429,147 and infrastructure inspection fees at \$30,000, the total resources for this fund is \$1,437,425. The budgeted expenditures for the Street Fund are \$1,110,516, beginning with personnel services costs which are budgeted at \$253,113 and materials and services are budgeted at \$233,655. The fund also budgeted \$559,147 for capital outlay projects. Capital outlay projects include street light replacement and minor paving projects. There is also \$64,601 in transfers. The fund anticipates a contingency of \$326,909.

PERCENTAGE OF TIME ALLOCATION:

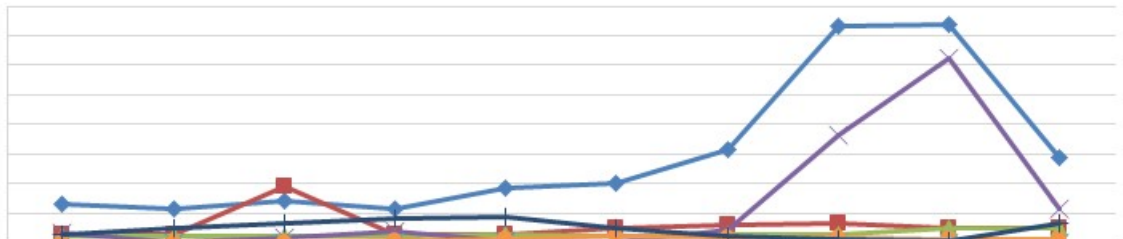
Street Fund	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	10%	10%	36.87	57.18
Utility Supervisor	20%	30%	10%	10%	28.59	44.34
Utility/Parks Worker I	15%	15%	10%	20%	19.16	24.45
Utility/Parks Worker II	30%	25%	10%	0%	22.82	29.12
Utility/Parks Worker III	20%	15%	10%	20%	25.14	32.09
Office Administrator CDC	15%	14%	0%	0%	20.62	26.32
City Planner	20%	0%	0%	0%	28.69	36.62
Planning Supervisor	0%	13%	0%	0%	28.59	44.34
City Manager	21%	21%	21%	21%	41.87	64.95
City Recorder	15%	15%	15%	15%	25.67	39.80
City Engineer	34%	34%	30%	30%	31.88	49.46
Engineer Assistant PW	0%	34%	0%	0%	24.65	37.64
Finance Administrator/Office Manager	15%	15%	15%	15%	36.87	57.18
Assistant to City Manager	21%	21%	21%	21%	28.59	44.34
Office Administrator Finance	2%	2%	2%	2%	20.62	26.32
TOTAL FTE'S	2.58	2.84	1.54	1.64		

Street Fund 20					
Resources	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Proposed Budget FY 19-20
Working capital carryover	\$ 556,205	\$ 849,051	\$ 105,053	\$ 1,311,865	\$ 425,957
Current year resources					
Interest	\$ 5,925	\$ 8,527	\$ 5,400	\$ 21,000	\$ 21,000
Intergovernmental	976,268	2,754,243	3,542,289	1,728,072	960,468
Charges for services	44,133	8,331	40,000	104,133	30,000
Miscellaneous	362	2,868		1,320	
Transfers		35,000	0		
Total current year resources	\$ 1,026,688	\$ 2,808,969	\$ 3,587,689	\$ 1,854,525	\$ 1,011,468
Total resources	\$ 1,582,893	\$ 3,658,020	\$ 3,692,742	\$ 3,166,390	\$ 1,437,425
Expenditures					
Personnel services	\$ 305,660	\$ 319,753	\$ 229,997	\$ 215,454	\$ 253,113
Materials & services	134,559	129,401	252,713	178,000	233,655
Capital outlay	211,758	1,813,613	3,123,972	2,288,800	559,147
Debt service					
Transfers	81,865	83,388	58,179	58,179	64,601
Contingency			27,881		326,909
Total expenditures	\$ 733,842	\$ 2,346,155	\$ 3,692,742	\$ 2,740,433	\$ 1,437,425
Ending working capital	\$ 849,051	\$ 1,311,865	\$ -	\$ 425,957	\$ -

Street Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
20-000-003 Interest Earned	5,925	8,527	5,400	21,000	21,000
20-000-100 Miscellaneous	362	2,868	-	1,320	-
20-000-120 Surface Trans Program Funds	-	102,417	348,972	-	429,147
20-000-125 Intergovernmental Revenue	575,000	2,222,434	2,700,000	1,203,072	-
20-000-160 State Gas Tax	401,268	429,392	493,317	525,000	531,321
20-000-260 Infrastructure Inspection Fees	44,133	8,331	40,000	104,133	30,000
20-000-904 Transfer in Storm Drainage	-	35,000	-	-	-
Total Revenue	1,026,688	2,808,969	3,587,689	1,854,525	1,011,468
20-200-100 City Manager	28,596	30,071	30,214	30,214	30,896
20-200-102 Public Works Director	28,684	28,818	10,488	10,488	11,342
20-200-104 Planning Supervisor	12,147	7,948	-	-	-
20-200-106 Finance/Office Manager	14,007	14,359	15,554	15,554	16,821
20-200-107 Assistant to City Manager	11,225	13,000	14,268	14,268	16,571
20-200-108 Office Administrator Finance	844	865	963	963	1,074
20-200-110 City Recorder	11,633	11,918	12,394	12,394	12,764
20-200-113 City Engineer	32,599	32,902	30,910	30,910	31,838
20-200-118 Field Service Supervisor	13,501	21,784	7,965	7,965	8,614
20-200-121 Utility Workers	35,866	30,799	17,948	17,948	23,079
20-200-123 Engineering Assistant PW	-	6,532	-	-	-
20-200-132 Office Administrator CDC	7,706	7,370	-	-	-
20-200-142 Overtime	2,002	1,111	1,006	500	1,201
20-200-146 Health Insurance	48,255	46,381	38,769	28,000	38,099
20-200-148 Retirement Benefits	37,503	45,737	35,324	33,500	45,188
20-200-150 Social Security	14,945	15,577	11,337	10,500	12,336
20-200-152 Workers' Compensation	6,145	4,582	2,857	2,250	3,290
20-200-153 Taxable Fringe Benefits	-	-	-	-	-
Total Personnel Services	305,660	319,753	229,997	215,454	253,113
20-200-200 Building/Facilities Maintenance	415	1,732	2,500	1,000	1,500
20-200-202 Equipment Maintenance	845	875	3,500	3,000	2,800
20-200-203 Maintenance Agreements	607	741	990	800	910
20-200-204 Vehicle Maintenance	4,630	3,501	2,180	1,000	2,000
20-200-205 Small Equipment	3,729	1,529	5,000	1,500	3,500
20-200-206 Fuel/Oil/Lube	2,421	3,271	6,000	4,000	4,250
20-200-208 Street Maintenance	5,445	1,103	66,000	15,000	30,000
20-200-210 Street Light Maintenance	8,350	13,548	12,000	12,000	13,800
20-200-212 Sign Maintenance	3,033	3,946	4,920	2,000	3,500
20-200-216 Office Supplies	2,088	1,961	2,280	1,500	2,400
20-200-218 Operational Supplies	15,824	15,812	10,680	5,000	5,300
20-200-227 Electrical Operations	34,125	34,932	36,000	43,800	45,600
20-200-228 Utilities	3,096	3,537	3,780	3,500	3,720
20-200-230 Contractual/Professional	41,101	29,375	84,013	73,500	101,350
20-200-234 Miscellaneous	-	-	-	-	-
20-200-235 Property Tax	3,811	3,378	3,800	3,800	3,800
20-200-238 Insurance	-	6,738	-	-	-
20-200-240 Travel/Training	3,330	2,103	3,000	2,500	3,000
20-200-242 Dues/Fees/Subscriptions	265	413	600	600	500
20-200-244 Publications/Notices/Advertising	(54)	201	1,000	1,000	750
20-200-252 Uniforms/Safety	1,496	543	3,470	2,000	3,975
20-200-254 Equipment Rental	-	163	1,000	500	1,000
Total Materials & Services	134,559	129,401	252,713	178,000	233,655
20-200-300 Equipment	7,955	35,103	55,000	38,800	50,000
20-200-305 Street Improvements	170,693	1,778,509	3,068,972	2,250,000	509,147
20-200-311 Equipment Replacement	33,110	-	-	-	-
Total Capital Outlay	211,758	1,813,613	3,123,972	2,288,800	559,147
20-200-500 Vehicle Lease Principal	-	-	-	-	-
20-200-501 Vehicle Lease Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
20-200-410 Transfer to GF ISF	81,865	83,388	58,179	58,179	64,601
20-200-411 Transfer to Storm Drainage	-	-	-	-	-
20-200-418 Transfer to Unemployment	-	-	-	-	-
Total Transfers	81,865	83,388	58,179	58,179	64,601
20-200-600 Contingency	-	-	27,881	-	326,909
Total Expenditures	733,842	2,346,155	3,692,742	2,740,433	1,437,425

STREET FUND 10 YEAR HISTORY

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	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Resources	649,053	574,820	702,406	579,825	909,537	1,008,90	1,582,89	3,658,02	3,692,74	1,437,42
Personnel Services	134,267	144,072	946,674	124,908	142,409	241,294	305,660	319,753	252,713	233,655
Materials & Services	118,895	121,489	98,885	99,850	127,762	98,532	134,559	129,401	252,713	233,655
Capital Outlay	171,438	-	88,796	183,588	20,637	5,900	211,758	1,813,61	3,123,97	559,147
Debt Service	1,407	1,408	716	-	-	-	-	-	-	-
Transfers	11,381	12,567	12,837	15,871	46,738	106,977	81,865	83,388	58,179	64,601
Contingency	124,314	247,533	312,755	411,879	426,396	251,463	99,995	54,419	27,881	326,909



FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

This fund is intended for special sidewalk and path projects. Funding comes from one percent of the state gas tax revenue into this fund.

VISION FOR THE YEAR:

Develop a plan to create new trails and sidewalks within the City.

COMPLIANCE WITH COUNCIL GOALS:

Begin to develop a South Scappoose Creek Trail Plan
Examine/Promote Vista Property Development

Develop a Sidewalk Improvement Program

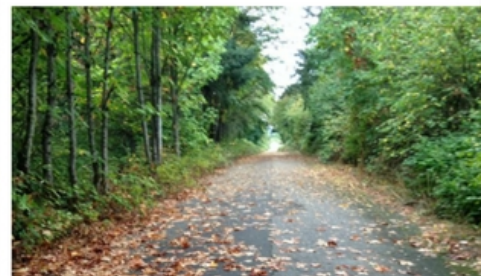
Foot Path & Bicycle Trails Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Examine/Promote Vista Property Development Opportunities												
Develop Eastside Trail along Railroad right of way												

BUDGET NOTES:

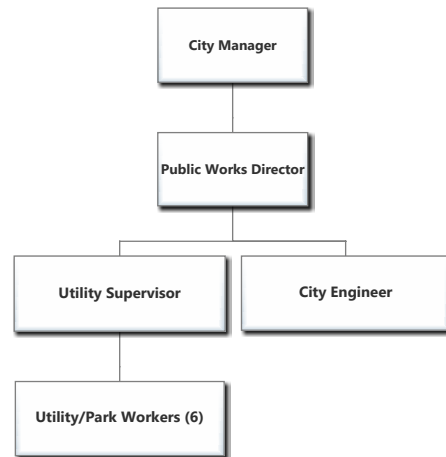
The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$44,377. The fund anticipates revenue in the amount of \$106,467. The City expects to receive \$5,367 from state gas tax revenue and \$1,100 from interest income. The total revenue for the fund is \$150,844. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$142,000 in capital outlay for developing new trails and the new City Sidewalk Program. The fund anticipates a contingency of \$5,844.

