

# City of Scappoose

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Proactive, Efficient and Friendly Service



Adopted Budget  
Fiscal Year 2007-2008

# 2007-2008 Budget Message

April 23, 2007

Dear Mayor, City Council, and Budget Committee Members:

Attached is the proposed budget for your review and consideration. This budget reflects many hours of staff preparation time. During last year's budget message, I discussed how the City was going to increase services while maintaining a conservative approach to spending in order to improve the City's financial position. I believe that we have made good progress on that issue and we will continue work to improve services to the citizens of Scappoose. This year, I would describe the proposed budget as one that works to resolve some of the long outstanding issues in the community that had been placed on the back burner for one reason or another.

As required by Oregon Budget Law, this proposed budget balances resources with expenditures. The total expenditure for all funds is \$15,667,967. This represents an increase of \$2,033,778 over last year's total expenditures. In this proposed budget, I have taken Council's top priorities and have committed the financial resources necessary to move forward on projects, like the Scappoose Municipal Park and the water line on Dutch Canyon Road, forward. I have also committed resources to continue facility improvement projects and a program of updating Public Works vehicles, much like we have done with Police vehicles.

## **Personnel, Salaries and Benefits**

Total Personnel Services in the proposed budget is \$3,037,550. This represents an increase of \$261,677 over the previous year's budget. The increased Personnel Services can be attributed to a number of factors. First, there have been employee promotions and step increases. Second, the budget proposes hiring additional personnel, most notable a part-time inspector in the Building department and a new operator position in the Water Department. The City will be looking to fill the operator position at an Operator II or III level. By hiring at this level, the City will be assured that

there will be a person with the credentials to step into to the Water Plant Supervisor's position whenever a leadership transition may occurs. Finally, employee benefit costs have increase.

Health insurance costs will increase by fifteen (15) percent and represents the largest portion of benefit cost increases. Employees currently pay five percent of their health insurance costs. Staff is working to compile insurance information for the Health Care Benefits Committee to review. The primary purpose of this committee is to find comparable insurance coverage and reduced cost for the City. If the City does not find a way to substantially and permanently reduce insurance costs within the next couple of years, the City will be forced to reduce its level of service within all departments.

PERS costs are projected to have increases ranging from 1.67 to 4.01 percent, depending on the tier level. PERS did not increase as much as anticipated. However, as more and more staff begins to retire, our rates could see significant increases in order to cover any unfounded liabilities.

### **General Fund**

Expenditures within the General Fund are budgeted at \$3,295,535. The Administration Department accounts for 14 percent of General Fund expenditures, the Police Department accounts for 44 percent, Parks accounts for 4 percent, Municipal Courts accounts for 8 percent and Planning accounts for 4 percent. The Administration Department expenditures are noticeably higher in this year's budget as compared to last year's budgeted amount. The reason for this is all departmental liability and casualty insurance premiums are being transferred to Administration for payment. Other General Fund departmental budgets have been adjusted to cover increases in salary and operational costs.

The budget also places \$480,583 in a contingency line item and \$1,000,000 in an Unappropriated Ending Fund Balance line item. As you will recall, 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 a part of the City's beginning cash position in next year's budget to cover operating expenses until tax revenues are received.

I have been with the City of Scappoose in one capacity or another since 2000 and the City's financial stability has never been better.

## **Enterprise Funds**

One of Council's top priorities for the upcoming fiscal year is the construction of the Municipal Park off of J.P. West Road. As I stated in a previous meeting, this budget transfers \$350,000 from the General Fund to the Scappoose Municipal Park Fund for construction of the park. In addition, the proposed budget dedicates \$275,000 in the Park SDC Fund for the park development. As many of you already know, the City has submitted a grant application to the Oregon Parks and Recreation Department. If funded the state would provide up to an additional \$500,000 to construct the park.

The Water Department will also undertake a major capital improvement project that is also long over due. The City will construct the Dutch Canyon Water Line project, which will bring closure to the issue. The City is anticipating intergovernmental revenues within the Dutch Canyon Water Line Fund (Fund 76) of \$1,879,250. Total revenue for the fund is anticipated to be \$2,137,662. All monies will be spent within this budget year.

The Water Department is financially sound. The fund's total operational budget is \$2,964,804. Personnel Services, Material and Supplies, and Capital Outlay costs are projected to be \$1,685,942. Debt service is \$141,686 and the fund anticipates a contingency of \$1,137,176. As stated earlier, the fund anticipates hiring another operator and some part-time summer help. The fund also anticipates the purchase of additional land by the Dutch Canyon well for future well redevelopment.

The Waste Water Department will continue to make plant upgrades that will allow the City to consistently meet the quality requirements of the permit. The revenues to do this work will come from the Waste Water SDC Fund (Fund 55). The overall budget for the Waste Water Department is projected at \$1,342,222. Personnel Services are \$518,093. Material and Services costs are \$380,414 and the fund anticipates a contingency of \$350,636.

Of all the enterprise funds the City has, the Street Fund is the one that concerns me the most. The revenue for this fund comes from the State and Federal government. On a per capita basis, the revenue the City receives from the state has been declining and the amount of deferred maintenance on the streets has been increasing. Should the gas tax revenues continue to decline, the city will need to make some difficult decisions regarding the level of road quality in the city. The Street Fund is anticipating revenues of \$799,440. The proposed budget allocates funds for the Elm Street improvement as requested by Council. Engineering work will continue on the Havlik-Highway 30 crossing and Staff has made another request for a federal appropriation to construct the crossing. Staff is looking at other options to fund the crossing in the event the federal government does not provide assistance or provides only a portion of the construction costs.

## **Conclusion**

I believe the citizens of Scappoose want a full-service and economically viable community that retains its small town charter. In past years, we have made tremendous strides in updating our water system, and providing lands for economic development opportunities. As stated earlier, this budget works to resolve some outstanding issues in the community, like parks and the Dutch Canyon Water Line.

This budget also helps to chart the course for the community's future. It is my goal to work with Budget Committee and Council to do a better job of being proactive on issues and tackle the problems head on. We all know that challenges face us everyday. I believe that City government is uniquely positioned to resolve issues before they become problems. Citizens should never have to wait decades for solutions to be implemented. I know you all share that "get it done" attitude and I look forward to working with you all during another successful year.

Sincerely,

Jon G. Hanken  
City Manager

## GENERAL FUND 10

### PURPOSE:

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

### VISION FOR THE YEAR:

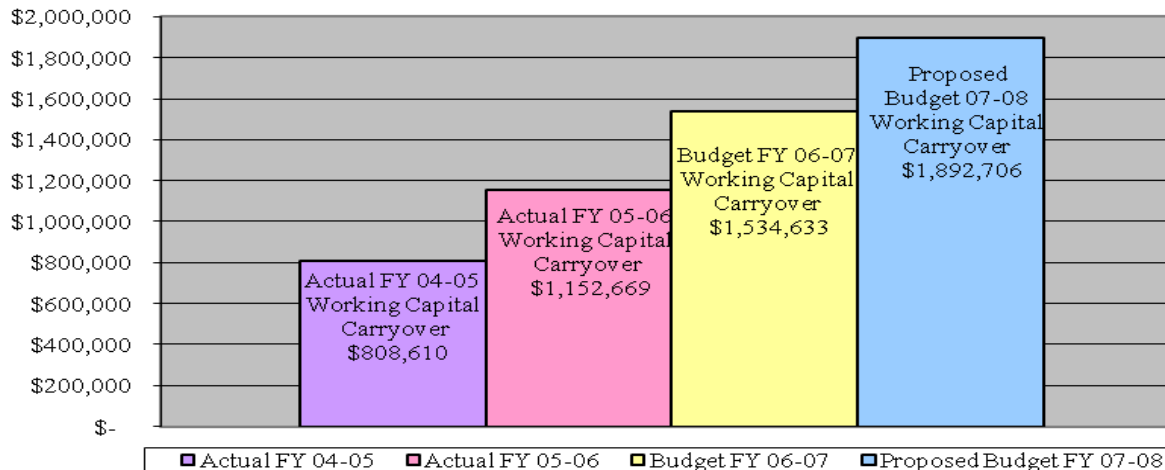
To maintain a healthy cash position and to provide needed community services.

### BUDGET NOTES:

#### Revenue

The General Fund for FY07-08 has a beginning cash position of \$1,892,706. 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 \$480,535 Contingency line item, provided that no unexpected expenditures occur. This amount is slightly less than last year. Funds have been committed to the development of the Scappoose Municipal Park. Staff has committed \$1,000,000 to an Unappropriated Ending Fund Balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for FY08-09 beginning cash carryover.

**Working Capital Carryover**



Property tax revenue is projected to be \$1,192,360. This is an increase of \$96,030 over last years' budgeted amount. This amount is based on the City levying the tax rate of \$3.2268 on the assessed valuation of the district. The City estimates a 92% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased valuations in existing property and new development. Property in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office

Franchise fee revenues are estimated to be \$305,000. Franchise fees are received from the following utilities with the estimated revenues to the city in parenthesis; CenturyTel (\$40,000); Columbia River PUD (\$107,000); NW Natural Gas (\$75,000); Waste Management of Oregon (\$34,000); AT&T (\$48,000); and Natural Gas Royalties (\$1,000).

The City anticipates collecting \$54,000 licenses and permits. All of the revenue in this category is a result of business license fees.

Intergovernmental revenues are estimated to be \$148,000. The City anticipates receiving revenue of \$68,000 for liquor, \$10,000 for cigarettes, and \$30,000 in State Shared Revenue. The per capita rate for cigarettes is \$2.53 and the per capita rate for liquor is \$7.05. The police department also anticipates receiving intergovernmental revenues in the form of donations and grants for various homeland security programs. Staff estimates this amount at \$40,000.

The Charges for Services has anticipated revenues of \$355,300. The Court Department has anticipates revenues of \$300,000, Planning \$35,000, Police Administrative Fees \$20,000 and Street Trees \$300.

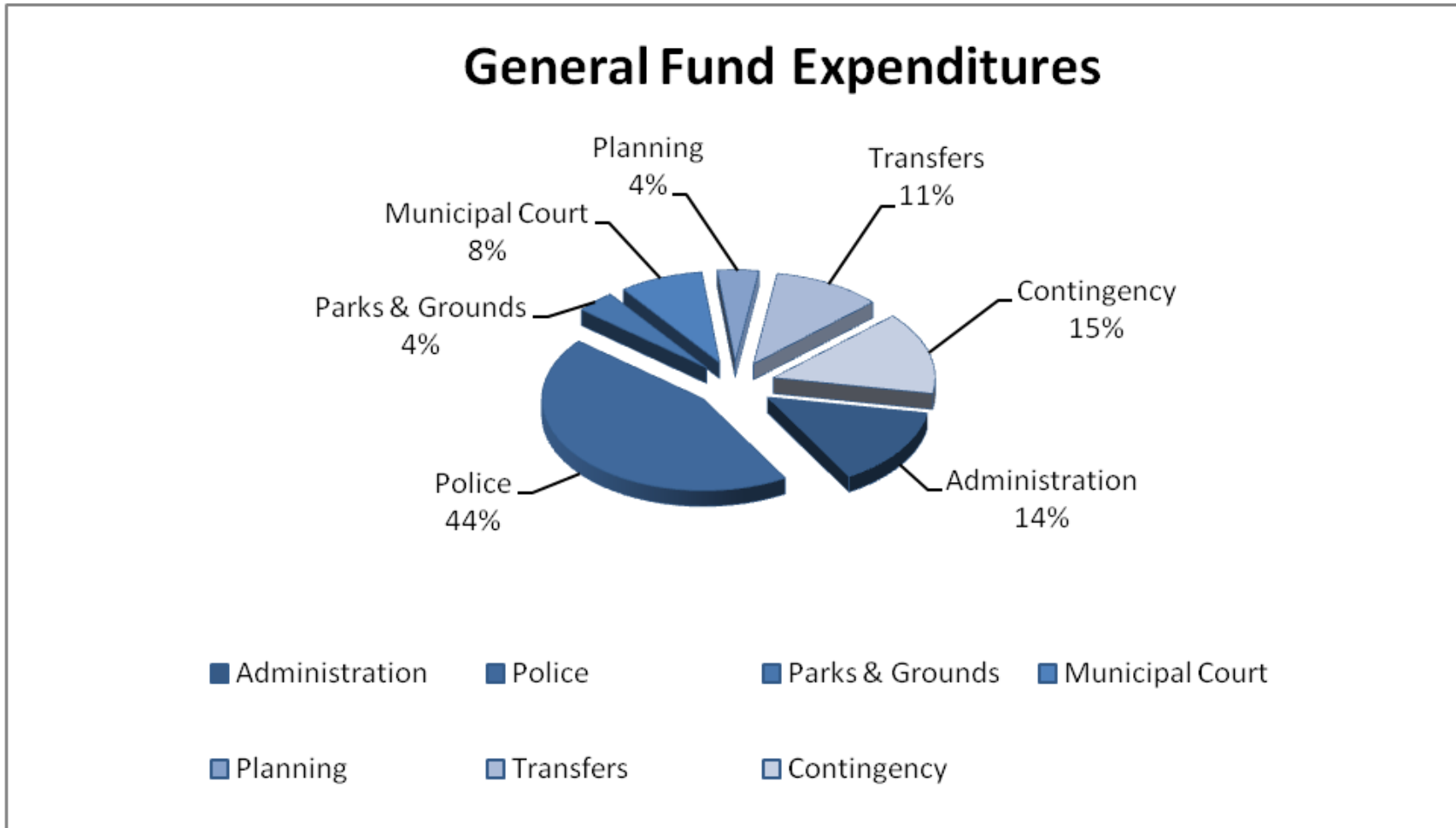
Interest income for the year is estimated at \$100,000. As stated by the auditor, the City places the vast majority of its funds in the state local government investment pool.

Miscellaneous revenue includes receipt of amounts of funds that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$5,500.

Transfers to the General Fund are projected to be \$242,669. Transfers are made from each department and/or fund to the General Fund to cover administrative costs associated with each department and/or fund. Total amount of revenue for the General Fund is projected to be \$2,402,829. Total Fund Resources are \$4,295,535.

## Expenditures

Within the General Fund, the City expects to expend \$3,295,535. These expenditures are budgeted into the following departments: Administration (14% of General Fund expenditures), Police (44% of General Fund expenditures), Parks & Grounds (4 % of General Fund expenditures), Municipal Court (8% of General Fund expenditures), Planning (4% of General Fund expenditures) and Contingency (15% of General Fund expenditures). The Unappropriated Ending Fund Balance of \$1,000,000 represents 23% of Total Fund Resources.