<i>Foot Paths & Bicycle Trails Fund 25</i>					Proposed
Resources	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
Working capital carryover	\$ 28,747	\$ 33,123	\$ 37,883	\$ 38,053	\$ 44,377
Current year resources					
Interest	\$ 323	\$ 593	\$ 575	\$ 1,074	\$ 1,100
Intergovernmental revenues	4,053	4,337	4,983	5,250	5,367
Transfers					100,000
Total current year resources	\$ 4,376	\$ 4,930	\$ 5,558	\$ 6,324	\$ 106,467
Total resources	\$ 33,123	\$ 38,053	\$ 43,441	\$ 44,377	\$ 150,844
					Proposed
Expenditures	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	FY 19-20
Material & services	\$ -	\$ -	\$ 3,000		\$ 3,000
Capital outlay	-	-	36,000		142,000
Contingency			4,441		5,844
Total expenditures	\$ -	\$ -	\$ 43,441	\$ -	\$ 150,844
Ending working capital	\$ 33,123	\$ 38,053	\$ -	\$ 44,377	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
25-000-003	Interest Earned	323	593	575	1,074	1,100
25-000-160	State Gas Tax (1%)	4,053	4,337	4,983	5,250	5,367
25-000-170	Intergovernmental Revenue	-	-	-	-	-
25-000-904	Transfers In	-	-	-	-	100,000
	Total Revenue	4,376	4,930	5,558	6,324	106,467
25-250-218	Operational Supplies	-	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	Total Materials & Services	-	-	3,000	-	3,000
25-250-315	City Sidewalk Program	-	-	-	-	100,000
25-250-326	Council Approved Projects	-	-	36,000	-	42,000
	Total Capital Outlay	-	-	36,000	-	142,000
25-250-410	Transfer to Street Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
25-250-600	Contingency	-	-	4,441	-	5,844
	Total Expenditures	-	-	43,441	-	150,844



STORMWATER DRAINAGE FUND 26



PURPOSE:

This fund was established with the intention to provide the revenue needed to meet Federal and State Stormwater requirements.

VISION FOR THE YEAR:

Develop a Stormwater Management Plan and provide maintenance to the system.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Update SDC's

Update Stormwater Master Plan

Update/Review Stormwater Fees

Update Public Works Design Standards

Develop Capital Improvement Plan

Stormwater Drainage Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Capital Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												
Storm Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$132,618. The budget anticipates revenue of \$4,000 from interest income and expects to collect \$222,268 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$370,886. The fund anticipates expenditures of \$92,060 for personnel services, \$128,350 for materials and services. The contingency line item is \$150,476.

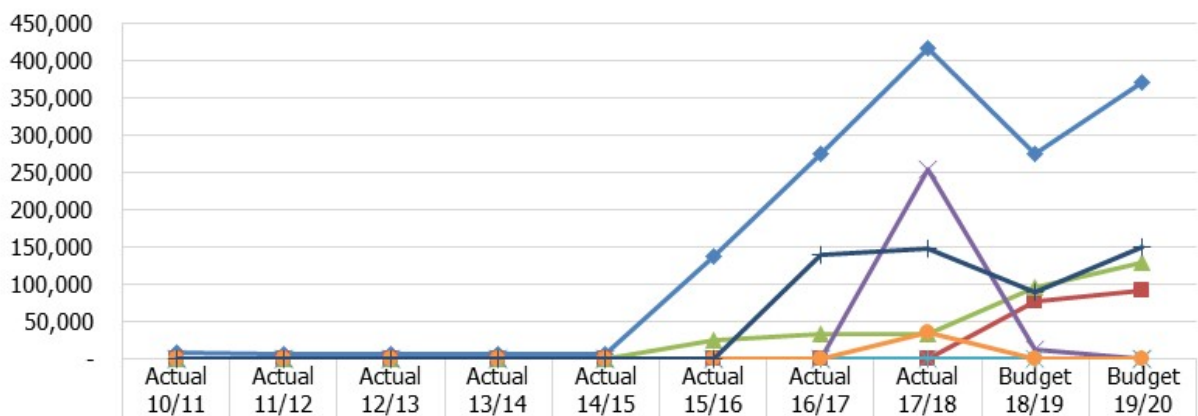
PERCENTAGE OF TIME ALLOCATION:

Stormwater Fund	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Public Works Director			10%	10%	36.87	57.18
Utility Supervisor			10%	10%	28.59	44.34
Utility/Parks Worker I			20%	20%	19.16	24.45
Utility/Parks Worker II			0%	0%	22.82	29.12
Utility/Parks Worker III			20%	20%	25.14	32.09
City Manager			0%	0%	41.87	64.95
City Recorder			0%	0%	25.67	39.80
City Engineer			10%	10%	31.88	49.46
Finance Administrator/Office Manager			0%	0%	36.87	57.18
Assistant to City Manager			0%	0%	28.59	44.34
Office Administrator Finance			0%	0%	20.62	26.32
TOTAL FTE'S	0.00	0.00	0.70	0.70		

<i>Stormwater Drainage Fund 26</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
Working capital carryover	\$ 112,478	\$ 240,668	\$ 72,723	\$ 94,919	\$ 132,618
Current year resources					
Interest	\$ 1,950	\$ 3,758	\$ 4,300	\$ 3,800	\$ 4,000
Intergovernmental			12,000		12,000
Charges for services	160,231	172,989	185,318	190,800	222,268
Miscellaneous					
Transfers					
Total current year resources	\$ 162,181	\$ 176,747	\$ 201,618	\$ 194,600	\$ 238,268
Total resources	\$ 274,659	\$ 417,415	\$ 274,341	\$ 289,519	\$ 370,886
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
Personnel services	\$ -	\$ -	\$ 77,328	\$ 72,515	\$ 92,060
Materials & services	33,991	32,644	95,564	72,600	128,350
Capital outlay		254,852	11,786	11,786	-
Debt service					
Transfers		35,000			
Contingency			89,663		150,476
Total expenditures	\$ 33,991	\$ 322,496	\$ 274,341	\$ 156,901	\$ 370,886
Ending working capital	\$ 240,668	\$ 94,919	\$ -	\$ 132,618	\$ -

Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
26-000-003	Interest Earned	1,950	3,758	4,300	3,800	4,000
26-000-100	Miscellaneous	-	-	-	-	-
26-000-125	Intergovernmental Revenue	-	-	12,000	-	12,000
26-000-220	User Fees	160,231	172,989	185,318	185,800	192,268
26-000-260	Infrastructure Inspection Fees	-	-	-	5,000	30,000
26-000-902	Transfer in General Fund	-	-	-	-	-
	Total Revenue	162,181	176,747	201,618	194,600	238,268
26-260-112	Public Works Director	-	-	10,488	10,800	11,342
26-260-113	City Engineer	-	-	7,965	10,800	10,613
26-260-118	Field Services Supervisor	-	-	17,950	8,000	8,614
26-260-121	Utility Workers	-	-	10,303	16,800	23,079
26-260-142	Overtime	-	-	1,006	500	1,201
26-260-146	Health Insurance	-	-	13,548	10,500	15,612
26-260-148	Retirement Benefits	-	-	10,271	9,600	14,690
26-260-150	Social Security	-	-	3,817	3,500	4,388
26-260-152	Workers Compensation	-	-	1,980	2,015	2,521
26-260-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	-	-	77,328	72,515	92,060
26-260-202	Equipment Maintenance	-	-	6,000	4,000	11,000
26-260-204	Vehicle Maintenance	-	-	5,000	4,000	-
26-260-205	Small Equipment	3,209	-	-	-	-
26-260-206	Fuel, Oil & Lube	-	-	3,000	3,000	4,600
26-260-218	Operational Supplies	446	2,466	21,000	6,000	31,000
26-260-230	Contractual/Professional	29,616	15,113	54,214	50,000	66,000
26-260-242	Dues/Fees/Subscriptions	-	14,777	5,600	5,600	15,000
26-260-244	Publications/Notices/Advertising	720	288	750	-	750
	Total Materials & Services	33,991	32,644	95,564	72,600	128,350
26-260-300	Equipment Upgrades	-	8,000	-	-	-
26-260-305	Storm Drainage Improvements	-	61,852	11,786	11,786	-
26-260-311	Equipment Replacement	-	185,000	-	-	-
	Total Capital Outlay	-	254,852	11,786	11,786	-
26-260-411	Transfer to Streets	-	35,000	-	-	-
	Total Transfers	-	35,000	-	-	-
26-260-600	Contingency	-	-	89,663	-	150,476
	Total Expenditures	33,991	322,496	274,341	156,901	370,886

STORMWATER DRAINAGE FUND 10 YEAR HISTORY



STORMWATER DRAINAGE SDC FUND 28

PURPOSE:

The Stormwater Drainage System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future stormwater improvement needs generated by development.

VISION FOR THE YEAR:

The focus for this year will be to update the Stormwater Master Plan.

COMPLIANCE WITH COUNCIL GOALS:

Update Public Works Design Standards

Develop Capital Improvement Plan

Update Stormwater Master Plan

Storm Capacity Improvements

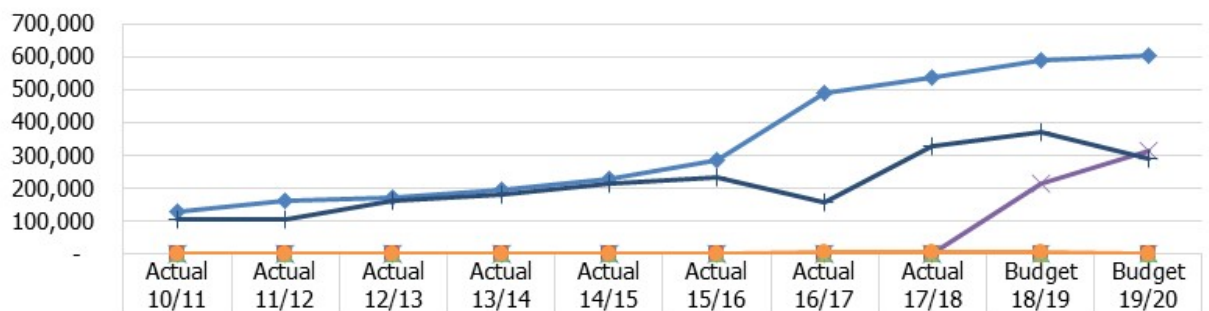
[illegible]**BUDGET NOTES:**

The Stormwater Drainage SDC fund has a working capital carryover of \$551,473. The fund expects to collect \$40,176 in SDC fees, and \$13,200 in interest income for a current year resource total of \$53,376. The total fund resources are \$604,849. On the expenditure side the city has budgeted \$312,000 for capital outlay to update the Stormwater Master Plan and approved Stormwater projects. There will be a transfer of \$2,009 to the General Fund to cover administrative costs. The contingency is budget at \$290,840. The total expenditures for the Stormwater SDC fund are 604,849.

Stormwater Drainage SDC 28					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 282,610	\$ 486,938	\$ 531,000	\$ 533,755	\$ 551,473
Current year resources					
Interest	\$ 4,025	\$ 8,678	\$ 7,500	\$ 13,220	\$ 13,200
System development charges	203,947	40,561	48,442	6,920	40,176
Total current year resources	\$ 207,972	\$ 49,239	\$ 55,942	\$ 20,140	\$ 53,376
Total resources	\$ 490,582	\$ 536,177	\$ 586,942	\$ 553,895	\$ 604,849
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Capital outlay			\$ 212,000		\$ 312,000
Transfers	3,644	2,422	2,422	2,422	2,009
Contingency			372,520		290,840
Total expenditures	\$ 3,644	\$ 2,422	\$ 586,942	\$ 2,422	\$ 604,849
Ending working capital	\$ 486,938	\$ 533,755	\$ -	\$ 551,473	\$ -

Stormwater Drainage SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
28-000-003	Interest Earned	4,025	8,678	7,500	13,220	13,200
28-000-100	Miscellaneous	-	-	-	-	-
28-000-400	Transfers In	-	-	-	-	-
28-000-993	Storm Drainage SDC	203,947	40,561	48,442	6,920	40,176
	Total Revenue	207,972	49,239	55,942	20,140	53,376
28-280-312	Council Approved Projects	-	-	62,000	-	112,000
28-280-314	Storm Drainage Improvements	-	-	150,000	-	200,000
	Total Capital Outlay	-	-	212,000	-	312,000
28-280-400	Transfers Out	3,644	2,422	2,422	2,422	2,009
	Total Transfers	3,644	2,422	2,422	2,422	2,009
28-280-600	Contingency	-	-	372,520	-	290,840
	Total Expenditures	3,644	2,422	586,942	2,422	604,849

STORMWATER DRAINAGE SDC FUND 10 YEAR HISTORY



	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Resources	127,313	159,146	171,367	194,521	227,140	284,314	490,582	536,177	586,942	604,849
Personnel Services	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	212,000	312,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	393	262	133	329	842	1,704	3,644	2,422	2,422	2,009
Contingency	103,503	105,979	161,047	180,153	212,893	231,361	158,195	329,039	372,520	290,840

The Transportation System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay both previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

Develop a plan for improving City Streets.