**General Fund 10**

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover	\$ 808,610	\$ 1,152,669	\$ 1,534,633	\$ 1,749,239	\$ 1,892,706	\$ 1,892,706	1,892,706
Current year resources							
Property taxes	\$ 1,008,814	\$ 1,062,996	\$ 1,096,330	\$ 1,128,772	\$ 1,192,360	\$ 1,192,360	\$ 1,192,360
Franchise fees	284,683	303,493	305,800	319,500	305,000	305,000	305,000
Licenses and permits	52,260	58,053	51,000	56,000	54,000	54,000	54,000
Intergovernmental revenues	146,522	144,521	234,000	213,310	148,000	148,000	148,000
Charges for services	46,464	484,275	375,200	386,100	355,300	355,300	355,300
Interest	19,224	55,328	45,000	100,000	100,000	100,000	100,000
Miscellaneous	12,965	12,327	5,500	10,000	5,500	5,500	5,500
Transfers	84,702	180,995	103,997	104,032	242,669	242,669	242,669
Total current year resources	\$ 1,655,634	\$ 2,301,989	\$ 2,216,827	\$ 2,317,714	\$ 2,402,829	\$ 2,402,829	2,402,829
Total resources	\$ 2,464,244	\$ 3,454,658	\$ 3,751,460	\$ 4,066,953	\$ 4,295,535	\$ 4,295,535	4,295,535
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Administration	\$ 173,279	\$ 172,483	\$ 314,828	\$ 290,398	\$ 455,829	\$ 455,829	\$ 455,829
Police	1,015,361	1,151,549	1,456,980	1,310,837	1,460,288	1,460,288	1,460,288
Parks & Grounds	72,935	86,078	95,683	89,446	129,645	129,645	129,645
Municipal Court		233,530	281,844	222,739	276,041	276,041	276,041
Planning		61,779	116,194	84,801	135,448	135,448	135,448
Non-departmental Transfers	50,000		162,500	176,026	357,700	357,700	357,700
Contingency			523,431		480,583	480,583	480,583
Total expenditures	\$ 1,311,575	\$ 1,705,419	\$ 2,951,460	\$ 2,174,247	\$ 3,295,535	\$ 3,295,535	3,295,535
Other requirements							
Unappropriated ending fund balance	\$-	\$-	\$ 800,000	\$ 800,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total other requirements	\$-	\$-	\$ 800,000	\$ 800,000	\$ 1,000,000	\$ 1,000,000	1,000,000

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>General Fund Revenue</b>	<b>2008</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account Description</b>	<b>Budget</b>
954,324	1,018,813	1,055,630	1,055,630	10-000-001 Taxes Necessary to Balance Balance	1,152,860
54,490	44,183	40,700	73,142	10-000-002 Delinquent Taxes	39,500
19,224	55,328	45,000	100,000	10-000-003 Interest Earned	100,000
49,128	62,585	55,000	55,000	10-000-015 State Liquor Tax	68,000
9,841	9,365	9,000	9,000	10-000-020 State Cigarette Tax	10,000
35,624	34,418	30,000	30,000	10-000-025 State Revenue Sharing	30,000
-	331,799	300,000	300,000	10-000-030 Court Fines/Fees/Costs	300,000
615	726	200	600	10-000-055 Street Trees (1% of Planning Fees)	300
52,260	58,053	51,000	56,000	10-000-060 Business Licenses	54,000
-	68,411	25,000	60,000	10-000-065 Planning & Developing Fees	35,000
-	-	30,000	-	10-000-066 Planning Grant	-
23,808	38,153	40,000	36,500	10-000-075 Cops Fast Grant	-
38,030	37,548	40,000	36,000	10-000-081 CenturyTel Franchise (7%)	40,000
106,243	104,655	106,800	111,575	10-000-082 PUD Franchise (4%)	107,000
59,055	72,598	74,000	85,125	10-000-083 NW Natural Gas Franchise (3%)	75,000
28,455	33,978	32,500	36,500	10-000-084 Garbage Franchise (5%)	34,000
49,514	51,009	49,000	49,000	10-000-085 A T & T Franchise (5%)	48,000
12,965	12,327	5,500	10,000	10-000-100 Miscellaneous	5,500
28,121	37,698	100,000	82,500	10-000-101 Police Miscellaneous Donation	40,000
18,702	18,491	20,000	25,500	10-000-102 Police Administrative Fees	20,000
-	-	-	310	10-000-160 Parks Infrastructure. Inspection Fee	-
3,386	3,704	3,500	1,300	10-000-670 Natural Gas Royalties	1,000
3,411	64,302	4,265	4,265	10-000-901 Transfer in Municipal Court	11,365
2,694	3,309	3,185	3,185	10-000-903 Transfer in Building Fund	9,803
10,752	7,000	7,000	7,035	10-000-914 Transfer in Bancroft Fund	-
2,645	3,495	3,625	3,625	10-000-915 Transfer in Parks	8,353
2,950	20,713	3,626	3,626	10-000-916 Transfer in Planning Fund	8,354
8,905	9,513	8,895	8,895	10-000-917 Transfer in Street Fund	21,003
12,050	16,258	14,905	14,905	10-000-918 Transfer in Water Fund	36,490
12,050	16,258	14,900	14,900	10-000-919 Transfer in Sewer Fund	36,490
10,070	13,110	13,621	13,621	10-000-920 Transfer in Police	72,926
1,000	1,242	7,866	7,866	10-000-921 Transfer in Street SDC Fund	9,454
3,750	5,352	4,587	4,587	10-000-922 Transfer in Parks SDC Fund	5,544
				10-000-923 Transfer in Storm Drainage SDC	1,705
6,975	9,819	8,416	8,416	10-000-924 Transfer in Water SDC Fund	10,115
2,525	3,556	3,048	3,048	10-000-925 Transfer in Water SDC Reimbursement	3,745
4,925	7,068	6,058	6,058	10-000-926 Transfer in Sewer SDC Fund	7,322
1,628,488	2,274,839	2,216,827	2,317,714	Total General Fund Revenue	2,402,829

**ADMINISTRATIVE 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; managing city contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, working with state and federal elected officials and departments, and managing the city records.

**VISION FOR THE YEAR:**

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

**BUDGET NOTES:**

The proposed budget allocates \$455,829 for an operational budget and \$46,367 has been budgeted for personal services. The Materials and Services proposed budget is \$401,462. This figure is considerably higher than last year due to this years' process of transferring departmental insurance costs to administration to be paid. Each year the committee will see more expenditures paid this way rather than splitting the expenditure up between the various departments. Staff is still working on the project list related to improving the building and grounds around City Hall. Last year the roof at City Hall was repaired. This year the carpet will be replaced in the front office area. It is unraveling badly and is a trip hazard. Staff is still proposing to repair the sidewalk along 2<sup>nd</sup> Street and to install decorative streetlights.

Budget Committee members will again find a line item for Economic Development and Emergency Management. Under Economic Development, staff is recommending spending \$5,000 to be a title sponsor of the Scappoose Sauerkraut Festival and spending \$20,000 to pave the parking area where the Scappoose Station Pavilion will be built.

The Emergency Management line item is the continuation of the City's contribution for the County's Homeland Security/Emergency Management Program.

**NUMBER OF FTE'S:** .47

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	15%	City Recorder	15%	Finance Administrator	15%	Maintenance Mechanic	2%
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<b>Administration Department Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Administration</b>							
Personal Services	\$ 35,597	\$ 39,447	\$ 44,198	\$ 44,198	\$ 46,367	\$ 46,367	\$ 46,367
Materials & Services	133,497	131,807	264,130	239,700	401,462	401,462	401,462
Capital Outlay	4,185	1,230	6,500	6,500	8,000	8,000	8,000
Transfers							
<b>Total expenditures</b>	<b>\$ 173,279</b>	<b>\$ 172,483</b>	<b>\$ 314,828</b>	<b>\$ 290,398</b>	<b>\$ 455,829</b>	<b>\$ 455,829</b>	<b>455,829</b>

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Administration Department</b>		<b>2008</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
25,196	27,141	29,419	16,716		Administration Department Salaries	31,067
4,234	4,621	6,006	4,464	10-100-146	Health Insurance	6,470
4,191	5,334	6,352	6,141	10-100-148	Retirement Benefits	5,471
1,927	2,076	1,872	2,358	10-100-150	Social Security	3,073
49	274	549	461	10-100-152	Workers' Compensation	287
35,597	39,447	44,198	30,140		Total Personal Services	46,368
806	10,959	51,050	50,000	10-100-200	Building/Facilities Maintenance	51,550
8	-	250	-	10-100-202	Equipment Maintenance	250
9,225	6,482	12,900	8,300	10-100-203	Maintenance Agreements	11,800
109	145	1,000	-	10-100-204	Vehicle Maintenance	2,500
7,328	9,612	13,360	10,000	10-100-216	Office Supplies	11,360
12,653	13,104	18,240	12,000	10-100-228	Utilities	12,240
37,122	34,291	62,000	62,000	10-100-230	Contractual/Professional	75,000
-	2,462	3,000	3,000	10-100-232	Elections	3,000
188	-	200	200	10-100-234	Miscellaneous	600
8,669	4,613	3,500	2,500	10-100-238	Insurance	136,000
8,413	6,848	11,476	8,000	10-100-240	Travel/Training	12,700
17,623	18,596	20,755	18,700	10-100-242	Dues/Fees/Subscriptions	17,044
-	-	25,000	25,000	10-100-243	Economic Development	25,000
4,608	3,431	5,400	4,000	10-100-244	Publications/Notices/Advertising	5,600
-	-	6,000	6,000	10-100-245	Emergency Management	6,818
23,300	20,000	30,000	30,000	10-100-246	Community Contributions	30,000
130,054	130,542	264,131	239,700		Total Materials & Services	401,462
4,185	1,230	6,500	6,500	10-100-344	Computer Hardware and Software	8,000
4,185	1,230	6,500	6,500		Total Capital Outlay	8,000

## **POLICE DEPARTMENT**

### **PURPOSE:**

The City of Scappoose Police Department is to serve the community in all aspects of law enforcement for the safety and protection of the citizens of the City of Scappoose.

### **VISION FOR THE YEAR:**

The vision of the Scappoose Police Department is to continue criminal investigations; traffic safety enforcement, and programs we feel are beneficial to our community. Some of these programs include: the school resource officer, citizen's academy, and the CERT teams we are implementing. Now that the Police Department has 24-hour coverage, staff will be better able to handle nuisance complaints and code enforcement.

### **BUDGET NOTES:**

This year's budget is basically staying the same compared to last year. Total operational cost for the department is budgeted at \$1,460,288. Police salaries are \$1,146,689. Material and Services costs are budgeted at \$215,978. The Department anticipates spending \$24,695 for furniture, radio equipment, computers and matching funds for grants. The transfer of \$72,926 represents insurance costs that will be paid by the Administrative Department.

**NUMBER OF FTE'S:** 14.53

### **PERCENTAGE OF TIME ALLOCATION:**

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Maintenance Mechanic	6%
Lieutenant	100%	Sergeant	100%	Officers (8)	800%
Police Administrator	100%	Police Administrator	Part Time		100%

<b>Police Department Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Police</b>							
Personal Services	\$ 732,550	\$ 845,993	\$ 1,071,565	\$ 942,922	\$ 1,146,689	\$ 1,146,689	\$ 1,146,689
Materials & Services	263,430	246,507	255,649	255,649	215,978	215,978	215,978
Capital Outlay	9,311	45,940	111,145	93,645	24,695	24,695	24,695
Transfers	10,070	13,110	18,621	18,621	72,926	72,926	72,926
<b>Total expenditures</b>	<b>\$ 1,015,361</b>	<b>\$ 1,151,549</b>	<b>\$ 1,456,980</b>	<b>\$ 1,310,837</b>	<b>\$ 1,460,288</b>	<b>\$ 1,460,288</b>	<b>1,460,288</b>

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>		<b>Police Department</b>	<b>2008</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
444,397	514,108	610,833	577,922		Police Department Salaries	656,742
44,045	37,676	29,903	44,500	10-140-142	Overtime	33,584
104,861	122,219	185,972	126,500	10-140-146	Health Insurance	193,351
73,527	108,408	157,625	125,000	10-140-148	Retirement Benefits	146,253
37,385	42,211	41,903	48,000	10-140-150	Social Security	87,674
28,335	21,370	45,329	21,000	10-140-152	Workers' Compensation	29,085
732,550	845,993	1,071,565	942,922		Total Personal Services	1,146,689
24,176	8,767	10,100	10,100	10-140-200	Building Maintenance	7,000
700	1,577	6,080	6,080	10-140-202	Equipment Maintenance	2,460
994	5,499	6,469	6,469	10-140-203	Maintenance Agreements	3,905
29,421	33,943	36,495	36,495	10-140-204	Vehicle Maintenance	69,327
6,629	9,025	8,000	8,000	10-140-216	Office Supplies	8,000
4,170	3,040	5,018	5,018	10-140-218	Operational Supplies	5,178
25,748	28,279	30,380	30,380	10-140-228	Utilities	23,498
75,380	45,452	49,200	49,200	10-140-230	Contractual/Professional Ser	36,800
302	297	300	300	10-140-234	Miscellaneous	300
381	346	1,300	1,300	10-140-236	Medical Mandates	1,390
51,179	50,923	55,000	55,000	10-140-238	Insurance	-
4,812	18,620	8,000	8,000	10-140-240	Travel/Training	9,500
926	965	935	935	10-140-242	Dues/Fees/Subscriptions	1,085
504	611	825	825	10-140-244	Publications/Notices/Advertising	825
5,063	10,381	8,600	8,600	10-140-252	Uniforms	12,062
716	1,898	1,800	1,800	10-140-253	Special Investigations	2,000
32,329	26,886	27,147	27,147	10-140-276	Leased Cars	32,648
263,430	246,507	255,649	255,649		Total Materials & Services	215,978
6,160	6,880	4,000	4,000	10-140-300	Equipment/Furniture	7,095
1,732	285	2,000	2,000	10-140-305	Radio Equipment	2,000
1,419	9,100	5,145	5,145	10-140-344	Computer & Software	5,600
-	29,675	100,000	82,500	10-140-345	Matching Grant Funds	10,000
9,311	45,940	111,145	93,645		Total Capital Outlay	24,695
-	-	5,000	5,000	10-140-401	Transfer to Unemployment Fun	-
10,070	13,110	13,621	13,621	10-140-402	Transfer to GF ISF	72,926
10,070	13,110	18,621	18,621		Total Transfers	72,926



**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 improve our city parks and grounds which is satisfactory to citizens of Scappoose. The department endeavors to maintain the parks and grounds at its current level.

**BUDGET NOTES:**

The Parks Department budget, which is part of the General Fund, maintains the existing grounds. The department has an operational budget of \$129,645. This figure represents personnel costs of \$73,287 and material costs \$37,705. The fund has \$10,300 budgeted for Capital Improvements. This includes a mower trailer, part of a vehicle lease and building improvements. The fund also identifies transfers of \$8,353.

**NUMBER OF FTE'S- .91**

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	5%	City Recorder	5%	Finance Administrator	2%
Office Administrator I	2%	Field Services Supervisor	10%	Utility I	10%
Utility I	10%	Utility II	10%	Utility II	10%
Utility II	10%	Maintenance Mechanic	17%		

<b>Parks Department</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Expenditures</b>	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 06-07</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Parks</b>					<b>FY 07-08</b>	<b>FY 07-08</b>	<b>FY 07-08</b>
Personal Services	\$ 53,962	\$ 58,983	\$ 71,403	\$ 65,171	\$ 73,287	\$ 73,287	\$ 73,287
Materials & Services	16,328	17,342	20,655	20,650	37,705	37,705	37,705
Capital Outlay		6,257			10,300	10,300	10,300
Transfers	2,645	3,495	3,625	3,625	8,353	8,353	8,353
<b>Total expenditures</b>	<b>\$ 72,935</b>	<b>\$ 86,078</b>	<b>\$ 95,683</b>	<b>\$ 89,446</b>	<b>\$ 129,645</b>	<b>\$ 129,645</b>	<b>129,645</b>

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Parks Department</b>		<b>2008</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
36,285	40,356	43,860	43,031		Parks Department Salaries	45,541
135	-	-	-	10-160-142	Over Time	-
6,489	6,771	11,743	8,500	10-160-146	Health Insurance	11,417
5,580	7,422	10,389	8,800	10-160-148	Retirement Benefits	9,048
3,081	3,190	2,813	3,500	10-160-150	Social Security	5,557
2,393	1,245	2,598	1,340	10-160-152	Workers' Compensation	1,724
53,962	58,983	71,403	65,171		Total Personal Services	73,287
195	2,433	400	400	10-160-200	Building/Facilities Maintenance	1,000
1,014	1,230	1,500	1,000	10-160-202	Equipment Maintenance	1,500
227	555	900	750	10-160-203	Maintenance Agreements	640
246	664	1,500	1,500	10-160-204	Vehicle Maintenance	1,800
1,589	1,539	2,185	2,000	10-160-206	Fuel, Oil, Lube	2,185
513	821	500	500	10-160-216	Office Supplies	560
3,209	3,040	5,070	5,000	10-160-218	Operational Supplies	5,070
63	68	250	100	10-160-220	Shop Maintenance Supplies	250
1,983	2,254	2,400	2,000	10-160-228	Utilities	2,400
4,743	2,234	2,000	4,500	10-160-230	Contractual/Profession	18,500
13	54	250	250	10-160-234	Miscellaneous	250
1,800	1,500	2,000	1,500	10-160-238	Insurance	2,000
178	164	500	500	10-160-240	Travel/Training	500
176	490	450	100	10-160-242	Dues/Fees/Subscriptions	300
59	192	250	100	10-160-244	Publications/Notices/Advertising	250
320	106	500	450	10-160-252	Uniforms/Safety/Equipment	500
16,328	17,342	20,655	20,650		Total Materials & Services	37,705
-	6,257	-	-	10-160-300	Equipment	1,500
-	-	-	-	10-160-306	Vehicle Lease or Purchase	800
-	-	-	-	10-160-310	Facilities Remodel	8,000
-	6,257	-	-		Total Capital Outlay	10,300
2,645	3,495	3,625	3,625	10-160-402	Transfer to GF ISF	8,353
2,645	3,495	3,625	3,625	-	Total Transfers	8,353

## **MUNICIPAL COURT DEPARTMENT**

### **PURPOSE:**

The Scappoose Municipal Court, under direction of Presiding Judge, Diana Shera Taylor, 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 Court's vision for the coming year is to continue to preside over misdemeanors and violations. The Court plans to substantially reduce the number of outstanding uncollected citations.

### **BUDGET NOTES:**

The Court's budget is \$276,041. Within that budget, \$61,456 is budgeted for personnel costs. Materials and Services budget is \$201,220 of that amount "Assessments" constitutes the largest expenditure at \$100,000. When the Court assesses a fine, a portion of that fine goes to the State and the County. On average, 46 cents of every dollar collected by the Municipal Court goes to the State and County. Contractual/Professional services are the second largest expenditure in the Materials and Services Budget at \$90,780. This figure includes funds for the judges' contract, the prosecuting attorney, and for court appointed attorneys.

### **NUMBER OF FTE'S- 1.12**

### **PERCENTAGE OF TIME ALLOCATION:**

Court Clerk	100%	City Manager	2%	City Recorder	3%
Finance Administrator	5%	Office Administrator 1	2%		

<b>Municipal Court Department</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>					
<b>Expenditures</b>	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 06-07</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>					
<b>Municipal Court</b>					<b>FY 07-08</b>	<b>FY 07-08</b>	<b>FY 07-08</b>					
Personal services	\$	70,427	\$	78,824	\$	61,456	\$	61,456	\$	61,456		
Material & services		156,967		193,255		201,220		201,220		201,220		
Capital outlay		2,232		5,500		2,000		2,000		2,000		
Transfers		3,904		4,265		11,365		11,365		11,365		
<b>Total expenditures</b>	\$	-	\$	233,530	\$	281,844	\$	222,739	\$	276,041	\$	276,041

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Municipal Court Department Description</b>	<b>2008 Budget</b>
-	43,328	46,268	37,384		Municipal Court Department Salaries	39,397
-	14,096	18,139	5,965	10-150-146	Health Insurance	9,015
-	9,285	10,783	7,775	10-150-148	Retirement Benefits	7,723
-	3,315	2,879	2,860	10-150-150	Social Security	4,796
-	403	755	500	10-150-152	Worker's Compensation	524
-	70,427	78,824	54,484		- Total Personal Services	61,455
-	185	300	-	10-150-200	Building/Facilities Maintenance.	800
-	-	250	-	10-150-202	Equipment Maintenance	-
-	2,848	3,580	3,220	10-150-203	Maintenance Agreements	3,380
-	3,335	4,200	2,000	10-150-216	Office Supplies	3,200
-	240	660	220	10-150-228	Utilities	1,020
-	80,107	77,040	77,000	10-150-230	Contractual/Professional	90,780
-	-	100	-	10-150-234	Miscellaneous	100
-	1,000	2,000	1,500	10-150-238	Insurance	-
-	200	4,400	4,400	10-150-240	Travel/Training	1,000
-	78	400	100	10-150-242	Dues/Fees/Subscriptions	390
-	119	100	-	10-150-244	Publications/Notices/Advertising	-
-	-	225	550	10-150-248	Jail/Jury	550
-	68,855	100,000	75,000	10-150-250	Assessments	100,000
-	156,967	193,255	163,990		- Total Materials & Services	201,220
-	2,232	5,500	-	10-150-344	Computer Hardware & Software	2,000
-	2,232	5,500	-		- Total Capital Outlay	2,000
-	3,904	4,265	4,265	10-150-402	Transfer to GF ISF	11,365
-	3,904	4,265	4,265		- Total Transfers	11,365

**PLANNING DEPARTMENT**

**PURPOSE:**

The Planning Department is committed to serving existing and new residents with comprehensive planning services in the belief that a growing community can remain livable, can meet the needs of its citizens and become a diverse community with jobs and housing needs met.

**VISION FOR THE YEAR:**

The Planning Department assists citizens with new industrial, commercial, and residential development projects. Staff also plans to continue work on a potential urban growth boundary expansion.

**BUDGET NOTES:**

The budgeted amount from the General Fund for the department is \$135,448. The Planning Department anticipates revenues of \$35,000 coming from land use fees. Personnel costs are budgeted at \$53,224. The planning position is still a part-time position combined with the Engineer in Training position. Materials and Services costs are \$68,630. Within those line items, there is \$20,000 budgeted for comprehensive plan codification and printing, \$8,000 budgeted for map revisions and \$4,000 budgeted for election costs.

**NUMBER OF FTE'S: .59**

**PERCENTAGE OF TIME ALLOCATION:**

Planner	40%	City Manager	5%	City Recorder	5%
Finance Administrator	2%	Office Administrator I	2%	CDC Administrator	5%

<b>Planning Department</b>											
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>	<b>Budget</b>	<b>Budget</b>		
	<b>FY 04-05</b>	<b>FY 05-06</b>	<b>FY 06-07</b>	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 07-08</b>	<b>FY 07-08</b>	<b>FY 07-08</b>	<b>FY 07-08</b>		
<b>Planning</b>											
Personal services	\$	25,902	\$	44,748	\$	39,425	\$	53,224	\$	53,224	
Material & services		31,968		37,320		41,250		68,630		68,630	
Capital outlay		100		30,500		500		3,000		3,000	
Transfers		3,809		3,626		3,626		10,594		10,594	
<b>Total expenditures</b>	\$	-	\$	61,779	\$	116,194	\$	84,801	\$	135,448	
										\$	135,448



<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Planning Department Description</b>	<b>2008 Budget</b>
-	19,005	27,289	27,066	-	Planning Department Salaries	30,731
-	152	1,259	1,259	10-120-142	Overtime	1,361
-	2,871	6,809	3,525	10-120-146	Health Insurance	10,582
-	2,086	6,735	4,925	10-120-148	Retirement Benefits	6,312
-	1,465	1,846	2,150	10-120-150	Social Security	3,840
-	323	810	500	10-120-152	Workers' Compensation	398
	25,902	44,748	39,425	-	Total Personal Services	53,224
-	-	-	400	10-120-200	Building /Facilities Maintenance	1,000
-	3,421	2,190	4,000	10-120-202	Equipment Maintenance	-
-	-	-	-	10-120-203	Maintenance Agreements	3,000
-	-	-	-	10-120-204	Vehicle Maintenance	3,600
-	-	-	-	10-120-206	Fuel, Oil & Lube	740
-	2,311	2,400	2,600	10-120-216	Office Supplies	2,600
-	2,856	3,000	3,000	10-120-228	Utilities	3,540
-	17,497	24,280	24,000	10-120-230	Contractual/Professional	41,200
-	18	250	250	10-120-234	Miscellaneous	250
-	-	500	500	10-120-240	Travel/Training	1,500
-	4	500	800	10-120-242	Dues/Fees/Subscriptions	5,200
-	5,860	4,200	5,700	10-120-244	Publications/Notices/Advertising	6,000
-	31,968	37,320	41,250	-	Total Materials & Services	68,630
-	100	500	500	10-120-300	Equipment/Furniture/Computer	3,000
-	-	-	-	10-120-306	Vehicle Lease or Purchase	-
-	-	30,000	-	10-120-345	Matching Grant Fund	-
-	100	30,500	500	-	Total Capital Outlay	3,000
-	3,809	3,626	3,626	10-120-402	Transfer to GF ISF	8,354
-	-	-	-	10-120-403	Transfer to Building	2,240
-	3,809	3,626	3,626	-	Total Transfers	10,594

## **GENERAL FUND NON-DEPARTMENTAL**

### **PURPOSE:**

The fund contains contingency funds 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 FY'08-09 cash carryover.

### **BUDGET NOTES:**

\$ 350,000 has been transferred to the Municipal Park Fund.

\$ 7,800 has been transferred to the Watts House Fund.

The Contingency line item has a budget of \$480,583.

The Unappropriated Ending Fund Balance has a budget of \$1,000,000.

<b>Non Departmental Department Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Non Departmental Transfers	50,000		162,500	176,026	357,700	357,700	357,700
<b>Total expenditures</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 162,500</b>	<b>\$ 176,026</b>	<b>\$ 357,700</b>	<b>\$ 357,700</b>	<b>357,700</b>

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Non-Departmental Description</b>	<b>2008 Budget</b>
-	-	26,000	26,000	10-999-402	Transfer to Skate Park Fund	-
-	-	85,000	85,000	10-999-424	Transfer to Municipal Park	350,000
-	-	5,000	5,000	10-999-428	Transfer to Watts House Fund	7,700
-	-	29,500	29,500	10-999-429	Transfer to Peg Fee Fund	-
-	-	20,000	20,000	10-999-430	Transfer to Law Enforcement	-
-	-	165,500	165,500	-	Total Transfers	357,700
-	-	523,431	523,431	10-999-600	Contingency	480,583
-	-	523,431	523,431	-	Total Contingency	480,583
-	-	800,000	800,000	10-999-900	Unappropriated Ending Fund Balance	1,000,000
-	-	800,000	800,000	-	Total Unappropriated Ending Fund Balance	1,000,000

## **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 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.

### **BUDGET NOTES:**

This year there is working capital carryover of \$25,700. The fund anticipates Intergovernmental revenues of \$25,000 and interest income of \$1,000. Total Fund Resources are estimated at \$51,700. The fund anticipates spending \$25,700 in training activities and will maintain a contingency of \$26,000.

## Law Enforcement Assessments 94

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
Working capital carryover		\$ -		\$ -	\$ 25,700	\$ 25,700	25,700
<b>Current year resources</b>							
Interest			\$ 100	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000
Intergovernmental Revenue			\$ 45,000	\$ 45,000	\$ 25,000	\$ 25,000	\$ 25,000
Transfers In					\$ -	\$ -	\$ -
<b>Total current year resources</b>	\$ -	\$ -	\$ 45,100	\$ 45,700	\$ 26,000	\$ 26,000	26,000
<b>Total resources</b>	\$ -	\$ -	\$ 45,100	\$ 45,700	\$ 51,700	\$ 51,700	51,700
<b>Expenditures</b>							
Materials and services			\$ 20,000	\$ 20,000	\$ 25,700	\$ 25,700	\$ 25,700
Capital outlay							
Transfers							
Contingency			25,100		26,000	26,000	26,000
<b>Total expenditures</b>	\$ -	\$ -	\$ 45,100	\$ 20,000	\$ 51,700	\$ 51,700	51,700
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ 25,700	\$ -	\$ -	-

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Law Enforcement Assessments Fund Description</b>	<b>2008 Budget</b>
-	-	100	700	94-000-003	Interest Earned	1,000
-	-	25,000	25,000	94-000-040	Municipal Court Assessments	25,000
-	-	-	-	94-000-100	Miscellaneous	-
-	-	20,000	20,000	94-000-400	Transfers In	-
-	-	45,100	45,700	-	Total Revenue	26,000
-	-	20,000	20,000	94-940-240	Law Enforcement & Prevention	25,700
-	-	20,000	20,000	-	Total Materials & Services	25,700
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	25,100	-	94-940-600	Contingency	26,000
-	-	25,100	-	-	Total Contingency	26,000

## **WATTS HOUSE FUND 62**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

To provide revenue for expenditures related to the Watts House.

### **BUDGET NOTES:**

This year there is a transfer from the General Fund of \$7,700 and anticipated interest income of \$100. The fund anticipates spending \$7,800 for utility costs and maintenance.



**Watts House Fund 62**

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current year resources</b>							
Interest			\$ 50	\$ 64	\$ 100	\$ 100	\$ 100
Intergovernmental Revenue				\$ 4,150			
Transfers In			\$ 5,000	\$ 15,526	\$ 7,700	\$ 7,700	\$ 7,700
<b>Total current year resources</b>	\$ -	\$ -	\$ 5,050	\$ 19,740	\$ 7,800	\$ 7,800	\$ 7,800
<b>Total resources</b>	\$ -	\$ -	\$ 5,050	\$ 19,740	\$ 7,800	\$ 7,800	\$ 7,800
<b>Expenditures</b>							<b>Adopted Budget FY 07-08</b>
Materials and services			\$ 5,000	\$ 12,250	\$ 7,800	\$ 7,800	\$ 7,800
Capital outlay				7,490			
Improvements							
Transfers							
Contingency			50		0	0	0
<b>Total expenditures</b>	\$ -	\$ -	\$ 5,050	\$ 19,740	\$ 7,800	\$ 7,800	\$ 7,800
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Watts House Fund Description</b>	<b>2008 Budget</b>
-	-	50	64	62-000-003	Interest Earned	100
-	-	-	-	62-000-100	Miscellaneous	-
-	-	-	4,150	62-000-120	Watts House Donations	-
-	-	5,000	15,526	62-000-401	Transfers In	7,700
-	-	5,050	19,740	-	Total Revenue	7,800
-	-	5,000	9,450	62-620-200	Watts House Maintenance	5,000
-	-	-	2,800	62-620-228	Watts House Utilities	2,800
-	-	5,000	12,250	-	Total Materials & Services	7,800
-	-	-	7,490	62-620-326	Council Approved Projects	-
-	-	-	7,490	-	Total Capital Outlay	-
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	50	-	62-620-600	Contingency	-
-	-	50	-	-	Total Contingency	-

## **PEG FEE FUND 61**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

Develop the ability to record our own City Council and Planning Commission meetings and make them available on the City's Web site.

### **BUDGET NOTES:**

The fund has a beginning cash position of \$32,330. The fund anticipates revenues of \$12,500 and interest income of \$1,500. Total fund resources are estimated to be \$46,330. The fund anticipates expenditures of \$15,000 to address the vision statement.

**PEG Fee Fund 61**

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover		\$ -		\$ -	\$ 32,330	\$ 32,330	32,330
<b>Current year resources</b>							
Interest			\$ 200	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental Revenue			\$ 10,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Transfers In			\$ 29,500	\$ 29,500			
<b>Total current year resources</b>	\$ -	\$ -	\$ 39,700	\$ 43,000	\$ 14,000	\$ 14,000	14,000
<b>Total resources</b>	\$ -	\$ -	\$ 39,700	\$ 43,000	\$ 46,330	\$ 46,330	46,330
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay				10,670	15,000	15,000	15,000
Improvements							
Transfers							
Contingency			39,700		31,330	31,330	31,330
<b>Total expenditures</b>	\$ -	\$ -	\$ 39,700	\$ 10,670	\$ 46,330	\$ 46,330	46,330
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ 32,330	\$ -	\$ -	-

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>PEG Fee Fund Description</b>	<b>2008 Budget</b>
-	-	200	1,000	61-000-003	Interest Earned	1,500
-	-	-	-	61-000-100	Miscellaneous	-
-	-	10,000	12,500	61-000-120	Peg Fees	12,500
-	-	29,500	29,500	61-000-401	Transfers In	-
-	-	39,700	43,000	-	Total Revenue	14,000
-	-	-	10,670	61-610-326	Council Approved Expenditure	15,000
-	-	-	10,670	-	Total Capital Outlay	15,000
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	39,700	-	61-610-600	Contingency	31,330
-	-	39,700	-	-	Total Contingency	31,330

**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:**

There are a number of approved subdivisions that will begin the construction phase during FY'07-08. The Building Department estimates that more than 70 new residential building permits will be taken out this year. However, the department is taking a conservative approach to estimating revenues for the fiscal year.