Joint City/County Road Projects/Maintenance	Update Public Works Design Standards
Develop 5-year CIP, pavement management program	Update SDC Fee's
Develop a Sidewalk Improvement program	Streetscape Improvements
Coordinate with County to explore alternate route to east side of airport	

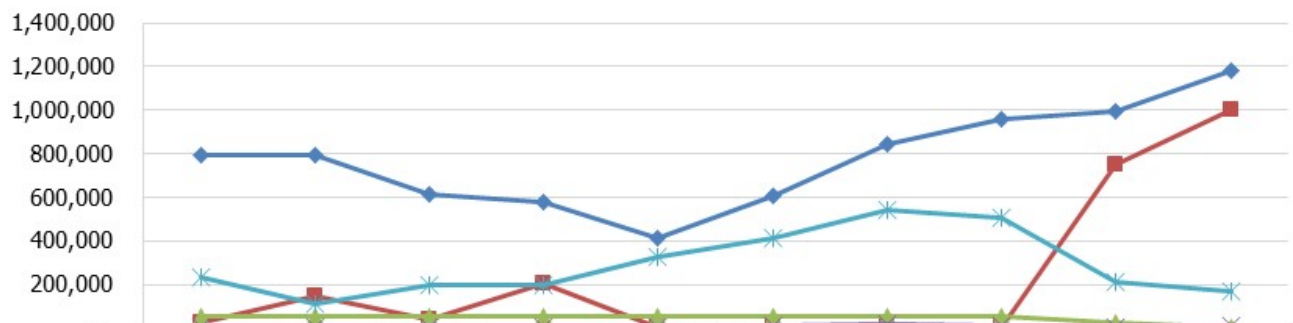
BUDGET NOTES:
The Street SDC fund is projected to have a beginning cash balance \$920,331. The fund anticipates a collection of SDC revenue of \$237,489 and interest revenue of \$22,500. Current year resources total \$259,989 and the total estimated fund revenue is \$1,180,320. The proposed expenditures for the Street SDC fund are \$1,180,320. Capital outlay projects total \$1,000,000. A transfer to the General Fund of \$11,281 is to cover administrative costs, and the contingency line item is \$169,039.

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Street SDC Account	Fund Line Item Detail Description	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
30-000-003	Interest Earned	6,170	14,325	13,500	22,300	22,500
30-000-100	Miscellaneous	-	-	-	-	-
30-000-150	Intergovernmental Revenue	-	-	-	-	-
30-000-992	Street SDC Reimbursement	-	1,649	7,323	1,617	225,615
30-000-993	Street SDC Ext. Cap. Improvements	297,673	179,938	84,216	30,722	11,874
	Total Revenue	303,843	195,912	105,039	54,639	259,989
30-300-312	Council Approved Projects	9,815	-	750,000	-	-
30-300-314	Street Extra Capacity Improvements	-	-	-	-	1,000,000
	Total Capital Outlay	9,815	-	750,000	-	1,000,000
30-300-150	Principal Crown Zellerbach	51,003	53,043	26,202	26,202	-
30-300-151	Interest Crown Zellerbach	5,210	3,170	1,048	1,048	-
	Total Debt Services	56,213	56,213	27,250	27,250	-
30-300-402	Transfer to GF SDC Admin.	14,475	7,816	4,577	4,577	11,281
	Total Transfers	14,475	7,816	4,577	4,577	11,281
30-300-600	Contingency	-	-	211,440	-	169,039
	Total Expenditures	80,503	64,029	993,267	31,827	1,180,320

STREET SDC FUND 10 YEAR HISTORY



	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Resources	791,541	795,018	611,801	580,936	410,640	605,301	846,139	961,548	993,267	1,180,32
Capital Outlay	21,064	148,908	35,911	204,499	-	-	9,815	-	750,000	1,000,00
Debt Service	56,213	56,213	56,213	56,213	56,213	56,213	56,213	56,213	27,250	-
Transfers	2,217	1,478	488	1,213	3,285	6,792	14,475	7,816	4,577	11,281
Contingency	230,831	112,637	196,021	194,796	328,624	410,308	545,049	502,738	211,440	169,039

PARK SDC FUND 35

PURPOSE:

The Park System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

VISION FOR THE YEAR:

The Parks SDC will focus on exploring the development of a 12-acre park east of the Airport.

COMPLIANCE WITH COUNCIL GOALS:

Update Public Works Design Standards
Begin to develop a South Scappoose Creek Trail Plan
Explore Development of 12-acre Park East of the Airport
Veterans Park/Chief Concomly Park Bridge Feasibility Study

Complete Chapman Landing Acquisition
Explore Possible of Community Center
Update SDC Fees
Develop plan to protect and restore Candle

Parks SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Begin to develop a South Scappoose Creek Trail Plan												
Chapman Landing Design												
Develop plan to protect and restore candle												
Explore development of 12-acre park east of the airport												
Explore possibility of community center												
Update public works design standards												
Veterans Park/Chief Concomly Park Bridge Feasibility Study												

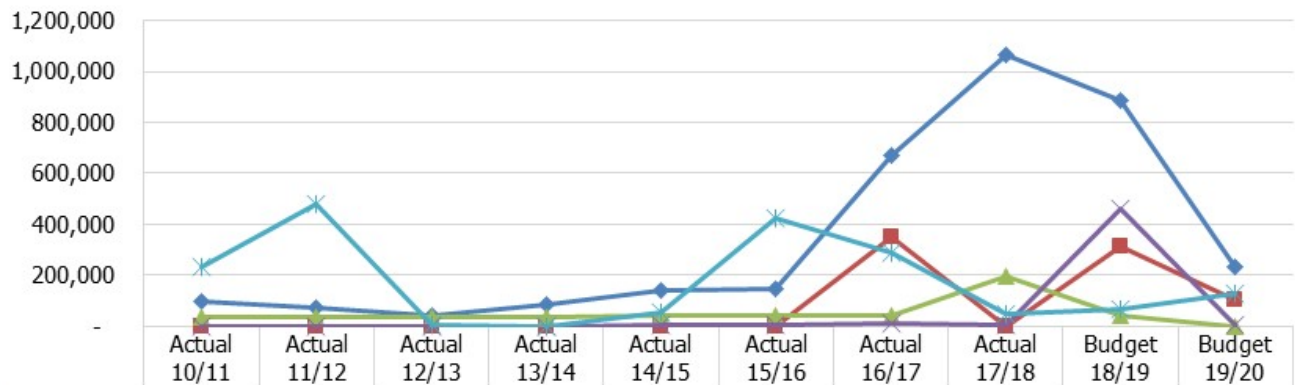
BUDGET NOTES:

The Beginning working capital carryover for the Parks SDC fund is \$127,549. The City anticipates \$16,710 in interest revenue and \$88,284 in SDC revenue. The total fund revenue is \$104,994, bringing the total resources to \$232,543. For expenditures, the City has budgeted for \$101,200 in capital outlay to assist with development of the Chapman Landing Park. There will be a transfer of \$4,414 to the General Fund to cover administrative costs. The fund has a contingency of \$126,929.

<i>Parks SDC Fund 35</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Working capital carryover	\$ 99,638	\$ 262,591	\$ 403,654	\$ 861,794	\$ 127,549
Current year resources					
Interest	\$ 237	\$ 5,530	\$ 5,200	\$ 16,700	\$ 16,710
Intergovernmental		\$ 641,260	458,660		
System development charges	218,322	155,902	16,692	22,950	88,284
Transfers	350,000				
Total current year resources	\$ 568,559	\$ 802,692	\$ 480,552	\$ 39,650	\$ 104,994
Total resources	\$ 668,197	\$ 1,065,283	\$ 884,206	\$ 901,444	\$ 232,543
Expenditures					
Materials & services	\$ -	\$ -	\$ -	\$ -	
Capital outlay	349,987		314,400	314,400	101,200
Debt service					
2010 Principal 20013576242 4/1 & 10/1	38,297	191,235	38,297	0	
2010 Interest 20013576242 4/1 & 10/1	5,241	4,221	3,418	0	
Transfers	12,081	8,033	459,495	459,495	4,414
Contingency			68,596		126,929
Total expenditures	\$ 405,606	\$ 203,489	\$ 884,206	\$ 773,895	\$ 232,543
Ending working capital	\$ 262,591	\$ 861,794	\$ -	\$ 127,549	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
35-000-003	Interest Earned	238	5,530	5,200	16,700	16,710
35-000-125	Intergovernmental Revenue	-	641,260	458,660	-	-
35-000-426	Transfers In	350,000	-	-	-	-
35-000-993	Parks SDC - Ext. Cap	218,322	155,902	16,692	22,950	88,284
	Total Revenue	568,559	802,692	480,552	39,650	104,994
35-350-312	Council Approved Projects	349,987	-	-	-	-
35-350-314	Parks Extra Capacity Improve	-	-	314,400	314,400	101,200
	Total Capital Outlay	349,987	-	314,400	314,400	101,200
35-350-150	Installment Note Principal	38,298	191,235	38,297	-	-
35-350-151	Installment Note Interest	5,241	4,222	3,418	-	-
	Total Debt Services	43,539	195,456	41,715	-	-
35-350-902	Transfer to GF SDC Admin	12,081	8,033	835	835	4,414
35-350-903	Transfer to Park	-	-	-	-	-
35-350-904	Transfer to Pool Fund	-	-	458,660	458,660	-
	Total Transfers	12,081	8,033	459,495	459,495	4,414
35-350-600	Contingency	-	-	68,596	-	126,929
	Total Expenditures	405,606	203,489	884,206	773,895	232,543

PARKS SDC FUND 10 YEAR HISTORY



Resources	100,144	72,612	44,196	82,750	140,372	149,733	668,197	1,065,28	884,206	232,543
Capital Outlay	-	-	-	-	-	-	349,987	-	314,400	101,200
Debt Service	34,825	34,825	34,825	34,825	45,361	44,449	43,538	195,456	41,715	-
Transfers	1,302	868	440	1,092	2,788	5,646	12,081	8,033	459,495	4,414
Contingency	230,831	480,893	7,633	340	54,728	421,991	290,430	49,199	68,596	126,929

POOL FUND 15

PURPOSE:

The Pool Fund was created as a result of a Ballot Initiative which directed the City to construct a basic covered pool. This is a dedicated fund and the resources can only be used for expenses related to the construction of a pool.

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

Pool Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Decide Future of Pool Ballot Measure												

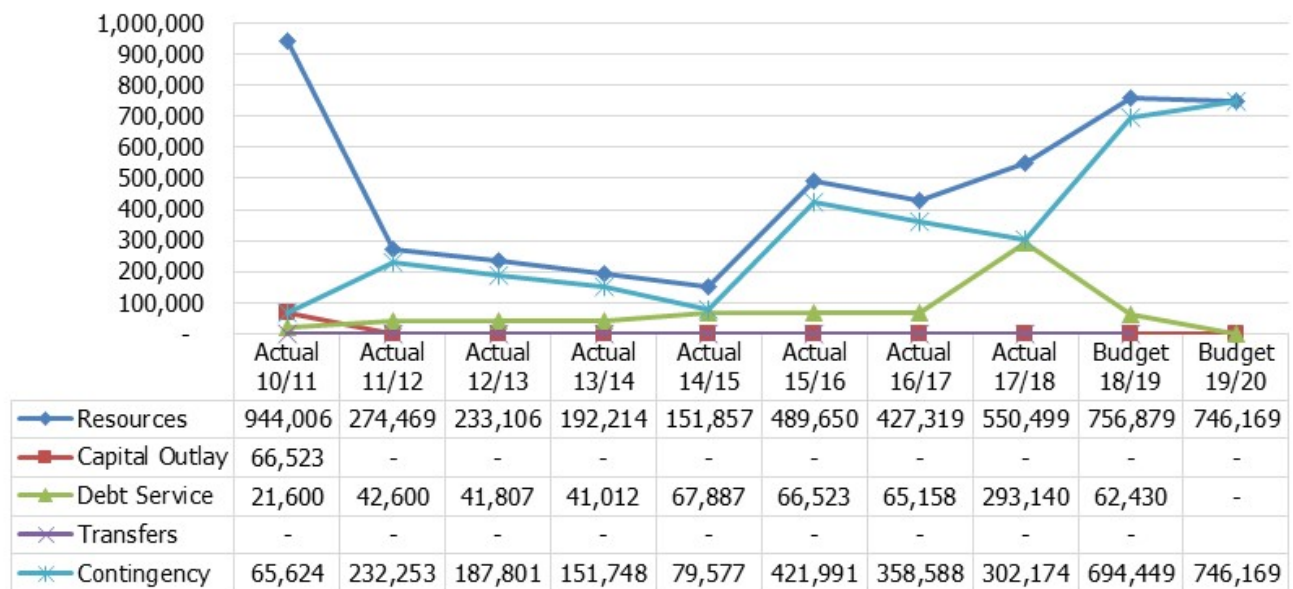
BUDGET NOTES:

The Pool fund has a beginning cash position of \$726,669. Interest income is projected to be \$19,500. Total fund resources are \$746,169. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$746,169.