**BUDGET NOTES:**

The Building Fund begins the year with a starting position of \$276,083. Revenues are anticipated to be \$206,400. Total anticipated revenues for this fund are projected to be \$496,283. Personal Services cost are budgeted at \$182,574. The department is planning to add a part-time building inspector to help deal with the number of new houses that are being constructed. The operational budget for the fund is estimated at \$81,250. Contractual and Professional Services is the largest expenditure in the operational budget at \$63,060. This is for commercial and industrial development projects. This service is based on demand. The fund will be leasing a new vehicle as part of an overall effort to modernize the City's vehicle fleet. The fund contains a transfer of \$9,803 to the General fund to cover insurance costs and administrative support for the department. There is a contingency of \$215,656.

**NUMBER OF FTE'S:** 1.84

**PERCENTAGE OF TIME ALLOCATION:**

Building Official	100%	Building Assistant Part Time	100%	CDC Administrator	25%
City Manager	3%	City Recorder	2%	Finance Administrator	2%
Office Administrator I	2%				

## Building Fund 13

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 14,834	\$ 108,479	\$ 61,776	\$ 89,973	\$ 276,083	\$ 276,083	276,083
<b>Current year resources</b>							
Permits and licenses	\$ 249,345	\$ 167,557	\$ 206,400	\$ 370,000	\$ 206,400	\$ 206,400	\$ 206,400
Interest	1,384	3,242	3,100	8,000	8,000	8,000	8,000
Miscellaneous	3		200		200	200	200
Transfers					5,600	5,600	5,600
<b>Total current year resources</b>	\$ 250,732	\$ 170,799	\$ 209,700	\$ 378,000	\$ 220,200	\$ 220,200	220,200
<b>Total resources</b>	\$ 265,566	\$ 279,278	\$ 271,476	\$ 467,973	\$ 496,283	\$ 496,283	496,283
<b>Expenditures</b>							
Personal services	\$ 113,594	\$ 125,606	\$ 145,204	\$ 131,305	\$ 182,574	\$ 182,574	\$ 182,574
Materials and services	40,654	59,463	80,076	57,400	81,250	81,250	81,250
Capital outlay							
Equipment	145	928	2,000	0	7,000	7,000	7,000
Transfers	2,694	3,309	3,185	3,185	9,803	9,803	9,803
Contingency			41,011	0	215,656	215,656	215,656
<b>Total expenditures</b>	\$ 157,087	\$ 189,305	\$ 271,476	\$ 191,890	\$ 496,283	\$ 496,283	496,283
<b>Ending working capital</b>	\$ 108,479	\$ 89,973	\$ -	\$ 276,083	\$ -	\$ -	-

<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Building Fund</b>	<b>2008</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
1,384	3,242	3,100	8,000	13-000-003	Interest Earned	8,000
249,345	167,557	206,400	370,000	13-000-070	Building Permits	206,400
3	-	200	-	13-000-100	Miscellaneous	200
-	-	-	-	13-000-900	Transfers In	5,600
250,732	170,799	209,700	378,000	-	Total Revenue	220,200
76,025	80,791	88,183	85,285	-	Building Fund Salaries	117,328
19,525	21,201	26,325	21,000	13-130-146	Health Insurance	24,541
12,064	16,198	22,073	18,000	13-130-148	Retirement Benefits	24,083
5,816	6,180	5,879	6,500	13-130-150	Social Security	15,038
164	1,235	2,744	520	13-130-152	Worker's Compensation	1,584
113,594	125,606	145,204	131,305	-	Total Personal Services	182,574
76	129	-	400	13-130-200	Building /Facilities Maintenance	2,200
-	696	300	-	13-130-202	Equipment Maintenance	-
517	594	1,080	900	13-130-203	Maintenance Agreements	1,060
504	1,820	840	300	13-130-204	Vehicle Maintenance	1,200
1,060	1,144	1,510	1,200	13-130-206	Fuel, Oil, Lube	1,510
434	1,025	2,000	1,000	13-130-216	Office Supplies	1,840
907	511	704	800	13-130-218	Operational Supplies	800
3,248	3,786	2,788	4,000	13-130-228	Utilities	5,220
30,208	45,998	63,820	45,000	13-130-230	Contractual/Professional	63,060
44	-	250	-	13-130-234	Miscellaneous	250
2,000	1,500	2,724	1,500	13-130-238	Insurance	-
1,331	1,904	3,000	2,000	13-130-240	Travel/Training	3,000
220	415	560	100	13-130-242	Dues/Fees/Subscriptions	560
32	-	150	-	13-130-244	Publications/Notices/Advertising	100
74	(60)	200	200	13-130-252	Uniforms & Safety Equipment	350
-	-	150	-	13-130-254	Equipment Rental	100
40,654	59,463	80,076	57,400	-	Total Materials & Services	81,250
-	-	-	-	13-130-306	Vehicle Lease or Purchase	6,000
145	928	2,000	-	13-130-344	Computer Software & Hardware	1,000
145	928	2,000	-	-	Total Capital Outlay	7,000
2,694	3,309	3,185	3,185	13-130-416	Transfer to General Fund	9,803
2,694	3,309	3,185	3,185	-	Total Transfers	9,803
-	-	41,011	-	13-130-600	Contingency	215,656
-	-	41,011	-	-	Total Contingency	215,656



**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 road conditions are kept in good condition, with the intention of providing public safety for the community.

**VISION FOR THE YEAR:**

In the upcoming fiscal year, the city staff is planning to repair Elm Street as directed by Council. Staff is also planning the repair of the storm water system at Sawyer Street finishing the project with a full street asphalt overlay.

**BUDGET NOTES:**

The Street Fund is funded by the state gas tax revenue sharing the monies received are base on dollars per capita. This year, that per capita rate is \$45.90 per person. The proposed FY 07-08 budget shows beginning cash balance of \$258,326 with anticipated revenues of \$541,114. Total anticipated revenue for the fund is \$799,440. This revenue comes from the gasoline sales tax, Surface Transportation Program Funds, charges for services, and interest. Personal cost in the fund is budgeted at \$189,132. Capital Outlay costs have increased over the previous budget to \$216,200. This is primarily due to need to replace vehicles and to remodel the shop area to separate customers from employees. In addition to our normal expenditures, the city has funding from the Federal Surface Transportation Program Funds to be committed to street repairs. These monies will be used on the Elm Street and Sawyer Street project. The fund anticipates a contingency of \$194,825.

**NUMBER OF FTE'S- 2.35**

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator I	2%	Field Services Sprvsr.	15%	Utility I	15%
Utility I	15%	Utility II	15%	Utility II	15%
Utility II	15%	Planner	20%	Maintenance Mechanic	25%
CDC Administrator	20%	Engineer	33%		

## Street Fund 20

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 51,313	\$ 110,038	\$ 181,187	\$ 195,027	\$ 258,326	\$ 258,326	258,326
<b>Current year resources</b>							
Intergovernmental revenue	\$ 265,135	\$ 271,346	\$ 454,919	\$ 290,999	\$ 479,914	\$ 479,914	\$ 479,914
Charges for services	9,514	55,332	50,000	87,000	50,000	50,000	50,000
Interest	1,053	5,180	4,000	9,500	10,700	10,700	10,700
Miscellaneous	6,140	2,561	500	150	500	500	500
Transfers	6,500	6,500					
<b>Total current year resources</b>	\$ 288,342	\$ 340,920	\$ 509,419	\$ 387,649	\$ 541,114	\$ 541,114	541,114
<b>Total resources</b>	\$ 339,655	\$ 450,958	\$ 690,606	\$ 582,676	\$ 799,440	\$ 799,440	799,440
<b>Expenditures</b>							
Personal services	\$ 122,669	\$ 140,831	\$ 171,800	\$ 154,614	\$ 189,132	\$ 189,132	\$ 189,132
Material & services	91,621	105,191	165,932	129,591	155,411	155,411	155,411
Capital outlay							
Improvements			165,000	30,000	216,200	216,200	216,200
Equipment	6,422	395	1,250	1,250	1,750	1,750	1,750
Transfers	8,905	9,513	8,895	8,895	42,123	42,123	42,123
Contingency			177,729	0	194,825	194,825	194,825
<b>Total expenditures</b>	\$ 229,617	\$ 255,930	\$ 690,606	\$ 324,350	\$ 799,440	\$ 799,440	799,440
<b>Ending working capital</b>	\$ 110,038	\$ 195,027	\$ -	\$ 258,326	\$ -	\$ -	-

2005 Actual	2006 Actual	2007 Adopted	2007 Estimated	Account	Street Fund Description	2008 Budget
1,053	5,180	4,000	9,500	20-000-003	Interest Earned	10,700
6,140	2,561	500	150	20-000-100	Miscellaneous	500
-	-	190,000	26,080	20-000-120	Surface Trans Program Funds	214,539
265,135	271,346	264,919	264,919	20-000-160	State Gas Tax	265,375
-	-	-	12,000	20-000-170	Storm Water SDC	-
9,514	55,332	50,000	93,100	20-000-260	Infrastructure Inspection Fees	50,000
281,841	334,420	509,419	405,749	-	Total Revenue	541,114
85,265	95,406	108,559	105,877	-	Street Fund Salaries	118,699
88	-	629	629	20-200-142	Overtime	681
16,755	16,594	24,844	17,000	20-200-146	Health Insurance	28,159
13,853	18,906	25,742	20,750	20-200-148	Retirement Benefits	23,853
6,530	7,299	7,004	8,092	20-200-150	Social Security	14,606
178	2,627	5,022	2,266	20-200-152	Workers' Compensation	3,134
122,669	140,831	171,800	154,614	-	Total Personal Services	189,132
	519	600	600	20-200-200	Building/Facilities Maintenance	2,600
141	1,111	1,200	500	20-200-202	Equipment Maintenance	1,200
329	831	1,000	850	20-200-203	Maintenance Agreements	760
570	1,375	2,000	2,000	20-200-204	Vehicle Maintenance	3,800
864	1,022	1,872	1,000	20-200-206	Fuel/Oil/Lube	1,873
933	5,265	15,480	10,000	20-200-208	Street Maintenance	15,480
4,330	9,414	9,500	9,500	20-200-210	Street Light Maintenance	9,500
9,042	1,837	2,640	2,200	20-200-212	Sign Maintenance	3,018
5,968	955	1,300	1,000	20-200-216	Office Supplies	1,300
367	2,016	5,800	4,000	20-200-218	Operational Supplies	7,000
1,893	139	250	250	20-200-220	Shop Maintenance Supplies	250
111	38,044	46,500	30,000	20-200-227	Electrical Operations	36,000
34,912	3,690	4,000	3,400	20-200-228	Utilities	4,000
3,093	26,415	55,360	50,000	20-200-230	Contractual/Professional	63,400
17,429	226	1,150	500	20-200-234	Miscellaneous	1,150
(513)	463	700	806	20-200-235	Property Tax	700
392	10,000	13,200	10,000	20-200-238	Insurance	-
11,000	864	1,500	1,500	20-200-240	Travel/Training	1,500
265	79	360	360	20-200-242	Dues/Fees/Subscriptions	360
101	499	695	300	20-200-244	Publications/Notices/Advertising	695
17	427	675	675	20-200-252	Uniforms\Safety	675
377	-	150	150	20-200-254	Equipment Rental	150
-	105,191	165,932	129,591	-	Total Materials & Services	155,411
91,621	-	-	-	20-200-300	Equipment	-
6,342	-	165,000	30,000	20-200-305	Street Improvements	200,000
-	-	-	-	20-200-306	Vehicle Lease or Purchase	1,200
-	-	-	-	20-200-310	Facilities Remodel	15,000
-	395	1,250	1,250	20-200-344	Computer Software & Hardware	1,750
80	395	166,250	31,250	-	Total Capital Outlay	217,950
6,422	-	-	-	20-200-408	Transfer to Building Fund	1,120
-	-	-	-	20-200-409	Transfer to Strom Drain SDC	20,000
-	9,513	8,895	8,895	20-200-410	Transfer to GF ISF	21,003
8,905	9,513	8,895	8,895	-	Total Transfers	42,123
8,905	-	177,729	-	20-200-600	Contingency	194,825
-	-	177,729	-	-	Total Contingency	194,825

## **FOOT PATH & BICYCLE TRAILS FUND 25**

### **PURPOSE:**

This fund is intended for special sidewalk and path projects. Funding comes from putting one percent of the State Gas Tax revenues into this fund.

### **VISION FOR THE YEAR:**

No specific projects are proposed for the coming year.

### **BUDGET NOTES:**

The beginning fund balance is \$45,749. The budget anticipates revenues of \$5,180. \$2,680 comes from the one percent transfer of the State Gas Tax revenue received and \$2,500 comes from interest income. Total revenues are \$50,929. The only expenditure in this fund is a \$45,000 Capital Improvement Outlay listed as Council Approved Projects. These funds are budgeted in the event an opportunity presents itself. The Contingency line item is \$5,929.

***Foot Paths & Bicycle Trails Fund 25***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 41,164	\$ 44,373	\$ 46,123	\$ 48,344	\$ 45,749	\$ 45,749	45,749
<b>Current year resources</b>							
Intergovernmental revenues	\$ 2,678	\$ 2,741	\$ 2,755	\$ 2,755	\$ 2,680	\$ 2,680	\$ 2,680
Interest	780	1,732	1,500	2,150	2,500	2,500	2,500
<b>Total current year resources</b>	\$ 3,458	\$ 4,473	\$ 4,255	\$ 4,905	\$ 5,180	\$ 5,180	5,180
<b>Total resources</b>	\$ 44,622	\$ 48,846	\$ 50,378	\$ 53,249	\$ 50,929	\$ 50,929	50,929
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Capital outlay							
Improvements	\$ 249	\$ 502	\$ 7,500	\$ 7,500	\$ 45,000	\$ 45,000	\$ 45,000
Transfers							
Contingency			42,878		5,929	5,929	5,929
<b>Total expenditures</b>	\$ 249	\$ 502	\$ 50,378	\$ 7,500	\$ 50,929	\$ 50,929	50,929
<b>Ending working capital</b>	\$ 44,373	\$ 48,344	\$ -	\$ 45,749	\$ -	\$ -	-

<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Adopted</b>	<b>2007 Estimated</b>	<b>Account</b>	<b>Foot Paths &amp; Bicycle Trails Fund Description</b>	<b>2008 Budget</b>
-	1,732	1,500	2,150	25-000-003	Interest Earned	2,500
780	2,741	2,755	2,755	25-000-160	State Gas Tax (1%)	2,680
2,678	4,473	4,255	4,905	-	Total Revenue	5,180
3,458	-	-	-	25-250-310	Foot Paths & Bicycle Trails	-
-	502	7,500	7,500	25-250-326	Council Approved Projects	45,000
249	502	7,500	7,500	-	Total Capital Outlay	45,000
249	-	42,878	-	25-250-600	Contingency	5,929
-	-	42,878	-	-	Total Contingency	5,929

## **STORM WATER SDC FUND 28**

### **PURPOSE:**

The Storm Water System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future storm water improvement needs generated by development. This account includes both the revenue and the expenditures for those projects.