<i>Pool Fund 15</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Working capital carryover	\$ 423,127	\$ 362,161	\$ 751,579	\$ 257,359	\$ 726,669
Current year resources					
Interest	\$ 4,192	\$ 5,738	\$ 5,300	\$ 10,650	\$ 19,500
Intergovernmental		182,600	-	458,660	
Transfers		-			
Total current year resources	\$ 4,192	\$ 188,338	\$ 5,300	\$ 469,310	\$ 19,500
Total resources	\$ 427,319	\$ 550,499	\$ 756,879	\$ 726,669	\$ 746,169
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay					
Debt service					
2010 Principal-USNB 0000000034 2/26 & 8/26	57,315	286,787	57,315		
2010 Interest-USNB 0000000034 2/26 & 8/26	7,843	6,353	5,115		
Transfers					
Contingency			694,449		746,169
Total expenditures	\$ 65,158	\$ 293,140	\$ 756,879	\$ -	\$ 746,169
Ending available working capital	\$ 362,161	\$ 257,359	\$ -	\$ 726,669	\$ -

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
15-000-003	Interest Earned	4,192	5,738	5,300	10,650	19,500
15-000-100	Pool Revenue	-	-	-	-	-
15-000-125	Intergovernmental Revenue	-	182,600	-	458,660	-
15-000-160	Loan Proceeds	-	-	-	-	-
15-000-900	Transfer in General Fund	-	-	-	-	-
	Total Revenue	4,192	188,338	5,300	469,310	19,500
15-150-235	Property Tax	-	-	-	-	-
15-150-242	Dues, Fees & Subscriptions	-	-	-	-	-
	Total Materials & Services	-	-	-	-	-
15-150-326	Council Approved Projects	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
15-150-150	Principal	57,315	286,787	57,315	-	-
15-150-151	Interest	7,843	6,353	5,115	-	-
	Total Debt Service	65,158	293,140	62,430	-	-
15-150-401	Transfer to General Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
15-150-600	Contingency	-	-	694,449	-	746,169
	Total Expenditures	65,158	293,140	756,879	-	746,169

POOL FUND 10 YEAR HISTORY



UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

The City of Scappoose is self-insured for unemployment insurance and needs to maintain this fund to cover any unemployment claims. The resources in this fund are dedicated and can only be used for unemployment claims against the City.

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

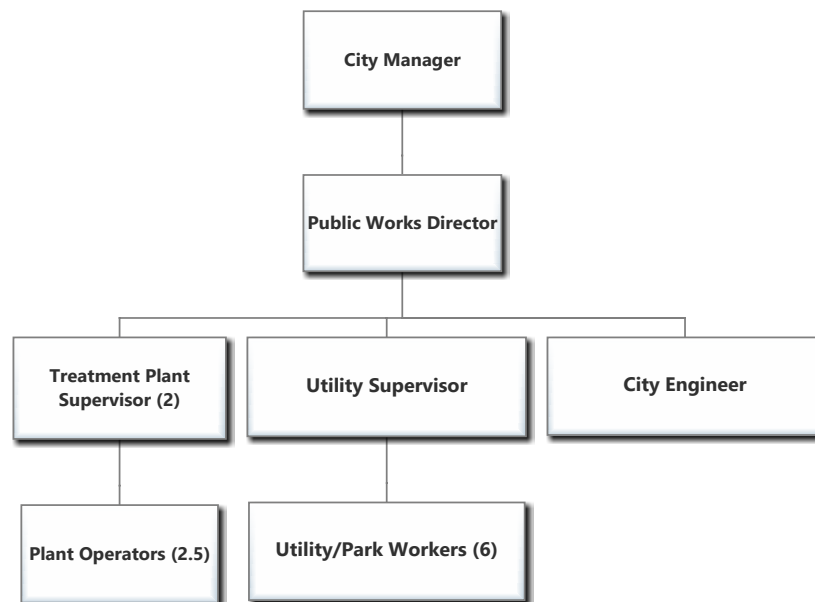
BUDGET NOTES:

The proposed budget has a beginning cash position of \$54,086, interest income of \$2,000. There will be a transfer from the General Fund of \$65,000 and total fund resources are \$121,086 and there is an anticipated expenditure of \$65,000 in the personnel services to cover past claims. The fund has a contingency of \$56,086.

<i>Unemployment Fund 87</i>					Proposed
	Actual	Actual	Budget	Estimated	Budget
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Working capital carryover	\$ 70,158	\$ 70,894	\$ 71,989	\$ 72,086	\$ 54,086
Current year resources					
Interest	\$ 736	\$ 1,192	\$ 1,100	\$ 2,000	\$ 2,000
Transfers					65,000
Total current year resources	\$ 736	\$ 1,192	\$ 1,100	\$ 2,000	\$ 67,000
Total resources	\$ 70,894	\$ 72,086	\$ 73,089	\$ 74,086	\$ 121,086
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Personnel services	\$ -	\$ -	\$ 35,500	\$ 20,000	\$ 65,000
Contingency			37,589		56,086
Total expenditures	\$ -	\$ -	\$ 73,089	\$ 20,000	\$ 121,086
Ending working capital	\$ 70,894	\$ 72,086	\$ -	\$ 54,086	\$ -

Unemployment Insurance Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
87-000-003	Interest Earned	736	1,192	1,100	2,000	2,000
87-000-902	Transfer in General Fund	-	-	-	-	65,000
87-000-903	Transfer in Building Fund	-	-	-	-	-
87-000-904	Transfer in Water Fund	-	-	-	-	-
87-000-905	Transfer in Sewer Fund	-	-	-	-	-
87-000-906	Transfer in Street Fund	-	-	-	-	-
87-000-907	Transfer in Planning Fund	-	-	-	-	-
87-000-909	Transfer in Court Fund	-	-	-	-	-
	Total Revenue	736	1,192	1,100	2,000	67,000
87-870-154	Unemployment Insurance Benefits	-	-	35,500	20,000	65,000
	Total Personnel Services	-	-	35,500	20,000	65,000
87-870-600	Contingency	-	-	37,589	-	56,086
	Total Expenditures	-	-	73,089	20,000	121,086

UTILITY WATER FUND 40



PURPOSE:

The Water Fund is a dedicated "Enterprise" fund. The Water Department produces and distributes high quality drinking water that meets all State and Federal standards. The Water Fund is used to report operations of the City's water treatment facilities that provide drinking water to all City residents.

VISION FOR THE YEAR:

In this year's water budget, staff has planned for completion of the Water Master Plan, the Dutch Canyon well and a seismic evaluation of all critical infrastructure in the water system such as the treatment plants, water reservoirs, and vital water mains. Other planned and ongoing projects included in this budget include, diversion dam maintenance, water plant controls upgrade, water system security upgrades, Water Treatment Plant painting, storage/maintenance building construction, water meter replacement, and maintenance and operation of the existing system.

COMPLIANCE WITH COUNCIL GOALS:

Upgrade Technologies	Address aging infrastructure
Complete Dutch Canyon Well #2	Increase water production capabilities
Update Public Works Design Standards	Monitor Surface Water Capacity
Update Water Master Plan	Feasibility Study for Ranney Well
Develop Capital Improvement Plan	Update SDC's/Fees

Water Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Construct Replacement Dutch Canyon Well												
Construct Security Fence (DC Well)												
Construct Storage Building (Miller)												
Cover Filter 3 (Keys)												
Dam Maintenance												
Filter 1 & 2 Media Replacement (Keys)												
Hydrant Flushing Program / Documentation												
Install Water Meters												
Master Plan Update												
Reservoir Cathodic Corrosion Control												
Security Upgrades												
South Fork Dam Repair												
Surface Stream Flow Evaluation												
Treatment Plant Painting (Miller Rd)												
Treatment Plant Telemetry Controls Upgrades												
VFD Upgrades												
Water Quality Report 2019												
WMP Seismic Inspection												

BUDGET NOTES:

For the 19-20 budget year, the Water Fund will begin with a cash carryover of \$3,192,731. The Fund expects to collect \$1,313,375 in water user fees, \$896,200 in user fees for infrastructure and \$72,000 in interest. The total fund revenue is \$2,281,575. Proposed expenditures in the water fund include \$926,501 for Personnel Services, \$573,624 for Materials and Services and \$1,237,000 for Capital Outlay. Within those line items, the fund has budgeted \$75,000 for the completion of the Water Master Plan and \$495,000 for the completion of the Dutch Canyon well. Other items identified in this year's budget include: \$15,000 for reservoir seismic evaluation, \$50,000 to continue the water meter replacement program, \$15,000 for surface stream flow evaluation, \$90,000 for plant controls upgrade, \$10,000 for plant security and \$100,000 for a maintenance/storage building. The fund budgets \$196,539 for debt service and \$137,497 for transfers to other funds. The fund has a projected contingency of \$503,145 and an unappropriated ending fund balance of \$1,800,000.

PERCENTAGE OF TIME ALLOCATION:

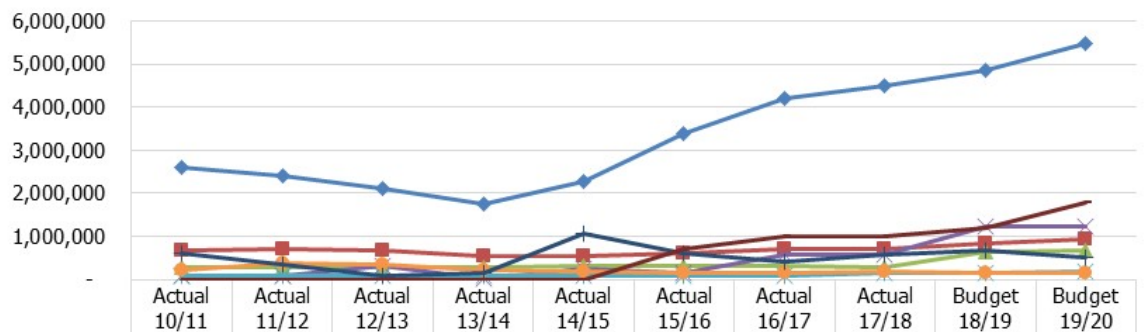
Water Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	30%	35%	35.97	55.79
Field Services Supervisor	35%	35%	30%	35%	27.89	43.26
Treatment Plant Supervisor	100%	100%	100%	100%	27.89	43.26
Operator I	0%	0%	0%	50%	22.26	28.41
Operator II	100%	100%	100%	100%	24.53	31.31
Operator III	0%	0%	0%	0%	27.06	34.54
Utility/Parks Worker I	40%	40%	40%	35%	18.69	23.85
Utility/Parks Worker II	60%	60%	60%	60%	22.26	28.41
Utility/Parks Worker III	40%	40%	40%	35%	24.53	31.31
Office Administrator CDC	25%	15%	14%	0%	20.12	25.68
Associate City Planner	17%	0%	0%	0%	20.12	25.68
City Planner	0%	20%	13%	0%	27.99	35.72
Planning Supervisor	0%	0%	0%	0%	27.89	43.26
City Engineer	30%	33%	34%	30%	31.10	48.25
Engineer Assistant PW	0%	0%	34%	0%	24.05	36.72
City Manager	22%	22%	22%	22%	40.85	63.37
City Recorder	20%	20%	20%	22%	25.04	38.83
Finance Administrator/Office Manager	23%	23%	22%	22%	35.97	55.79
Assistant to City Manager	0%	22%	22%	22%	21.45	33.27
Office Administrator Finance	44%	44%	44%	44%	19.51	24.91
TOTAL FTE'S	5.86	6.04	6.25	6.12		