### **VISION FOR THE YEAR:**

This is a new fund being created in this year's budget. There are no specific projects identified within this fund for the coming budget year.

### **BUDGET NOTES:**

Until the middle of last year, Storm Water SDC's have not been collected because the City did not have a viable storm water system. With the development of the storm water detention pond along the Crown Zellerbach Road, the City has a facility that has excess capacity. The fund expects to be able to collect \$34,090 in SDC fees and will receive an additional \$20,000 is being transferred from the Street Fund. These dollars represent the Storm Water SDC funds that were collected and temporarily held in the Street Fund until the Storm Water SDC Fund was created. \$15,000 has been budgeted for expenditures and a transfer of \$1,705 is made to cover administrative costs. There is a contingency of \$39,385.

## Storm Drainage SDC 28

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current year resources</b>							
Intergovernmental	\$ -						
Interest					2,000	2,000	2,000
System development charges					34,090	34,090	34,090
Transfers					20,000	20,000	20,000
<b>Total current year resources</b>	\$ -	\$ -	\$ -	\$ -	\$ 56,090	\$ 56,090	\$ 56,090
<b>Total resources</b>	\$ -	\$ -	\$ -	\$ -	\$ 56,090	\$ 56,090	\$ 56,090
<b>Expenditures</b>							
Material & services						\$ -	
Capital outlay					15,000	15,000	15,000
Improvements							
Transfers					1,705	1,705	1,705
Contingency				-	39,385	39,385	39,385
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 56,090	\$ 56,090	\$ 56,090
<b>Ending working capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



	2006	2007	2007	Storm Drainage SDC Fund		2008
2005	Actual	Adopted	Estimated	Account	Description	Budget
-	-	-	-	28-000-003	Interest Earned	2,000
-	-	-	-	28-000-100	Storm Drainage Miscellaneous	-
-	-	-	-	28-000-400	Transfers In	20,000
-	-	-	-	28-000-993	Strom Drainage SDC	34,090
-	-	-	-	-	Total Revenue	56,090
-	-	-	-	28-280-312	Council Approved Projects	15,000
-	-	-	-	28-280-314	Strom Drainage Improvements	-
-	-	-	-	-	Total Capital Outlay	15,000
-	-	-	-	28-280-400	Transfers Out	1,705
-	-	-	-	-	Total Transfers	1,705
-	-	-	-	28-280-600	Contingency	39,385
-	-	-	-	-	Total Contingency	39,385

## **STREET SDC FUND 30**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

Staff is proposing to use Transportation SDC dollars to develop the Havlik/Highway 30 Rail Crossing Order. This is listed as Capital Outlay Improvement Line Item.

### **BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash position of \$403,417, interest revenue of \$30,000 and SDC revenue of \$189,070. The total estimated amount of fund revenue is \$622,487.

The yearly debt payment for the Crown Zellerbach Road is \$56,213. The budget includes \$500,000 for Capacity Improvement projects. There is a transfer to the General Fund of \$9,454 for administering the fund. The Contingency line item is \$56,820.

## Street SDC Fund 30

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 349,752	\$ 234,491	\$ 316,761	\$ 310,556	\$ 403,417	\$ 403,417	403,417
<b>Current year resources</b>							
Intergovernmental	\$ -						
Interest	4,050	9,637	6,000	25,000	30,000	30,000	30,000
System development charges	38,779	128,398	157,320	340,000	189,070	189,070	189,070
Misc				16,940			
Transfers							
<b>Total current year resources</b>	\$ 42,829	\$ 138,035	\$ 163,320	\$ 381,940	\$ 219,070	\$ 219,070	219,070
<b>Total resources</b>	\$ 392,581	\$ 372,526	\$ 480,081	\$ 692,496	\$ 622,487	\$ 622,487	622,487
<b>Expenditures</b>							
Material & services						\$ -	
Capital outlay	31,851	4,515					
Improvements			225,000	225,000	500,000	500,000	500,000
Debt Service							
Principal-Crown Zellerbach	31,213	32,462	32,462	32,462	35,110	35,110	35,110
Interest-Crown Zellerbach	25,000	23,751	23,751	23,751	21,103	21,103	21,103
Transfers	70,026	1,242	7,866	7,866	9,454	9,454	9,454
Contingency			191,002		56,820	56,820	56,820
<b>Total expenditures</b>	\$ 158,090	\$ 61,970	\$ 480,081	\$ 289,079	\$ 622,487	\$ 622,487	622,487
<b>Ending working capital</b>	\$ 234,491	\$ 310,556	\$ -	\$ 403,417	\$ -	\$ -	-

	<b>2006</b>	<b>2007</b>	<b>2007</b>		<b>Street SDC Fund</b>	<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	9,637	6,000	25,000	30-000-003	Interest Earned	30,000
<b>Actual</b>						
4,050	-	-	16,940	30-000-100	Street Miscellaneous	-
-	128,398	157,320	340,000	30-000-993	Street SDC Ext. Cap. Improvements.	189,070
38,779	138,035	163,320	381,940	-	Total Revenue	219,070
42,829						
	4,515	15,000	15,000	30-300-312	Council Approved Projects	500,000
31,851	-	210,000	210,000	30-300-314	Street Extra Capacity Improvements	-
-	4,515	225,000	225,000	-	Total Capital Outlay	500,000
31,851						
	32,462	32,462	32,462	30-300-150	Principal Crown Zellerbach	35,110
31,213	23,751	23,751	23,751	30-300-151	Interest Crown Zellerbach	21,103
25,000	56,213	56,213	56,213	-	Total Debt Service	56,213
56,213						
	1,242	7,866	7,866	30-300-402	Transfer to GF SDC Admin.	9,454
1,000	1,242	7,866	7,866	-	Total Transfers	9,454
1,000						
	-	191,002	-	30-300-600	Contingency	56,820
-	-	191,002	-	-	Total Contingency	56,820

## **PARK SDC FUND 35**

### **PURPOSE:**

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

### **VISION FOR THE YEAR:**

The project proposed for the FY 07-08 year is the beginning construction of the Scappoose Community Park.

### **BUDGET NOTES:**

Beginning cash position in the fund is \$283,783. The City anticipates \$20,000 in interest revenue and \$110,880 in Parks SDC revenue. Total fund revenue is \$414,663. On the expenditure side, the City has budgeted \$275,000 for construction of the Scappoose Municipal Park Debt service is \$47,804 and the contingency is \$86,315. A transfer of \$5,544 is made to the General Fund to cover the administrative costs for the fund.

***Parks SDC Fund 35***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 318,370	\$ 236,524	\$ 246,319	\$ 249,599	\$ 283,783	\$ 283,783	283,783
<b>Current year resources</b>							
Intergovernmental Revenue			\$ -	\$ -	\$ -		
Interest	4,451	8,571	4,000	13,575	20,000	20,000	20,000
System development charges	68,202	82,639	91,735	198,000	110,880	110,880	110,880
Transfers							
Long-term debt proceeds	600,000						
<b>Total current year resources</b>	\$ 672,653	\$ 91,209	\$ 95,735	\$ 211,575	\$ 130,880	\$ 130,880	130,880
<b>Total resources</b>	\$ 991,023	\$ 327,733	\$ 342,054	\$ 461,174	\$ 414,663	\$ 414,663	414,663
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 113,782	\$ 24,979	\$ 250,000	\$ 125,000	\$ 275,000	\$ 275,000	\$ 275,000
Land Purchase	\$ 602,782						
Debt service							
Principal		18,477	19,412	19,412	20,395	20,395	20,395
Interest	34,185	29,327	28,391	28,392	27,409	27,409	27,409
Transfers	3,750	5,352	4,587	4,587	5,544	5,544	5,544
Contingency			39,664		86,315	86,315	86,315
<b>Total expenditures</b>	\$ 754,499	\$ 78,135	\$ 342,054	\$ 177,391	\$ 414,663	\$ 414,663	414,663
<b>Ending working capital</b>	\$ 236,524	\$ 249,599	\$ -	\$ 283,783	\$ -	\$ -	-

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Parks SDC Fund</b>	<b>2008</b>	
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	8,571	4,000	13,575	35-000-003	Interest Earned	20,000
4,451	82,639	91,735	198,000	35-000-993	Parks SDC - Ext. Cap	110,880
68,202	91,209	95,735	211,575	-	Total Revenue	130,880
72,653	24,979	-	-	35-350-312	Council Approved Projects	275,000
-	-	250,000	125,000	35-350-314	Parks Extra Capacity Improve	-
113,782	24,979	250,000	125,000	-	Total Capital Outlay	275,000
113,782	18,477	19,412	19,412	35-350-150	Installment Note Principal	20,395
11,929	29,327	28,392	28,392	35-350-151	Installment Note Interest	27,409
30,856	47,803	47,804	47,804	-	Total Debt Service	47,804
42,785	5,352	4,587	4,587	35-350-902	Transfer to GF SDC Admin	5,544
3,750	5,352	4,587	4,587	-	Total Transfers	5,544
3,750	-	39,663	-	35-350-600	Contingency	86,315
-	-	39,663	-	-	Total Contingency	86,315

## **HAVLIK HIGHWAY 30 FUND 81**

### **PURPOSE:**

This fund was set up to accumulate funds to pay for the Havlik/Highway 30 crossing project. Design of the project has been awarded to HDR Engineering.

### **VISION FOR THE YEAR:**

The City of Scappoose has completed the process of exchanging federal funds for state dollars and anticipates receiving \$160,000 to conduct engineering work on the Havlik/Hwy 30 Crossing. The City has resubmitted an Annual Appropriation Request to Congressman David Wu and Senator Ron Wyden. The amount of the request was \$2.5 million. However, this amount has not been included in the budget due to the uncertainty of receiving it. If the City's request is approved, the City would submit a supplemental budget to spend the request.

### **BUDGET NOTES:**

The Fund's beginning cash position is \$92,728. As previously stated, the City is anticipating a \$160,000 congressional appropriation and \$6,000 in interest income. This provides for total revenues of \$258,728. On the expenditure side, the City anticipates spending entire \$258,728.



## *Havlik Highway 30 Fund 81*

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 148,704	\$ 139,656	\$ 135,656	\$ 136,728	\$ 92,728	\$ 92,728	92,728
<b>Current year resources</b>							
Interest	\$ 3,227	\$ 5,224	\$ 4,700	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Intergovernmental Revenue			160,000	0	160,000	160,000	160,000
Transfers	6,500						
<b>Total current year resources</b>	<b>9,727</b>	<b>5,224</b>	<b>164,700</b>	<b>6,000</b>	<b>166,000</b>	<b>166,000</b>	<b>166,000</b>
<b>Total resources</b>	<b>\$ 158,431</b>	<b>\$ 144,880</b>	<b>\$ 300,356</b>	<b>\$ 142,728</b>	<b>\$ 258,728</b>	<b>\$ 258,728</b>	<b>258,728</b>
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Capital outlay							
Improvements	\$ 12,275	\$ 1,652	\$ 300,356	\$ 50,000	\$ 258,728	\$ 258,728	\$ 258,728
Transfers	\$ 6,500	\$ 6,500					
Contingency			0	0	0	0	0
<b>Total expenditures</b>	<b>\$ 18,775</b>	<b>\$ 8,152</b>	<b>\$ 300,356</b>	<b>\$ 50,000</b>	<b>\$ 258,728</b>	<b>\$ 258,728</b>	<b>258,728</b>
<b>Ending working capital</b>	<b>\$ 139,656</b>	<b>\$ 136,728</b>	<b>\$ -</b>	<b>\$ 92,728</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Havlik Highway 30 Fund</b>		<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	5,224	4,700	5,905	81-000-003	Interest Earned	6,000
<b>Actual</b>				81-000-100	Miscellaneous	-
3,227	-	-	-	81-000-180	Havlik - Highway 30	160,000
-	-	160,000	-	81-000-901	Transfer in Street SDC Fund	-
-	-	-	-	-	Total Revenue	166,000
6,500	5,224	164,700	5,905			
9,727				81-810-320	Design Work & Crossing Permit	258,728
	1,652	300,356	50,000	81-810-326	Council Approved Projects	-
-	-	-	-	-	Total Capital Outlay	258,728
-	1,652	300,356	50,000			
-				81-810-401	Transfer to Street Fund	-
	6,500	-	-	-	Total Transfers	-
6,500	6,500	-	-			
6,500				81-810-600	Contingency	-
	-	-	-	-	Total Contingency	-
-	-	-	-			

## **POOL FUND 15**

### **PURPOSE:**

The Pool Fund was create as a result of a Ballot Initiative which directed the City to construct a basic covered pool

### **VISION FOR THE YEAR:**

The City is not envisioning utilizing these funds in the coming year.

### **BUDGET NOTES:**

The budget has a beginning cash position of \$331,739. Interest income is projected to be \$15,000. Total fund revenues are \$346,739. No expenditures are budgeted for the coming year. All funds will be placed in an Unappropriated Ending Fund Balance.

***Pool Fund 15***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover	\$ 299,605	\$ 305,032	\$ 315,232	\$ 316,739	\$ 331,739	\$ 331,739	331,739
<b>Current year resources</b>							
Interest	\$ 5,427	\$ 11,707	\$ 11,500	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Sale of property							
<b>Total current year resources</b>	\$ 5,427	\$ 11,707	\$ 11,500	\$ 15,000	\$ 15,000	\$ 15,000	15,000
<b>Total resources</b>	\$ 305,032	\$ 316,739	\$ 326,732	\$ 331,739	\$ 346,739	\$ 346,739	346,739
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay							
Improvements							
Real property							
Transfers							
Contingency					(0)	(0)	(0)
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	(0)
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -		\$ 326,732		\$ 346,739	\$ 346,739	\$ 346,739
<b>Total other requirements</b>	\$ -	\$ -	\$ 326,732	\$ -	\$ 346,739	\$ 346,739	\$ 346,739
<b>Ending available working capital</b>	\$ 305,032	\$ 316,739	\$ -	\$ 331,739	\$ -	\$ -	-

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Pool Fund</b>	<b>2008</b>	
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	11,707	11,500	13,800	15-000-003	Interest Earned	15,000
<b>Actual</b>				15-000-100	Pool Revenue	-
5,427	-	-	-	-	Total Revenue	15,000
-	11,707	11,500	13,800	-		
5,427				15-150-600	Contingency	-
-	-	-	-	-	Total Contingency	-
-				15-150-900	Unappropriated Ending Fund	346,739
-	-	326,732	-	-	Total Unappropriated Ending Fund Balance	346,739
		326,732	-			

## **MUNICIPAL PARK FUND 37**

### **PURPOSE:**

The fund was created so that corporations and individuals could make contributions to the Scappoose Municipal Park, which is to be constructed on J.P. West Road.

### **VISION FOR THE YEAR:**

Begin construction of the Scappoose Municipal Park.

### **BUDGET NOTES:**

The budget anticipates the beginning cash position of the fund at \$500. The budget transfers \$350,000 from the General Funds and anticipates revenues from the Oregon Parks and Recreation Department at \$500,000. Interest income is estimated to be \$3,500. Total fund revenue is estimated at \$854,000. Funds from Parks SDC (Fund 35) have also been budgeted for this project.

Staff expects to spend all \$854,000 on park construction during the fiscal year.

## *Municipal Park Fund 37*

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover		\$ -	\$ -	\$ -	\$ 500	\$ 500	500
<b>Current year resources</b>							
Interest			\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Intergovernmental Revenue					\$ 500,000	\$ 500,000	\$ 500,000
Sale of property							
Transfers In			\$ 85,000	\$ 85,000	\$ 350,000	\$ 350,000	\$ 350,000
<b>Total current year resources</b>	\$ -	\$ -	\$ 88,000	\$ 88,500	\$ 853,500	\$ 853,500	853,500
<b>Total resources</b>	\$ -	\$ -	\$ 88,000	\$ 88,500	\$ 854,000	\$ 854,000	854,000
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay							
Improvements			88,000	88,000	854,000	854,000	854,000
Real property							
Transfers							
Contingency					0	0	0
<b>Total expenditures</b>	\$ -	\$ -	\$ 88,000	\$ 88,000	\$ 854,000	\$ 854,000	854,000
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	-

	2006	2007	2007	Municipal Park Fund		2008
2005	Actual	Adopted	Estimated	Account	Description	Budget
-	-	3,000	3,100	37-000-003	Interest Earned	3,500
-	-	-	-	37-000-100	Park Revenue	500,000
-	-	85,000	85,000	37-000-901	Transfers In	350,000
-	-	88,000	88,100	-	Total Revenue	853,500
-	-	88,000	88,000	37-370-326	Council Approved Projects	854,000
-	-	88,000	88,000	-	Total Capital Outlay	854,000
-	-	-	-	37-370-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	-	-	37-370-600	Contingency	-
-	-	-	-	-	Total Contingency	-



## **MUNICIPAL SKATE PARK FUND 38**

### **PURPOSE:**

The fund was created so that corporations and individuals could make contributions for maintenance of the Scappoose Skate Park, which is located in Heritage Park.

### **VISION FOR THE YEAR:**

No planned improvements are anticipated for the coming budget year.

### **BUDGET NOTES:**

The fund's beginning cash position is \$29,087. Interest income is estimated to be \$1,500. Total fund revenue is estimated at \$30,587.

While no maintenance on the park is anticipated, staff is recommending \$15,000 to be budgeted for improvements and \$15,587 is to be placed in the Contingency line item.

***Municipal Skate Park Fund 38***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover		\$ -		\$ -	\$ 29,087	\$ 29,087	29,087
<b>Current year resources</b>							
Interest			\$ 1,000	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental Revenue			\$ 1,884	\$ 1,887			
Transfers In			\$ 26,000	\$ 26,000			
<b>Total current year resources</b>	\$ -	\$ -	\$ 28,884	\$ 29,087	\$ 1,500	\$ 1,500	1,500
<b>Total resources</b>	\$ -	\$ -	\$ 28,884	\$ 29,087	\$ 30,587	\$ 30,587	30,587
<b>Expenditures</b>							
Materials and services			\$ -				
Capital outlay							
Improvements			15,000	0	15,000	15,000	15,000
Real property							
Transfers							
Contingency			13,884		15,587	15,587	15,587
<b>Total expenditures</b>	\$ -	\$ -	\$ 28,884	\$ -	\$ 30,587	\$ 30,587	30,587
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ 29,087	\$ -	\$ -	-

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Municipal Skate Park Fund</b>		<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	-	1,000	1,200	38-000-003	Interest Earned	1,500
-	-	1,884	1,887	38-000-100	Skate Park Revenue	-
-	-	-	-	38-000-120	Skate Park Donations	-
-	-	26,000	26,000	38-000-401	Transfers In	-
-	-	28,884	29,087	-	Total Revenue	1,500
-	-	15,000	-	38-380-326	Council Approved Projects	15,000
-	-	15,000	-	-	Total Capital Outlay	15,000
-	-	-	-	38-380-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	13,884	-	38-380-600	Contingency	15,587
-	-	13,884	-	-	Total Contingency	15,587

## **SCAPPOOSE STATION PAVILION FUND 39**

### **PURPOSE:**

This fund is set up to construct the Scappoose Station Pavilion (formerly known as the Scappoose Farmer's Market Pavilion).

### **VISION FOR THE YEAR:**

The Scappoose Station Pavilion will be constructed with grant dollars.

### **BUDGET NOTES:**

The fund has a starting cash position of \$5,000. The fund anticipates revenues of \$80,000 from a state grant received by the Scappoose Community Club. Total revenues for this fund are projected at \$86,200. The fund expects to expend all revenues in this budget year.

**Scappoose Station Pavilion Fund 39**

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover		\$ -		\$ -	\$ 5,000	\$ 5,000	5,000
<b>Current year resources</b>							
Interest				\$ 150	\$ 1,200	\$ 1,200	\$ 1,200
Intergovernmental Revenue				\$ 5,000	\$ 80,000	\$ 80,000	\$ 80,000
Transfers In							
<b>Total current year resources</b>	\$ -	\$ -	\$ -	\$ 5,150	\$ 81,200	\$ 81,200	81,200
<b>Total resources</b>	\$ -	\$ -	\$ -	\$ 5,150	\$ 86,200	\$ 86,200	86,200
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Materials and services			\$ -	\$ 150		\$ 86,200	\$ 86,200
Capital outlay					86,200		
Improvements							
Real property							
Transfers							
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ -	\$ -	\$ -	\$ 150	\$ 86,200	\$ 86,200	86,200
<b>Ending available working capital</b>	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	-

	2006	2007	2007	Scappoose Station Pavilion		2008
2005	Actual	Adopted	Estimated	Account	Description	Budget
-	-	-	-	39-000-003	Interest Earned	1,200
-	-	-	-	39-000-100	Scappoose Station Pavilion Revenue	40,000
-	-	-	-	39-000-150	Scappoose Station Pavilion Grant	40,000
-	-	-	-	-	Total Revenue	81,200
-	-	-	225	39-390-326	Council Approved Projects	86,200
-	-	-	225	-	Total Capital Outlay	86,200
-	-	-	-	39-390-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	-	-	39-390-600	Contingency	-
-	-	-	-	-	Total Contingency	-

## **UNEMPLOYMENT INSURANCE FUND 87**

### **PURPOSE:**

The City of Scappoose is self insured for unemployment insurance and needs to maintain a fund to cover any unemployment claims.

### **VISION FOR THE YEAR:**

The City does not anticipate having to lay staff off at this time.

### **BUDGET NOTES:**

The proposed budget has a beginning cash position of \$41,058. The fund anticipates interest income of \$2,500. Total fund revenue is \$43,558. The fund does list an expenditure of \$10,000 in the personal services line item. As stated above, we do not anticipate laying staff off, but expenditures should be budgeted in the event an employee does not pass his/her probationary period or is terminated. The fund has a budgeted contingency of \$33,558.

***Unemployment Insurance Fund 87***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover	\$ 36,806	\$ 35,210	\$ 31,310	\$ 34,058	\$ 41,058	\$ 41,058	41,058
<b>Current year resources</b>							
Interest	\$ 627	\$ 1,310	\$ 1,100	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Transfers			5,000	5,000			
<b>Total current year resources</b>	\$ 627	\$ 1,310	\$ 6,100	\$ 7,000	\$ 2,500	\$ 2,500	2,500
<b>Total resources</b>	\$ 37,433	\$ 36,520	\$ 37,410	\$ 41,058	\$ 43,558	\$ 43,558	43,558
<b>Expenditures</b>							
Personal services	2,223	2,462	10,000	0	10,000	10,000	10,000
Contingency			27,410		33,558	33,558	33,558
<b>Total expenditures</b>	\$ 2,223	\$ 2,462	\$ 37,410	\$ -	\$ 43,558	\$ 43,558	\$ 43,558
<b>Ending working capital</b>	\$ 35,210	\$ 34,058	\$ -	\$ 41,058	\$ -	\$ -	-



	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Unemployment Insurance Fund</b>		<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	1,310	1,100	2,000	87-000-003	Interest Earned	2,500
<b>Actual</b>						
627	-	5,000	5,000	87-000-902	Transfer in General Fund	-
-	1,310	6,100	7,000	-	Total Revenue	2,500
627						
	2,462	10,000	-	87-870-154	Unemployment Insurance Benefit	10,000
2,223	2,462	10,000	-	-	Total Personal Services	10,000
2,223						
	-	27,410	-	87-870-600	Contingency	33,558
-	-	27,410	-	-	Total Contingency	33,558

## **UTILITY WATER FUND 40**

### **PURPOSE:**

The Water Fund produces and distributes high quality drinking water that meets all State and Federal standards. The quality, distribution and metering of all the City's water is checked and assured on a 24 hour a day basis.

### **VISION FOR THE YEAR:**

Maintenance and operation of the existing system along with some minor improvements at the Keys Road water plant will be this budgets year's focus.

### **BUDGET NOTES:**

For the proposed budget year, the Water Fund will begin the year with a cash carry over of \$1,648,984. The Fund expects to collect \$973,480 in water user fees, \$196,440 in rate increase fees for infrastructure, \$70,000 in interest income, \$1,000 from miscellaneous revenue, and \$74,900 from the reimbursement portion of collected Water System Development Charges. This equals a fund balance of \$2,964,804.

Proposed expenditures in the water fund include \$766,728 for personnel services. The City will be hiring an experienced water plant operator. Staff anticipates hiring at an Operator Level II or III and summer part-time grounds help. The fund budgets \$374,214 for materials and services, and \$545,000 for Capital Outlay Improvements. Within those line items, fund has budgeted \$409,500 for infrastructure upgrades. This include the purchase of property for a future well site, updating vehicles, a portion of the facility remodel at public works, dam cleaning and repairs, water meter replacement, and treatment plant repairs. The fund budgets \$141,686 for transfers to other funds. These include a \$5,000 transfer to the Dutch Canyon Waterline Fund, a \$95,331 transfer to Water SDCs, a \$36,490 transfer to the General Fund for insurance administrative support, a \$3,745 transfer to the General Fund for the reimbursement portion of Water SDC's and \$1120 to the building fund. The fund has a projected contingency of over \$776,097.

**NUMBER OF FTE'S: 7.99**

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	20%	City Recorder	20%	Part Time Grounds Help	100%
Finance Administrator	22%	Office Administrator I	44%	Planner	20%
Engineer	33%	Maintenance Mechanic	25%	CDC Administrator	25%
Field Services Sup.	55%	Operator I	10%	Utility II	55%
Operator II	90%	Utility II	55%	Operator III	20%
Utility II	55%	Operator III	90%	Utility I	55%
Treatment Plant Sup.	10%	Utility I	55%	Treatment Plant Sup.	40%

## Utility Water Fund 40

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 912,070	\$ 562,931	\$ 682,597	\$ 1,314,220	\$ 1,648,984	\$ 1,648,984	1,648,984
<b>Current year resources</b>							
<b>Water</b>							
Charges for services	\$ 765,127	\$ 822,961	\$ 944,963	\$ 977,285	\$ 973,480	\$ 973,480	\$ 973,480
Charges for services infrastructure	\$ 225,106	\$ 227,977	190,000	\$ 230,000	\$ 196,440	\$ 196,440	\$ 196,440
Interest	15,943	22,889	20,000	61,400	70,000	70,000	70,000
Miscellaneous	9,755	1,099	1,000	69,478	1,000	1,000	1,000
System development charges	50,944	69,755	60,952	133,625	74,900	74,900	74,900
Airpark Intergovernmental		75,738					
Transfers	190,600	700,000	233,333				
<b>Total water</b>	\$ 1,257,475	\$ 1,920,419	\$ 1,450,248	\$ 1,471,788	\$ 1,315,820	\$ 1,315,820	\$ 1,315,820
<b>Total current year resources</b>	\$ 1,257,475	\$ 1,920,419	\$ 1,450,248	\$ 1,471,788	\$ 1,315,820	\$ 1,315,820	1,315,820
<b>Total resources</b>	\$ 2,169,545	\$ 2,483,350	\$ 2,132,845	\$ 2,786,008	\$ 2,964,804	\$ 2,964,804	\$ 2,964,804
<b>Expenditures</b>							
<b>Water</b>							
Personal services	\$ 546,001	\$ 587,137	\$ 657,834	\$ 597,225	\$ 766,728	\$ 766,728	\$ 766,728
Materials and services	214,033	297,932	416,494	305,650	374,214	374,214	374,214
Capital outlay		14088	142,750	94,479	545,000	545,000	545,000
Equipment							
Improvements	4,623						
Debt service							
Principal							
GO3003	48,011						
SO3003							
Bond B95010A		35,596					
Bond B95010B		16,228					
Bond B95010C		18,068					
Interest							
GO3003	74,371						
SO3003							
Bond B95010A		29,205					
Bond B95010B		14,946					
Bond B95010C		14,399					
Transfers	719,575	141,531	139,670	139,670	141,686	141,686	141,686
Contingency			776,097		1,137,176	1,137,176	1,137,176
<b>Total water</b>	\$ 1,606,614	\$ 1,169,129	\$ 2,132,845	\$ 1,137,024	\$ 2,964,804	\$ 2,964,804	\$ 2,964,804
<b>Total expenditures</b>	\$ 1,606,614	\$ 1,169,129	\$ 2,132,845	\$ 1,137,024	\$ 2,964,804	\$ 2,964,804	\$ 2,964,804
<b>Ending working capital</b>	\$ 562,931	\$ 1,314,220	\$ -	\$ 1,648,984	\$ -	\$ -	\$ -

2005	2006	2007	2007	Account	Utility Water Fund	2008
Actual	Actual	Adopted	Estimated		Description	Budget
-	22,889	20,000	61,400	40-000-003	Interest Earned	70,000
15,943	1,099	1,000	51,000	40-000-100	Miscellaneous	1,000
9,755	744,757	880,423	861,835	40-000-220	User Fees	909,830
739,921	227,977	190,000	230,000	40-000-222	User Fees Water Infrastructure	196,440
225,106	22,171	13,000	21,875	40-000-240	Hookup Fees	12,250
13,419	53,916	50,000	87,400	40-000-260	Infra. Insp. Fees	50,000
8,934	2,117	1,540	6,175	40-000-263	Construction Water	1,400
2,853	700,000	233,333	-	40-000-278	Transfer in Water SDC	-
-	-	-	18,478	40-000-360	Elm Crossing Water Line	-
-	69,755	60,952	133,625	40-000-911	Water SDC Reimbursement 27%	74,900
50,944	1,844,681	1,450,248	1,471,788	-	Total Revenue	1,315,820
1,066,875	-	-	-	-	-	-
1,126	381,537	395,877	388,690	-	Water Fund Salaries	463,198
312,808	2,215	3,035	3,035	40-400-142	Overtime	5,101
4,010	83,281	113,959	81,800	40-400-146	Health Insurance	128,922
80,552	80,262	95,795	83,000	40-400-148	Retirement Benefits	92,974
59,652	29,357	25,604	29,700	40-400-150	Social Security	58,529
28,052	10,484	23,564	11,000	40-400-152	Worker's Compensation	18,003
9,129	587,137	657,834	597,225	-	Total Personal Services	766,727
494,203	-	-	-	-	-	-
-	9,196	24,213	20,000	40-400-200	Building/Facilities Maintenance	26,192
17,419	8,582	12,000	12,000	40-400-202	Equipment Maintenance	5,850
4,334	1,352	2,255	1,500	40-400-203	Maintenance Agreements	2,355
1,153	2,689	3,300	3,000	40-400-204	Vehicle Maintenance	8,800
2,326	3,676	6,250	4,000	40-400-206	Fuel/Oil/Lube	6,250
3,196	6,566	7,000	4,000	40-400-216	Office Supplies	8,465
4,687	33,219	37,729	22,000	40-400-218	Operational Supplies	37,729
22,189	256	650	350	40-400-220	Shop Maintenance Supplies	650
295	1,001	1,500	1,500	40-400-222	Lab Supplies	1,500
277	12,374	22,665	11,000	40-400-224	Chemicals	22,665
26,100	55,448	60,000	45,000	40-400-227	Electrical Operation - Treat	60,000
21,068	18,088	20,010	15,000	40-400-228	Utilities	24,660
15,331	7,944	20,714	6,800	40-400-229	Electrical Operation - Pump	13,200
17,440	85,045	117,328	108,000	40-400-230	Contractual/Professional	132,968
37,303	114	500	500	40-400-234	Miscellaneous	500
(152)	40,000	60,000	35,500	40-400-238	Insurance	-
33,070	3,632	5,505	5,000	40-400-240	Travel/Training	7,405
2,369	3,596	3,875	3,500	40-400-242	Dues/Fees/Subscriptions	3,875
1,703	4,289	4,500	4,000	40-400-244	Publications/Notices/Advertising	4,500
2,926	866	4,500	2,000	40-400-252	Uniforms/Safety	4,650
995	-	2,000	1,000	40-400-254	Equipment Rental	2,000
-	297,932	416,494	305,650	-	Total Materials & Services	374,214
214,033	-	-	-	-	-	-
-	6,257	52,300	25,000	40-400-300	Equipment & Plant Upgrades	61,500
3,710	-	-	-	40-400-306	Vehicle Lease or Purchase	21,000
-	7,436	88,300	50,000	40-400-310	Infrastructure Upgrades	409,500
-	-	-	-	40-400-316	Underground Waterline	50,000
-	395	2,150	1,000	40-400-344	Computer Software & Hardware	3,000
913	-	-	18,479	40-400-360	Elm Street Water Line	-
-	14,088	142,750	94,479	-	Total Capital Outlay	545,000
4,623	-	-	-	40-400-409	Transfer to Building Fund	1,120
-	5,000	5,000	5,000	40-400-410	Transfer to Dutch Canyon	5,000
5,000	16,258	14,905	14,905	40-400-412	Transfer to General Fund ISF	36,490
12,050	3,556	3,048	3,048	40-400-413	Transfer to GF Water SDC	3,745
2,525	116,717	116,717	116,717	40-400-414	Transfer to Water SDC	95,331
700,000	141,531	139,670	139,670	-	Total Transfers	141,686
719,575	-	776,097	-	40-400-600	Contingency	1,137,176
-	-	776,097	-	-	Total Contingency	1,137,176

## **WATER SDC FUND 50**

### **PURPOSE:**

Water System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and expenditures for those projects.