<i>Utility Water Fund 40</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 2,047,464	\$ 2,350,587	\$ 2,531,668	\$ 2,589,155	\$ 3,192,731
Current year resources					
Interest	\$ 23,060	\$ 41,335	\$ 37,000	\$ 71,500	\$ 72,000
Charges for services	1,152,480	1,147,223	1,306,187	1,380,308	1,313,375
Charges for services infrastructure	796,720	848,674	876,023	890,000	896,200
Miscellaneous	6,590	103			
Intergovernmental	179,020	20,000	112,500	50,237	
Transfers		77,382			
Total water	\$ 2,157,870	\$ 2,134,717	\$ 2,331,710	\$ 2,392,045	\$ 2,281,575
Total current year resources	\$ 2,157,870	\$ 2,134,717	\$ 2,331,710	\$ 2,392,045	\$ 2,281,575
Total resources	\$ 4,205,334	\$ 4,485,304	\$ 4,863,378	\$ 4,981,200	\$ 5,474,306
					Proposed
	Actual	Actual	Budget	Estimated	Budget
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Personnel services	\$ 691,840	\$ 721,364	\$ 824,002	\$ 756,847	\$ 926,501
Materials & services	302,906	291,462	639,648	371,350	673,624
Capital outlay	585,984	580,424	1,220,000	360,000	1,237,000
Debt service					
2009 Principal S03003B 12/01	49,271	51,084	52,964	52,964	54,913
2009 Interest S03003B 12/01	32,168	30,355	28,475	28,475	26,526
2017 Principal Ford Motor Lease	-	65,100	12,844	12,844	13,615
2017 Interest Ford Motor Lease	-	-	1,588	1,588	817
2014 Principal Ford Motor Equipment Lease 12/01	15,651	16,222	58,183	58,183	93,520
2014 Interest Ford Motor Equipment Lease 12/01	1,777	1,206	9,913	9,913	7,148
Transfers	175,150	138,932	136,306	136,305	137,497
Contingency			679,455		503,145
Total expenditures	\$ 1,854,747	\$ 1,896,149	\$ 3,663,378	\$ 1,788,469	\$ 3,674,306
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,800,000
Ending working capital	\$ 2,350,587	\$ 2,589,155	\$ -	\$ 1,992,731	\$ -

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
40-000-003	Interest Earned	23,059	41,335	37,000	71,500	72,000
40-000-100	Miscellaneous	6,590	103	-	-	-
40-000-220	User Fees	1,064,175	1,115,418	1,261,537	1,270,000	1,277,000
40-000-222	User Fees Water Infrastructure	796,720	848,674	876,023	890,000	896,200
40-000-240	Hookup Fees	41,467	22,204	3,150	5,200	5,250
40-000-245	Timber Sale	-	-	112,500	50,237	-
40-000-246	Intergovernmental Revenue	179,020	20,000	-	-	-
40-000-260	Infra. Insp. Fees	39,797	5,362	40,000	104,133	30,000
40-000-263	Construction Water	7,042	4,240	1,500	975	1,125
40-000-272	Transfer in Airpark	-	77,382	-	-	-
40-000-276	Transfer In Dutch Canyon	-	-	-	-	-
40-000-278	Transfer in Water SDC	-	-	-	-	-
	Total Revenue	2,157,870	2,134,717	2,331,710	2,392,045	2,281,575
40-400-100	City Manager	29,958	31,503	31,653	31,653	35,530
40-400-102	Public Works Director	28,684	28,818	36,707	36,707	39,698
40-400-104	Planning Supervisor	12,147	8,592	-	-	-
40-400-106	Finance/Office Manager	21,478	22,017	22,812	22,812	24,672
40-400-107	Assistant to City Manager	11,760	13,619	14,947	14,947	19,057
40-400-108	Office Administrator Finance	18,558	19,027	21,187	21,187	23,623
40-400-110	City Recorder	15,511	15,891	18,177	18,177	18,720
40-400-113	City Engineer	31,803	32,911	30,910	30,910	31,838
40-400-114	Treatment Plant Supervisor	86,195	88,194	92,077	92,077	94,827
40-400-118	Field Service Supervisor	23,627	21,784	27,877	27,877	30,150
40-400-120	Operator	64,050	68,752	102,474	74,000	105,430
40-400-121	Utility Worker	75,844	78,254	78,081	100,000	102,780
40-400-123	Engineering Assistant PW		6,340			
40-400-132	Office Administrator CDC	7,707	7,370			
40-400-142	Overtime	5,693	2,231	12,567	2,000	14,750
40-400-146	Health Insurance	120,835	116,686	149,073	118,000	159,130
40-400-148	Retirement Benefits	91,022	110,699	126,741	116,500	160,073
40-400-150	Social Security	32,432	33,351	39,157	35,000	43,286
40-400-152	Worker's Compensation	14,536	15,326	19,562	15,000	22,937
40-400-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	691,840	721,364	824,002	756,847	926,501
40-400-200	Building/Facilities Maintenance	3,752	5,042	5,800	4,500	5,000
40-400-202	Equipment Maintenance	14,026	14,052	57,132	25,000	44,586
40-400-203	Maintenance Agreements	4,480	3,294	3,580	3,580	3,680
40-400-204	Vehicle Maintenance	7,854	9,653	15,000	2,500	8,500
40-400-205	Small Equipment	19,152	4,689	21,050	8,000	17,700
40-400-206	Fuel/Oil/Lube	6,109	8,392	10,240	7,000	9,590
40-400-216	Office Supplies	10,800	9,185	12,700	12,700	13,000
40-400-218	Operational Supplies	41,816	18,338	92,750	40,000	95,475
40-400-220	Shop Maintenance Supplies	-	-	-	-	-
40-400-222	Lab Supplies	3,730	5,691	4,210	3,000	4,210
40-400-224	Chemicals	27,696	33,558	29,610	29,610	34,860
40-400-226	Service Parts	-	-	-	-	-
40-400-227	Electrical Operation - Treatment	48,873	49,916	54,000	53,000	54,000
40-400-228	Utilities	15,485	16,559	18,180	15,000	17,820
40-400-229	Electrical Operation - Pump Stations	13,870	12,932	19,800	17,500	26,400
40-400-230	Contractual/Professional	63,323	83,504	261,636	120,000	295,323
40-400-234	Miscellaneous	-	-	-	-	-
40-400-235	Property Tax	944	909	1,000	1,000	1,000
40-400-238	Insurance	-	-	-	-	-
40-400-240	Travel/Training	6,444	4,083	8,865	8,865	9,350
40-400-242	Dues/Fees/Subscriptions	12,112	10,829	14,620	14,620	23,155
40-400-244	Publications/Notices/Advertising	103	7	500	500	1,000
40-400-252	Uniforms/Safety	2,337	646	3,975	3,975	3,975
40-400-254	Equipment Rental	-	184	5,000	1,000	5,000
	Total Materials & Services	302,906	291,462	639,648	371,350	673,624

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
40-400-300	Equipment	-	35,406	215,000	60,000	202,000
40-400-310	Infrastructure Upgrades	585,984	545,017	1,005,000	300,000	1,035,000
40-400-311	Equipment Replacement	-	-	-	-	-
40-400-316	Underground Waterline	-	-	-	-	-
	Total Capital Outlay	585,984	580,424	1,220,000	360,000	1,237,000
40-400-500	Vehicle Lease Principal	-	65,100	12,844	12,844	13,615
40-400-501	Vehicle Lease Interest	-	-	1,588	1,588	817
40-400-505	Equipment Lease Principal	15,651	16,222	58,183	58,183	93,520
40-400-506	Equipment Lease Interest	1,777	1,206	9,913	9,913	7,148
40-400-511	Principal SO3003B	49,271	51,084	52,964	52,964	54,913
40-400-513	Interest SO3003B	32,168	30,355	28,475	28,475	26,526
	Total Debt Services	98,867	163,967	163,967	163,967	196,539
40-400-411	Transfer to Unemployment Fund	-	-	-	-	-
40-400-412	Transfer to General Fund ISF	79,646	44,295	40,862	40,861	43,047
40-400-413	Transfer to GF Water SDC	-	-	-	-	-
40-400-414	Transfer to Water SDC	95,504	94,637	95,444	95,444	94,450
	Total Transfers	175,150	138,932	136,306	136,305	137,497
40-400-600	Contingency	-	-	679,455	-	503,145
40-400-900	Unappropriated Ending Fund	-	-	1,200,000	-	1,800,000
	Total Expenditures	1,854,747	1,896,149	4,863,378	1,788,469	5,474,306

WATER FUND 10 YEAR HISTORY





WATER SDC FUND 50

PURPOSE:

The Water System Development Charge fund is a dedicated fund and is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous and excess capacity improvements. It makes funds available for future improvement needs generated by development. Water SDC'S are calculated based on the size of the water meter needed for the development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

This focus for this fiscal year will be updating the Water Master Plan and developing a Capital Improvement Plan.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

Water SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Address aging infrastructure												
Develop Capital Improvement Plan												
Update Public Works Design Standards												
Update Water Master Plan												

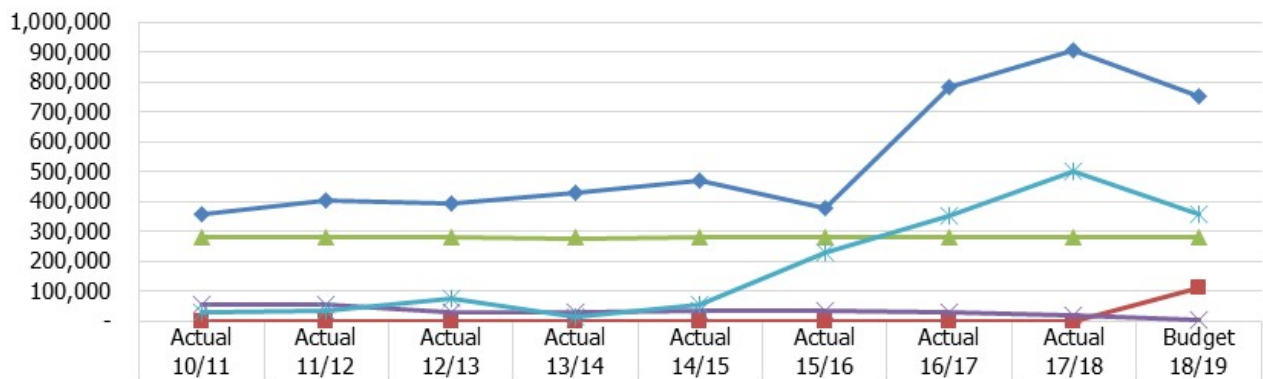
BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$493,243. Anticipated revenue is \$252,157 coming from three sources, \$12,400 from interest, \$145,307 from Water SDC fees, and a transfer of \$95,450 from the Utility Water Fund to cover debt service payments. Total fund resources are \$745,400. Expenses within the fund include debt service in the amount of \$277,793. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$7,265 to the General Fund and a projected contingency of \$348,342.