### **VISION FOR THE YEAR:**

Staff is not planning to fund any new projects in the proposed budget year.

### **BUDGET NOTES:**

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash carry over of \$299,936. Anticipated revenue is \$305,630. \$8,000 comes from interest income, \$202,300 comes from the Improvement Portion of the Water SDC, and \$95,330 is projected to come from the Water Utility Fund to cover 34% of the debt services loan payments. Total fund resources are \$605,566.

The fund has budgeted \$125,000 for extra capacity improvements. The City needs to focus on other outstanding water issues. For expenses the Fund has budgeted debt service in the amount of \$280,383. This is to make principal and interest payments on Loan # G03003 and Loan # S03003. The fund anticipates a transfer of \$10,115 to the General Fund for SDC administration and a transfer of \$51,752 to the Airpark Water Line Loan Fund. The Water SDC Fund anticipates a contingency of \$138,316.

## Water SDC 50

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ (145,739)	\$ 300,487	\$ 442,849	\$ 154,417	\$ 299,936	\$ 299,936	299,936
<b>Current year resources</b>							
Intergovernmental	\$ -	\$ -					
Interest	3,730	8,422	6,000	7,160	8,000	8,000	8,000
System development charges							
Reimbursement charges							
Improvement charges	143,484	191,476	168,323	361,125	202,300	202,300	202,300
Long-term debt proceeds	3,989,318	512,836					
Transfer In Utility Fund	700,000	116,717	116,717	116,717	95,330	95,330	95,330
<b>Total current year resources</b>	\$ 4,836,532	\$ 829,451	\$ 291,040	\$ 485,002	\$ 305,630	\$ 305,630	305,630
<b>Total resources</b>	\$ 4,690,793	\$ 1,129,938	\$ 733,889	\$ 639,419	\$ 605,566	\$ 605,566	605,566
<b>Expenditures</b>							
Capital outlay					125,000	125,000	125,000
Improvements	\$ 4,139,852						
Debt Service							
Principle S03003		48,251	109,972	119,695	120,545	120,545	120,545
Principle G3003		72,931	48,754	48,500	54,016	54,016	54,016
Interest S03003		109,972	35,333	38,106	37,256	37,256	37,256
Interest G03003		34,548	70,028	71,483	68,565	68,565	68,565
Transfers	250,454	709,819	295,032	61,699	61,867	61,867	61,867
Contingency			174,770	0	138,316	138,316	138,316
<b>Total expenditures</b>	\$ 4,390,306	\$ 975,521	\$ 733,889	\$ 339,483	\$ 605,566	\$ 605,566	605,566
<b>Ending working capital</b>	\$ 300,487	\$ 154,417	\$ -	\$ 299,936	\$ -	\$ -	-

2005	2006	2007	2007	Water SDC Fund	2008
Actual	Actual	Adopted	Estimated	Account Description	Budget
-	8,422	6,000	7,160	50-000-003 Interest Earned	8,000
3,730	-	168,323	361,125	50-000-992 Water SDC - Reimbursement	202,300
-	116,717	116,717	116,717	50-000-995 Transfer In Utility Fund	95,330
700,000	125,139	291,040	485,002	- Total Revenue	305,630
703,730	-	-	-	50-500-314 Water Extra Capacity Improve	125,000
4,110,432	-	-	-	- Total Capital Outlay	125,000
4,110,432	48,251	48,754	48,500	50-500-510 Principle G03003	54,016
-	72,931	70,028	71,483	50-500-511 Interest G03003	68,565
-	109,972	109,972	119,695	50-500-512 Principle S03003	120,545
-	34,548	35,333	38,106	50-500-513 Interest S03003	37,256
-	265,702	264,087	277,784	- Total Debt Service	280,383
-	700,000	233,333	-	50-500-499 Transfer to Utility Fund	-
336,339	-	53,283	53,283	50-500-922 Transfer to Airpark Water	51,752
52,879	9,819	8,416	8,416	50-500-926 Transfer to GF SDC Admin	10,115
6,975	709,819	295,032	61,699	- Total Transfers	61,867
396,193	-	174,769	-	50-500-600 Contingency	138,316
-	-	174,769	-	- Total Contingency	138,316



## **DUTCH CANYON WATER LINE REPLACEMENT FUND 76**

### **PURPOSE:**

This fund was set up to accumulate funds to pay for the Dutch Canyon Water Line installation project. This water line is a requirement of a Court decision in 1984. The decision requires the City of Scappoose to provide potable water to nine residential properties located along Dutch Canyon Road.

### **VISION FOR THE YEAR:**

The City has begun preliminary work on the project and is working on a loan application for funding the construction. The State of Oregon has submitted a letter to the City stating that they will allow the project to continue through 2007 without penalties

### **BUDGET NOTES:**

The City has a beginning cash position of \$241,412 with anticipated resources of \$1,896,250. \$1,879,250 of this revenue will come from an OECDL loan. The City will continue to provide a \$5,000 transfer from the Water Fund to the Dutch Canyon Water Line Fund. The City anticipates \$12,000 in interest payments. Total resources are \$2,137,662. The City anticipates spending the entire amount during the coming year on the project. Once the project is completed, this fund will become inactive.

***Dutch Canyon Water Line Replacement Fund 76***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 233,027	\$ 240,288	\$ 252,788	\$ 254,412	\$ 241,412	\$ 241,412	241,412
<b>Current year resources</b>							
Interest	\$ 4,262	\$ 9,301	\$ 8,300	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Intergovernmental Revenue			\$ 1,798,375		\$ 1,879,250	\$ 1,879,250	\$ 1,879,250
Transfers	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>Total current year resources</b>	\$ 9,262	\$ 14,301	\$ 1,811,675	\$ 17,000	\$ 1,896,250	\$ 1,896,250	1,896,250
<b>Total resources</b>	\$ 242,289	\$ 254,589	\$ 2,064,463	\$ 271,412	\$ 2,137,662	\$ 2,137,662	2,137,662
<b>Expenditures</b>							
Materials and services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ 2,001	\$ 176	\$ 2,064,463	\$ 30,000	\$ 2,137,662	\$ 2,137,662	\$ 2,137,662
Contingency			\$ -		\$ 0	\$ 0	\$ 0
<b>Total expenditures</b>	\$ 2,001	\$ 176	\$ 2,064,463	\$ 30,000	\$ 2,137,662	\$ 2,137,662	\$ 2,137,662
<b>Ending working capital</b>	\$ 240,288	\$ 254,412	\$ -	\$ 241,412	\$ -	\$ -	\$ -
<b>Net available working capital</b>	\$ 240,288	\$ 254,412	\$ -	\$ 241,412	\$ -	\$ -	\$ -

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Dutch Canyon Water Line Fund</b>		<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	9,301	8,300	11,150	76-000-003	Interest Earned	12,000
<b>Actual</b>						
4,262	-	-	-	76-000-190	OEDD Grant	-
-	-	1,798,375	-	76-000-191	Water/Wastewater Loan	1,879,250
-	5,000	5,000	5,000	76-000-904	Transfer in Utility Fund	5,000
5,000	14,301	1,811,675	16,150	-	Total Revenue	1,896,250
9,262						
	176	2,064,463	30,000	76-760-326	Council Approved Projects	2,137,662
2,001	176	2,064,463	30,000	-	Total Capital Outlay	2,137,662
2,001						
	-	-	-	76-760-600	Contingency	-
-	-	-	-	-	Total Contingency	-

## **UTILITY WASTEWATER FUND 41**

### **PURPOSE:**

The City of Scappoose operates and maintains a 2.5 M.G.D. activated sludge wastewater treatment plant and five pumping stations. The purposes of these facilities are to protect public health and the beneficial uses of the Columbia River and Multnomah Channel by providing secondary effluent treatment.

Treatment plant 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 starting in March 2005 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 be operating at a status quo level this year. Staff needs to continue to update sewer line maps and resolve sewer collection line access issues.

### **BUDGET NOTES:**

The Wastewater Fund will begin the year with a \$415,972 beginning cash position. The fund anticipates revenues of \$926,250. Total operating revenue in this fund is projected to be \$1,342,222. Expenditures within the department include \$518,093 for personnel services. The department anticipates hiring part-time grounds help. The fund budgets \$380,414 for materials and \$40,500 for Capital Outlay. These items include a portion of the public works remodel, vehicle replacement and equipment. The fund budgets \$14,970 for debt service, and \$37,610 for transfers to the General Fund to cover insurance and administrative costs. The fund has a budgeted contingency of \$350,636.

**NUMBER OF FTE'S:** 5.63

**PERCENTAGE OF TIME ALLOCATION:**

City Manager	20%	City Recorder	20%	Part Time Grounds Help	100%
Finance Administrator	22%	Office Administrator I	44%	Planner	20%
Engineer	33%	Maintenance Mechanic	25%	CDC Administrator	25%
Field Services Sup.	20%	Operator I	80%	Utility II	20%
Operator II	10%	Utility II	20%	Operator III	80%
Utility II	20%	Operator III	10%	Utility I	20%
Treatment Plant Sup.	10%	Utility I	20%	Treatment Plant Sup.	60%

# Wastewater Fund 41

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 318,191	\$ 337,951	\$ 305,604	\$ 367,733	\$ 415,972	\$ 415,972	415,972
<b>Current year resources</b>							
Charges for services	624,365	684,910	\$ 929,134	\$ 935,400	\$ 905,250	\$ 905,250	\$ 905,250
Interest	5,135	12,573	10,000	20,000	20,000	20,000	20,000
Miscellaneous	25	295	1,000	2,050	1,000	1,000	1,000
SDC's - reimbursement fees							
Operating Transfers In							
Residual equity transfer							
<b>Total current year resources</b>	629,525	\$ 697,779	\$ 940,134	\$ 957,450	\$ 926,250	\$ 926,250	926,250
<b>Total resources</b>	947,716	\$ 1,035,730	\$ 1,245,738	\$ 1,325,183	\$ 1,342,222	\$ 1,342,222	1,342,222
<b>Expenditures</b>							
Personal services	310,753	343,304	\$ 467,206	424,943	\$ 518,093	\$ 518,093	\$ 518,093
Materials and services	271,768	286,813	382,107	321,398	380,414	380,414	380,414
Capital outlay		6,653	1,000	1,000	40,500	40,500	40,500
Equipment			200,000	132,000			
Improvements	225						
Debt service							
Principal							
SPWF B92001B	4,470	4,738	5,023	5,023	5,324	5,324	5,324
SPWF B92001C	3,535	3,267	6,964	6,964	6,964	6,964	6,964
Interest							
SPWF B92001B	6,964	6,964	2,983	2,983	2,681	2,681	2,681
Transfers	12,050	16,258	14,900	14,900	37,610	37,610	37,610
Contingency			165,555		350,636	350,636	350,636
<b>Total expenditures</b>	609,765	\$ 667,997	\$ 1,245,738	\$ 909,211	\$ 1,342,222	\$ 1,342,222	1,342,222
<b>Ending working capital</b>	<b>337,951</b>	<b>\$ 367,733</b>	<b>\$ -</b>	<b>\$ 415,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

2005	2006	2007	2007	Account	Utility Wasterwater Fund	2008
Actual	Actual	Adopted	Estimated		Description	Budget
-	12,573	10,000	20,000	41-000-003	Interest Earned	20,000
5,135	295	1,000	3,075	41-000-100	Miscellaneous	1,000
25	631,255	876,634	837,775	41-000-220	User Fees	850,000
612,387	5,350	2,500	9,375	41-000-240	Hookup Fees	5,250
5,220	48,305	50,000	75,000	41-000-260	Infrastructure Inspection Fees	50,000
6,759	-	-	19,024	41-000-263	West Lane Sewer Line	-
-	697,779	940,134	964,249	-	Total Revenue	926,250
629,525						
1,126	223,071	281,757	277,183	-	Total Sewer Fund Salaries	313,149
202,230	984	2,695	2,695	41-410-142	Overtime	3,025
987	50,063	80,736	60,700	41-410-146	Health Insurance	90,116
47,914	46,151	67,597	57,155	41-410-148	Retirement Benefits	62,210
33,637	17,140	18,142	21,315	41-410-150	Social Security	39,226
15,839	5,894	16,279	5,895	41-410-152	Workers Compensation	10,368
4,390	343,304	467,206	424,943	-	Total Personal Services	518,094
304,997						
	2,782	2,444	6,125	41-410-200	Building/Facilities Maintenance	10,644
1,404	21,332	19,514	19,500	41-410-202	Equipment Maintenance	31,514
6,478	1,350	1,476	1,225	41-410-203	Maintenance Agreements	1,606
904	2,263	2,673	4,160	41-410-204	Vehicle Maintenance	4,873
2,046	2,462	3,713	2,540	41-410-206	Fuel/Oil/Lube	6,500
2,799	6,013	5,200	5,200	41-410-216	Office Supplies	6,240
3,130	6,372	5,897	8,175	41-410-218	Operational Supplies	6,197
5,225	142	484	484	41-410-220	Shop Maintenance Supplies	484
157	2,395	2,979	2,979	41-410-222	Lab Supplies	3,079
2,917	1,494	5,155	5,155	41-410-224	Chemicals	1,935
3,461	103,412	132,000	86,100	41-410-227	Electrical Operations	120,000
100,099	4,876	6,492	4,540	41-410-228	Utilities	7,296
4,796	5,372	6,960	4,455	41-410-229	Electrical Operations Pumps	6,960
4,754	88,451	132,760	132,760	41-410-230	Contractual/Professional	156,500
90,626	242	250	250	41-410-234	Miscellaneous	250
(20)	750	1,550	1,550	41-410-235	Property Tax	1,550
751	28,308	40,000	25,000	41-410-238	Insurance	-
36,070	4,141	3,900	3,900	41-410-240	Travel/Training	4,675
3,289	2,943	3,560	3,560	41-410-242	Dues/Fees/Subscriptions	4,560
1,506	582	600	600	41-410-244	Publications/Notices/Advertising	900
270	1,117	3,140	3,140	41-410-252	Uniforms/Safety	3,291
1,108	12	1,360	-	41-410-254	Equipment Rental	1,360
-	286,813	382,107	321,398	-	Total Materials & Services	380,414
271,768						
	6,258	200,000	132,000	41-410-300	Equipment & Plant Upgrades	500
-	-	-	-	41-410-306	Vehicle Lease or Purchase	9,000
-	-	-	-	41-410-310	Facilities Remodel	30,000
-	395	1,000	1,000	41-410-344	Computer Hardware & Software	1,000
224	6,653	201,000	133,000	-	Total Capital Outlay	40,500
224						
	4,738	5,023	5,023	41-410-540	Principal SPWF B92001B	5,324
4,470	3,267	2,983	2,983	41-410-541	Interest SPWF B92001B	2,681
3,535	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
6,964	14,969	14,970	14,970	-	Total Debt Service	14,969
14,969						
-	-	-	-	41-410-409	Transfer to Building	1,120
-	16,258	14,900	14,900	41-410-419	Transfer to General Fund ISF	36,490
12,050	16,258	14,900	14,900	-	Total Transfers	37,610
12,050						
-	-	165,556	-	41-410-600	Contingency	350,636
-	-	165,556	-	-	Total Contingency	350,636

## **WASTEWATER SDC FUND 55**

### **PURPOSE:**

Sewer System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and expenditures for those projects.

### **VISION FOR THE YEAR:**

Begin capital project improvements to ensure compliance with the new Waste Water permit.

### **BUDGET NOTES:**

The Wastewater SDC Fund has a beginning cash position of \$707,860. The City anticipates receiving \$53,800 in interest income and \$146,440 in Improvement Fees. Total revenue for the fund is \$908,100.

Projects proposed for FY 07-08 include \$500,000 to continue the improvement to the head works and filtration system. The filtration improvements are required to meet more stringent permit requirements. The head works improvements are required to allow the plant to operate more efficiently and to make the sludge more acceptable for land application. The fund contains a transfer to the General Funds of \$11,353 for administrative cost of the fund and a contingency of \$396,747.



## Wastewater SDC 55

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 794,046	\$ 879,260	\$ 997,986	\$ 1,009,224	\$ 707,860	\$ 707,860	707,860
<b>Current year resources</b>							
Interest	\$ 15,205	\$ 35,377	\$ 31,300	\$ 47,225	\$ 53,800	\$ 53,800	\$ 53,800
System development charges							
Improvement fees	96,001	139,213	121,168	261,500	146,440	146,440	146,440
<b>Total current year resources</b>	\$ 111,206	\$ 174,589	\$ 152,468	\$ 308,725	\$ 200,240	\$ 200,240	200,240
<b>Total resources</b>	\$ 905,252	\$ 1,053,849	\$ 1,150,454	\$ 1,317,949	\$ 908,100	\$ 908,100	908,100
<b>Expenditures</b>							
Capital outlay							
Improvements	\$ 17,036	\$ 33,526	\$ 810,000	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000
Transfers	8,956	11,099	10,089	10,089	11,353	11,353	11,353
Contingency			330,365		396,747	396,747	396,747
<b>Total expenditures</b>	\$ 25,992	\$ 44,625	\$ 1,150,454	\$ 610,089	\$ 908,100	\$ 908,100	908,100
<b>Ending working capital</b>	\$ 879,260	\$ 1,009,224	\$ -	\$ 707,860	\$ -	\$ -	-

	<b>2006</b>	<b>2007</b>	<b>2007</b>	<b>Wastewater SDC Fund</b>		<b>2008</b>
<b>2005</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>Budget</b>
-	35,377	31,300	47,225	55-000-003	Interest Earned	53,800
15,205	139,213	121,168	261,500	55-000-993	Sewer SDC Ext. Cap. Improvements	146,440
96,001	174,589	152,468	308,725	-	Total Revenue	200,240
111,206						
	33,526	810,000	810,000	55-550-314	Sewer Extra Capacity Improvements.	500,000
17,036	33,526	810,000	810,000	-	Total Capital Outlay	500,000
17,036						
	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
4,031	7,068	6,058	6,058	55-550-409	Transfer to GF SDC Admin.	7,322
4,925	11,099	10,089	10,089	-	Total Transfers	11,353
8,956						
	-	330,364	-	55-550-600	Contingency	396,747
-	-	330,364	-	-	Total Contingency	396,747

## **GENERAL OBLIGATION WATER & SEWER DEBT SERVICE FUND 45**

### **PURPOSE:**

The General Obligation Water and Sewer Fund is to receive and expend revenues collected through property taxes for repayment of the General Obligation Bonds issued for the Water and Sewer Plants.

### **VISION FOR THE YEAR:**

Continue to make payment on the Water and Sewer General Obligation bonds that were taken out in 1978 and 1991.

### **BUDGET NOTES:**

The Debt Service Fund is projected to have \$154,327 as cash carry over. The City anticipates receiving revenues of \$229,700, mostly from property taxes. The total fund revenue is \$396,058. The total expenditure in the fund is \$211,797. This covers principal and interest for the water and sewer bonds. The fund will have a contingency of \$184,261.

**General Obligation Water and Sewer Fund 45**  
**Debt Service Fund**

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 127,069	\$ 117,456	\$ 119,513	\$ 143,884	\$ 154,327	\$ 154,327	154,327
<b>Current year resources</b>							
Property taxes	\$ 192,155	\$ 202,475	\$ 209,526	\$ 213,000	\$ 229,700	\$ 229,700	\$ 229,700
Interest	1,968	5,708	4,500	7,000	8,000	8,000	8,000
Transfers	4,030	24,218	4,031	4,031	4,031	4,031	4,031
Private contributions	4,031	4,031	4,031	0			
Residual equity transfer							
<b>Total current year resources</b>	\$ 202,184	\$ 236,433	\$ 222,088	\$ 224,031	\$ 241,731	\$ 241,731	241,731
<b>Total resources</b>	\$ 329,253	\$ 353,889	\$ 341,601	\$ 367,915	\$ 396,058	\$ 396,058	396,058
<b>Expenditures</b>							
Debt service							
Principal							
Water 1978 GO	\$ 23,436	\$ 24,608	\$ 25,780	\$ 29,233	\$ 26,988	\$ 26,988	\$ 26,988
Sewer 1991 GO	\$ 102,983	\$ 109,767	\$ 116,998	\$ 116,998	124,706	124,706	124,706
Interest							
Water 1978 GO	27,401	24,437	25,057	23,396	23,849	23,849	23,849
Sewer 1991 GO	57,977	51,193	43,961	43,961	36,254	36,254	36,254
Transfers			0				
Contingency			129,805	0	184,261	184,261	184,261
<b>Total expenditures</b>	\$ 211,797	\$ 210,005	\$ 341,601	\$ 213,588	\$ 396,058	\$ 396,058	396,058
<b>Ending available working capital</b>	\$ 117,456	\$ 143,884	\$ -	\$ 154,327	\$ -	\$ -	\$ -

	2006	2007	2007	General Obligation Water and Sewer Fund		2008
2005	Actual	Adopted	Estimated	Account	Description	Budget
-	194,060	203,026	203,000	45-000-001	Taxes Necessary To Balance	221,700
181,776	8,416	6,500	12,000	45-000-002	Delinquent Taxes	8,000
10,379	5,708	4,500	6,560	45-000-003	Interest Earned	8,000
1,969	24,218	4,031	-	45-000-685	Private Contribution	-
4,030	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
4,031	236,433	222,088	225,591	-	Total Revenue	241,731
202,185						
	24,608	25,780	25,780	45-450-500	Water - Principal	26,988
23,436	24,437	25,057	25,057	45-450-501	Water - Interest	23,849
27,401	109,767	116,998	116,998	45-450-502	Sewer - Principal B92001A	124,706
102,983	51,193	43,961	43,961	45-450-503	Sewer - Interest B92001A	36,254
57,977	210,005	211,796	211,796	-	Total Debt Service	211,797
211,797						
	-	129,805	-	45-450-600	Contingency	184,261
-	-	129,805	-	-	Total Contingency	184,261

## **AIRPARK WATER IMPROVEMENT FUND 89**

### **PURPOSE:**

The Airpark Water Improvement Fund is used to pay for the debt service associated with the water line constructed along West Lane Road to the Scappoose Airpark. This is a mandatory fund because OECDD has stipulations in the loan agreement requiring a separate fund.

### **VISION FOR THE YEAR:**

The fund will make loan payments for the West Lane Water Line.

### **BUDGET NOTES:**

The fund has a beginning cash position of \$72,518. The fund anticipates \$2,600 in interest income and \$72,354 from the Port of St. Helens and \$51,752 from a Water SDC fund transfer. There are three loans associated with the Airpark Water Line project; OEDD B95010A, which matures in 2017; OEDD B95010B, which also matures in 2017; and, OEDD B95010C, which matures in 2018. Expenditures in the fund total \$199,225.

There is projected to be a contingency of \$75,119. The fund needs to maintain a contingency in order of cover the conditions of the loan agreement.

## Airpark Water Improvement Fund 89

Resources	Actual FY 04-05	Actual FY 05-06	Budget FY 06-07	Estimated FY 06-07	Proposed Budget FY 07-08	Approved Budget FY 07-08	Adopted Budget FY 07-08
<b>Working capital carryover</b>	\$ 35,981	\$ 76,593	\$ 68,323	\$ 68,614	\$ 72,518	\$ 72,518	72,518
<b>Current year resources</b>							
Intergovernmental	\$ 73,930		\$ 74,496	\$ 74,495	\$ 72,354	\$ 72,354	\$ 72,354
Interest	14,113	2,592	2,000	2,425	2,600	2,600	2,600
OEDD Loan & Grant	25,020						
Transfers	52,879		53,283	53,283	51,752	51,752	51,752
Charges for Services			0				
<b>Total current year resources</b>	\$ 165,942	\$ 2,592	\$ 129,779	\$ 130,203	\$ 126,706	\$ 126,706	126,706
<b>Total resources</b>	\$ 201,923	\$ 79,185	\$ 198,102	\$ 198,817	\$ 199,225	\$ 199,225	199,225
<b>Expenditures</b>							
Materials & services	\$ -		\$ -		\$ -		
Capital outlay		\$ 10,571					
Improvements		-	-	-	-		
Debt service							
Principal							
1996A OEDD B95010A	30,330		35,877	35,877	36,178	36,178	36,178
1996A OEDD B95010B	15,309		16,422	16,422	17,407	17,407	17,407
1998C OEDD B95010C	17,943		18,201	18,201	18,339	18,339	18,339
Interest							
1996A OEDD B95010A	30,721		27,425	27,425	25,586	25,586	25,586
1996A OEDD B95010B	15,865		14,752	14,752	13,767	13,767	13,767
1998C OEDD B95010C	15,162		13,622	13,622	12,829	12,829	12,829
Transfers							
Contingency			71,803		75,119	75,119	75,119
<b>Total expenditures</b>	\$ 125,330	\$ 10,571	\$ 198,102	\$ 126,298	\$ 199,225	\$ 199,225	199,225
<b>Ending working capital</b>	\$ 76,593	\$ 68,614	\$ -	\$ 72,518	\$ -	\$ -	-

2005	2006	2007	2007	Airpark Water Improvement Fund		2008
Actual	Actual	Adopted	Estimated	Account	Description	Budget
-	2,592	2,000	2,425	89-000-003	Interest Earned	2,600
14,113	-	-	-	89-000-675	OEDD Loan	-
14,450	-	-	-	89-000-680	OEDD Grant	-
10,571	-	74,496	74,495	89-000-800	Port of St. Helens payment	72,354
73,930	-	53,283	53,283	89-000-904	Transfer in Water SDC	51,752
52,879	2,592	129,779	130,203	-	Total Revenue	126,706
165,943	-	-	-	89-890-342	Airpark Water Improvement Pr	-
-	10,571	-	-	89-890-343	OEDD Grant Reimbursement	-
-	10,571	-	-	-	Total Capital Outlay	-
-	-	35,877	35,877	89-890-140	Bond Principal B95010A	36,178
30,330	-	16,422	16,422	89-890-141	Bond Principal B95010B	17,407
15,309	-	18,201	18,201	89-890-142	Bond Principal B95010C	18,339
17,943	-	27,425	27,425	89-890-150	Bond Interest B95010A	25,586
30,721	-	14,753	14,752	89-890-151	Bond Interest B95010B	13,767
15,865	-	13,622	13,622	89-890-152	Bond Interest B95010C	12,829
15,162	-	126,300	126,299	-	Total Debt Service	124,106
125,330	-	-	-	89-890-401	Transfer to Utility Fund	-
-	-	-	-	-	Total Transfers	-
-	-	71,803	-	89-890-600	Contingency	75,119
-	-	71,803	-	-	Total Contingency	75,119



***Bancroft Bond Fund 70***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 7,432	\$ 3,455	\$ 3,421	\$ 3,442	\$ (0)	\$ (0)	\$ (0)
<b>Current year resources</b>							
Interest	\$ 65	\$ 105	\$ 109	\$ 64			
Assessment repayments	6,710	6,883	3,470	3,528			
<b>Total current year resources</b>	\$ 6,775	\$ 6,987	\$ 3,579	\$ 3,592	\$ -	\$ -	\$ -
<b>Total resources</b>	\$ 14,207	\$ 10,442	\$ 7,000	\$ 7,034	\$ (0)	\$ (0)	\$ (0)
<b>Expenditures</b>							
Debt service							
Interest							
Prepaid Bancroft connections	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers	10,752	7,000	7,000	7,034			
Contingency			0		(0)	(0)	(0)
<b>Total expenditures</b>	\$ 10,752	\$ 7,000	\$ 7,000	\$ 7,034	\$ (0)	\$ (0)	\$ (0)
<b>Ending working capital</b>	\$ 3,455	\$ 3,442	\$ -	\$ (0)	\$ -	\$ -	\$ -

## *Municipal Court Fund 11*

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ 30,695	\$ 60,398		\$ -	\$ -	\$ -	-
<b>Current year resources</b>							
Fines	\$ 257,089						
Interest	1,101						
Transfers from other funds							
<b>Total current year resources</b>	\$ 258,190	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total resources</b>	\$ 288,885	\$ 60,398	\$ -	\$ -	\$ -	\$ -	-
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Personal services	\$ 66,594						
Material & services	147,091						
Capital outlay							
Equipment	11,391						
Transfers	3,411	60,398					
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ 228,487	\$ 60,398	\$ -	\$ -	\$ -	\$ -	-
<b>Ending working capital</b>	\$ <b>60,398</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-

***Planning Fund 12***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Working capital carryover	\$ 18,323	\$ 16,903	\$ -				
<b>Current year resources</b>							
Intergovernmental			\$ -				
Charges for services	61,477						
Interest	83						
Transfers	50,000						
<b>Total current year resources</b>	\$ 111,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total resources</b>	\$ 129,883	\$ 16,903	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Personal services	\$ 10,714						
Material & services	99,316						
Capital outlay							
Equipment							
Transfers	2,950	16,903					
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ 112,980	\$ 16,903	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending working capital</b>	\$ 16,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

***Crown Zellerbach Project Fund 83***

<b>Resources</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
<b>Working capital carryover</b>	\$ (155,885)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current year resources</b>							
Interest				\$ -			
Intergovernmental	1,239,821						
Assessments	-						
Long-term debt proceeds							
Transfers	62,526						
<b>Total current year resources</b>	\$ 1,302,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total resources</b>	\$ 1,146,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	<b>Actual FY 04-05</b>	<b>Actual FY 05-06</b>	<b>Budget FY 06-07</b>	<b>Estimated FY 06-07</b>	<b>Proposed Budget FY 07-08</b>	<b>Approved Budget FY 07-08</b>	<b>Adopted Budget FY 07-08</b>
Material and services	\$ -			\$ -	\$ -		
Capital outlay							
Improvements	\$ 1,146,462						
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ 1,146,462	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending working capital</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