<i>Water SDC 50</i>					
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Proposed Budget FY 19-20
Resources					
Working capital carryover	\$ 65,301	\$ 472,290	\$ 599,995	\$ 605,910	\$ 493,243
Current year resources					
Interest	\$ 1,212	\$ 9,571	\$ 8,800	\$ 12,375	\$ 12,400
System development charges	621,358	327,832	46,934	62,580	145,307
Transfers	95,504	94,637	95,444	95,444	94,450
Total current year resources	\$ 718,074	\$ 432,040	\$ 151,178	\$ 170,399	\$ 252,157
Total resources	\$ 783,375	\$ 904,330	\$ 751,173	\$ 776,309	\$ 745,400
Expenditures					
Capital outlay	\$ -	\$ -	\$ 112,000		\$ 112,000
Debt service					
2004 Principal G03003 12/01	72,005	72,515	78,063	78,063	78,650
2004 Interest G03003 12/01	51,087	48,027	44,854	44,854	41,342
2003 Principal S03003 12/01	130,533	131,838	133,157	133,157	134,488
2003 Interest S03003 12/01	27,268	25,963	24,645	24,645	23,313
Transfers	30,192	20,077	2,347	2,347	7,265
Contingency			356,107		348,342
Total expenditures	\$ 311,085	\$ 298,420	\$ 751,173	\$ 283,066	\$ 745,400
Ending working capital	\$ 472,290	\$ 605,910	\$ -	\$ 493,243	\$ -

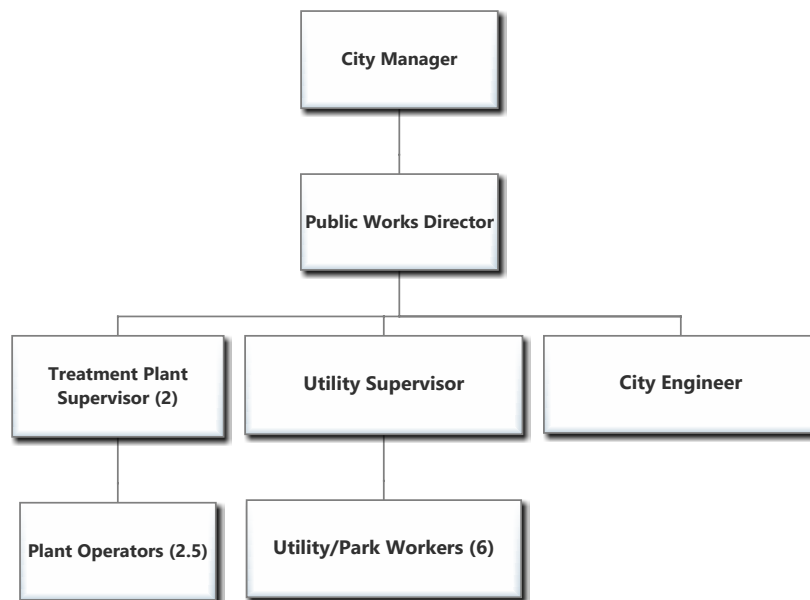
Water SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
50-000-003	Interest Earned	1,212	9,571	8,800	12,375	12,400
50-000-992	Water SDC - Reimbursement	621,358	327,832	46,934	62,580	145,307
50-000-995	Transfer In Utility Fund	95,504	94,637	95,444	95,444	94,450
	Total Revenue	718,074	432,040	151,178	170,399	252,157
50-500-314	Water Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	112,000	-	112,000
	Total Capital Outlay	-	-	112,000	-	112,000
50-500-510	Principal G03003	72,005	72,515	78,063	78,063	78,650
50-500-511	Interest G03003	51,086	48,027	44,854	44,854	41,342
50-500-512	Principal S03003	130,533	131,838	133,157	133,157	134,488
50-500-513	Interest S03003	27,268	25,963	24,645	24,645	23,313
	Total Debt Services	280,892	278,344	280,719	280,719	277,793
50-500-922	Transfer to Airpark Water	-	-	-	-	-
50-500-926	Transfer to GF SDC Admin	30,192	20,077	2,347	2,347	7,265
	Total Transfers	30,192	20,077	2,347	2,347	7,265
50-500-600	Contingency	-	-	356,107	-	348,342
	Total Expenditures	311,085	298,420	751,173	283,066	745,400

WATER SDC FUND 10 YEAR HISTORY



	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19
Resources	355,186	402,632	390,504	430,002	468,234	379,336	783,375	904,330	751,173
Capital Outlay	-	-	-	-	-	-	-	-	112,000
Debt Service	277,548	280,973	279,173	277,298	280,348	278,149	280,893	278,343	280,719
Transfers	55,952	55,174	27,790	28,101	33,099	35,886	30,192	20,077	2,347
Contingency	29,524	35,314	72,004	11,502	55,604	227,899	353,505	499,149	356,107

UTILITY WASTEWATER FUND 41



PURPOSE:

The Utility Wastewater Fund is a dedicated "Enterprise" fund. The City of Scappoose operates and maintains a 1.58 M.G.D. activated sludge wastewater treatment plant with tertiary treatment, 36 miles of sewer lines and five pumping stations. The purpose of these facilities is to protect public health and the beneficial uses of the Columbia River and Multnomah Channel by providing secondary effluent treatment. Treatment plant and staff is responsible for the operation of the wastewater facility to ensure proper treatment of all raw wastewater at all times. The operator is ultimately responsible to ensure all state and federal regulations are met. The City was issued a new permit in March 2009 and will be required to monitor influent, effluent and process control. This monitoring will require the treatment plant operator to sample and test many functions within the treatment plant process and sampling of the receiving stream.

VISION FOR THE YEAR:

The Wastewater Fund will focus on long term upgrades as identified in the 2018 Facilities Master Plan. Phase I upgrades are priority with engineering and design this year. The Collections Master Plan will also be completed this year.

COMPLIANCE WITH COUNCIL GOALS:

Complete Collections Master Plan	Industrial Pretreatment Program
Address I & I within Collections System	Update Public Works Design Standards
Capacity Upgrades – Wastewater treatment and collections	Update SDC's/Fees
Support legislative change to DEQ funding for Wastewater Plant	

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Collections Master Plan												
Industrial Pretreatment Program												
Capacity Upgrades-Treatment & Collections												
Update SDC's/Fees												
Support legislative change to DEQ funding												

BUDGET NOTES:

The Wastewater fund will begin the year with a \$1,405,124 beginning cash position. The fund anticipates revenue of \$2,874,274 and total operating revenue in this fund is projected to be \$4,279,398. Expenditures within the department include \$937,875 for personnel services, \$584,868 for materials and services and \$1,220,000 for capital outlay. The fund budgets \$222,361 for two principle and interest payments, loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund also budgets \$100,000 for a interest payment for the DEQ loan related to Phase I improvements at the treatment facility. The fund budgets \$134,382 for transfers and has budgeted a contingency of \$679,912.

PERCENTAGE OF TIME ALLOCATION:

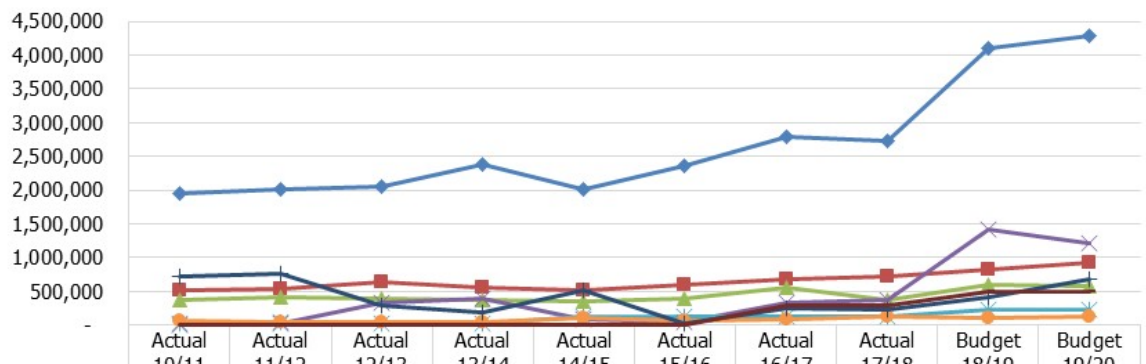
Wastewater Fund	16-17	17-18	18-19	19-20	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	35%	35%	36.87	57.18
Utility Supervisor	35%	30%	35%	35%	28.59	44.34
Treatment Plant Supervisor	100%	100%	100%	100%	28.59	44.34
Operator I	0%	0%	50%	50%	22.82	29.12
Operator II	100%	0%	0%	0%	25.14	32.09
Operator III	0%	100%	100%	100%	27.74	35.40
Utility/Parks Worker I	40%	40%	35%	70%	19.16	24.45
Utility/Parks Worker II	55%	60%	60%	35%	22.82	29.12
Utility/Parks Worker III	35%	40%	35%	70%	25.14	32.09
Office Administrator CDC	15%	14%	0%	0%	20.62	26.32
City Planner	20%	0%	0%	0%	28.69	36.62
Planning Supervisor	0%	13%	0%	0%	28.59	44.34
City Engineer	33%	34%	30%	30%	31.88	49.46
Engineer Assistant PW	0%	33%	0%	0%	24.65	37.64
City Manager	22%	22%	22%	23%	41.87	64.95
City Recorder	20%	20%	22%	22%	25.67	39.80
Finance Administrator/Office Manager	23%	22%	22%	22%	36.87	57.18
Assistant to City Manager	22%	22%	22%	23%	28.59	44.34
Office Administrator Finance	44%	44%	44%	44%	20.62	26.32
TOTAL FTE'S	5.94	6.24	6.12	6.59		

<i>Wastewater Fund 41</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget
					FY 19-20
Working capital carryover	\$ 1,103,177	\$ 971,504	\$ 874,820	\$ 990,275	\$ 1,405,124
Current year resources					
Interest	\$ 10,123	\$ 14,829	\$ 13,000	\$ 28,900	\$ 30,000
Charges for services	1,673,408	1,730,782	2,029,846	1,976,708	2,054,274
Intergovernmental		10,000	1,190,000		
Long term debt proceeds					790,000
Miscellaneous	103			100	
Total current year resources	\$ 1,683,634	\$ 1,755,611	\$ 3,232,846	\$ 2,005,708	\$ 2,874,274
Total resources	\$ 2,786,811	\$ 2,727,115	\$ 4,107,666	\$ 2,995,983	\$ 4,279,398
					Proposed
Expenditures	Actual	Actual	Budget	Estimated	Budget
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
Personnel services	\$ 687,665	\$ 730,261	\$ 830,762	\$ 773,897	\$ 937,875
Materials & services	566,801	377,214	600,551	456,763	584,868
Capital outlay	337,206	378,111	1,417,500	125,000	1,220,000
Debt service					
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	1,279	1,191	1,103	1,103	1,014
2013 Principal USNB 12/01	100,000	100,000	100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01	11,107	8,645	6,175	6,175	3,705
2018 DEQ Principal			100,000		100,000
2018 DEQ Interest					
Transfers	93,607	123,776	110,279	110,279	134,382
Contingency			423,654		679,912
Total expenditures	\$ 1,815,307	\$ 1,736,840	\$ 3,607,666	\$ 1,590,859	\$ 3,779,398
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
Ending working capital	\$ 971,504	\$ 990,275	\$ -	\$ 905,124	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
41-000-003	Interest Earned	10,123	14,829	13,000	28,900	30,000
41-000-100	Miscellaneous	103	-	-	100	-
41-000-150	Intergovernmental Revenue	-	10,000	400,000	-	-
41-000-151	Long Term Debt Proceeds	-	-	790,000	-	790,000
41-000-220	User Fees	1,624,723	1,721,771	1,989,171	1,871,600	2,023,149
41-000-240	Hookup Fees	8,453	4,650	675	975	1,125
41-000-260	Infrastructure Insp Fees	40,232	4,361	40,000	104,133	30,000
	Total Revenue	1,683,634	1,755,611	3,232,846	2,005,708	2,874,274
41-410-100	City Manager	29,958	31,503	31,653	31,653	35,530
41-410-102	Public Works Director	28,685	28,817	36,707	36,707	39,698
41-410-104	Planning Supervisor	12,147	8,592	-	-	-
41-410-106	Finance/Office Manager	21,478	22,017	22,812	22,812	24,672
41-410-107	Assistant to City Manager	11,760	13,620	14,947	14,947	19,057
41-410-108	Office Administrator Finance	18,558	19,027	21,187	21,187	23,623
41-410-110	City Recorder	15,511	15,891	18,177	18,177	18,720
41-410-113	City Engineer	31,801	32,902	30,910	30,910	31,838
41-410-114	Treatment Plant Supervisor	85,331	88,194	92,052	92,052	94,827
41-410-118	Field Services Supervisor	23,627	21,784	27,877	27,877	30,150
41-410-120	Operators	68,892	75,368	109,463	90,000	112,556
41-410-121	Utility Workers	69,857	78,253	78,082	98,000	102,780
41-410-123	Engineering Assistant PW	-	6,340	-	-	-
41-410-132	Office Administrator CDC	7,707	7,371	-	-	-
41-410-142	Overtime	3,748	3,256	13,151	5,000	15,347
41-410-146	Health Insurance	127,461	122,389	153,888	121,800	167,685
41-410-148	Retirement Benefits	84,557	105,735	121,421	113,000	155,539
41-410-150	Social Security	32,059	33,879	39,761	35,500	43,904
41-410-152	Workers Compensation	14,530	15,325	18,674	14,275	21,949
41-410-153	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	687,665	730,262	830,762	773,897	937,875
41-410-200	Building/Facilities Maintenance	677	3,785	4,500	2,500	3,500
41-410-202	Equipment Maintenance	20,232	6,430	57,800	30,000	51,000
41-410-203	Maintenance Agreements	1,860	1,690	2,280	1,400	1,860
41-410-204	Vehicle Maintenance	8,285	16,857	15,000	5,000	8,500
41-410-205	Small Equipment	15,319	8,552	16,700	12,000	22,250
41-410-206	Fuel/Oil/Lube	3,526	7,509	7,240	7,240	6,840
41-410-216	Office Supplies	10,221	9,426	12,700	10,500	13,000
41-410-218	Operational Supplies	6,503	8,662	21,300	13,000	19,500
41-410-220	Shop Maintenance Supplies	-	-	-	-	-
41-410-222	Lab Supplies	5,019	5,729	9,358	8,000	9,358
41-410-224	Chemicals	2,961	36,404	37,575	30,000	34,875
41-410-227	Electrical Operations	83,865	100,464	102,000	100,000	102,000
41-410-228	Utilities	5,700	6,079	6,300	5,800	6,480
41-410-229	Electrical Operations Pumps	6,004	6,682	6,480	5,200	6,600
41-410-230	Contractual/Professional	127,325	115,206	227,813	175,000	234,250
41-410-234	Miscellaneous	-	-	-	-	-
41-410-235	Property Tax	1,712	1,685	2,000	1,370	2,000
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	5,682	3,605	8,650	7,500	8,300
41-410-242	Dues/Fees/Subscriptions	12,688	14,221	16,880	18,000	23,580
41-410-244	Publications/Notices/Advertising	947	841	3,000	41	3,000
41-410-252	Uniforms/Safety	2,348	1,078	3,975	3,975	3,975
41-410-253	Sludge Disposal	245,928	4,350	30,000	15,237	15,000
41-410-254	Equipment Rental	-	17,960	9,000	5,000	9,000
	Total Materials & Services	566,801	377,214	600,551	456,763	584,868

Account	Description	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Budget FY 19-20
41-410-300	Equipment	337,206	378,111	185,000	125,000	140,000
41-410-310	Infrastructure Upgrades	-	-	1,197,500	-	1,040,000
41-410-311	Equipment Replacement	-	-	35,000	-	40,000
	Total Capital Outlay	337,206	378,111	1,417,500	125,000	1,220,000
41-410-500	Vehicle Lease Principal	-	-	-	-	-
41-410-501	Vehicle Lease Interest	-	-	-	-	-
41-410-510	Principal USNB	100,000	100,000	100,000	100,000	100,000
41-410-511	Interest USNB	11,107	8,645	6,175	6,175	3,705
41-410-540	Principal SPWF B92001B	-	-	-	-	-
41-410-541	Interest SPWF B92001B	-	-	-	-	-
41-410-550	Principal SPWF B95001C	-	-	-	-	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,279	1,191	1,103	1,103	1,014
41-410-562	Principal DEQ Loan	-	-	-	-	-
41-410-564	Interest DEQ Loan	-	-	100,000	-	100,000
	Total Debt Services	130,028	127,478	224,920	124,920	222,361
41-410-418	Transfer to Unemployment Fund	-	-	-	-	-
41-410-419	Transfer to General Fund ISF	93,607	123,776	110,279	110,279	134,382
	Total Transfers	93,607	123,776	110,279	110,279	134,382
41-410-600	Contingency	-	-	423,654	-	679,912
41-410-900	Unappropriated Ending Fund Balance	-	-	500,000	-	500,000
	Total Expenditures	1,815,307	1,736,840	4,107,666	1,590,859	4,279,398

WASTEWATER FUND 10 YEAR HISTORY



Resources	1,944,620	2,016,817	2,063,059	2,374,191	2,015,957	2,352,839	2,786,811	2,727,115	4,107,666	4,279,398
Personnel Services	511,021	545,760	640,282	561,814	523,217	608,205	687,665	730,261	830,762	937,875
Materials & Services	375,447	411,086	395,705	371,284	346,526	403,581	566,801	377,214	600,551	584,868
Capital Outlay	10,120	29,216	324,534	393,121	90,051	42,181	337,206	378,111	1,417,500	1,220,000
Debt Service	20,856	40,219	27,419	34,872	135,152	132,594	130,028	127,478	224,920	222,361
Transfers	60,523	50,430	52,632	56,433	111,229	63,101	93,607	123,776	110,279	134,382
Contingency	724,092	767,612	287,762	186,941	519,757	23,819	245,696	238,727	423,654	679,912
Unappropriated Ending Fund Balance	-	-	-	-	-	-	300,000	300,000	500,000	500,000



WASTEWATER SDC FUND 55

PURPOSE:

The Wastewater System Development Charge fund is a dedicated fund and is the mechanism by which the City of Scappoose collects funds from developers to pay both for previous and excess capacity improvements. It makes funds available to pay for future improvement needs generated by development. Wastewater SDC'S are calculated based on the size of the water meter needed for the development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

Preparation for Phase I improvements will be on the top of the list this year as well as an ultraviolet disinfection upgrade.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Complete Collections Master Plan

Support Legislative change for funding

Capacity Upgrades- Treatment & Collections

Update SDC's/Fees

Industrial Pretreatment Program

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Collections Master Plan												
Industrial Pretreatment Program												
Capacity Upgrades-Treatment & Collections												
Update SDC's/Fees												
Support legislative change to DEQ funding												
Address aging infrastructure												

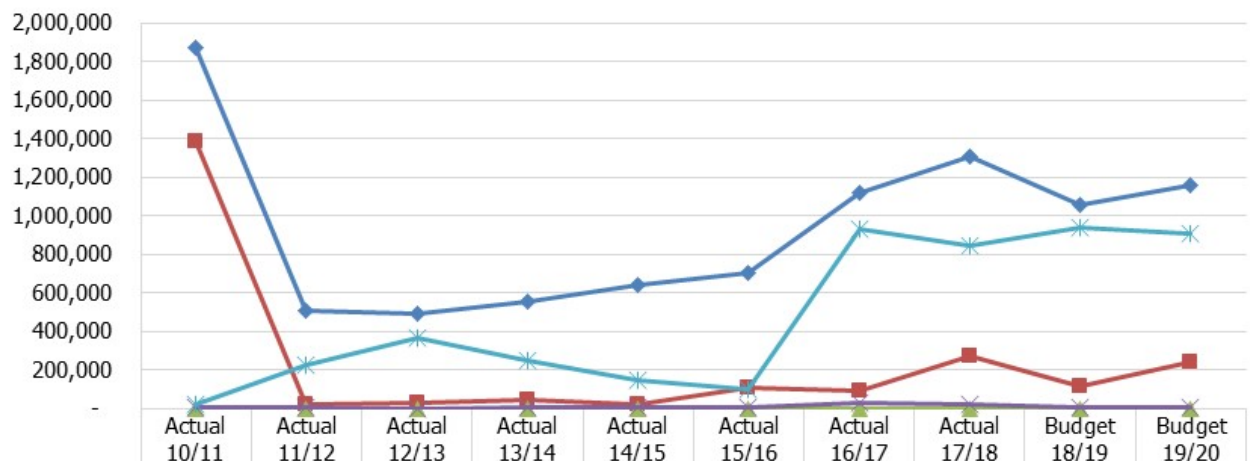
BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$1,003,885. The City anticipates receiving \$27,000 in interest income and \$128,622 in SDC fees. Total resources for the fund are \$1,157,507. This fiscal year staff will focus on extra capacity improvements. There will be a transfer to the General Fund of \$6,431 for administrative costs and the projected contingency of \$910,076.

<i>Wastewater SDC 55</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Working capital carryover	\$ 585,451	\$ 1,000,306	\$ 998,475	\$ 1,017,487	\$ 1,003,885
Current year resources					
Interest	\$ 7,143	\$ 16,703	\$ 16,000	\$ 25,200	\$ 27,000
System development charges - reimbursement			8,309	10,155	25,724
System development charges - extra capacity	528,611	290,202	33,236	40,620	102,898
Total current year resources	\$ 535,754	\$ 306,905	\$ 57,545	\$ 75,975	\$ 155,622
Total resources	\$ 1,121,205	\$ 1,307,211	\$ 1,056,020	\$ 1,093,462	\$ 1,159,507
	Actual	Actual	Budget	Estimated	Proposed
Expenditures	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Capital outlay	\$ 94,174	\$ 271,953	\$ 118,500	\$ 87,500	\$ 243,000
Transfers	26,725	17,771	2,077	2,077	6,431
Contingency			935,443		910,076
Total expenditures	\$ 120,899	\$ 289,724	\$ 1,056,020	\$ 89,577	\$ 1,159,507
Ending working capital	\$ 1,000,306	\$ 1,017,487	\$ -	\$ 1,003,885	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
55-000-003	Interest Earned	7,143	16,703	16,000	25,200	27,000
55-000-992	Sewer SDC Reimbursements	99,920	51,050	8,309	10,155	25,724
55-000-993	Sewer SDC Ext. Cap. Improvements	428,690	239,151	33,236	40,620	102,898
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	535,754	306,905	57,545	75,975	155,622
55-550-314	Sewer Extra Capacity Improvements	-	77,003	118,500	87,500	243,000
55-550-316	Wastewater Reimbursement	-	-	-	-	-
55-550-326	Council Approved Projects	94,174	194,950	-	-	-
	Total Capital Outlay	94,174	271,953	118,500	87,500	243,000
55-550-408	Transfer to Debt Service	-	-	-	-	-
55-550-409	Transfer to GF SDC Admin.	26,725	17,771	2,077	2,077	6,431
	Total Transfers	26,725	17,771	2,077	2,077	6,431
55-550-600	Contingency	-	-	935,443	-	910,076
	Total Expenditures	120,899	289,724	1,056,020	89,577	1,159,507

WASTEWATER SDC FUND 10 YEAR HISTORY



	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
Resources	1,876,00	506,316	489,421	554,366	641,694	700,163	1,121,20	1,307,21	1,056,02	1,159,50
Capital Outlay	1,384,95	22,865	28,253	43,660	21,022	107,254	94,174	271,953	118,500	243,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	5,750	5,177	581	1,443	3,682	7,458	26,725	17,771	2,077	6,431
Contingency	22,309	222,116	363,725	244,241	148,310	100,532	929,636	844,364	935,443	910,076

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

The General Obligation Debt Service fund is a dedicated fund used to account for property taxes levied to pay bonded debt approved by voters. The property tax levy is based on the amount of funds needed to make the debt service payment. The resources in this fund cannot be used for any other purpose.

VISION FOR THE YEAR:

Pay the remaining balance owing and close the fund.

BUDGET NOTES:

The Debt Service fund is projected to have \$24,759 for cash carry over and the total expenditure in the fund are \$24,759. This fund will become inactive at the end of this fiscal year.

<i>General Obligation Debt Service Fund 45</i>					
	Actual FY 16-17	Actual FY 17-18	Budget FY 18-19	Estimated FY 18-19	Proposed Budget FY 19-20
Resources					
Working capital carryover	\$ 33,997	\$ 25,619	\$ 21,117	\$ 21,149	\$ 24,759
Current year resources					
Property taxes	\$ 42,179	\$ 46,227	\$ 50,111	\$ 47,000	
Interest	280	140	150	600	
Total current year resources	\$ 42,459	\$ 46,367	\$ 50,261	\$ 47,600	\$ -
Total resources	\$ 76,456	\$ 71,986	\$ 71,378	\$ 68,749	\$ 24,759
Expenditures					
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ 24,759
Debt service					
1978 Principal Water GO 01-0507801 2/01	41,091	43,052	45,107	41,081	
1978 Interest Water GO 01-0507801 2/01	9,746	7,785	5,730	2,909	
1991 Principal Sewer GO B92001A 12/01					
1991 Interest Sewer GO B92001A 12/01					
Transfers					
Contingency			541		0
Total expenditures	\$ 50,837	\$ 50,837	\$ 51,378	\$ 43,990	\$ 24,759
Other requirements					
Unappropriated ending fund balance	\$ -	\$ -	\$ 20,000	\$ 20,000	
Total other requirements	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Ending available working capital	\$ 25,619	\$ 21,149	\$ -	\$ 4,759	\$ -

Bonded Debt Service Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20
45-000-001	Taxes Necessary To Balance	40,152	43,707	48,881	45,100	-
45-000-002	Delinquent Taxes	2,027	2,520	1,230	1,900	-
45-000-003	Interest Earned	280	140	150	600	-
	Total Revenue	42,459	46,367	50,261	47,600	-
45-450-234	Miscellaneous					24,759
	Total Materials & Services	-	-	-	-	24,759
45-450-500	Water - Principal	41,091	43,052	45,107	41,081	-
45-450-501	Water - Interest	9,746	7,785	5,730	2,909	-
	Total Debt Services	50,837	50,837	50,837	43,990	-
45-450-600	Contingency	-	-	541	-	-
45-450-900	Unappropriated Ending Fund	-	-	20,000	-	-
	Total Expenditures	50,837	50,837	71,378	43,990	24,759

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. The last loan payment was made in Fiscal Year 17-18; therefore, this fund is now inactive.

<i>Airpark Water Improvement Fund 89</i>					
	Actual	Actual	Budget	Estimated	Proposed
Resources	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Working capital carryover	\$ 141,893	\$ 90,655	\$ -	\$ -	\$ -
Current year resources					
Interest	\$ 1,069	\$ 2			
Intergovernmental	75,199	18,559			
OEDD Loan & Grant					
Transfers					
Total current year resources	\$ 76,268	\$ 18,561	\$ -	\$ -	\$ -
Total resources	\$ 218,161	\$ 109,216	\$ -	\$ -	\$ -
Expenditures	Actual	Actual	Budget	Estimated	Proposed
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	Budget FY 19-20
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
1996 Principal OEDD B95010A	59,949				
1996 Interest OEDD B95010A	3,298				
1996 Principal OEDD B95010B 12/01	29,409				
1996 Interest OEDD B95010B	1,765				
1998 Principal OEDD B95010C	30,065	30,318			
1998 Interest OEDD B95010C 12/01	3,020	1,516			
Transfers		77,382			
Contingency			0	0	0
Total expenditures	\$ 127,506	\$ 109,216	\$ -	\$ -	\$ -
Ending working capital	\$ 90,655	\$ -	\$ -	\$ -	\$ -

City of Scappoose
Schedule of Projected Long-term Debt

	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding July 1, 2019	Issued	Paid	Outstanding June 30, 2020	Due Within One Year
PRINCIPAL TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	\$ 49,952	-	\$ 15,658	34,293	\$ 16,630
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	720,815	-	54,913	665,902	56,934
Water Plant Phase 1 & 2	4.43%	2002	2028	873,720	-	78,650	795,070	84,278
Water Storage Reservoirs	1.00%	2004	2036	2,331,317	-	134,488	2,196,829	135,833
Wastewater DEQ Loan	0.00%	2011	2031	202,873		17,642	185,231	17,642
Wastewater US Bank Loan	2.47%	2014	2020	200,000		100,000	100,000	100,000
Capital Leases	3.65%	2015	2019	151,081		57,135	93,946	45,783
Subtotal				\$ 4,529,758	\$ -	\$ 458,486	\$ 4,071,271	\$ 457,100
INTEREST TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	6,329	-	3,102	3,227	2,130
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	167,421	-	26,526	140,895	24,505
Water Plant Phase 1 & 2	4.43%	2002	2028	219,930	-	41,342	178,588	37,724
Water Storage Reservoirs	1.00%	2004	2036	203,948	-	23,313	180,635	21,968
Wastewater DEQ Loan	0.00%	2011	2031				-	-
Wastewater US Bank Loan	2.47%	2014	2020	4,940		3,705	1,235	1,235
Capital Leases	3.65%	2017	2021	15,355		7,965	7,390	4,885
Subtotal				\$ 617,923	\$ -	\$ 105,953	\$ 511,970	\$ 92,447
Grand Total				\$ 5,147,681	\$ -	\$ 564,439	\$ 4,583,241	\$ 549,547

City of Scappoose			
Fiscal Year 2019-2020			
Fund Transfers			
	Transfers in		Transfers out
General Fund	\$	439,506	\$ 320,483
Law Enforcement Fund		-	-
Watts House Fund		20,000	-
PEG Fund		-	-
Building Fund		-	30,593
Street Fund		-	64,601
Foot Paths and Bike Trail Fund		100,000	-
Storm Drainage Fund		-	-
Storm Drainage SDC Fund		-	2,009
Street SDC Fund		-	11,281
Parks SDC Fund		-	4,414
Pool Fund		-	-
Unemployment Fund		65,000	
Water Fund		-	137,497
Water SDC Fund		94,450	7,265
Wastewater Fund		-	134,382
Wastewater SDC Fund		-	6,431
GO Bonded Debt Service Fund		-	-
	\$	718,956	\$ 718,956

Glossary

Adopted Budget- Proposed budget amended and approved by the Budget Committee becomes the adopted budget after City Council takes action on it. The adopted budget becomes effective July 1 and includes all Council adopted changes through the year.

Amortization - (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriations- Legal authorization granted by the City Council to spend public funds.

Approved Budget- The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Annexation- The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Assessed Value- The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

Assets- Resources having a monetary value and that are owned or held by an entity.

Audit- Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget- A budget in which planned expenditures do not exceed projected funds available.

Balanced Sheet- A financial statement reporting the organization's assets, liabilities, and equity activities.

Basis of Accounting- A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning Working Capital- The beginning working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond- A written promise to pay a sum of money, called principle or face value at a future date, called the maturity date, along with periodic interest paid at a specified percentage of principle (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget- Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.

Budget Calendar- The schedule of key dates, which government follows in the presentation and adoption of the budget.

Budget Committee- - A committee required by Oregon Local Budget Law (ORS 294.305). The committee consists of a panel of citizens consisting of the City Council and equal lay members responsible for reviewing the proposed budget, taking public comment and approving the budget.

Budget Document- The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Message- A written explanation of the budget and the City's financial priorities presented to the Budget Committee by the City Manager which is required by Oregon Local Budget Law, ORS 294.

Budget Officer- Person responsible for the budget document. For the City of Scappoose, the City Manager serves this role. This designation is required by Oregon Local Budget Law (ORS 294.305).

Budget Phases- The following are the major version of the budget. Each corresponds with a different phase of the budget process.

Requested: The amount requested by the Department Heads and submitted to the City Manager at the start of the budget process.

Proposed: The proposed budget is the one proposed by the Budget Officer and is reviewed by the Budget Committee for their review and approval.

Approved: The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Adopted Budget: Proposed budget amended and approved by the Budget Committee becomes the adopted budget after City Council takes action on it. The adopted budget becomes effective July 1 and includes all Council adopted changes through the year.

Budget Resolution- The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

Budgetary Basis- Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.

Capital Improvement- Project Expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewer, storm drains, and other public facilities.

Capital Lease - Lease of a capital asset. The lease may or may not result in the City's ownership of the item at the end of the lease term.

Capital Outlay- Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building.

Capital Projects- An object classification which includes major capital improvement projects generally related to Streets, Water, Wastewater, Storm Water systems, and facilities.

Cash Basis- A basis of accounting under which transactions are recognized only when cash is received or disburses. The City of Scappoose operates on a Cash Basis of Accounting.

Charges for Service- The fees charged for services to the party or parties who directly benefit. Also called User Fees.

COLA - Cost of living. A COLA increases all salaries at all classes and steps by the same percentage.

Contingency - An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

Contracted Services- Services rendered to City activities by private firms, individuals or other government agencies. An example of these services includes engineering, special trades and city attorney services.

Debt- An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service- The payment of general long-term debt, consisting of principle and interest payments.

Delinquent Taxes- Taxes remaining unpaid on or after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

Department- A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area.

Depreciation- Expiration in the service life of capital assets attributed to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Employee Benefits- Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pensions, workers compensation, medical and life insurance plans

Ending Balance- The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Expenditures- The outflow of funds paid for an asset obtained (Requirements) or goods and services obtained regardless of when the expense is actually paid. The term applies to all funds.

Fees- Charges for specific services levied by local government in connections with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Management- A government's directive with respect to revenues, spending, reserves, and debt management as they relate to governmental services, programs, and capital investments. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year- A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of Scappoose's fiscal year is July 1 through June 30.

Fixed Assets- Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land

Franchise Fee- A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, natural gas telephone, waste hauling and recycling.

FTE- An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE.

Fund- A fiscal and accounting entity, segregating resources for the purpose of carrying on specific activities in accordance with legal restrictions.

Fund Balance- The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to a deficit.

Funding- Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GASB- (Governmental Accounting Standards Board) It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund- The City's primary operating fund. There are no restrictions as to the purpose in which the revenues in this fund can be used.

Generally Accepted Accounting Principles (GAAP)- Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass

the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

GIS- Geographic Information Services.

GFOA- Government Finance Officer Association.

GOAL- A statement of direction, purpose or intent based on the needs of the community, generally to be completed in a specified amount of time.

Governmental Fund Types- Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds.

Grants- Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose.

Infrastructure- Infrastructure are assets that are immovable and of value only to the City. It includes roads, bridges, curbs and gutters, sidewalks, drainage systems, lighting systems, and water and wastewater systems.

Insurance- Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

Interfund Transfers- Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Intergovernmental Revenues- Revenues from other governments in the form of loans, grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund Transfer- An internal service fund is a fund used in governmental accounting to track goods or services shifted between departments on a cost reimbursement basis. This type of fund is used to identify the cost of providing certain goods and services. The City of Scappoose uses this to transfer money from each fund to cover expenses that would be spread out amongst all departments.

Levy- Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes received.

L.I.D. (Local Improvement District)- The property which is to be assessed for the cost or the part of the cost of local improvements and the property on which the local improvement is located.

Local Budget Law- Oregon Revised States (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Government- Any city, county, port, school district, public or quasi-public corporation.

Materials and Services- An object classification which includes contractual and other services, materials and supplies, and other charges.

Miscellaneous Revenue- Includes all revenues not specified such as title fees, copies, tow fees, park reservations, police records, etc.

Mission – Defines the primary purpose of the City.

Municipal Corporation- A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants.

Net Assets- The equity associated with General governmental less liabilities.

Non-Operating Budget- Part of the budget composed of the following items: Interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective- What we want to accomplish. City-wide objectives can be longer term than one-year, cross departments, and/or are comprehensive in scope.

ODOT- Refers to the Oregon Department of Transportation.

Operating Budget- Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue- Funds that the governmental receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-today services.

Ordinance- A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it is the full force and effect of the law within the boundaries of the municipality to which it applies.

ORS - Oregon Revised Statutes, laws of the State of Oregon.

Outstanding Debt- The balances due at any given time resulting from the borrowing of money or from the purchase of goods and services.

PEG - Public, Educational and Governmental Access Channel designations for cable television. Certain franchise fee revenue from cable providers is restricted to the costs of providing such access.

PERS- Refers to the Public Employment Retirement System.

Personnel Services- The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.

Program- A group of related activities to accomplish a major service or function for which the City is responsible.

Projection- A projection of the revenue or expenditure as appropriated, to be recognized during the current fiscal period.

Property Tax- Based according to assessed value of property and is used as the source of monies to support various funds.

Proposed Budget- The proposed budget is the one proposed by the Budget Officer and is reviewed by the Budget Committee for their approval.

PSU - Portland State University. The University prepares populations estimates each July 1 for all Oregon Municipalities.

Purchase Order- A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Real Market Value- The estimated value of property if sold.

Requested Budget- The amount requested by the Department Heads and submitted to the City Manager at the start of the budget process.

Requirements- Total expenditures and unappropriated fund balance.

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

Resources- Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Restricted Revenue – Financial resources that are subject to some level of restriction based on statutory, legislative or council action.

Revenue- Monies received during the year to finance City services, such as property taxes, franchise fees, license and fees, charges for services, revenue from other governmental agencies, fines and forfeitures, and transfers.

Special Assessments- A way to finance a local improvement which allows property owners to pay the City back over time. Special Assessments may be bonded through a special bond or financed internally by the City.

Stormwater- Run-off from rain water which is directed to a separate pipe and drainage system.

Supplemental Budget – Appropriations established to meet the needs not anticipated at the time the budget was proposed.

System Development Charges (SDCs)- Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

Taxes- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Base- Oregon law allows cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the city. Once established, a tax base may be increased by 6% each year without further voter approval. Any increase beyond the statutory 6% limit must be approved by voters.

Tax Levy- The total amount of property taxes needed by the City to meet requirements.

Tax Rate- A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable met property valuation.

Tax Revenue- Includes property taxes, hotel and motel tax, and state shared revenues.

Telecommunication- Communication operation costs including desk telephones, cell phones, and pagers.

Transient Room Tax- a 9% lodging tax levied upon hotels, motels and camp grounds within the Scappoose city limits.

Transfers- An amount distributed from one fund to financial activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Fund Balance- An amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.

Unrestricted Revenue - Revenue that may be used for any legitimate City purpose. Please refer to "restricted revenue".

UGB- Urban Growth Boundary, an officially adopted and mapped line that separates an urban area from surrounding open lands. All cities in Oregon are required to have a 20-year supply of land for housing and employment in their Urban Growth Boundary.

User Fees- The fees charged for services to the party or parties who directly benefit. Also called Charges for Service.

Working Capital- The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated