



City of Scappoose

Proactive, Efficient and Friendly Service

Adopted Budget Fiscal Year 2010-2011

Committee Members

Scott Burge
Larry Meres
Loren Holm
Teresa Keller

Jeff Berhard
Art Heerwagen
Jeannet Santiago
Harold Atkinson

Donna Gedlich
Jeff Erickson
Michael McGarry

Judie Ingham
Jill Schull
Prudence White

2010-2011 Budget Message

May 24, 2010

Dear Mayor, City Council, and Budget Committee Members:

Attached is the proposed budget for your review and consideration. Last year, the City had some unanticipated financial set-backs. The first related to the repair of the storm water system on View Terrace Place in which the City needed to spend in excess of \$75,000 from the General Fund. The second related to the property tax appeal that Northwest Natural Gas won. This decision reduced last year's property tax revenue by over \$100,000. Even with these unexpected surprises, staff has done a good job of controlling spending and staying within budget. As required by Oregon Budget Law, this proposed budget balances resources with expenditures. Total expenditure for all funds is \$15,004,005. The proposed budget is \$2,618,897 less than last year. Most of the budgetary reductions result from project completions.

Personnel, Salaries and Benefits

Total Personal Services in the proposed budget is \$3,226,325. This represents an increase of \$ 95,997 over the previous year's budget. Employment level remains at 32 employees with no new hires or layoffs projected in the coming year. Health insurance costs and PERS represent 29 percent of total personnel costs. Health insurance premiums increased this year by approximately fifteen (15) percent. Currently, employees pay six (6) percent of their health insurance premiums. Our PERS rate is about eighteen (18) percent which is about the same as last year. However, Scappoose, like other cities and counties in Oregon, will face dramatic increases in our PERS pick up rate next year. In addition, the AFSCME contract expires in June of 2011 and negotiations will start in January or February.

General Fund

Revenues in the General Fund are projected to be \$2,689,246 with total resources equaling \$4,471,680. This represents a reduction of over \$190,420 from last year's budget. Expenditures within the General Fund are budgeted at \$3,635,299. The Administration Department accounts for 16 percent of General Fund expenditures, the Police Department accounts for 47 percent, Parks Department accounts for 12 percent, Municipal Court accounts for 7 percent, and the Planning Department accounts for 5 percent.

The budget places \$465,532 in a contingency line item and \$1,100,000 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 as part of the City's beginning cash position next year's and will help to cover operating expenses until

tax revenues are received in December. The Contingency Fund isn't as strong as staff would like, but considering the difficult economic times we are in, it is adequate.

Enterprise Funds

The Enterprise Funds consist of Water, Sewer, Streets, and Storm Water. Since Council is continuing to have discussions on increasing the rates. I have not budgeted for any rate increase within the water fund. Water has the largest budget of any City departments with total expenditures of \$2,278,654. Major expenditures include \$721,057 for Personal Services, \$365,978 in the Materials and Services line items, \$230,612 in the Capital Outlay line items and, a transfer of \$145,531 to the Water SDC Fund for loan payments. In addition, the Water fund has \$139,752 budgeted for the Dutch Canyon Water Line loan payment. The fund maintains a contingency of \$601,657. The City is still budgeting to update old meters with radio reads and has budgeted \$100,000 for water line replacements.

The Wastewater Fund has an operational budget of \$1,858,985. Personal Services are budgeted at \$562,606 and Material and Services are budgeted at \$460,048. The largest expenditure in the operational budget is electricity at \$126,000. The fund also budgets \$80,000 for continued TV and repairs of the collection system. This year, staff will be addressing a sewer line issue on Overlook Street. The fund anticipates a contingency of \$724,092.

The Street Fund has an operational budget of \$733,665. The revenue comes from state gas taxes and the federal government. Expenses in the fund include \$148,164 in Personal Services and \$155,400 in Materials and Services. The City anticipates spending almost \$295,000 for overlay projects on Maple Street and at the intersection of Old Portland Road and Dutch Canyon Road. The fund also anticipates a contingency of \$124,313.

System Development Charges are also Enterprise Funds and they include Water, Sewer, Transportation, Storm Water, and Parks. The revenue collected is linked to the amount of construction in the community. As we all know, this has been significantly reduced when compared to the previous years. Of all the SDC funds, Transportation is the healthiest, with total resources of \$789,261. The fund commits \$500,000 to the Capital Outlay Line Item. Staff is recommending that a portion of those funds be committed to the City's portion of the construction of S.E. 2nd Street and then engineering the section of road that would connect N.E. 3rd St. to the Crown Zellerbach Road. The fund also budgets for debt service in the amount of \$56,213. The Transportation SDC contingency is projected at \$230,831.

The Waste Water SDC Fund anticipates total resources of \$1,928,459 and expenses of \$1,900,400. This is all for sewer capacity improvements. The City should be completed with this project by November. However, from a budgetary standpoint the project drains the budget considerably. Contingency is anticipated to be \$22,309.

The Water SDC Fund continues to barely keep itself afloat. The fund has a beginning cash position of \$172,430 and total resources of \$366,450. This increase in revenue is primarily the result of the school district moving forward with the new school. The fund makes debt service payment in the amount of \$280,974 and transfers \$55,952 to the Airpark Water Line Fund. The fund anticipates a contingency of \$29,524.

The Parks SDC Fund has debt service payments in the amount of \$34,827 to pay for the land purchase of Veterans Park. As City Manager, I feel it necessary to remind Budget Committee members of the importance to pay off this loan as soon as possible. We will want to begin planning for moving forward with purchasing land for the pool and it is to our benefit not to have multiple loans for property purchases.

Conclusion

As we begin budget deliberations, I want to remind everyone that our goal is to make Scappoose a better place for future generations. I know we all spend a great deal of time envisioning how we want our community to look and we will always face challenges in trying to achieve our goals. We are currently facing difficult circumstances today, but they will pass and better days will be ahead. The City has made tremendous progress in getting the sidewalk along the west side of Highway 30 repaired and the Havlik/Hwy 30 railroad crossing continues to move forward. In the coming year, the City will work to expand the Urban Growth Boundary for job creation lands. This will help provide the basis for us to grow our way to a better economic future and a better community.

I look forward to working with the Budget Committee, Council, and staff in making Scappoose a city that we can all be proud to call home.

Sincerely,

Jon G. Hanken
City Manager

Mayor

Citizens

Council

City Manager

City Recorder

Finance Administrator
Court Clerk
Office Administrator I

Building Official
City Planner
P.T. Office Administrator III

Water Plant Supervisor
Operator III
Operator II
Operator I
P.T. Office Administrator III

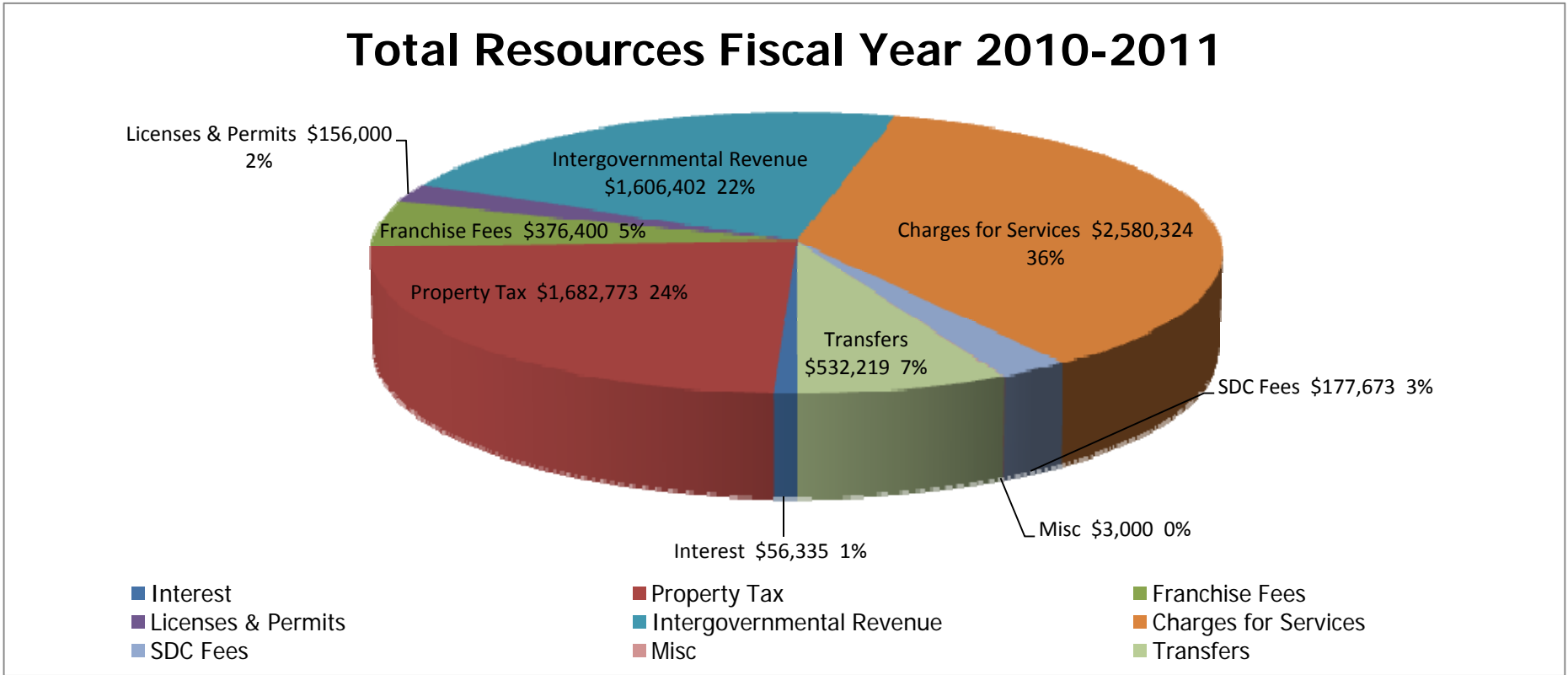
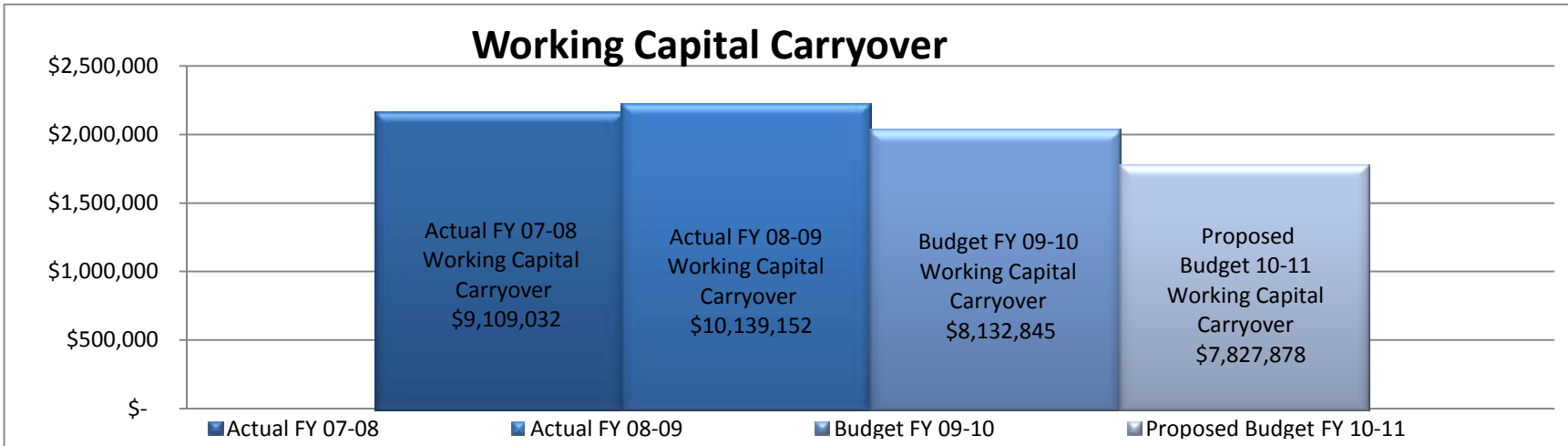
Sewer Plant Supervisor
Operator III
Operator II
Operator I
P.T. Office Administrator III

Fields Services Manager
Utility III
Utility II
Utility I
P.T. Office Administrator III

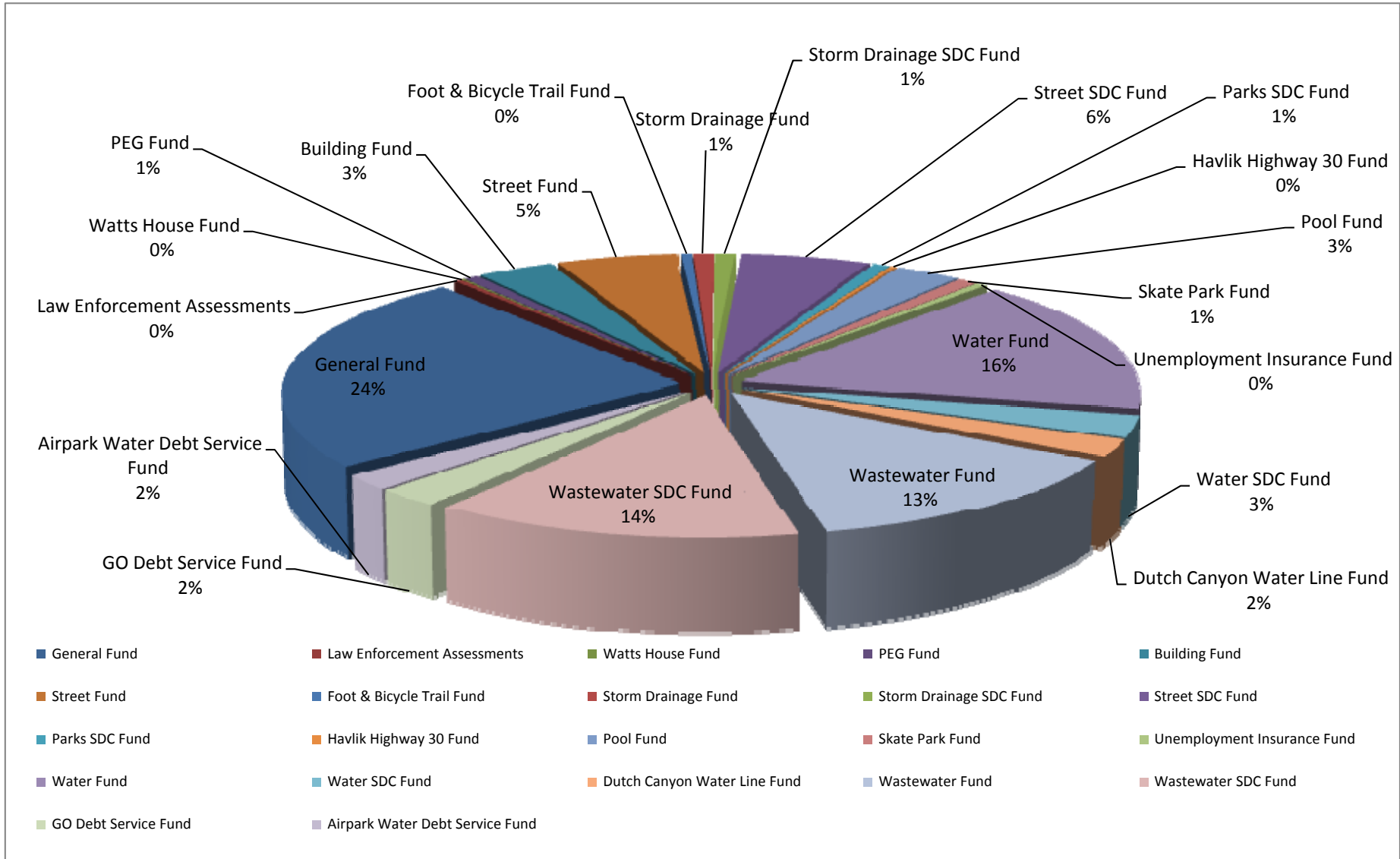
Police Chief
Lieutenant
Sergeant
Patrol Officer
Records Clerk

Fiscal Year 2010-2011 FTE by Department

Administration .45 FTE
Police 11.47 FTE
Planning .70 FTE
Parks 2.34 FTE
Building 1.24 FTE
Court 1.11 FTE
Streets 1.51 FTE
Water 7.34 FTE
Sewer 5.84 FTE



Total Expenditures Fiscal Year 2010-2011



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, transfers, and other miscellaneous income sources.

VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

The General Fund for fiscal year 10-11 has a beginning cash position of \$1,782,434. 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 \$465,523 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,100,000 to an Unappropriated Ending Fund Balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 11-12 beginning cash carryover.

Property tax revenue is projected to be \$1,516,796. This amount is based on the City levying its tax rate of \$3.2268 on the assessed valuation of the district. The City estimates a 93% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office

Franchise fee revenues are estimated to be \$376,400. Franchise fees are received from the following utilities with the estimated revenue to the city in parenthesis; CenturyTel (\$22,500); Columbia River PUD (\$129,000); NW Natural Gas (\$101,500); Waste Management of Oregon (\$44,000); and Comcast Cable (\$76,000).

The City anticipates collecting \$23,500 in outside city licenses and permits. All of the revenue in this category is a result of business license fees and the reduced revenues are a result of Council's continued fee reduction to encourage economic development.

Intergovernmental revenues are estimated to be \$161,321. The City anticipates receiving revenue of \$92,470 for liquor and \$8,851 for cigarettes. The per capita rate for cigarettes is \$1.34, the per capita rate for liquor is \$14.00 and our current population is 6605. The budget does not anticipate receiving State Revenue Sharing monies.

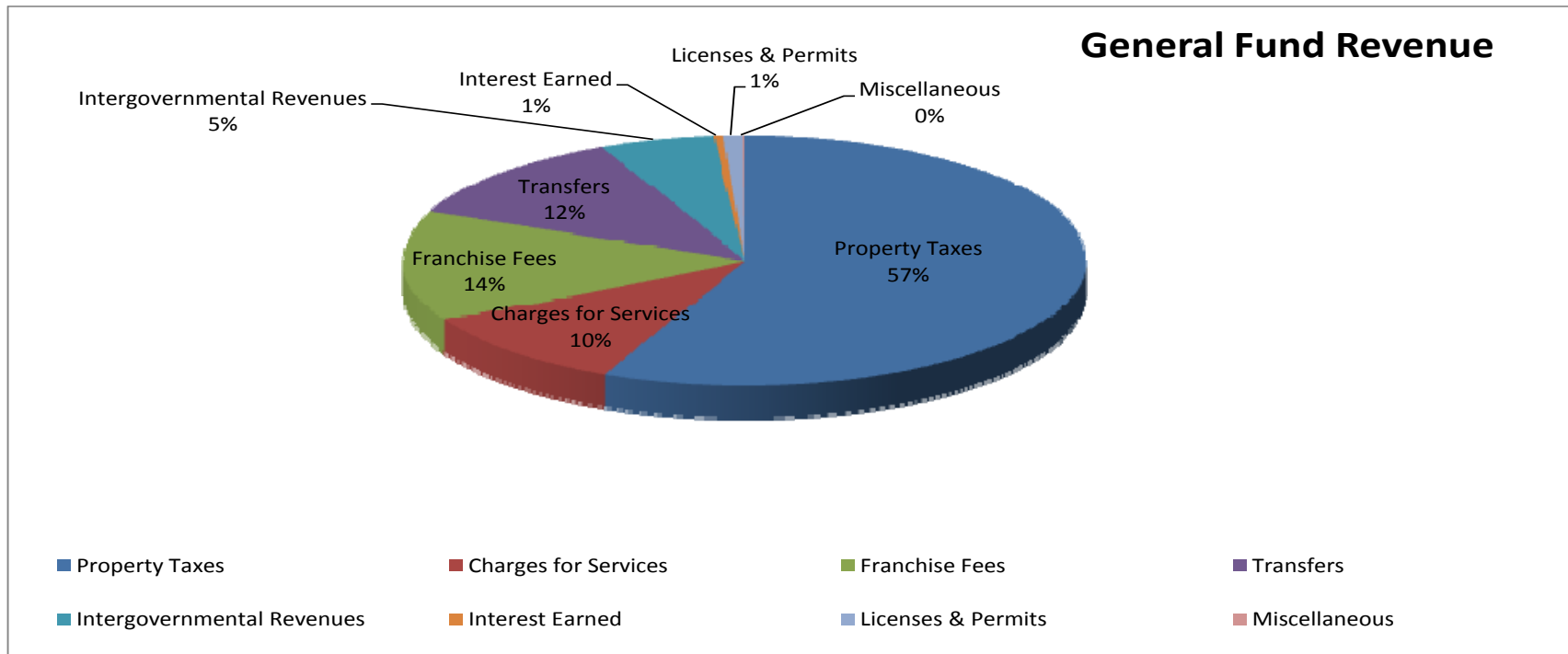
The Charges for Services has anticipated revenues of \$278,150. The Court Department has anticipates revenues of \$225,000, Planning revenues of \$15,000 and Police Administrative Fees of \$18,000.

Interest income for the year is estimated at \$13,500. 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 \$2,500.

Transfers to the General Fund are projected to be \$317,079. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers is found in the General Fund Revenue line item detail. They are also found in each department's budget line item detail.

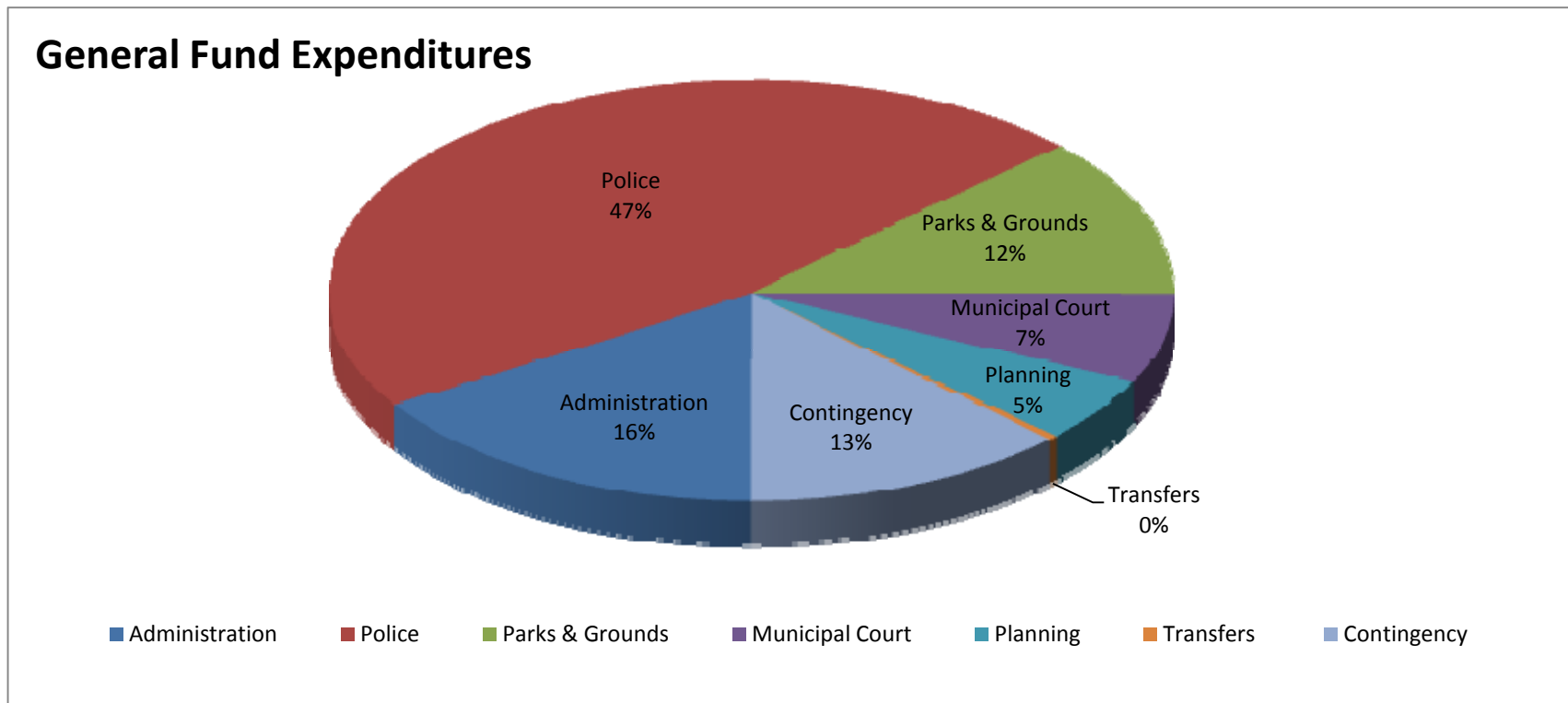
Total amount of revenue for the General Fund is projected to be \$2,689,246. Total Fund Resources are \$4,471,680.



Expenditures

Within the General Fund, the City expects to expend \$3,371,680. These expenditures are budgeted into the following departments: Administration (16% of General Fund expenditures), Police (47% of General Fund expenditures), Parks & Grounds (12% of General Fund expenditures), Municipal Court (7% of General Fund expenditures), Planning (5% of General Fund expenditures) and Contingency (13% of General Fund expenditures).

The Unappropriated Ending Fund Balance of \$1,100,000 represents 25% of Total Fund Resources. On the following pages, Budget Committee members will be provided with more detailed information related to expenditures within each department.



General Fund 10

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 2,160,818	\$ 2,232,265	\$ 2,029,567	\$ 2,204,063	\$ 1,782,434	\$ 1,782,434	1,782,434
Current year resources							
Property taxes	\$ 1,310,496	\$ 1,372,265	\$ 1,423,000	\$ 1,308,000	\$ 1,516,796	\$ 1,516,796	\$ 1,516,796
Interest	99,495	44,069	56,100	13,400	13,500	13,500	13,500
Franchise fees	334,491	393,052	366,000	365,630	376,400	376,400	376,400
Licenses and permits	62,813	55,988	20,000	23,500	23,500	23,500	23,500
Intergovernmental revenues	173,607	191,372	148,110	183,100	161,321	161,321	161,321
Charges for services	325,696	275,384	283,150	274,047	278,150	278,150	278,150
Miscellaneous	21,473	17,037	2,500	12,900	2,500	2,500	2,500
Transfers	242,669	317,877	333,673	333,673	317,079	317,079	317,079
Total current year resources	\$ 2,570,740	\$ 2,667,044	\$ 2,632,533	\$ 2,514,250	\$ 2,689,246	\$ 2,689,246	2,689,246
Total resources	\$ 4,731,558	\$ 4,899,309	\$ 4,662,100	\$ 4,718,313	\$ 4,471,680	\$ 4,471,680	4,471,680
Expenditures	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Administration	\$ 364,640	\$ 417,399	\$ 538,926	\$ 377,649	\$ 533,180	\$ 502,755	\$ 502,755
Police	1,333,147	1,477,060	1,551,635	1,381,639	1,578,298	1,578,298	1,578,298
Parks & Grounds	97,219	131,673	300,400	269,182	406,802	406,802	406,802
Municipal Court	216,036	208,453	224,080	201,902	231,021	231,021	231,021
Planning	130,551	104,660	158,235	102,304	175,281	175,281	175,281
Non Departmental Transfers	357,700	356,000	603,203	603,203	12,000	12,000	12,000
Contingency			185,621		435,098	465,523	465,523
Total expenditures	\$ 2,499,293	\$ 2,695,246	\$ 3,562,100	\$ 2,935,879	\$ 3,371,680	\$ 3,371,680	3,371,680
Other requirements							
Unappropriated ending fund balance	\$-	\$-	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total other requirements	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	1,100,000
Ending available working capital	\$ 2,232,265	\$ 2,204,063	\$ -	\$ 682,434	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	General Fund Description	2011 Budget
1,248,702	1,296,194	1,363,800	1,400,000	10-000-001	Taxes Necessary to Balance B	1,438,015
61,794	76,070	59,200	(92,000)	10-000-002	Delinquent Taxes	78,781
99,495	44,069	56,100	13,400	10-000-003	Interest Earned	13,500
29,769	27,138	28,000	21,555	10-000-081	CenturyTel Franchise (7%)	22,500
119,840	125,282	126,000	126,645	10-000-082	PUD Franchise (4%)	129,000
84,602	97,537	97,500	99,815	10-000-083	NW Natural Gas Franchise (3%)	101,500
41,104	42,362	40,000	42,740	10-000-084	Garbage Franchise (5%)	44,000
59,176	71,512	71,500	74,875	10-000-085	Cable Franchise (5%)	76,400
-	29,221	3,000	-	10-000-670	Natural Gas Royalties	3,000
62,813	55,988	20,000	23,500	10-000-060	Business Licenses	23,500
63,626	81,783	79,225	76,300	10-000-015	State Liquor Tax	92,470
9,987	9,882	8,885	9,300	10-000-020	State Cigarette Tax	8,851
49,748	43,945	-	47,500	10-000-025	State Revenue Sharing	-
50,246	55,761	60,000	50,000	10-000-101	Police Donations & Grants	60,000
268,003	234,166	225,000	230,600	10-000-030	Court Fines/Fees/Costs	225,000
-	-	-	-	10-000-035	Court Community Service Fee	-
346	227	150	200	10-000-055	Street Trees (1% of land use	150
34,285	22,250	15,000	18,500	10-000-065	Planning & Developing Fees	15,000
-	-	25,000	-	10-000-066	Planning Grant	20,000
5,000	-	-	6,747	10-000-067	Contract Project Planner	-
18,061	18,741	18,000	18,000	10-000-102	Police Administrative Fees	18,000
-	-	-	-	10-000-160	Parks Infrastructure. Inspection Fee	-
21,473	17,028	2,500	7,900	10-000-100	Miscellaneous	2,500
-	9	-	-	10-000-161	Parks Misc Revenue	-
11,365	15,221	10,468	10,468	10-000-901	Transfer in Municipal Court	12,171
9,803	22,249	18,354	18,354	10-000-903	Transfer in Building Fund	21,605
8,353	9,539	12,354	12,354	10-000-915	Transfer in Parks	8,262
8,354	18,650	16,164	16,164	10-000-916	Transfer in Planning Fund	19,162
21,003	26,407	20,429	20,429	10-000-917	Transfer in Street Fund	11,381
36,490	50,876	80,763	80,763	10-000-918	Transfer in Water Fund	73,189
36,490	49,607	63,176	63,176	10-000-919	Transfer in Sewer Fund	60,523
72,926	92,763	103,522	103,522	10-000-920	Transfer in Police	101,903
9,454	8,103	2,141	1,255	10-000-921	Transfer in Street SDC Fund	2,217
5,544	4,752	1,255	252	10-000-922	Transfer in Parks SDC Fund	1,302
1,705	1,461	252	2,141	10-000-923	Transfer in Storm Drainage	393
10,115	8,580	2,290	2,290	10-000-924	Transfer in Water SDC Fund	2,374
3,745	3,270	847	847	10-000-925	Transfer in Water SDC Reimbursement	878
7,323	6,399	1,658	1,658	10-000-926	Transfer in Sewer SDC Fund	1,719
2,570,740	2,667,044	2,632,533	2,509,250		Total General Fund Revenue	2,689,246

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 \$534,180 for an operational budget and \$56,217 has been budgeted for Personal Services. The Materials and Services proposed in this budget is \$412,538. This figure continues to grow due to transferring departmental insurance costs to administration to be paid. Under Facility Maintenance, staff is still working on the project list related to improving the building and grounds around City Hall.

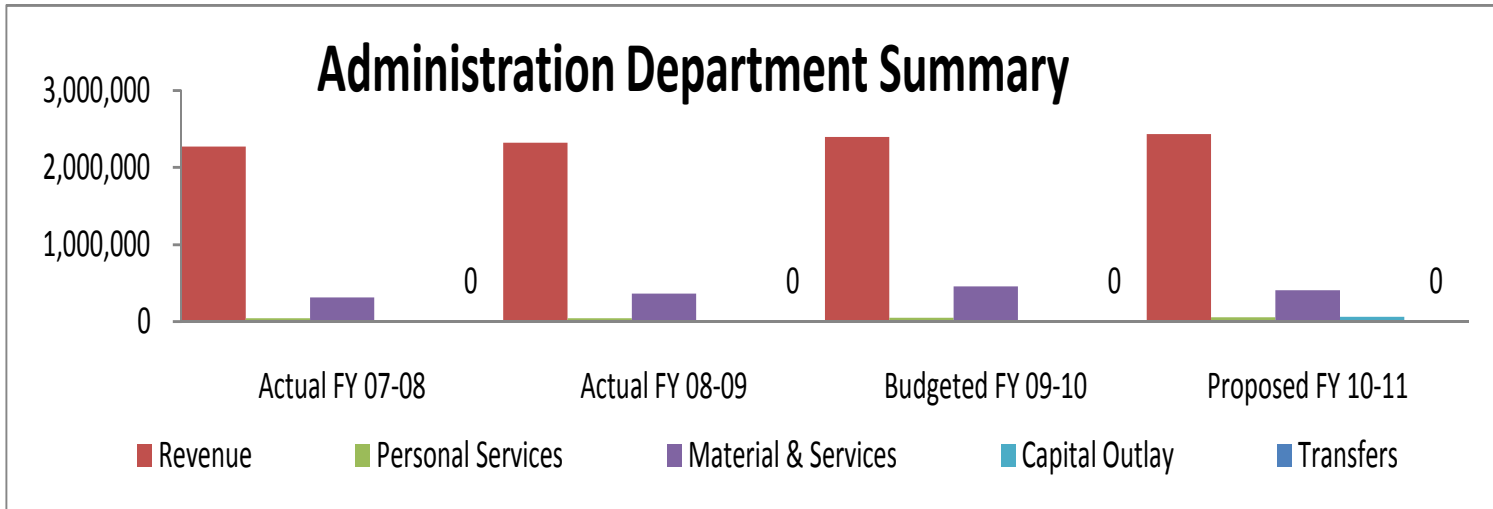
Budget Committee members will again find a line item for Economic Development and Emergency Management. Under Economic Development, staff is recommending spending \$5,000 to be a title sponsor of the Scappoose Sauerkraut Festival.

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: .45

PERCENTAGE OF TIME ALLOCATION:

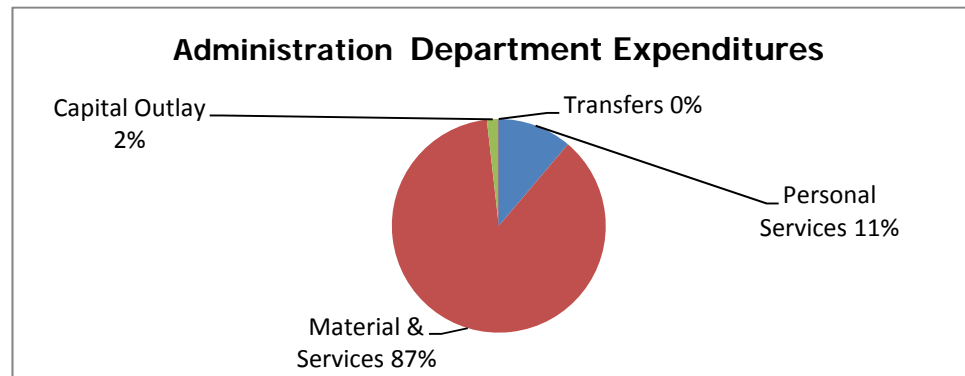
City Manager	15%	City Recorder	15%	Finance Administrator	15%
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Administration Department Expenditures

Administration

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Budget FY 10-11	Budget FY 10-11	Budget FY 10-11
Personal Services	\$ 44,552	\$ 47,452	\$ 53,593	\$ 48,321	\$ 56,217	\$ 56,217	\$ 56,217
Materials & Services	314,463	364,911	461,333	326,328	412,538	437,538	437,538
Capital Outlay	5,625	5,035	24,000	3,000	64,425	9,000	9,000
Transfers							
Total expenditures	\$ 364,640	\$ 417,399	\$ 538,926	\$ 377,649	\$ 533,180	\$ 502,755	502,755



2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Administration Department Description	2011 Budget
13,619	14,027	15,208	13,500	10-100-100	City Manager	15,512
8,720	9,431	10,274	10,274	10-100-106	Finance/Office Manager	11,002
7,640	8,254	8,997	8,997	10-100-110	City Recorder	9,636
1,028	967	-	-	10-100-122	Maintenance Mechanic	
-	-	-	-	10-100-142	Overtime	-
4,760	5,755	8,401	6,800	10-100-146	Health Insurance	8,841
6,169	6,497	6,117	6,000	10-100-148	Retirement Benefits	6,414
2,372	2,495	4,275	2,500	10-100-150	Social Security	4,483
244	26	321	250	10-100-152	Workers' Compensation	329
44,552	47,452	53,593	48,321		Total Personal Services	56,217
42,969	55,483	16,650	1,000	10-100-200	Building/Facilities Maintenance	16,650
65	40,420	41,493	41,493	10-100-201	Building Lease	42,580
-	-	500	500	10-100-202	Equipment Maintenance	500
8,206	8,417	13,135	10,000	10-100-203	Maintenance Agreements	13,135
767	93	-	-	10-100-204	Vehicle Maintenance	-
9,804	8,398	13,300	10,000	10-100-216	Office Supplies	13,300
-	-	2,500	-	10-100-218	Operational Supplies	2,500
12,668	6,737	8,340	6,800	10-100-228	Utilities	8,340
40,802	53,831	100,700	60,000	10-100-230	Contractual/Professional	102,100
-	200	3,000	-	10-100-232	Elections	3,000
(3,001)	1,198	800	-	10-100-234	Miscellaneous	800
123,457	102,938	170,906	112,500	10-100-238	Insurance	126,000
10,897	10,194	23,500	13,000	10-100-240	Travel/Training	23,500
15,582	19,972	22,056	28,000	10-100-242	Dues/Fees/Subscriptions	35,490
5,064	8,364	15,000	8,800	10-100-243	Economic Development	15,000
2,365	2,265	2,635	2,000	10-100-244	Publications/Notices/Advertising	2,825
6,818	6,818	6,818	6,818	10-100-245	Emergency Management	6,818
38,000	39,583	20,000	25,417	10-100-246	Community Contributions	25,000
314,463	364,912	461,333	326,328		Total Materials & Services	437,538
-	-	1,000	-	10-100-300	Equipment & Furniture	1,000
5,625	5,035	23,000	3,000	10-100-344	Computer Hardware and Software	8,000
5,625	5,035	24,000	3,000		Total Capital Outlay	9,000
-	-	-	-	10-100-401	Transfer to Unemployment Fund	-
-	-	-	-		Total Transfers	-
364,640	417,399	538,926	377,649		Total Expenditures	502,755

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 our citizens.

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.

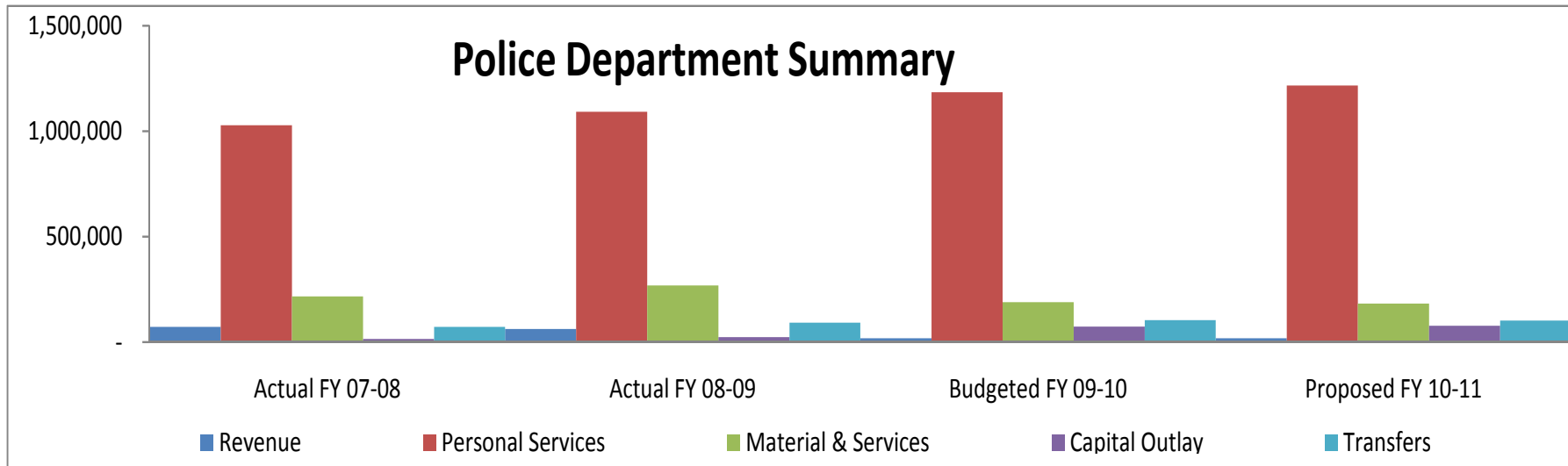
BUDGET NOTES:

Total operational cost for the department is budgeted at \$1,578,298. Personal Services are \$1,216,765. Material and Services costs are budgeted at \$182,630. The Department anticipates spending \$77,000 in the Capital Outlay line item for vehicle leases, equipment, computers and matching funds for a grant.

NUMBER OF FTE'S: 11.47

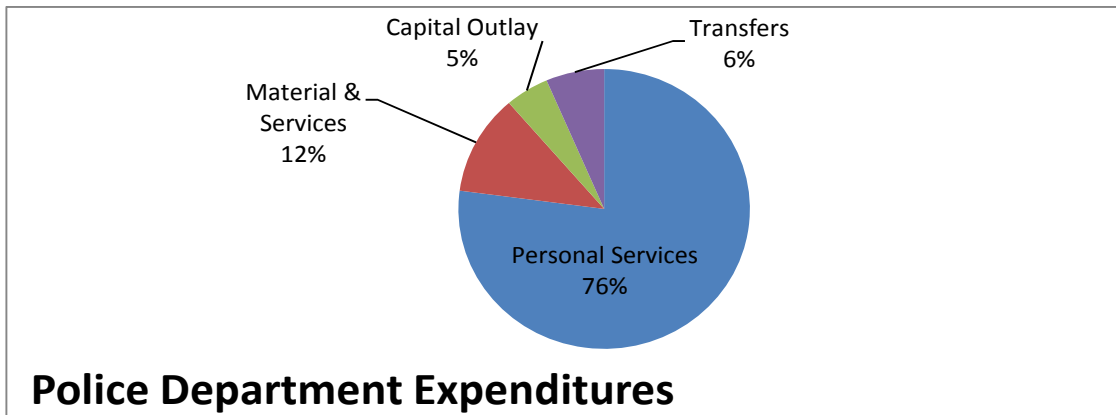
PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Sergeant	100%
Lieutenant	100%	Police Administrator	100%	Officers (7)	700%



Police Department Expenditures

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Police							
Personal Services	\$ 1,029,575	\$ 1,093,195	\$ 1,184,274	\$ 1,023,319	\$ 1,216,765	\$ 1,216,765	\$ 1,216,765
Materials & Services	215,976	268,334	189,788	189,788	182,630	182,630	182,630
Capital Outlay	14,670	22,768	74,051	65,010	77,000	77,000	77,000
Transfers	72,926	92,763	103,522	103,522	101,903	101,903	101,903
Total expenditures	\$ 1,333,147	\$ 1,477,060	\$ 1,551,635	\$ 1,381,639	\$ 1,578,298	\$ 1,578,298	1,578,298



2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Police Department Description	2011 Budget
13,619	14,027	15,209	13,400	10-140-100	City Manager	15,512
8,720	9,431	10,273	10,273	10-140-106	Finance/Office Manager	11,004
680	698	721	721	10-140-108	Office Administrator I	736
7,640	8,254	8,997	8,997	10-140-110	City Recorder	9,636
3,085	3,502			10-140-122	Mechanic	-
84,901	91,452	95,321	95,321	10-140-124	Police Chief	97,212
77,832	81,192	84,564	84,564	10-140-125	Lieutenant	86,250
67,071	94,359	73,855	73,855	10-140-126	Police Sergeant	75,313
323,693	318,801	344,770	310,000	10-140-128	Patrol Officers	345,422
36,341	31,605	38,188	38,188	10-140-130	Office Administrator I	41,353
14,155	22,247			10-140-132	Office Administrator I	
38,079	33,265	53,106	40,000	10-140-142	Overtime	55,295
147,189	159,355	211,839	158,000	10-140-146	Health Insurance	227,436
132,069	145,150	129,042	112,500	10-140-148	Retirement Benefits	131,279
51,700	53,664	89,900	49,500	10-140-150	Social Security	91,479
22,799	26,193	28,489	28,000	10-140-152	Workers' Compensation	28,838
1,029,575	1,093,195	1,184,274	1,023,319		Total Personal Services	1,216,765
7,196	8,861	8,800	8,800	10-140-200	Building Maintenance	7,400
2,026				10-140-201	Building Lease	
2,299	2,802	3,000	3,000	10-140-202	Equipment Maintenance	3,000
1,393	3,987	6,053	6,053	10-140-203	Maintenance Agreements	5,613
43,058	54,329	48,535	48,535	10-140-204	Vehicle Maintenance	42,535
9,530	9,867	8,520	8,520	10-140-216	Office Supplies	8,220
10,035	9,397	7,830	7,830	10-140-218	Operational Supplies	7,830
26,855	23,638	25,320	25,320	10-140-228	Utilities	26,040
56,287	52,952	45,400	45,400	10-140-230	Contractual/Professional Ser	45,400
512	445	500	500	10-140-234	Miscellaneous	500
-	536	1,560	1,560	10-140-236	Medical Mandates	1,525
-	5,000	-	-	10-140-238	Insurance	-
7,181	9,815	10,000	10,000	10-140-240	Travel/Training	10,000
1,348	2,070	2,070	2,070	10-140-242	Dues/Fees/Subscriptions	2,287
1,528	474	1,170	1,170	10-140-244	Publications/Notices/Advertising	580
11,270	18,753	19,030	19,030	10-140-252	Uniforms	19,700
2,289	1,222	2,000	2,000	10-140-253	Special Investigations	2,000
33,169	64,187			10-140-273	Leased Cars	
215,976	268,334	189,788	189,788		Total Materials & Services	182,630
7,095	15,968	7,100	9,300	10-140-300	Equipment/Furniture	7,100
2,000	2,092	2,500	1,260	10-140-305	Radio Equipment	2,500
-	-	47,451	47,450	10-140-306	Vehicle Lease	50,000
5,575	4,708	7,000	7,000	10-140-344	Computer & Software	7,400
-	-	10,000	-	10-140-345	Matching Grant Funds	10,000
14,670	22,768	74,051	65,010		Total Capital Outlay	77,000
-	-	-	-	10-140-401	Transfer to Unemployment Fun	-
72,926	92,763	103,522	103,522	10-140-402	Transfer to GF ISF	101,903
72,926	92,763	103,522	103,522		Total Transfers	101,903
1,333,147	1,477,060	1,551,635	1,381,639		Total Expenditures	1,578,298

PARKS DEPARTMENT

PURPOSE:

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

VISION:

The vision of the Parks Department is to further improve our city parks and grounds in a manner, which is satisfactory to citizens of Scappoose. This department needs to continue to grow in order to maintain our facilities.

BUDGET NOTES:

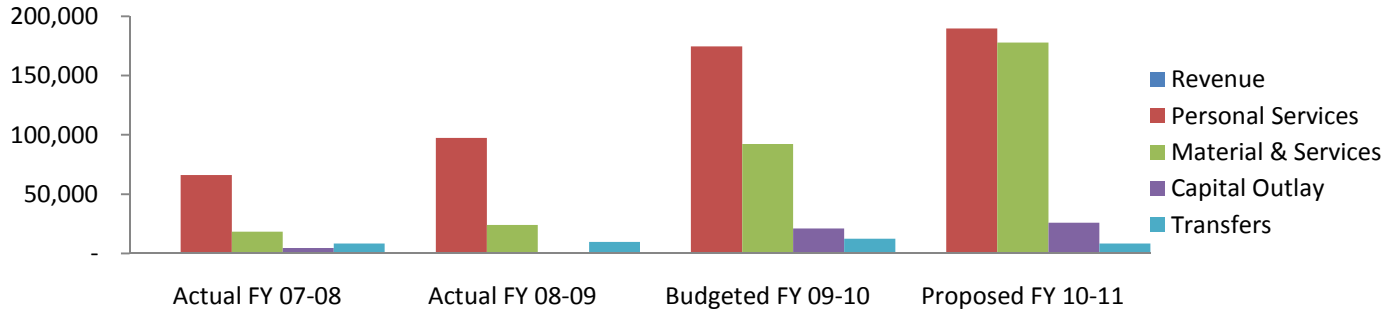
The Parks Department budget, which is part of the General Fund, maintains the existing grounds. The department has an operational budget of \$401,802. This figure represents Personal Service costs of \$189,769 and Material & Service costs of \$177,793. The fund has \$25,978 budgeted for Capital Outlay. This includes a mower and other equipment. The fund also identifies transfers of \$8,262.

NUMBER OF FTE'S- 2.34

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	100%	Utility II (2)	20%	Utility I & II	80%

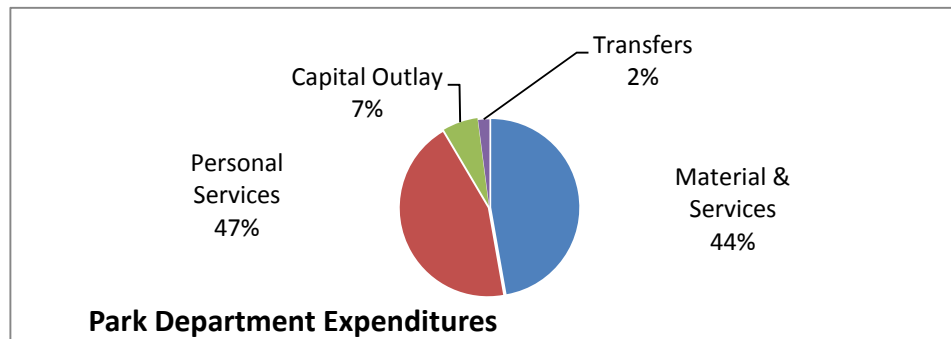
Parks Department Summary



Parks Department Expenditures

Parks

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Personal Services	\$ 66,045	\$ 97,251	\$ 174,625	\$ 152,292	\$ 189,769	\$ 189,769	\$ 189,769
Materials & Services	18,278	23,975	92,373	83,490	182,793	182,793	182,793
Capital Outlay	4,543	908	21,048	21,046	25,978	25,978	25,978
Transfers	8,353	9,539	12,354	12,354	8,262	8,262	8,262
Total expenditures	\$ 97,219	\$ 131,673	\$ 300,400	\$ 269,182	\$ 406,802	\$ 406,802	406,802



2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Parks Department Description	2011 Budget
4,540	4,676	5,070	4,460	10-160-100	City Manager	5,171
1,163	1,257	1,370	1,370	10-160-106	Finance/Office Manager	1,467
680	698	721	721	10-160-108	Office Administrator I	736
2,547	2,751	2,999	2,999	10-160-110	City Recorder	3,211
6,887	7,125	7,392	7,392	10-160-118	Field Services Supervisor	7,540
18,844	31,999	81,642	77,000	10-160-121	Utility Workers	88,327
8,742	9,924			10-160-122	Mechanic	-
937	6,107			10-160-138	Part-Time Help	
-	-	678	-	10-160-142	Over Time	3,674
8,346	15,457	40,434	32,700	10-160-146	Health Insurance	41,849
8,610	10,273	17,376	15,500	10-160-148	Retirement Benefits	19,099
3,392	4,896	12,384	7,000	10-160-150	Social Security	13,656
1,358	2,088	4,559	3,150	10-160-152	Workers' Compensation	5,039
66,045	97,251	174,625	152,292		Total Personal Services	189,769
372	402	4,113	3,500	10-160-200	Building/Facilities Maintenance	8,113
166		-	-	10-160-201	Building Lease	-
1,661	1,763	5,000	5,000	10-160-202	Equipment Maintenance	5,000
449	485	1,120	700	10-160-203	Maintenance Agreements	940
1,426	1,249	3,000	1,500	10-160-204	Vehicle Maintenance	3,000
1,801	2,122	3,810	2,200	10-160-206	Fuel, Oil, Lube	3,810
555	534	2,100	1,300	10-160-216	Office Supplies	1,800
3,361	4,020	9,480	9,000	10-160-218	Operational Supplies	19,480
25	90	250	100	10-160-220	Shop Maintenance Supplies	250
3,705	3,780	6,600	5,000	10-160-228	Utilities	6,600
3,350	7,164	53,000	53,000	10-160-230	Contractual/Profession	129,000
-	-	250	100	10-160-234	Miscellaneous	250
-	283	-	-	10-160-238	Insurance	-
339	580	1,500	500	10-160-240	Travel/Training	1,500
412	234	300	200	10-160-242	Dues/Fees/Subscriptions	300
259	330	250	100	10-160-244	Publications/Notices/Advertising	250
398	939	500	790	10-160-252	Uniforms/Safety/Equipment	1,000
-	-	1,100	500	10-160-254	Equipment Rental	1,500
18,277	23,975	92,373	83,490		Total Materials & Services	182,793
1,544	108	20,110	20,110	10-160-300	Equipment	25,040
3,000	800	938	936	10-160-306	Vehicle Lease or Purchase	938
-	-	-	-	10-160-344	Computer & Software Upgrades	-
4,543	908	21,048	21,046		Total Capital Outlay	25,978
-	-	-	-	10-160-401	Transfer to Unemployment	-
8,353	9,539	12,354	12,354	10-160-402	Transfer to GF ISF	8,262
8,353	9,539	12,354	12,354		Total Transfers	8,262
97,219	131,673	300,400	269,182		- Total Expenditures	406,802

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 continue to substantially reduce the number of outstanding uncollected citations.

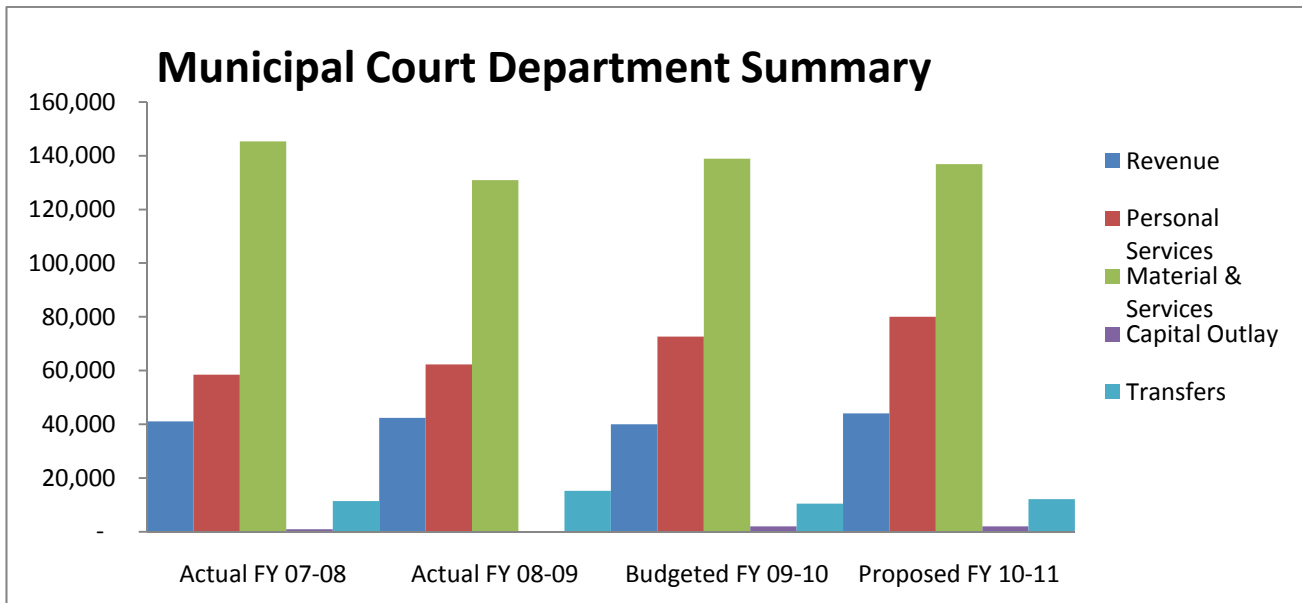
BUDGET:

The Court's budget is \$231,021. Within that budget, \$80,020 is budgeted for Personal Services costs. Materials and Services budget is \$136,830. Of that amount, Assessments constitutes the largest expenditure at \$60,000. When the Court assesses a fine, a portion of that fine goes to the state and the county. On average, 46 cent 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 \$59,880. This figure includes funds for the judge's contract, the prosecuting attorney's contract and for court appointed attorneys. The budget also proposes computer and software upgrades of \$2,000.

NUMBER OF FTE'S- 1.11

PERCENTAGE OF TIME ALLOCATION:

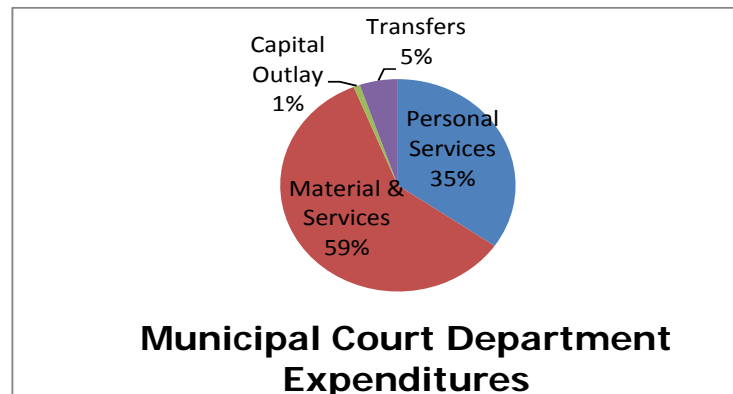
Court Clerk	100%	City Manager	2%	City Recorder	2%
Finance Administrator	5%	Office Administrator 1	2%		



Municipal Court Department Expenditures

Municipal Court

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Personal services	\$ 58,426	\$ 62,268	\$ 72,672	\$ 66,599	\$ 80,020	\$ 80,020	\$ 80,020
Material & services	145,305	130,964	138,940	124,835	136,830	136,830	136,830
Capital outlay	940	0	2,000		2,000	2,000	2,000
Transfers	11,365	15,221	10,468	10,468	12,171	12,171	12,171
Total expenditures	\$ 216,036	\$ 208,453	\$ 224,080	\$ 201,902	\$ 231,021	\$ 231,021	231,021



2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Municipal Court Department Description	2011 Budget
1,816	1,870	2,028	1,785	10-150-100	City Manager	2,068
2,907	3,144	3,424	3,424	10-150-106	Finance Administrator	3,667
680	698	721	721	10-150-108	Office Administrator I	736
1,528	1,651	1,200	1,200	10-150-110	City Recorder	1,284
291	-	1,333	600	10-150-142	Overtime	2,886
32,620	35,443	38,644	38,644	10-150-144	Court Clerk	41,848
7,146	7,686	10,819	8,350	10-150-146	Health Insurance	11,462
7,928	8,459	8,400	8,175	10-150-148	Retirement Benefits	9,312
3,048	3,254	5,871	3,475	10-150-150	Social Security	6,509
462	63	232	225	10-150-152	Worker's Compensation	248
58,426	62,268	72,672	66,599		Total Personal Services	80,020
459	979	1,000	100	10-150-200	Building/Facilities Maintenance	1,000
167	-	-	-	10-150-201	Building Lease	-
-	-	-	-	10-150-202	Equipment Maintenance	-
3,007	2,757	3,600	3,540	10-150-203	Maintenance Agreements	3,600
2,331	1,473	3,600	2,750	10-150-216	Office Supplies	3,500
5,232	3,623	4,440	5,075	10-150-228	Utilities	5,100
70,592	65,399	47,880	58,375	10-150-230	Contractual/Professional	59,880
-	-	100	-	10-150-234	Miscellaneous	100
-	-	-	-	10-150-238	Insurance	-
1,139	1,818	2,500	2,200	10-150-240	Travel/Training	2,500
315	50	270	50	10-150-242	Dues/Fees/Subscriptions	70
36	-	-	145	10-150-244	Publications/Notices/Advertising	530
-	-	550	50	10-150-248	Jail/Jury	550
62,027	54,865	75,000	52,550	10-150-250	Assessments	60,000
145,305	130,964	138,940	124,835		Total Materials & Services	136,830
940	-	2,000	-	10-150-344	Computer Hardware & Software	2,000
940	-	2,000	-		Total Capital Outlay	2,000
11,365	15,221	10,468	10,468	10-150-402	Transfer to GF ISF	12,171
11,365	15,221	10,468	10,468		Total Transfers	12,171
216,036	208,453	224,080	201,902		Total Expenditures	231,021

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:

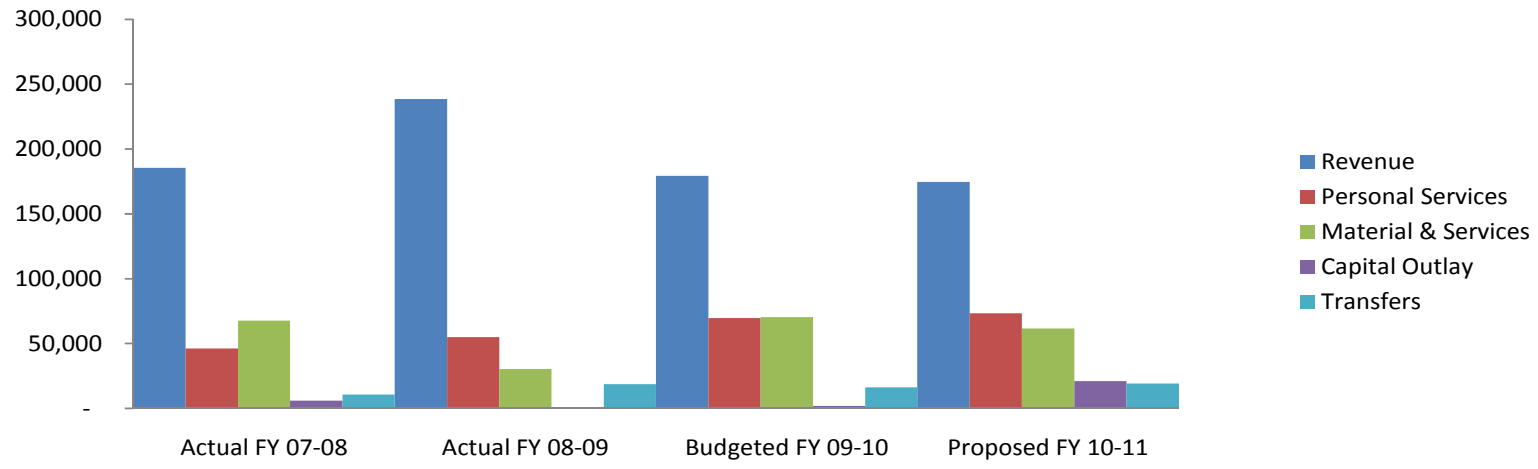
The budgeted amount from the General Fund for the department is \$175,281. The Planning Department anticipates revenues of \$35,000. \$15,000 is anticipated from user fees and \$20,000 is anticipated from a state Technical Assistance Grant. Personal Services costs are budgeted at \$73,369. The Planner position is still a part-time position combined with a part-time Engineer position. Material costs are \$61,750. Within those line items, there is \$10,000 budgeted for GIS map revisions, \$1,500 for aerial photography, \$2,000 for election costs and \$11,400 for publication, notices and advertising. This line item has been increased in this year's budget due to a proposed Urban Growth Boundary expansion.

NUMBER OF FTE'S: .70

PERCENTAGE OF TIME ALLOCATION:

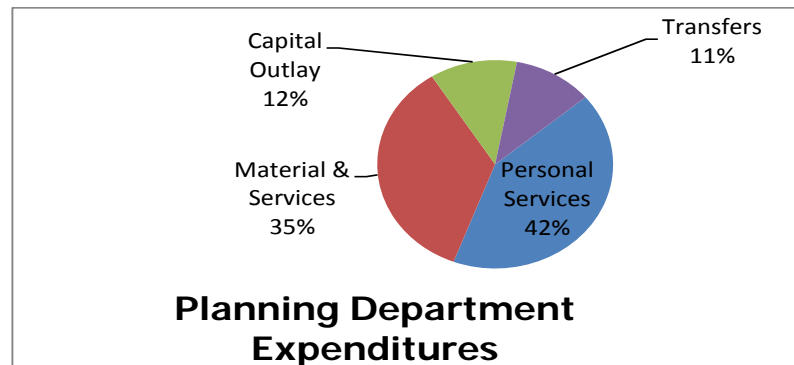
Planner	50%	City Manager	5%	City Recorder	6%
Finance Administrator	2%	Office Administrator I	2%	Office Administrator III	5%

Planning Department Summary



Planning Department Expenditures

	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Personal services	\$ 46,270	\$ 55,037	\$ 69,771	\$ 60,650	\$ 73,369	\$ 73,369	\$ 73,369
Material & services	67,696	30,561	70,300	25,490	61,750	61,750	61,750
Capital outlay	5,991	412	2,000		21,000	21,000	21,000
Transfers	10,594	18,650	16,164	16,164	19,162	19,162	19,162
Total expenditures	\$ 130,551	\$ 104,660	\$ 158,235	\$ 102,304	\$ 175,281	\$ 175,281	175,281



2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Planning Department Description	2011 Budget
4,540	4,676	5,069	4,460	10-120-100	City Manager	5,171
20,890	23,528	30,513	30,513	10-120-104	Planner / Part Time	31,121
1,163	1,257	1,370	1,370	10-120-106	Finance Administrator	1,467
680	698	721	721	10-120-108	Office Administrator I	736
2,547	2,751	3,599	3,599	10-120-110	City Recorder	3,854
1,723	5,306	2,185	2,285	10-120-132	CDC Administrator	2,237
1,141	300	1,315	802	10-120-142	Overtime	2,146
4,360	5,941	11,702	6,300	10-120-146	Health Insurance	12,761
6,392	7,613	7,106	7,000	10-120-148	Retirement Benefits	7,417
2,500	2,931	5,552	3,400	10-120-150	Social Security	5,795
335	37	639	200	10-120-152	Workers' Compensation	664
46,270	55,037	69,771	60,650		Total Personal Services	73,369
4,074	-	250	-	10-120-200	Building /Facilities Maintenance	250
7,730	-	-	-	10-120-201	Building Lease	-
-	-	-	-	10-120-202	Equipment Maintenance	-
3,481	2,664	3,620	3,900	10-120-203	Maintenance Agreements	3,020
59	237	1,000	100	10-120-204	Vehicle Maintenance	1,000
138	318	480	200	10-120-206	Fuel, Oil & Lube	480
3,161	1,553	3,000	2,000	10-120-216	Office Supplies	3,000
4,212	1,755	2,100	1,850	10-120-228	Utilities	2,100
26,399	19,021	49,400	12,000	10-120-230	Contractual/Professional	35,600
11,747	-	-	-	10-120-231	Contract Project Planner	-
17	33	250	50	10-120-234	Miscellaneous	250
1,218	991	1,750	2,000	10-120-240	Travel/Training	1,750
469	346	2,900	390	10-120-242	Dues/Fees/Subscriptions	2,900
4,991	3,643	5,550	3,000	10-120-244	Publications/Notices/Advertising	11,400
67,695	30,562	70,300	25,490		Total Materials & Services	61,750
5,991	412	2,000	-	10-120-300	Equipment/Furniture/Computer	1,000
-	-	-	-	10-120-306	Vehicle Lease or Purchase	-
-	-	-	-	10-120-345	Matching Grant Fund	20,000
5,991	412	2,000	-		Total Capital Outlay	21,000
-	-	-	-	10-120-401	Transfer to Unemployment	-
8,354	18,650	16,164	16,164	10-120-402	Transfer to GF ISF	19,162
2,240	-	-	-	10-120-403	Transfer to Building	-
10,594	18,650	16,164	16,164		Total Transfers	19,162
130,551	104,660	158,235	102,304		Total Expenditures	175,281

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

The fund contains transfers out, 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'11-12 cash carryover.

BUDGET NOTES:

There will be a transfer of \$12,000 to the Watts House Fund. The Contingency line item has a budget of \$465,523. The Unappropriated Ending Fund Balance is budgeted at \$1,100,000.

Non Departmental Department Expenditures	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Non Departmental Transfers	357,700	356,000	603,203	603,203	12,000	12,000	12,000
Total expenditures	\$ 357,700	\$ 356,000	\$ 603,203	\$ 603,203	\$ 12,000	\$ 12,000	12,000

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Non Departmental Transfers Description	2011 Budget
-	-	100,000	100,000	10-999-414	Transfer to Storm Water	-
-	75,000	15,918	15,918	10-999-402	Transfer to Skate Park Fund	-
-	75,000	-	-	10-999-406	Swimming Pool Reserve Fund	-
-	-	18,785	18,785	10-999-418	Transfer to Unemployment	-
350,000	200,000	400,000	400,000	10-999-424	Transfer to Municipal Park	-
-	-	62,500	62,500	10-999-425	Transfer to Parks SDC	-
7,700	6,000	6,000	6,000	10-999-428	Transfer to Watts House Fund	12,000
357,700	356,000	603,203	603,203		Total Transfers	12,000
-	-	185,621	-	10-999-600	Contingency	465,523
-	-	1,100,000	1,100,000	10-999-900	Unappropriated Ending Fund	1,100,000
-	-	1,285,621	1,100,000		Total Expenditures	1,565,523
2,499,293	2,695,246	3,562,100	2,935,879		Total General Fund	3,371,680

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

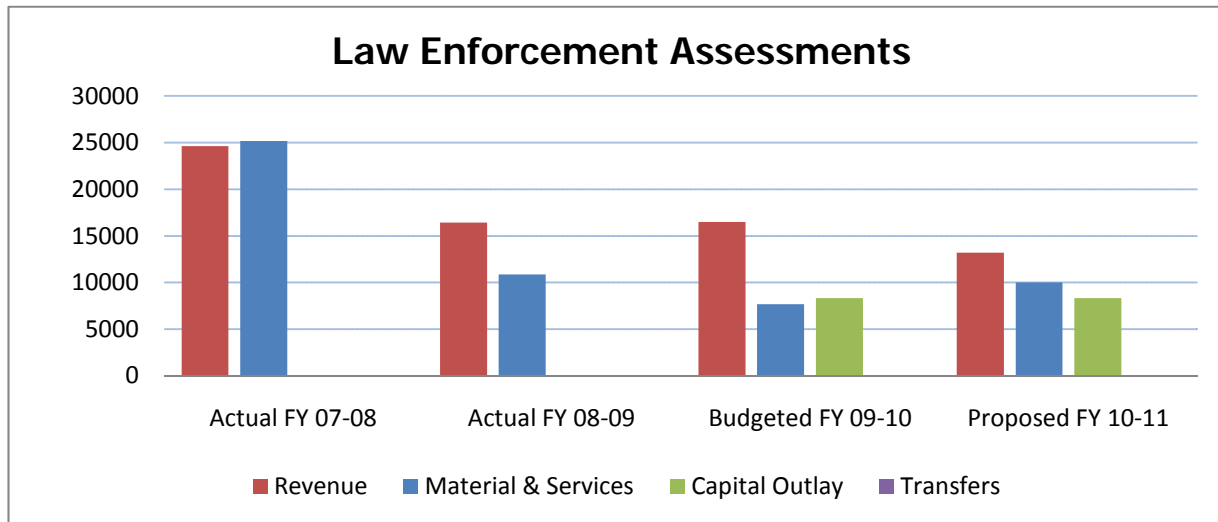
This fund was established to for Law Enforcement Assessment Fees.

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 \$31,800. The fund anticipates Intergovernmental revenues of \$13,000 and interest income of \$200. Total Fund Resources are estimated at \$45,000. The fund anticipates spending \$10,000 in training activities, equipment and \$8,328 in Capital Outlay for a vehicle lease. The Fund will maintain a Contingency of \$26,672.



Law Enforcement Assessments 94

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 27,554	\$ 27,005	\$ 31,705	\$ 32,575	\$ 31,800	\$ 31,800	31,800
Current year resources							
Interest	\$ 1,343	\$ 567	\$ 500	\$ 225	\$ 200	\$ 200	\$ 200
Intergovernmental Revenue	\$ 23,278	\$ 15,865	\$ 16,000	\$ 15,000	\$ 13,000	\$ 13,000	\$ 13,000
Transfers In	\$ -				\$ -	\$ -	\$ -
Total current year resources	\$ 24,621	\$ 16,432	\$ 16,500	\$ 15,225	\$ 13,200	\$ 13,200	13,200
Total resources	\$ 52,175	\$ 43,437	\$ 48,205	\$ 47,800	\$ 45,000	\$ 45,000	45,000
Expenditures							
Materials and services	\$ 25,170	\$ 10,862	\$ 7,672	\$ 7,672	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			8,328	8,328	8,328	8,328	8,328
Transfers							
Contingency			32,205		26,672	26,672	26,672
Total expenditures	\$ 25,170	\$ 10,862	\$ 48,205	\$ 16,000	\$ 45,000	\$ 45,000	45,000
Ending available working capital	\$ 27,005	\$ 32,575	\$ -	\$ 31,800	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Law Enforcement Assessment Fund Description	2011 Budget
1,343	568	500	225	94-000-003	Interest Earned	200
23,278	15,865	16,000	15,000	94-000-040	Municipal Court Assessments	13,000
-	-	-	-	94-000-100	Miscellaneous	-
-	-	-	-	94-000-400	Transfers In	-
24,621	16,433	16,500	15,225		Total Revenue	13,200
25,170	10,862	7,672	7,672	94-940-240	Law Enforcement & Prevention	10,000
25,170	10,862	7,672	7,672		Total Materials & Services	10,000
-	-	8,328	8,328	94-940-306	Vehicle Lease or Purchase	8,328
-	-	8,328	8,328		Total Capital Outlay	8,328
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	32,205	-	94-940-600	Contingency	26,672
25,170	10,862	48,205	16,000		Total Expenditures	45,000

WATTS HOUSE FUND 62

PURPOSE:

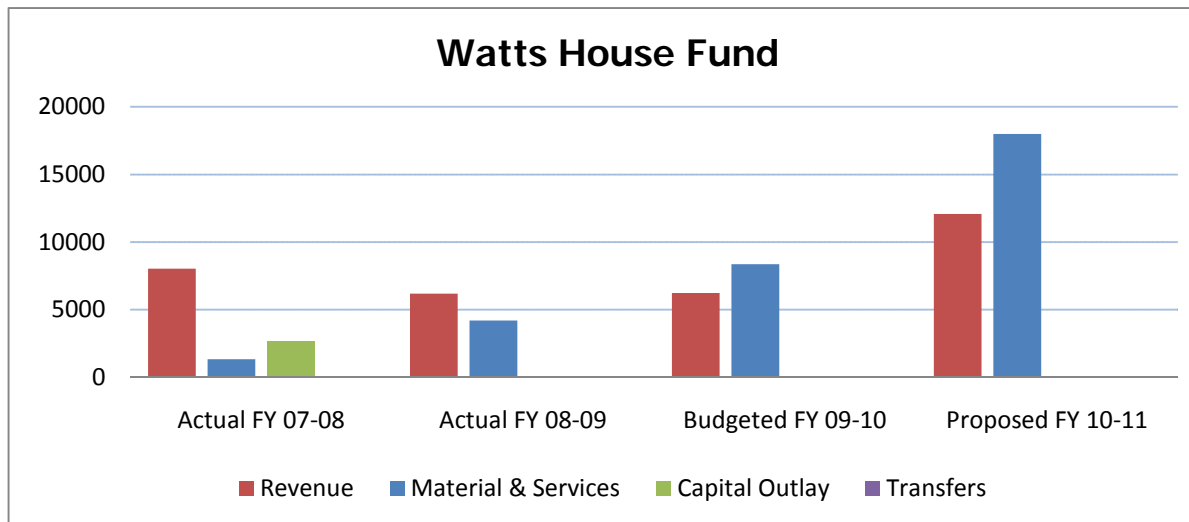
This fund was established for provide a more efficient method of tracking Watts House expenditures.

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

BUDGET NOTES:

This year has a beginning working balance of \$6,525. The fund anticipates revenues of \$80 in interest and a \$12,000 transfer from the General Fund. Total fund resources are estimated at \$18,605. The fund anticipates spending \$18,000 for utilities and improvements, which includes plaster repairs and painting the interior walls. Contingency is budgeted at \$605.



Watts House Fund 62

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 2,072	\$ 6,039	\$ 7,279	\$ 8,035	\$ 6,525	\$ 6,525	6,525
Current year resources							
Interest	\$ 330	\$ 195	\$ 240	\$ 80	\$ 80	\$ 80	\$ 80
Intergovernmental Revenue	\$ -			\$ 10			
Transfers In	\$ 7,700	\$ 6,000	\$ 6,000	\$ 6,000	\$ 12,000	\$ 12,000	\$ 12,000
Total current year resources	\$ 8,030	\$ 6,195	\$ 6,240	\$ 6,090	\$ 12,080	\$ 12,080	12,080
Total resources	\$ 10,102	\$ 12,234	\$ 13,519	\$ 14,125	\$ 18,605	\$ 18,605	18,605
Expenditures							
Materials and services	\$ 1,343	\$ 4,199	\$ 8,360	\$ 7,600	\$ 18,000	\$ 18,000	\$ 18,000
Capital outlay	2,720	0					
Improvements							
Transfers							
Contingency			5,159		605	605	605
Total expenditures	\$ 4,063	\$ 4,199	\$ 13,519	\$ 7,600	\$ 18,605	\$ 18,605	18,605
Ending available working capital	\$ 6,039	\$ 8,035	\$ -	\$ 6,525	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Watt House Fund Description	2011 Budget
330	195	240	80	62-000-003	Interest Earned	80
-	-	-	10	62-000-120	Watts House Donations	-
-	-	-	-	62-000-100	Miscellaneous	-
7,700	6,000	6,000	6,000	62-000-401	Transfers In	12,000
8,030	6,195	6,240	6,090		Total Revenue	12,080
1,343	1,397	5,000	5,000	62-620-200	Watts House Maintenance	15,000
2,720	2,802	3,360	2,600	62-620-228	Watts House Utilities	3,000
4,063	4,199	8,360	7,600		Total Materials & Services	18,000
-	-	-	-	62-620-326	Council Approved Projects	-
-	-	-	-		Total Capital Outlay	-
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	5,159	-	62-620-600	Contingency	605
4,063	4,199	13,519	7,600		Total Expenditures	18,605

PEG FEE FUND 61

PURPOSE:

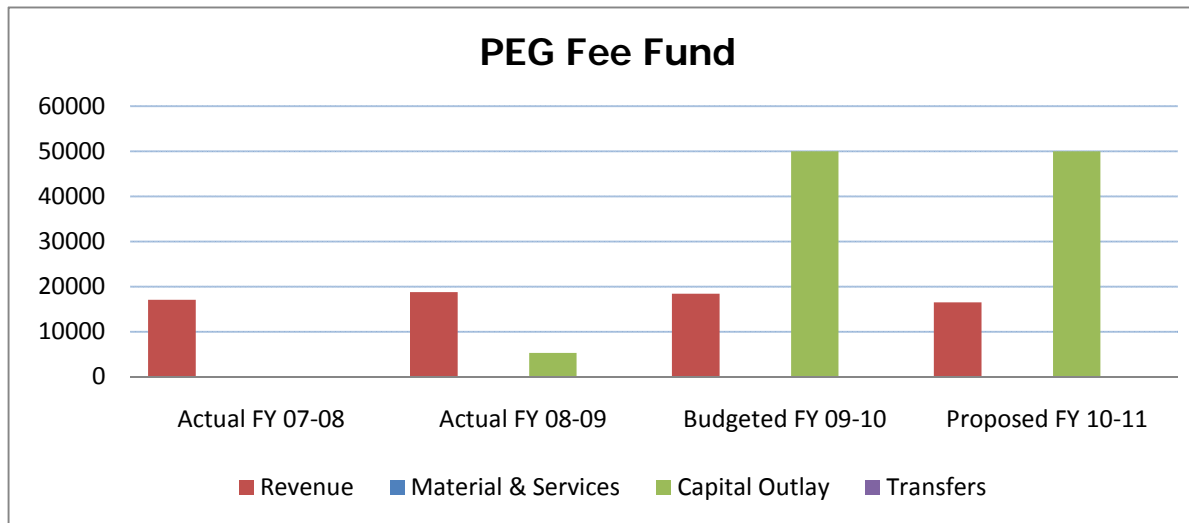
This fund was established for tracking of revenue and expenditures related to PEG Fees.

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 \$79,798. The fund anticipates PEG fee revenue of \$16,000 and interest income of \$500. Total fund resources are estimated to be \$96,298. The fund anticipates expenditures of \$50,000 to address the vision statement. Contingency is estimated to be \$46,298.



PEG Fee Fund 61

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 32,787	\$ 49,902	\$ 62,965	\$ 63,378	\$ 79,798	\$ 79,798	79,798
Current year resources							
Interest	\$ 1,777	\$ 1,140	\$ 1,430	\$ 490	\$ 500	\$ 500	\$ 500
Intergovernmental Revenue	\$ 15,338	\$ 17,624	\$ 17,000	\$ 15,930	\$ 16,000	\$ 16,000	\$ 16,000
Transfers In							
Total current year resources	\$ 17,115	\$ 18,763	\$ 18,430	\$ 16,420	\$ 16,500	\$ 16,500	16,500
Total resources	\$ 49,902	\$ 68,665	\$ 81,395	\$ 79,798	\$ 96,298	\$ 96,298	96,298
Expenditures							
Materials and services			\$ -				
Capital outlay		5,287	50,000		50,000	50,000	50,000
Improvements							
Transfers							
Contingency			31,395		46,298	46,298	46,298
Total expenditures	\$ -	\$ 5,287	\$ 81,395	\$ -	\$ 96,298	\$ 96,298	96,298
Ending available working capital	\$ 49,902	\$ 63,378	\$ -	\$ 79,798	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	PEG Fee Fund Description	2011 Budget
1,777	1,140	1,430	490	61-000-003	Interest Earned	500
15,338	17,624	17,000	15,930	61-000-120	Peg Fees	16,000
-	-	-	-	61-000-100	Miscellaneous	-
-	-	-	-	61-000-401	Transfers In	-
17,115	18,763	18,430	16,420		Total Revenue	16,500
-	5,287	50,000	-	61-610-326	Council Approved Expenditure	50,000
-	5,287	50,000	-		Total Capital Outlay	50,000
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	31,395	-	61-610-600	Contingency	46,298
-	5,287	81,395	-		Total Expenditures	96,298

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:

The Building Department estimates that more than 15 new residential building permits could be taken out this year. However, the department is taking a conservative approach to estimating revenues for the fiscal year.

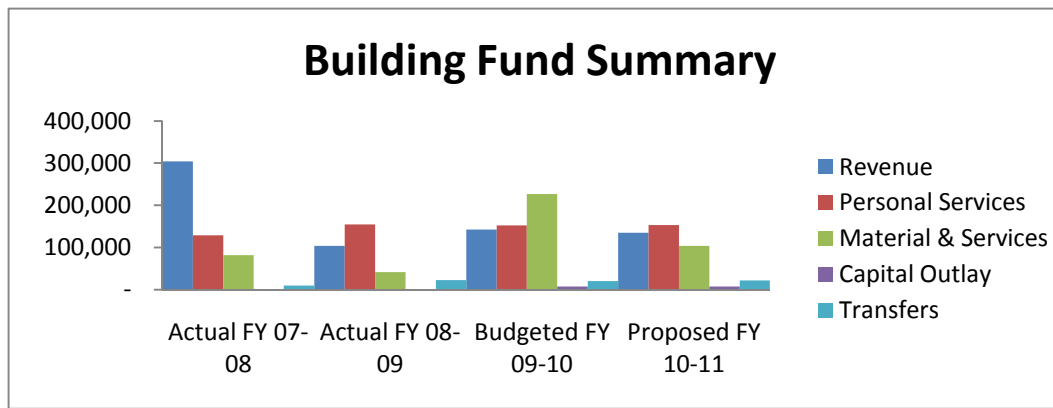
BUDGET NOTES:

The Building Fund begins the year with a starting position of \$335,127. Revenues are anticipated to be \$135,000. Total anticipated revenues for this fund are projected to be \$470,127. Personal Services costs are budgeted at \$153,358. The operational budget for the fund is estimated at \$103,390. Contractual and Professional Services is the largest expenditure in the operational budget at \$91,000. This is for inspections of commercial and industrial development projects. There is a contingency of \$184,764.

NUMBER OF FTE'S: 1.24

PERCENTAGE OF TIME ALLOCATION:

Building Official	100%	Office Administrator III	15%	City Manager	3%
City Recorder	2%	Finance Administrator	2%	Office Administrator I	2%



Building Fund 13

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 391,806	\$ 465,999	\$ 329,751	\$ 345,942	\$ 335,127	\$ 335,127	335,127
Current year resources							
Interest	\$ 21,923	\$ 8,059	\$ 10,000	\$ 2,525	\$ 2,500	\$ 2,500	\$ 2,500
Permits and licenses	276,587	95,326	132,500	306,020	132,500	132,500	132,500
Miscellaneous							
Transfers	5600						
Total current year resources	\$ 304,110	\$ 103,384	\$ 142,500	\$ 308,545	\$ 135,000	\$ 135,000	135,000
Total resources	\$ 695,916	\$ 569,383	\$ 472,251	\$ 654,487	\$ 470,127	\$ 470,127	470,127
Expenditures							
Personal services	\$ 128,880	\$ 154,935	\$ 152,574	\$ 142,876	\$ 153,358	\$ 153,358	\$ 153,358
Materials and services	81,863	41,835	226,470	152,170	103,390	103,390	103,390
Capital outlay	9,371	4,422					
Equipment			7,010	4,160	7,010	7,010	7,010
Transfers	9,803	22,249	20,154	20,154	21,605	21,605	21,605
Contingency			66,043		184,764	184,764	184,764
Total expenditures	\$ 229,917	\$ 223,441	\$ 472,251	\$ 319,360	\$ 470,127	\$ 470,127	470,127
Ending working capital	\$ 465,999	\$ 345,942	\$ -	\$ 335,127	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Building Department Description	2011 Budget
21,923	8,059	10,000	2,525	13-000-003	Interest Earned	2,500
276,587	95,326	112,500	285,000	13-000-070	Building Permits	112,500
-	-	20,000	21,000	13-000-260	Infrastructure Inspection Fees	20,000
-	-	-	20	13-000-100	Miscellaneous	-
5,600	-	-	-	13-000-900	Transfers In	-
304,110	103,384	142,500	308,545		Total Revenue	135,000
2,724	2,805	3,042	2,676	13-130-100	City Manager	3,102
68,448	74,004	79,890	79,890	13-130-105	Building Official	81,492
1,163	1,257	1,370	1,370	13-130-106	Finance/Office Manager	1,468
680	698	720	720	13-130-108	Office Administrator I	736
1,019	1,101	1,200	1,200	13-130-110	City Recorder	1,285
10,331	21,222	8,304	8,520	13-130-132	CDC Administrator	6,711
-	-	-	-	13-130-142	Overtime	-
20,049	25,146	28,363	23,000	13-130-146	Health Insurance	28,741
16,740	19,977	16,565	17,000	13-130-148	Retirement Benefits	16,651
6,454	7,637	11,721	8,000	13-130-150	Social Security	11,754
1,273	1,087	1,399	500	13-130-152	Worker's Compensation	1,418
128,880	154,935	152,574	142,876		Total Personal Services	153,358
4,074	37	250	-	13-130-200	Building /Facilities Maintenance	250
8,021	-	-	-	13-130-201	Building Lease	-
-	-	-	20	13-130-202	Equipment Maintenance	-
1,134	1,246	1,760	1,300	13-130-203	Maintenance Agreements	1,520
693	77	200	-	13-130-204	Vehicle Maintenance	200
1,173	928	1,340	900	13-130-206	Fuel, Oil, Lube	1,340
1,338	741	3,120	1,300	13-130-216	Office Supplies	3,120
938	-	-	-	13-130-218	Operational Supplies	-
4,867	2,401	3,000	2,500	13-130-228	Utilities	2,760
57,124	34,667	213,600	145,000	13-130-230	Contractual/Professional	91,000
4	-	250	-	13-130-234	Miscellaneous	250
-	-	-	-	13-130-238	Insurance	-
2,051	1,258	2,000	600	13-130-240	Travel/Training	2,000
305	407	650	150	13-130-242	Dues/Fees/Subscriptions	650
110	-	100	200	13-130-244	Publications/Notices/Advertising	100
29	74	200	200	13-130-252	Uniforms & Safety Equipment	200
-	-	-	-	13-130-254	Equipment Rental	-
81,862	41,835	226,470	152,170		Total Materials & Services	103,390
4,818	-	1,500	-	13-130-300	Equipment & Furniture	1,500
4,010	4,010	4,010	4,010	13-130-306	Vehicle Lease or Purchase	4,010
543	412	1,500	150	13-130-344	Computer Software & Hardware	1,500
9,371	4,422	7,010	4,160		Total Capital Outlay	7,010
9,803	22,249	18,354	18,354	13-130-416	Transfer to General Fund	21,605
-	-	1,800	1,800	13-130-418	Transfer to Unemployment	-
9,803	22,249	20,154	20,154		Total Transfers	21,605
-	-	66,043	-	13-130-600	Contingency	184,764
229,917	223,441	472,251	319,360		Total Expenditures	470,127

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:

To provide maintenance and repairs to city owned streets.

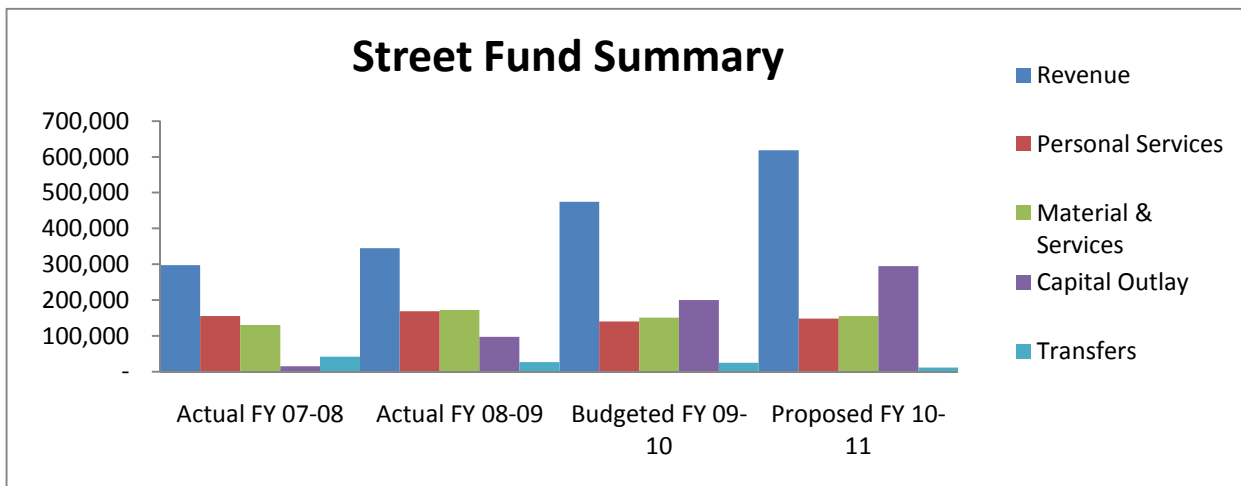
BUDGET:

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 \$50.04 per person and our population is 6605. The purposed fiscal year 10-11 budget shows beginning cash balance of \$115,746 with anticipated revenue of \$617,209. Total anticipated revenue for the fund is \$733,665. Personal Services costs in the fund are budgeted at \$148,164. Operational costs are budgeted at \$155,400. In addition to our normal operational budget, the City anticipates \$290,000 in Federal Surface Transportation Program Funds to be committed to street repairs. The fund anticipates a contingency of \$124,313.

NUMBER OF FTE'S- 1.51

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator 1	2%	Field Services Sprvsr.	15%	Utility I (2)	30%
Utility II (3)	45%	City Planner	10%	Office Administrator III	4%



Street Fund 20

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 291,476	\$ 245,839	\$ 74,954	\$ 126,497	\$ 115,746	\$ 115,746	115,746
Current year resources							
Interest	\$ 10,943	\$ 2,561	\$ 3,200	\$ 700	\$ 710	\$ 710	\$ 710
Intergovernmental revenue	258,533	337,550	471,378	275,600	617,209	617,209	617,209
Charges for services	28,191	3,438					
Miscellaneous		1,430		215			
Transfers							
Total current year resources	\$ 297,667	\$ 344,979	\$ 474,578	\$ 276,515	\$ 617,919	\$ 617,919	617,919
Total resources	\$ 589,143	\$ 590,818	\$ 549,532	\$ 403,012	\$ 733,665	\$ 733,665	\$ 733,665
Expenditures							
Personal services	\$ 155,367	\$ 168,532	\$ 140,636	\$ 126,615	\$ 148,164	\$ 148,164	\$ 148,164
Material & services	130,650	171,946	151,233	124,215	155,400	155,400	155,400
Capital outlay							
Improvements		97,435	200,407	11,507	294,407	294,407	294,407
Equipment	15,164						
Transfers	42,123	26,407	24,929	24,929	11,381	11,381	11,381
Contingency			32,327		124,313	124,313	124,313
Total expenditures	\$ 343,304	\$ 464,321	\$ 549,532	\$ 287,266	\$ 733,665	\$ 733,665	733,665
Ending working capital	\$ 245,839	\$ 126,497	\$ -	\$ 115,746	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Street Fund Description	2011 Budget
10,943	2,561	3,200	700	20-000-003	Interest Earned	710
-	95,906	197,000	10,000	20-000-120	Surface Trans Program Funds	290,000
258,534	241,644	274,378	265,600	20-000-160	State Gas Tax	327,209
28,192	3,438	-	-	20-000-260	Infrastructure Inspection Fees	-
-	1,430	-	215	20-000-100	Miscellaneous	-
297,667	344,980	474,578	276,515		Total Revenue	617,919
13,619	14,027	15,209	13,380	20-200-100	City Manager	15,512
10,445	11,764	6,103	6,103	20-200-104	City Planner	6,224
8,720	9,431	10,273	10,273	20-200-106	Finance/Office Manager	11,002
680	698	721	721	20-200-108	Office Administrator I	736
7,640	8,254	8,997	8,997	20-200-110	City Recorder	9,635
2,789				20-200-113	City Engineer	
10,330	10,688	11,087	11,087	20-200-118	Field Service Supervisor	11,310
28,266	34,269	32,397	32,397	20-200-121	Utility Workers	34,337
12,855	14,594			20-200-122	Mechanic	-
8,246	5,306	1,749	1,860	20-200-132	CDC Administrator	1,790
937	2,107	-	-	20-200-138	Part Time Help	-
337	2,161	533	533	20-200-142	Overtime	1,865
19,397	22,856	25,214	18,500	20-200-146	Health Insurance	25,665
20,594	21,650	14,960	14,500	20-200-148	Retirement Benefits	15,858
8,022	8,606	10,797	6,364	20-200-150	Social Security	11,459
2,490	2,122	2,596	1,900	20-200-152	Workers' Compensation	2,771
155,367	168,532	140,636	126,615		Total Personal Services	148,164
1,793	402	1,600	1,200	20-200-200	Building/Facilities Maintenance	1,000
2,881		-	-	20-200-201	Building Lease	-
890	529	1,500	750	20-200-202	Equipment Maintenance	1,500
1,110	1,214	1,720	1,000	20-200-203	Maintenance Agreements	940
3,714	1,782	4,000	1,700	20-200-204	Vehicle Maintenance	4,000
1,974	2,087	3,060	2,000	20-200-206	Fuel/Oil/Lube	3,060
12,352	6,353	12,000	12,000	20-200-208	Street Maintenance	12,000
10,768	9,525	13,500	14,000	20-200-210	Street Light Maintenance	15,500
636	5,131	3,018	3,485	20-200-212	Sign Maintenance	3,000
1,032	1,027	1,420	1,200	20-200-216	Office Supplies	1,420
5,538	5,451	7,000	7,000	20-200-218	Operational Supplies	7,370
282	158	250	100	20-200-220	Shop Maintenance Supplies	200
31,170	38,172	43,200	31,000	20-200-227	Electrical Operations	42,000
4,992	5,625	6,360	4,700	20-200-228	Utilities	6,360
45,892	90,603	47,400	40,000	20-200-230	Contractual/Professional	51,400
290	232	700	400	20-200-234	Miscellaneous	700
886	962	1,000	1,030	20-200-235	Property Tax	1,500
1,313	226	-	-	20-200-238	Insurance	-
394	835	1,500	750	20-200-240	Travel/Training	1,500
371	328	360	450	20-200-242	Dues/Fees/Subscriptions	500
377	433	695	500	20-200-244	Publications/Notices/Advertising	500
1,080	872	800	800	20-200-252	Uniforms/Safety	800
918	-	150	150	20-200-254	Equipment Rental	150
130,651	171,946	151,233	124,215		Total Materials & Services	155,400
7,445	168	-	-	20-200-300	Equipment	1,000
-	95,675	197,000	10,000	20-200-305	Street Improvements	290,000
3,869	1,200	1,407	1,407	20-200-306	Vehicle Lease or Purchase	1,407
3,849	392	2,000	100	20-200-344	Computer Software & Hardware	2,000
15,163	97,435	200,407	11,507		Total Capital Outlay	294,407
1,120		-	-	20-200-408	Transfer to Building Fund	-
20,000		-	-	20-200-409	Transfer to Storm Drain SDC	-
21,003	26,407	20,429	20,429	20-200-410	Transfer to GF ISF	11,381
-	-	4,500	4,500	20-200-418	Transfer to Unemployment	-
42,123	26,407	24,929	24,929		Total Transfers	11,381
-	-	32,327	-	20-200-600	Contingency	124,313
343,304	464,321	549,532	287,266		Total Expenditures	733,665

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

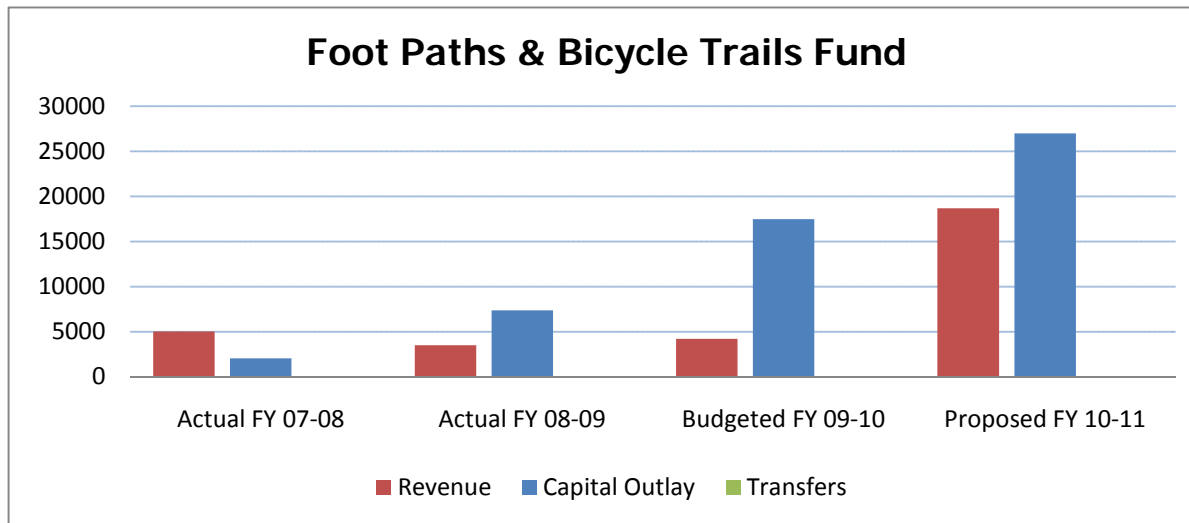
This fund is intended for special sidewalk and path projects. Funding comes from transferring one percent of the State Gas Tax revenue into this fund. This is a required transfer.

VISION FOR THE YEAR:

This year, the city will construct an ADA pedestrian crossing across the railroad tracks on High School Way.

BUDGET NOTES:

The beginning fund balance is \$45,698. The budget anticipates revenues of \$18,305. \$3,305 comes from the one percent transfer of the state gas tax revenue received, \$15,000 comes from ODOT Rail, and \$375 comes from interest income. Total revenues are \$64,378. The only expenditure in this fund is a \$27,000 Capital Improvement Outlay for the construction of an ADA pedestrian crossing across the railroad tracks on High School Way. The Contingency line item is \$37,378.



Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 53,527	\$ 56,520	\$ 19,970	\$ 52,648	\$ 45,698	\$ 45,698	45,698
Current year resources							
Interest	\$ 2,417	\$ 1,061	\$ 1,440	\$ 365	\$ 375	\$ 375	\$ 375
Intergovernmental revenues	2,611	2,441	2,772	2,685	18,305	18,305	18,305
Total current year resources	\$ 5,028	\$ 3,501	\$ 4,212	\$ 3,050	\$ 18,680	\$ 18,680	18,680
Total resources	\$ 58,555	\$ 60,021	\$ 24,182	\$ 55,698	\$ 64,378	\$ 64,378	64,378
Expenditures							
Capital outlay							
Improvements	\$ 2,035	\$ 7,373	\$ 17,500	\$ 10,000	\$ 27,000	\$ 27,000	\$ 27,000
Transfers							
Contingency			6,682		37,378	37,378	37,378
Total expenditures	\$ 2,035	\$ 7,373	\$ 24,182	\$ 10,000	\$ 64,378	\$ 64,378	64,378
Ending working capital	\$ 56,520	\$ 52,648	\$ -	\$ 45,698	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2011 Budget
2,417	1,061	1,440	365	25-000-003	Interest Earned	375
2,611	2,441	2,772	2,685	25-000-160	State Gas Tax (1%)	3,305
-	-	-	-	25-000-170	Intergovernmental Revenue	15,000
5,028	3,501	4,212	3,050		Total Revenue	18,680
-	-	-	-	25-250-310	Foot Paths & Bicycle Trails	-
2,035	7,373	17,500	10,000	25-250-326	Council Approved Projects	27,000
2,035	7,373	17,500	10,000		Total Capital Outlay	27,000
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		Total Transfers	-
-	-	6,682	-	25-250-600	Contingency	37,378
2,035	7,373	24,182	10,000		Total Expenditures	64,378

STORM DRAINAGE FUND 26

PURPOSE:

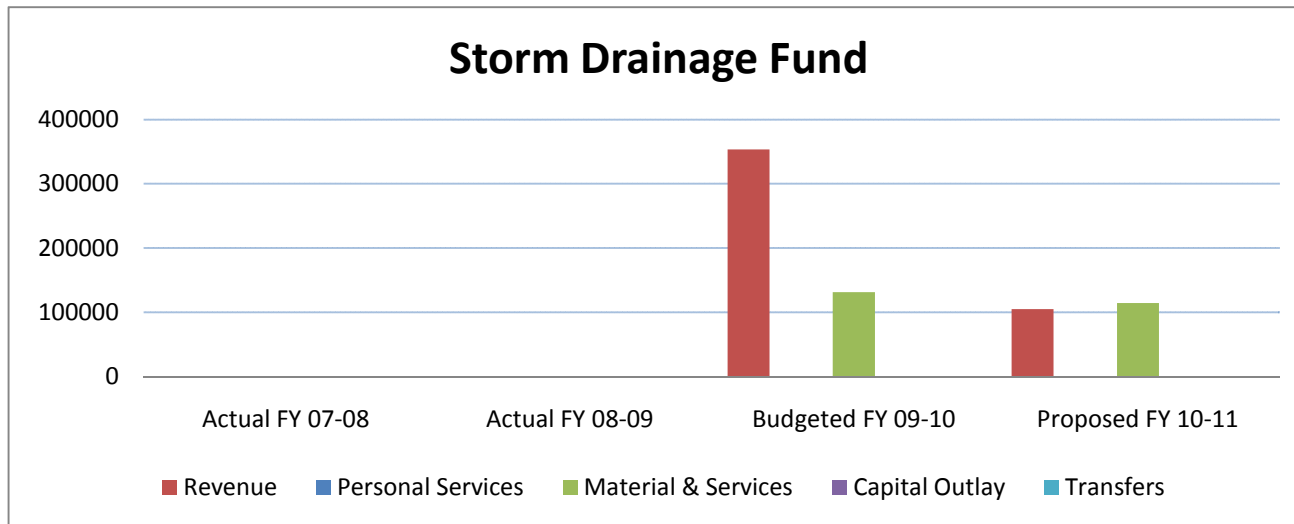
This fund was created last fiscal year and is intended to provide the revenue needed to meet federal and state storm water requirements.

VISION FOR THE YEAR:

Develop a Storm Water Management Plans and provide maintenance to the system.

BUDGET NOTES:

The beginning fund balance is \$10,800. The budget anticipates revenues of \$104,949. Total fund resources are \$115,029. The fund anticipates expenditures of \$114,500 for materials and services. The Contingency line item is \$529.



Storm Drainage Fund 26

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11
Working capital carryover		\$ -		\$ -	\$ 10,080	\$ 10,080
Current year resources						
Interest			\$ 5,000	\$ 80		
Intergovernmental revenue						
Charges for services			248,400		104,949	104,949
Miscellaneous						
Transfers			100,000	100,000		
Total current year resources	\$ -	\$ -	\$ 353,400	\$ 100,080	\$ 104,949	\$ 104,949
Total resources	\$ -	\$ -	\$ 353,400	\$ 100,080	\$ 115,029	\$ 115,029
Expenditures						
Personal services						
Material & services			131,100	90,000	114,500	114,500
Capital outlay						
Improvements						
Equipment						
Transfers						
Contingency			222,300	0	529	529
Total expenditures	\$ -	\$ -	\$ 353,400	\$ 90,000	\$ 115,029	\$ 115,029
Ending working capital	\$ -	\$ -	\$ -	\$ 10,080	\$ -	\$ -

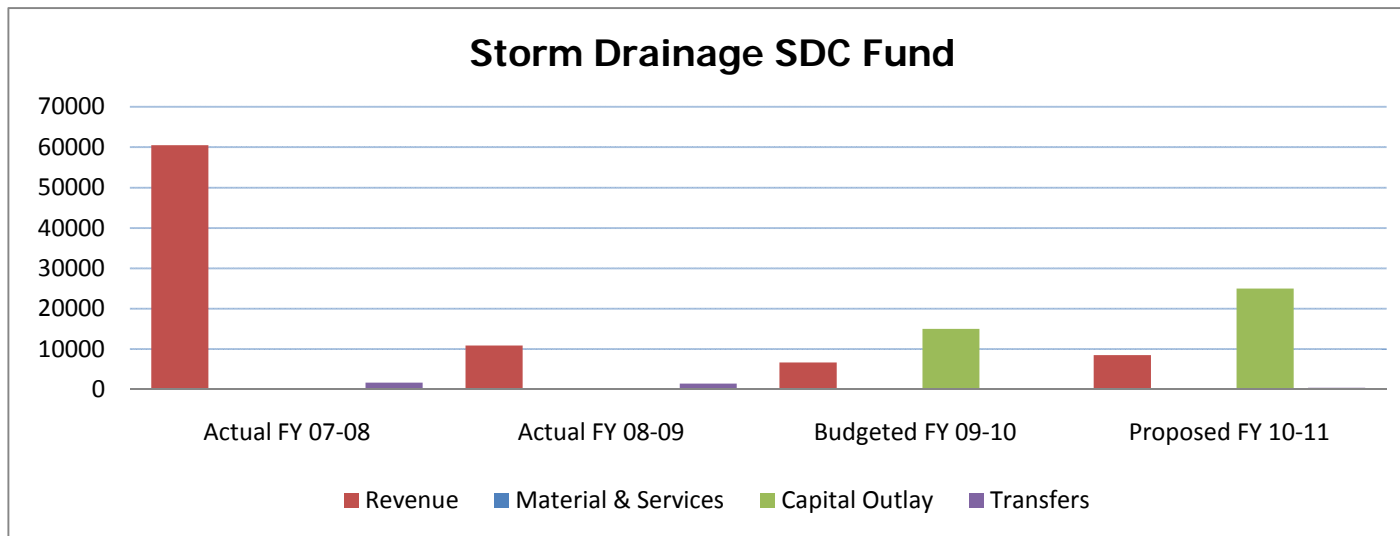
2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Storm Drainage Fund Description	2011 Budget
-	-	5,000	80	26-000-003	Interest Earned	-
-	-	248,400	-	26-000-220	User Fees	104,949
-	-	-	-	26-000-260	Infrastructure Inspection Fees	-
-	-	-	-	26-000-100	Miscellaneous	-
-	-	100,000	100,000	26-000-902	Transfer in General Fund	-
-	-	353,400	100,080		Total Revenue	104,949
-	-	125,500	90,000	26-260-230	Contractual/Professional	108,400
-	-	5,600	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	-	-	26-260-244	Publications/Notices/Adverting	500
-	-	131,100	90,000		Total Materials & Services	114,500
-	-	222,300	-	26-260-600	Contingency	529
-	-	353,400	90,000		Total Expenditures	115,029

STORM DRAINAGE SDC FUND 28

PURPOSE: The Storm Drainage 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 capital outlay for those projects.

VISION FOR THE YEAR: There are no specific projects identified within this fund for the coming budget year.

BUDGET NOTES: The fund has a beginning cash position of \$128,386. The fund expects to be able to collect \$7,860 in SDC fees and \$650 in interest income. Total fund resources are \$128,896. The fund budgets \$25,000 for council approved expenditures and a transfer of \$393 is made to the General Fund to cover administrative costs. There is a contingency of \$103,503.



Storm Drainage SDC 28

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ -	\$ 58,844	\$ 68,833	\$ 68,238	\$ 120,386	\$ 120,386	120,386
Current year resources							
Interest	\$ 1,589	\$ 1,239	\$ 1,600	\$ 650	\$ 650	\$ 650	\$ 650
Intergovernmental	-						
System development charges	38,960	9,616	5,045	51,750	7,860	7,860	7,860
Transfers	20,000						
Total current year resources	\$ 60,549	\$ 10,855	\$ 6,645	\$ 52,400	\$ 8,510	\$ 8,510	8,510
Total resources	\$ 60,549	\$ 69,699	\$ 75,478	\$ 120,638	\$ 128,896	\$ 128,896	128,896
Expenditures							
Material & services							
Capital outlay			15,000		25,000	25,000	25,000
Improvements							
Transfers	1,705	1,461	252	252	393	393	393
Contingency			60,226		103,503	103,503	103,503
Total expenditures	\$ 1,705	\$ 1,461	\$ 75,478	\$ 252	\$ 128,896	\$ 128,896	128,896
Ending working capital	\$ 58,844	\$ 68,238	\$ -	\$ 120,386	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Storm Drainage SDC Fund Description	2011 Budget
1,589	1,239	1,600	650	28-000-003	Interest Earned	650
-	-	-	-	28-000-100	Storm Drainage Misc	-
20,000	-	-	-	28-000-400	Transfers In	-
38,960	9,617	5,045	51,750	28-000-993	Strom Drainage SDC	7,860
60,549	10,856	6,645	52,400		Total Revenue	8,510
-	-	15,000	-	28-280-312	Council Approved Projects	25,000
-	-	-	-	28-280-314	Strom Drainage Improvements	-
-	-	15,000	-		Total Capital Outlay	25,000
1,705	1,461	252	252	28-280-400	Transfers Out	393
1,705	1,461	252	252		Total Transfers	393
-	-	60,226	-	28-280-600	Contingency	103,503
1,705	1,461	75,478	252		Total Expenditures	128,896

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 the capital outlay for those projects.

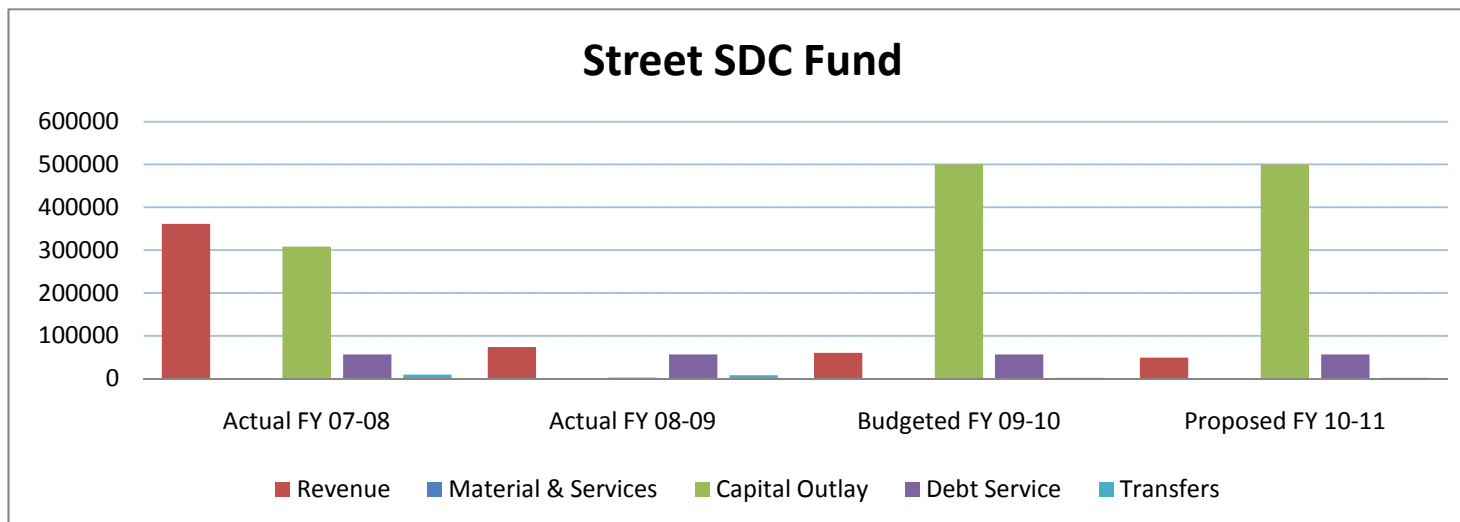
VISION FOR THE YEAR:

Staff is budgeting Transportation SDC dollars to assist in the development of S.E. 2nd Street. This would pay for the City's portion of the Advanced Funding Reimbursement Agreement that Council authorized.

BUDGET NOTES:

The Transportation SDC fund is projected to have a beginning cash position of \$739, 921, interest revenue of \$5,000 and SDC revenue of \$44,340. The total estimated amount of fund revenue is \$789,261.

The yearly debt payment for the Crown Zellerbach Road is \$56,213; this loan will mature in 2019. The budget includes \$500,000 for Capacity Improvement projects. There is a transfer to the General Fund of \$2,217 for administering the fund. The Contingency line item is \$230,831.



Street SDC Fund 30

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 722,111	\$ 709,809	\$ 714,793	\$ 716,025	\$ 739,921	\$ 739,921	739,921
Current year resources							
Interest	\$ 41,258	\$ 14,180	\$ 17,500	\$ 5,050	\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental	-	-	-	-	-	-	-
System development charges	320,244	59,152	42,813	78,200	44,340	44,340	44,340
Misc							
Transfers							
Total current year resources	\$ 361,502	\$ 73,332	\$ 60,313	\$ 83,250	\$ 49,340	\$ 49,340	49,340
Total resources	\$ 1,083,613	\$ 783,141	\$ 775,106	\$ 799,275	\$ 789,261	\$ 789,261	789,261
Expenditures							
Material & services						\$ -	
Capital outlay							
Improvements	308,137	2,800	500,000	1,000	500,000	500,000	500,000
Debt Service							
Principal-OTIB0025 1/1/2010	35,110	36,515	37,975	37,975	39,494	39,494	39,494
Interest-OTIB0025 1/1/2010	21,103	19,698	18,238	18,238	16,719	16,719	16,719
Transfers	9,454	8,103	2,141	2,141	2,217	2,217	2,217
Contingency			216,752		230,831	230,831	230,831
Total expenditures	\$ 373,804	\$ 67,116	\$ 775,106	\$ 59,354	\$ 789,261	\$ 789,261	789,261
Ending working capital	\$ 709,809	\$ 716,025	\$ -	\$ 739,921	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Street SDC Fund Description	2011 Budget
41,258	14,180	17,500	5,050	30-000-003	Interest Earned	5,000
-	-	-	-	30-000-100	Street Misc	-
320,244	59,152	42,813	78,200	30-000-993	Street SDC Ext. Cap. Improvements.	44,340
361,502	73,332	60,313	83,250		Total Revenue	49,340
308,137	2,800	500,000	1,000	30-300-312	Council Approved Projects	500,000
-	-	-	-	30-300-314	Street Extra Capacity Improvements	-
308,137	2,800	500,000	1,000		Total Capital Outlay	500,000
9,454	8,103	2,141	2,141	30-300-402	Transfer to GF SDC Admin.	2,217
9,454	8,103	2,141	2,141		Total Transfers	2,217
35,110	36,515	37,975	37,975	30-300-150	Principal Crown Zellerbach	39,494
21,103	19,698	18,238	18,238	30-300-151	Interest Crown Zellerbach	16,719
56,213	56,213	56,213	56,213		Total Debt Services	56,213
-	-	216,752	-	30-300-600	Contingency	230,831
373,804	67,116	775,106	59,354		Total Expenditures	789,261

PARK SDC FUND 35

PURPOSE:

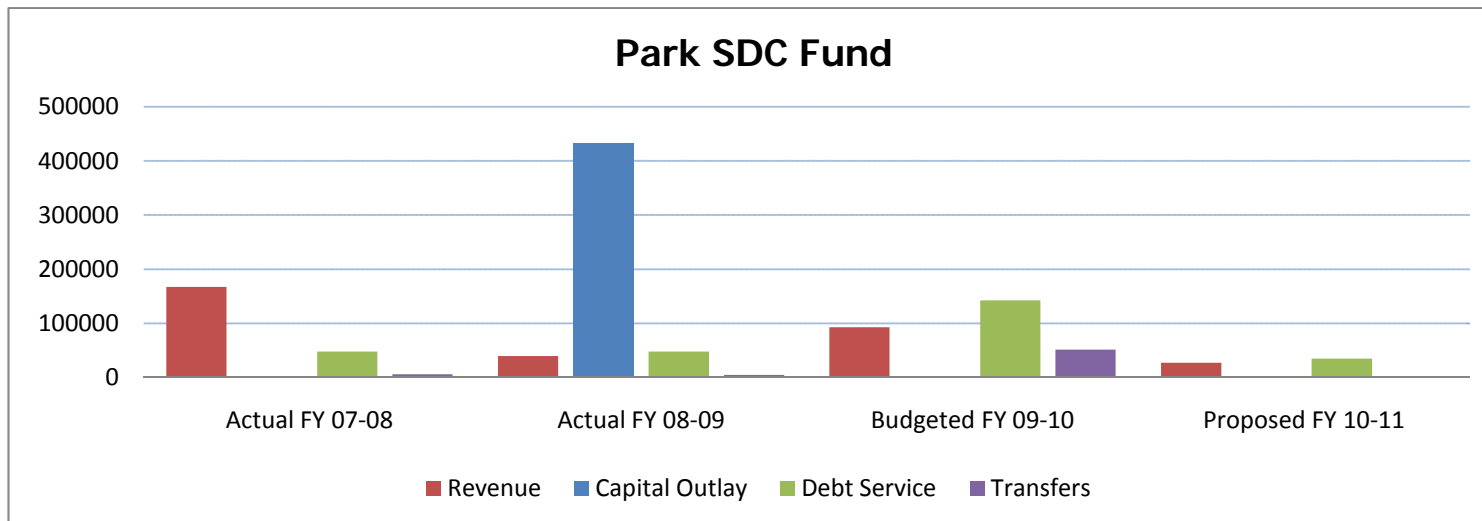
Park System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and the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

VISION FOR THE YEAR:

There are no projects anticipates for this fiscal year.

BUDGET NOTES:

Beginning cash position in the fund is \$79,389. The City anticipates \$1,000 in interest revenue, and \$26,040 in Parks SDC revenue. Total fund revenue is \$106,429. On the expenditure side, the City has budgeted for debt service in the amount of \$36,129, this loan matures in 2014. There will be a transfer of \$1,302 is made to the General Fund to cover the administrative costs for the fund. The fund has a contingency of \$70,300.



Parks SDC Fund 35

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 474,655	\$ 588,604	\$ 115,562	\$ 142,978	\$ 79,389	\$ 79,389	79,389
Current year resources							
Interest	\$ 24,910	\$ 9,520	\$ 5,000	\$ 975	\$ 1,000	\$ 1,000	\$ 1,000
Intergovernmental Revenue			-				
System development charges	142,387	30,045	25,100	65,940	26,040	26,040	26,040
Transfers			62,500	62,500			
Long-term debt proceeds							
Total current year resources	\$ 167,297	\$ 39,565	\$ 92,600	\$ 129,415	\$ 27,040	\$ 27,040	27,040
Total resources	\$ 641,952	\$ 628,169	\$ 208,162	\$ 272,393	\$ 106,429	\$ 106,429	106,429
Expenditures							
Capital outlay							
Improvements	\$ -	\$ 432,636	\$ -				
Land Purchase							
Debt service							
2010 Principal 20013576242 4/1 & 10/1	20,395	21,428	129,300	128,549	20,512	20,512	20,512
2010 Interest 20013576242 4/1 & 10/1	27,409	26,376	13,200	13,200	14,315	14,315	14,315
Transfers	5,544	4,752	51,255	51,255	1,302	1,302	1,302
Contingency			14,407		70,300	70,300	70,300
Total expenditures	\$ 53,348	\$ 485,192	\$ 208,162	\$ 193,004	\$ 106,429	\$ 106,429	106,429
Ending working capital	\$ 588,604	\$ 142,978	\$ -	\$ 79,389	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Park SDC Fund Description	2011 Budget
24,910	9,520	5,000	975	35-000-003	Interest Earned	1,000
-	-	62,500	62,500	35-000-426	Transfers In	-
142,387	30,045	25,100	65,940	35-000-993	Parks SDC - Ext. Cap	26,040
167,297	39,565	92,600	129,415		Total Revenue	27,040
-	-	-	-	35-350-312	Council Approved Projects	-
-	432,636	-	-	35-350-314	Parks Extra Capacity Improve	-
-	432,636	-	-		Total Capital Outlay	-
5,545	4,752	1,255	1,255	35-350-902	Transfer to GF SDC Admin	1,302
-	-	50,000	50,000	35-350-903	Transfer to Park	-
5,545	4,752	51,255	51,255		Total Transfers	1,302
20,395	21,428	129,300	128,549	35-350-150	Installment Note Principal	20,512
27,409	26,376	13,200	13,200	35-350-151	Installment Note Interest	14,315
47,803	47,803	142,500	141,749		Total Debt Services	34,827
-	-	14,407	-	35-350-600	Contingency	70,300
53,348	485,192	208,162	193,004		Total Expenditures	106,429

HAVLIK HIGHWAY 30 FUND 81

PURPOSE:

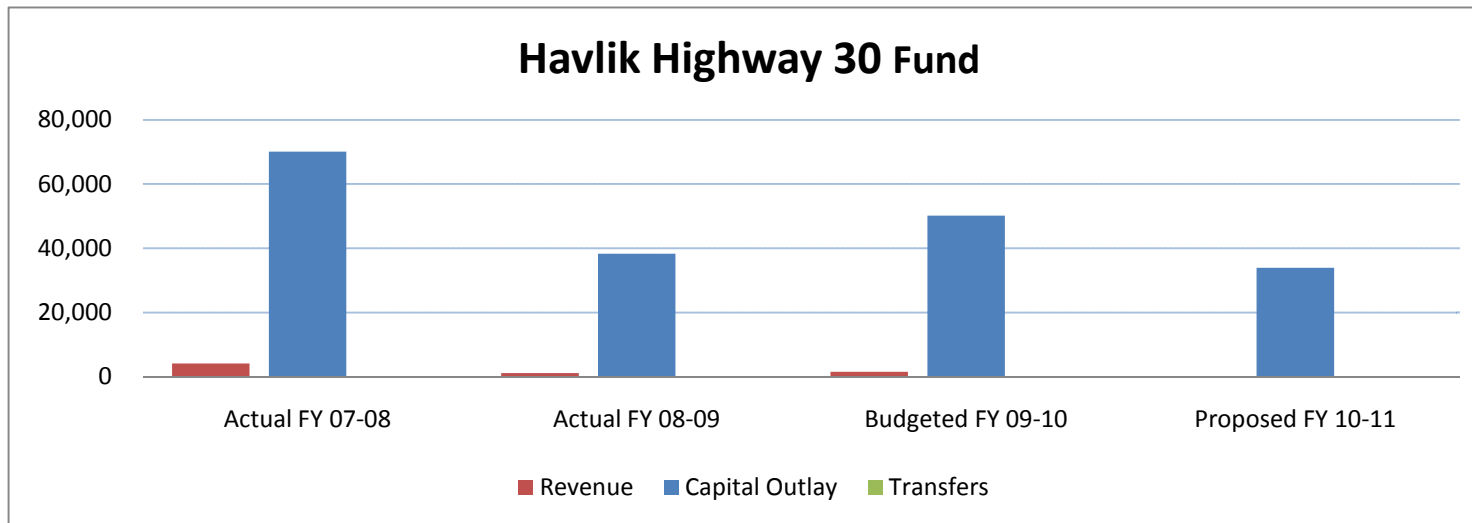
This fund was set up to accumulate funds to pay for the Havlik Highway 30 crossing project.

VISION FOR THE YEAR:

The City of Scappoose received Federal Stimulus dollars to construct the Havlik/Hwy 30 crossing. The Oregon Department of Transportation has taken over the responsibility of implementing the project.

BUDGET NOTES:

The Fund's beginning cash position is \$33,736. The City anticipates spending the remaining \$33,736 and the fund will be closed at the end of the fiscal year.



Havlik Highway 30 Fund 81

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 138,162	\$ 72,204	\$ 48,614	\$ 35,086	\$ 33,736	\$ 33,736	33,736
Current year resources							
Interest	\$ 4,105	\$ 1,168	\$ 1,600	\$ 235	\$ 200	\$ 200	\$ 200
Intergovernmental Revenue							
Transfers							
Total current year resources	4,105	1,168	1,600	235	200	200	200
Total resources	\$ 142,267	\$ 73,372	\$ 50,214	\$ 35,321	\$ 33,936	\$ 33,936	33,936
Expenditures							
Capital outlay							
Improvements	\$ 70,063	\$ 38,287	\$ 50,214	\$ 1,585	\$ 33,936	\$ 33,936	\$ 33,936
Transfers							
Contingency			0	0	(0)	(0)	(0)
Total expenditures	\$ 70,063	\$ 38,287	\$ 50,214	\$ 1,585	\$ 33,936	\$ 33,936	33,936
Ending working capital	\$ 72,204	\$ 35,086	\$ -	\$ 33,736	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Havlik Hwy 30 Fund Description	2011 Budget
4,105	1,168	1,600	235	81-000-003	Interest Earned	200
-	-	-	-	81-000-180	Havlik - Highway 30	-
-	-	-	-	81-000-100	Miscellaneous	-
-	-	-	-	81-000-901	Transfer in Street SDC Fund	-
4,105	1,168	1,600	235		Total Revenue	200
70,063	38,287			81-810-320	Design Work & Crossing Permit	-
-	-	50,214	1,585	81-810-326	Council Approved Projects	33,936
70,063	38,287	50,214	1,585		Total Capital Outlay	33,936
-	-	-	-	81-810-600	Contingency	-
70,063	38,287	50,214	1,585		Total Expenditures	33,936

POOL FUND 15

PURPOSE:

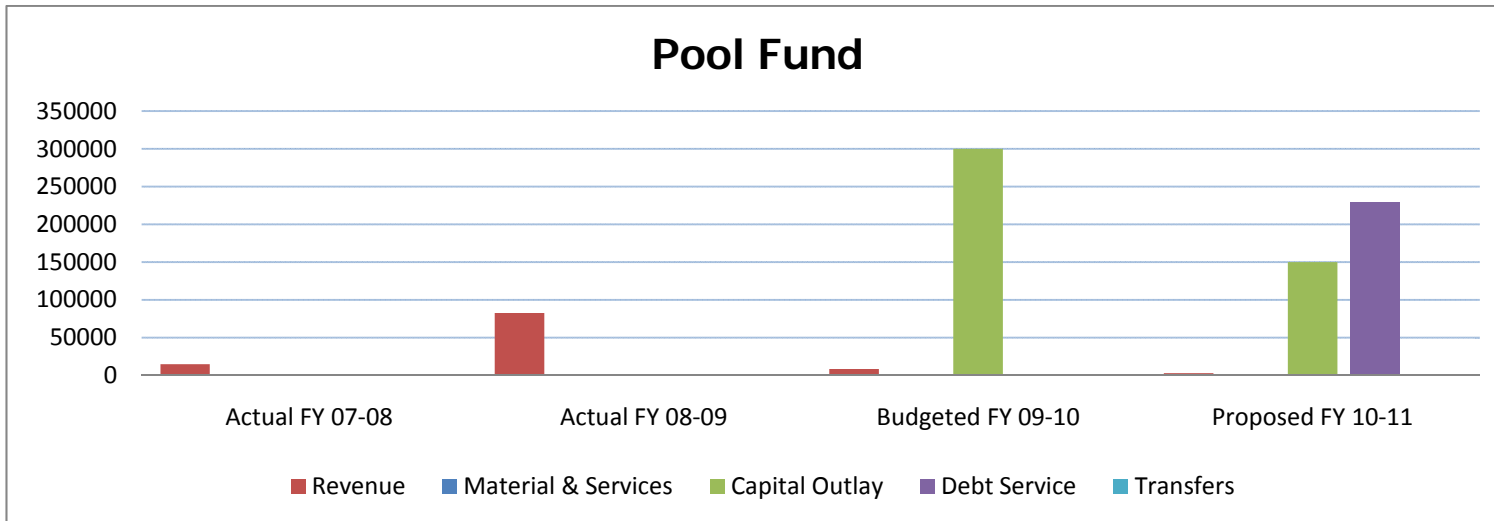
The Pool Fund was create as a result of a Ballot Initiative which directed the City to construct a basic covered pool

VISION FOR THE YEAR:

The City will conclude the purchase of the 2.5 acres of land located on S.E. 2nd street, currently owned by Scharf Properties.

BUDGET NOTES:

The budget has a beginning cash position of \$397,769. Interest income is projected to be \$2,875. The budget reflects an expenditure under debt service to allow for a down payment and first loan payment for land purchase located on S.E. 2nd street. Total fund revenues are \$400,644.



Pool Fund 15

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 332,581	\$ 347,415	\$ 440,915	\$ 429,919	\$ 397,769	\$ 397,769	397,769
Current year resources							
Interest	\$ 14,834	\$ 7,504	\$ 8,500	\$ 2,850	\$ 2,875	\$ 2,875	\$ 2,875
Transfers		\$ 75,000					
Total current year resources	\$ 14,834	\$ 82,504	\$ 8,500	\$ 2,850	\$ 2,875	\$ 2,875	2,875
Total resources	\$ 347,415	\$ 429,919	\$ 449,415	\$ 432,769	\$ 400,644	\$ 400,644	400,644
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements							
Real property			300,000	35,000	150,000	150,000	150,000
Debt Service							
Principle-property loan					225,000	225,000	225,000
Interest-property loan interest					5,000	5,000	5,000
Transfers							
Contingency			149,415		20,644	20,644	20,644
Total expenditures	\$ -	\$ -	\$ 449,415	\$ 35,000	\$ 400,644	\$ 400,644	400,644
Other requirements							
Unappropriated ending fund balance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 347,415	\$ 429,919	\$ -	\$ 397,769	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Pool Fund Description	2011 Budget
-	-	-	-	15-000-100	Pool Revenue	-
14,834	7,505	8,500	2,850	15-000-003	Interest Earned	2,875
-	75,000	-	-	15-000-900	Transfer in General Fund	-
14,834	82,505	8,500	2,850		Total Revenue	2,875
-	-	300,000	35,000	15-150-326	Council Approved Projects	150,000
-	-	300,000	35,000		Total Capital Outlay	150,000
-	-	-	-	15-150-401	Transfer to General Fund	-
-	-	-	-		Total Transfers	-
-	-	-	-	15-150-150	Principal	225,000
-	-	-	-	15-150-151	Interest	5,000
-	-	-	-		Total Debt Service	230,000
-	-	149,415	-	15-150-600	Contingency	20,644
-	-	449,415	35,000		Total Expenditures	400,644

MUNICIPAL SKATE PARK FUND 38

PURPOSE:

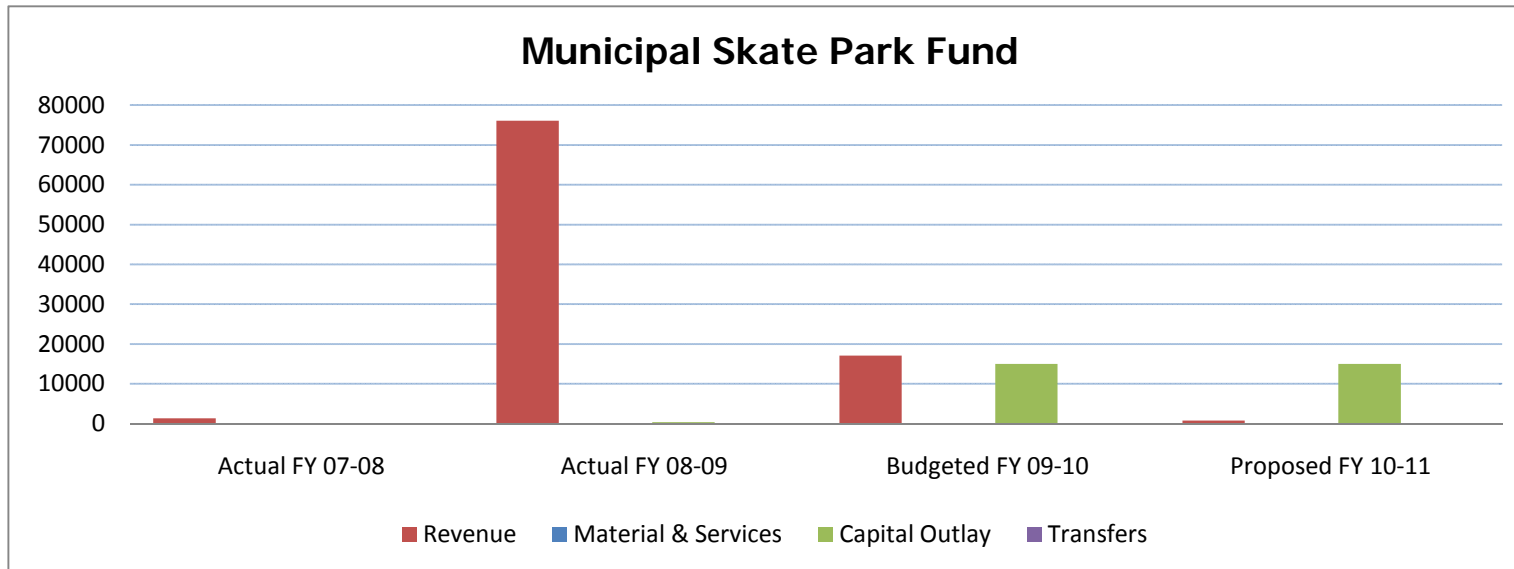
The fund was created so that corporations and individuals could make contributions for maintenance of the Scappoose Skate Park, which is currently located in Heritage Park.

VISION FOR THE YEAR:

No planned improvements are anticipated for the coming budget year.

BUDGET NOTES:

The fund's beginning cash position is \$122,856. Interest income is estimated to be \$775. No other resources have been committed to this fund. Total fund revenue is estimated at \$123,631. Staff is recommending \$15,000 to be budgeted for improvements and \$108,631 to be placed in the Contingency line item.



Municipal Skate Park Fund 38

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 29,139	\$ 30,439	\$ 106,239	\$ 106,173	\$ 122,856	\$ 122,856	122,856
Current year resources							
Interest	\$ 1,300	\$ 1,120	\$ 1,200	\$ 765	\$ 775	\$ 775	\$ 775
Intergovernmental Revenue							
Transfers In		\$ 75,000	\$ 15,918	\$ 15,918			
Total current year resources	\$ 1,300	\$ 76,120	\$ 17,118	\$ 16,683	\$ 775	\$ 775	775
Total resources	\$ 30,439	\$ 106,559	\$ 123,357	\$ 122,856	\$ 123,631	\$ 123,631	123,631
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements		385	15,000		15,000	15,000	15,000
Real property							
Transfers							
Contingency			108,357		108,631	108,631	108,631
Total expenditures	\$ -	\$ 385	\$ 123,357	\$ -	\$ 123,631	\$ 123,631	123,631
Ending available working capital	\$ 30,439	\$ 106,173	\$ -	\$ 122,856	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Municipal Skate Park Fund Description	2011 Budget
1,300	1,120	1,200	765	38-000-003	Interest Earned	775
-	-	-	-	38-000-100	Skate Park Revenue	-
-	-	-	-	38-000-120	Skate Park Donations	-
-	75,000	15,918	15,918	38-000-401	Transfers In	-
1,300	76,120	17,118	16,683		Total Revenue	775
-	385	15,000	-	38-380-326	Council Approved Projects	15,000
-	385	15,000	-		Total Capital Outlay	15,000
-	-	-	-	38-380-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	108,357	-	38-380-600	Contingency	108,631
-	385	123,357	-		Total Expenditures	123,631

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

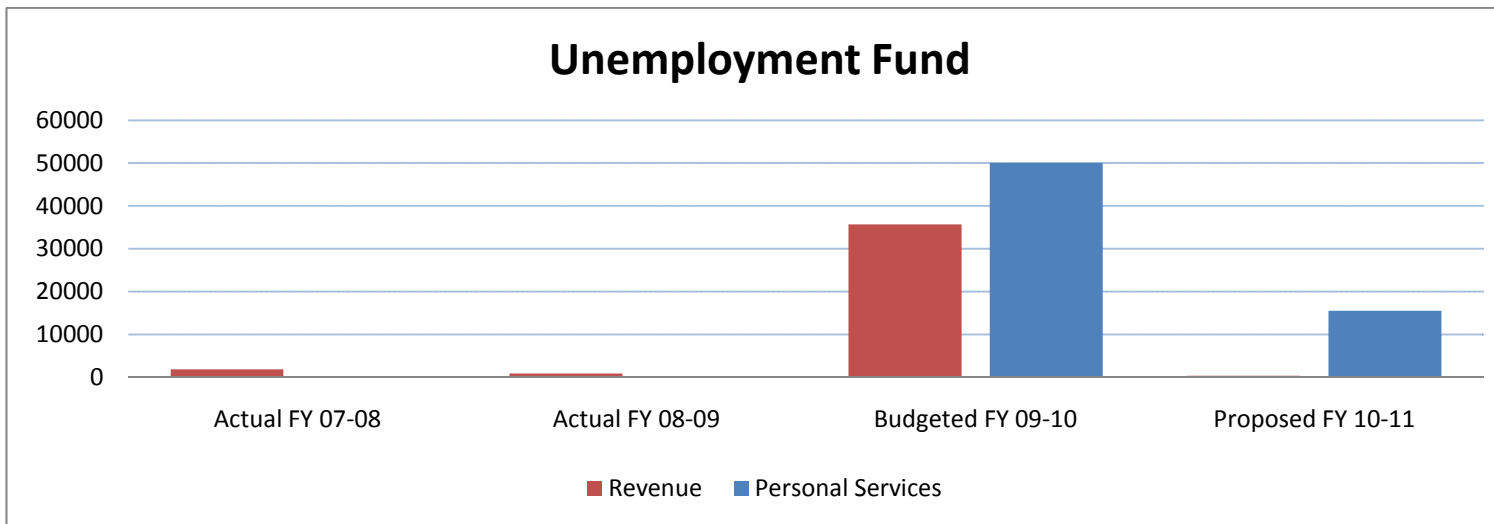
The City of Scappoose is self insured for unemployment insurance and needs to maintain a fund to cover any unemployment claims.

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

BUDGET NOTES:

The proposed budget has a beginning cash position of \$63,045. The fund anticipates interest income of \$345. Total fund revenue is \$63,390. The fund does list an expenditure of \$25,000 in the Personal Services to cover cost associated with past claims. The fund has a budgeted contingency of \$38,390.



Unemployment Insurance Fund 87

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 40,991	\$ 42,819	\$ 43,644	\$ 43,525	\$ 63,045	\$ 63,045	63,045
Current year resources							
Interest	\$ 1,828	\$ 861	\$ 1,000	\$ 335	\$ 345	\$ 345	\$ 345
Transfers			34,685	34,685			
Total current year resources	\$ 1,828	\$ 861	\$ 35,685	\$ 35,020	\$ 345	\$ 345	345
Total resources	\$ 42,819	\$ 43,680	\$ 79,329	\$ 78,545	\$ 63,390	\$ 63,390	63,390
Expenditures							
Personal services		156	50,000	15,500	25,000	25,000	25,000
Contingency			29,329		38,390	38,390	38,390
Total expenditures	\$ -	\$ 156	\$ 79,329	\$ 15,500	\$ 63,390	\$ 63,390	\$ 63,390
Ending working capital	\$ 42,819	\$ 43,525	\$ -	\$ 63,045	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Unemployment Insurance Fund Description	2011 Budget
1,828	861	1,000	335	87-000-003	Interest Earned	345
-	-	18,785	18,785	87-000-902	Transfer in General Fund	-
-	-	1,800	1,800	87-000-903	Transfer in Building Fund	-
-	-	4,800	4,800	87-000-904	Transfer in Water Fund	-
-	-	4,800	4,800	87-000-905	Transfer in Sewer Fund	-
-	-	4,500	4,500	87-000-906	Transfer in Street Fund	-
-	-	-	-	87-000-907	Transfer in Planning Fund	-
-	-	-	-	87-000-909	Transfer in Court Fund	-
1,828	861	35,685	35,020		Total Revenue	345
-	156	50,000	15,500	87-870-154	Unemployment Insurance Benefits	25,000
-	156	50,000	15,500		Total Personal Services	25,000
-	-	29,329	-	87-870-600	Contingency	38,390
-	156	79,329	15,500		Total Expenditures	63,390

UTILITY WATER FUND 40

PURPOSE:

The Water Fund produces and distributes high quality drinking water that meets all state and federal standards.

VISION FOR THE YEAR:

Maintenance and operation of the existing system along with some replacement of water lines will be this budget's year's focus.

BUDGET NOTES:

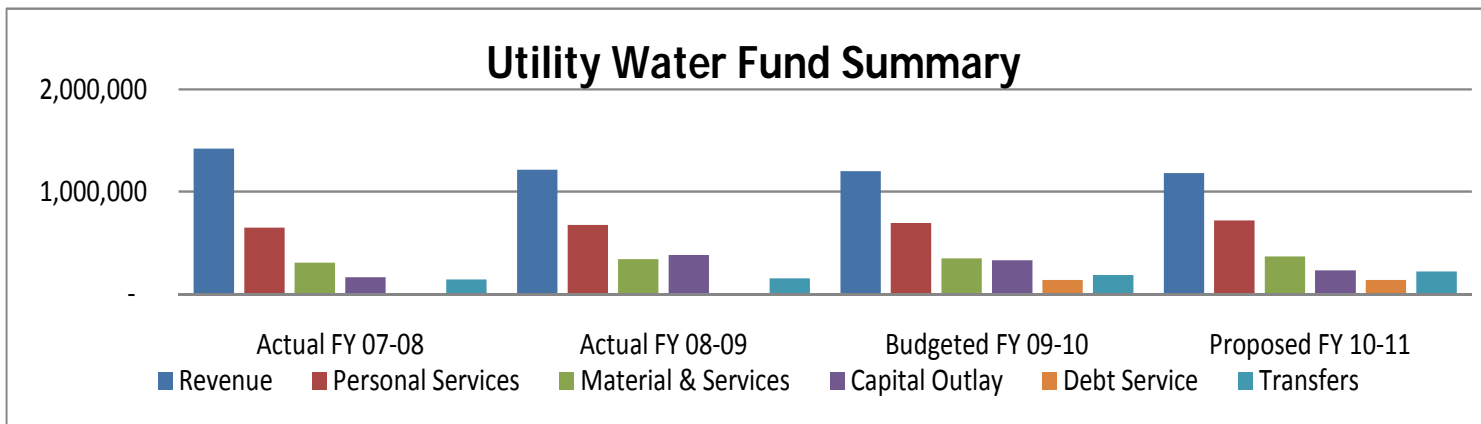
For the proposed budget year, the Water Fund will begin the year with a cash carry-over of \$1,095,690. The Fund expects to collect \$899,750 in water user fees, \$253,350 in user fees for infrastructure, \$8,800 in interest income, \$500 from miscellaneous revenue and \$17,564 from the reimbursement portion of collected Water System Development Charges. The total fund revenue is \$2,278,654.

Proposed expenditures in the water fund include \$721,057 for Personal Services. The fund budgets \$365,978 for Materials and Services, and \$230,612 for Capital Outlay. Within those line items, fund has budgeted \$100,000 for waterline replacement and \$104,000 for infrastructure upgrades which includes the water meter replacement program. The fund budgets \$219,598 for transfers to other funds. The fund has a projected contingency of \$601,657.

NUMBER OF FTE'S: 7.34

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	City Planner	20%	Office Administrator III	38%
Field Services Sup.	55%	Operator I	10%	Operator II (2)	100%
Operator III	90%	Utility I (2)	80%	Utility II (3)	135%
Treatment Plant Sup (2)	100%				



Utility Water Fund 40

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 1,658,531	\$ 1,820,257	\$ 1,273,338	\$ 1,481,920	\$ 1,095,690	\$ 1,095,690	1,095,690
Current year resources							
Interest	\$ 81,415	\$ 32,610	\$ 40,000	\$ 8,700	\$ 8,800	\$ 8,800	\$ 8,800
Charges for services	937,146	893,883	889,450	873,300	899,750	899,750	899,750
Charges for services infrastructure	245,139	259,119	253,350	255,275	256,350	256,350	256,350
Miscellaneous	68	4,488	500	115	500	500	500
System development charges	157,710	23,713	16,938	60,000	17,564	17,564	17,564
Airpark Intergovernmental Transfers							
Total water	\$ 1,421,478	\$ 1,213,813	\$ 1,200,238	\$ 1,197,390	\$ 1,182,964	\$ 1,182,964	\$ 1,182,964
Total current year resources	\$ 1,421,478	\$ 1,213,813	\$ 1,200,238	\$ 1,197,390	\$ 1,182,964	\$ 1,182,964	1,182,964
Total resources	\$ 3,080,009	\$ 3,034,070	\$ 2,473,576	\$ 2,679,310	\$ 2,278,654	\$ 2,278,654	\$ 2,278,654
Expenditures							
Personal services	\$ 647,841	\$ 675,385	\$ 695,590	\$ 640,934	\$ 721,057	\$ 721,057	\$ 721,057
Materials and services	307,135	339,954	350,013	288,625	365,978	365,978	365,978
Capital outlay	163,090	382,793	329,912	328,532	230,612	230,612	230,612
Debt service							
2009 Principal S03003B 12/01			70,332	135,329	72,920	72,920	72,920
2009 Interest S03003B 12/01			69,420	4,423	66,832	66,832	66,832
Transfers	141,686	154,018	185,777	185,777	219,598	219,598	219,598
Contingency			772,532		601,657	601,657	601,657
Total expenditures	\$ 1,259,752	\$ 1,552,150	\$ 2,473,576	\$ 1,583,620	\$ 2,278,654	\$ 2,278,654	\$ 2,278,654
Ending working capital	\$ 1,820,257	\$ 1,481,920	\$ -	\$ 1,095,690	\$ -	\$ -	\$ -

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Utility Water Fund Description	2011 Budget
81,415	32,610	40,000	8,700	40-000-003	Interest Earned	8,800
869,816	883,706	880,200	853,900	40-000-220	User Fees	890,500
245,139	253,411	253,350	255,275	40-000-222	User Fees Water Infrastructure	256,350
28,796	7,350	5,250	16,100	40-000-240	Hookup Fees	5,250
32,396	5,708	-	-	40-000-260	Infra. Insp. Fees	-
6,137	2,827	4,000	3,300	40-000-263	Construction Water	4,000
68	4,489	500	115	40-000-100	Miscellaneous	500
-	-	-	-	40-000-278	Transfer in Water SDC	-
157,710	23,712	16,938	60,000	40-000-911	Water SDC Reimbursement 27%	17,564
1,421,478	1,213,813	1,200,238	1,197,390		Total Revenue	1,182,964
18,158	18,703	20,279	17,839	40-400-100	City Manager	20,683
10,445	11,764	12,205	12,205	40-400-104	City Planner	12,449
12,789	13,832	15,067	15,067	40-400-106	Finance/Office Manager	16,137
14,969	15,355	15,864	15,864	40-400-108	Office Administrator I	16,187
10,187	11,005	11,996	11,996	40-400-110	City Recorder	12,848
2,874	-	-	-	40-400-113	City Engineer	-
89,421	71,249	74,065	74,065	40-400-114	Treatment Plant Supervisor	75,547
37,877	39,189	40,653	40,653	40-400-118	Field Service Supervisor	41,468
95,245	111,260	115,040	118,500	40-400-120	Operator	117,729
103,642	116,498	93,733	93,760	40-400-121	Utility Worker	97,841
12,855	14,594	-	-	40-400-122	Mechanic	-
10,464	5,306	15,733	15,560	40-400-132	CDC Administrator	17,001
1,977	2,107	-	-	40-400-138	Part Time Help	-
3,653	3,429	5,925	5,925	40-400-142	Overtime	9,679
93,128	104,181	132,883	100,500	40-400-146	Health Insurance	135,709
83,576	87,378	73,109	73,000	40-400-148	Retirement Benefits	76,005
32,479	33,919	52,150	32,000	40-400-150	Social Security	54,259
14,102	15,617	16,888	14,000	40-400-152	Worker's Compensation	17,515
647,841	675,385	695,590	640,934		Total Personal Services	721,057
2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Utility Water Fund Description	2011 Budget
11,286	8,043	10,042	10,000	40-400-200	Building/Facilities Maintenance	12,042
4,136	-	-	-	40-400-201	Building Lease	-
8,229	16,348	11,621	11,600	40-400-202	Equipment Maintenance	12,121
1,616	2,100	2,265	1,950	40-400-203	Maintenance Agreements	2,360
7,554	5,027	10,000	5,000	40-400-204	Vehicle Maintenance	10,000
5,488	5,503	8,050	5,400	40-400-206	Fuel/Oil/Lube	8,050
6,088	4,715	12,205	6,000	40-400-216	Office Supplies	12,205
36,587	17,887	36,342	36,000	40-400-218	Operational Supplies	36,872
452	766	900	-	40-400-220	Shop Maintenance Supplies	900
1,117	2,252	2,730	1,000	40-400-222	Lab Supplies	2,730
14,860	24,402	23,915	26,600	40-400-224	Chemicals	23,915
-	-	-	-	40-400-226	Service Parts	-
51,960	67,750	72,000	46,500	40-400-227	Electrical Operation - Treat	48,000
19,883	20,359	24,720	17,300	40-400-228	Utilities	16,860
7,135	10,258	13,200	13,200	40-400-229	Electrical Operation - Pump	13,200
111,141	141,695	105,338	93,100	40-400-230	Contractual/Professional	144,838
19	1,440	300	300	40-400-234	Miscellaneous	300
-	226	-	-	40-400-238	Insurance	-
7,926	5,485	4,975	4,975	40-400-240	Travel/Training	4,975
3,597	3,223	5,300	3,600	40-400-242	Dues/Fees/Subscriptions	5,500
2,089	98	300	200	40-400-244	Publications/Notices/Adverting	300
4,087	2,378	5,810	5,800	40-400-252	Uniforms/Safety	5,810
1,884	-	-	100	40-400-254	Equipment Rental	5,000
307,135	339,954	350,013	288,625		Total Materials & Services	365,978
21,148	76,509	-	5,300	40-400-300	Equipment & Plant Upgrades	5,700
15,292	19,439	18,912	18,912	40-400-306	Vehicle Lease or Purchase	18,912
114,550	210,521	309,000	303,700	40-400-310	Infrastructure Upgrades	104,000
8,098	75,717	-	-	40-400-316	Underground Waterline	100,000
4,002	607	2,000	620	40-400-344	Computer Software & Hardware	2,000
163,090	382,793	329,912	328,532		Total Capital Outlay	230,612
1,120	-	-	-	40-400-409	Transfer to Building	-
5,000	5,000	5,000	5,000	40-400-410	Transfer to Dutch Canyon	-
-	-	4,800	4,800	40-400-411	Transfer to Unemployment Fun	-
36,490	50,876	80,763	80,763	40-400-412	Transfer to General Fund ISF	73,189
3,745	3,270	847	847	40-400-413	Transfer to GF Water SDC	878
95,331	94,872	94,367	94,367	40-400-414	Transfer to Water SDC	145,531
141,686	154,018	185,777	185,777		Total Transfers	219,598
-	-	70,332	135,329	40-400-511	Principal SO3003B	72,920
-	-	69,420	4,423	40-400-513	Interest SO3003B	66,832
-	-	139,752	139,752		Total Debt Services	139,752
-	-	772,532	-	40-400-600	Contingency	601,657
1,259,752	1,552,150	2,473,576	1,583,620		Total Expenditures	2,278,654

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 the capital outlay for those projects.

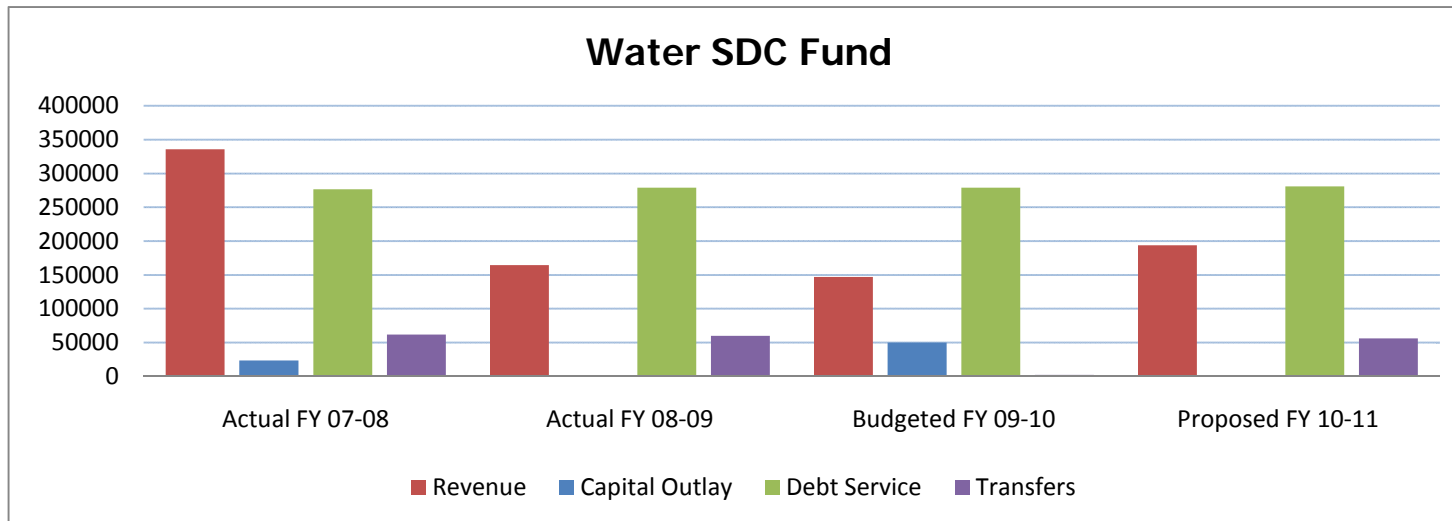
VISION FOR THE YEAR:

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 \$172,430. Anticipated revenue is \$194,120. \$1,100 comes from interest income, \$47,489 comes from the Improvement Portion of the Water SDC, and \$145,531 is projected to come from the Water Utility Fund to cover debt services payments. Total fund resources are \$366,450.

Expenses within the fund include debt service in the amount of \$290,974. This is to make principal and interest payments on loans G03003 maturing in 2027 and S03003 maturing in 2035. The fund anticipates a transfer of \$2,374 to the General Fund for SDC administration and a transfer of \$53,578 to the Airpark Water Line Debt Service Fund. The Water SDC Fund anticipates a contingency of \$29,524.



Water SDC 50

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 398,672	\$ 372,507	\$ 201,082	\$ 197,838	\$ 172,430	\$ 172,430	172,430
Current year resources							
Interest	\$ 18,310	\$ 5,393	\$ 7,000	\$ 1,050	\$ 1,000	\$ 1,000	\$ 1,000
Intergovernmental	-	-					
System development charges							
Reimbursement charges							
Improvement charges	221,963	64,113	45,795	160,500	47,489	47,489	47,489
Long-term debt proceeds							
Transfer In Utility Fund	95,330	94,872	94,367	94,367	145,531	145,531	145,531
Total current year resources	\$ 335,603	\$ 164,378	\$ 147,162	\$ 255,917	\$ 194,020	\$ 194,020	194,020
Total resources	\$ 734,275	\$ 536,885	\$ 348,244	\$ 453,755	\$ 366,450	\$ 366,450	366,450
Expenditures							
Capital outlay	\$ 23,317	\$ -	\$ 50,000	\$ -	\$ -		
Improvements							
Debt Service							
2003 Principle S03003 12/01/09	\$ 120,545	\$ 121,751	\$ 122,968	\$ 122,968	\$ 124,198	\$ 124,198	\$ 124,198
2004 Principle G3003 12/01/09	54,016	54,287	54,287	54,287	59,929	59,929	59,929
2003 Interest S03003 12/01/09	37,257	36,051	34,833	34,834	33,604	33,604	33,604
2004 Interest G03003 12/01/09	64,766	66,945	66,946	66,946	63,243	63,243	63,243
Transfers	61,867	60,014	2,290	2,290	55,952	55,952	55,952
Contingency			16,920	0	29,524	29,524	29,524
Total expenditures	\$ 361,768	\$ 339,047	\$ 348,244	\$ 281,325	\$ 366,450	\$ 366,450	366,450
Ending working capital	\$ 372,507	\$ 197,838	\$ -	\$ 172,430	\$ -	\$ -	-

18,310	5,393	7,000	1,050	50-000-003	Interest Earned	1,000
95,330	94,872	94,367	94,367	50-000-995	Transfer In Utility Fund	145,531
221,963	64,113	45,795	160,500	50-000-992	Water SDC - Reimbursement	47,489
335,603	164,378	147,162	255,917		Total Revenue	194,020
23,318			-	50-500-314	Water Extra Capacity Improvements	-
-	-	50,000	-	50-500-326	Council Approved Projects	-
23,318	-	50,000	-		Total Capital Outlay	-
51,752	51,434	-	-	50-500-922	Transfer to Airpark Water	53,578
10,115	8,580	2,290	2,290	50-500-926	Transfer to GF SDC Admin	2,374
61,867	60,014	2,290	2,290		Total Transfers	55,952
54,016	54,287	54,287	54,287	50-500-510	Principle G03003	124,198
64,766	66,945	66,946	66,946	50-500-511	Interest G03003	33,604
120,545	121,751	122,968	122,968	50-500-512	Principle S03003	59,929
37,257	36,051	34,833	34,834	50-500-513	Interest S03003	63,243
276,584	279,033	279,034	279,035		Total Debt Services	280,974
-	-	16,920	-	50-500-600	Contingency	29,524
361,768	339,047	348,244	281,325		Total Expenditures	366,450

DUTCH CANYON WATER LINE REPLACEMENT FUND 76

PURPOSE:

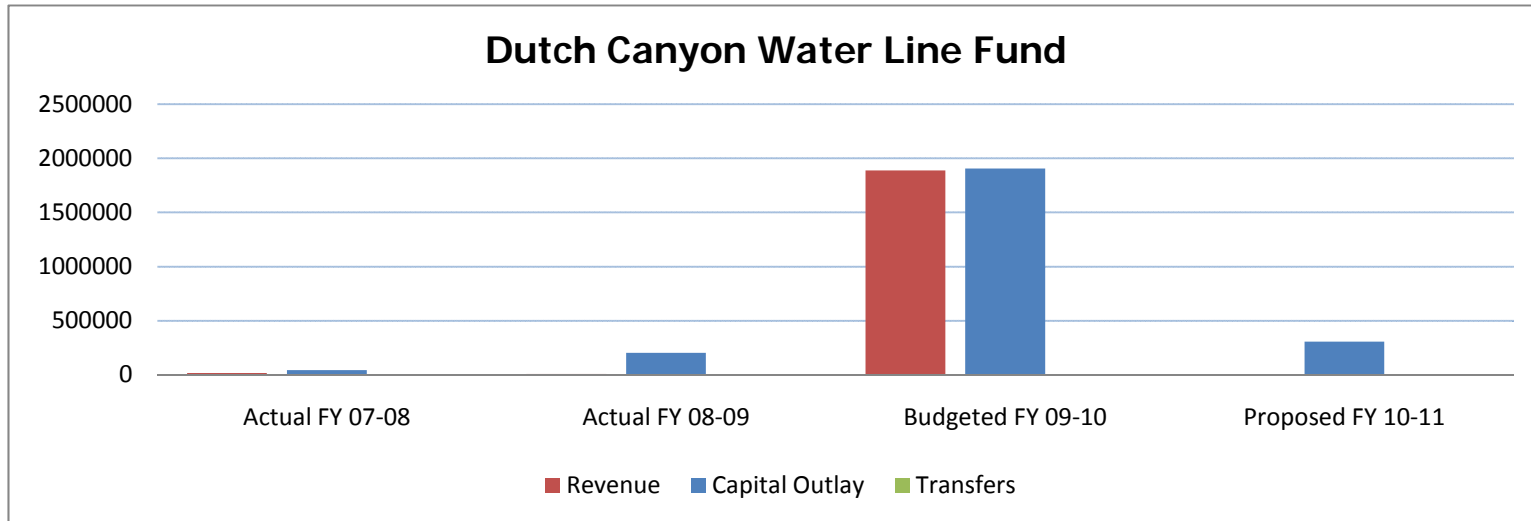
This fund was set up to accumulate funds to pay for the Dutch Canyon Water Line installation project. This water line is a requirement of the court decision in 1984. The decision requires the City of Scappoose to provide potable water to nine residential properties located along Dutch Canyon Road.

VISION FOR THE YEAR:

The City has completed work on the project work on the project, but there are a couple of minor problems still to be completed to staff's satisfaction.

BUDGET NOTES:

The City has a beginning cash position of \$300,576. The City anticipates spending the remaining \$305,576 and the fund will be closed at the end of the fiscal year.



Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 261,318	\$ 234,841	\$ 18,292	\$ 38,786	\$ 305,576	\$ 305,576	305,576
Current year resources							
Interest	\$ 10,835	\$ 2,734	\$ 3,500	\$ 550			
Intergovernmental Revenue			1,879,250	1,274,143			
Transfers	5,000	5,000	5,000	5,000			
Total current year resources	\$ 15,835	\$ 7,734	\$ 1,887,750	\$ 1,279,693	\$ -	\$ -	-
Total resources	\$ 277,153	\$ 242,575	\$ 1,906,042	\$ 1,318,479	\$ 305,576	\$ 305,576	305,576
Expenditures							
Materials and services	\$ -	\$ -	\$ -				
Capital Outlay	42,312	203,789	1,906,042	1,012,903	305,576	305,576	305,576
Transfers							
Contingency			-		(0)	(0)	(0)
Total expenditures	\$ 42,312	\$ 203,789	\$ 1,906,042	\$ 1,012,903	\$ 305,576	\$ 305,576	\$ 305,576
Ending working capital	\$ 234,841	\$ 38,786	\$ -	\$ 305,576	\$ -	\$ -	-
Net available working capital	\$ 234,841	\$ 38,786	\$ -	\$ 305,576	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Dutch Canyon Water Line Replacement Fund Description	2011 Budget
10,836	2,734	3,500	550	76-000-003	Interest Earned	-
-	-	-	-	76-000-190	OECD Grant	-
-	-	1,879,250	1,274,143	76-000-191	Water/Wastewater Loan	-
5,000	5,000	5,000	5,000	76-000-904	Transfer in Utility Fund	-
15,836	7,734	1,887,750	1,279,693		Total Revenue	-
42,312	203,789	1,906,042	1,012,903	76-760-326	Council Approved Projects	305,576
42,312	203,789	1,906,042	1,012,903		Total Capital Outlay	305,576
-	-	-	-	76-760-600	Contingency	-
42,312	203,789	1,906,042	1,012,903		Total Expenditures	305,576

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 purpose of these facilities is to protect public health and the beneficial uses of the Columbia River and Multnomah Channel by providing secondary effluent treatment. Treatment plant staff is responsible for the operation of the wastewater facility to ensure proper treatment of all raw wastewater at all times. The operator is ultimately responsible to ensure all state and federal regulations are met. The City was issued a new permit in March 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.

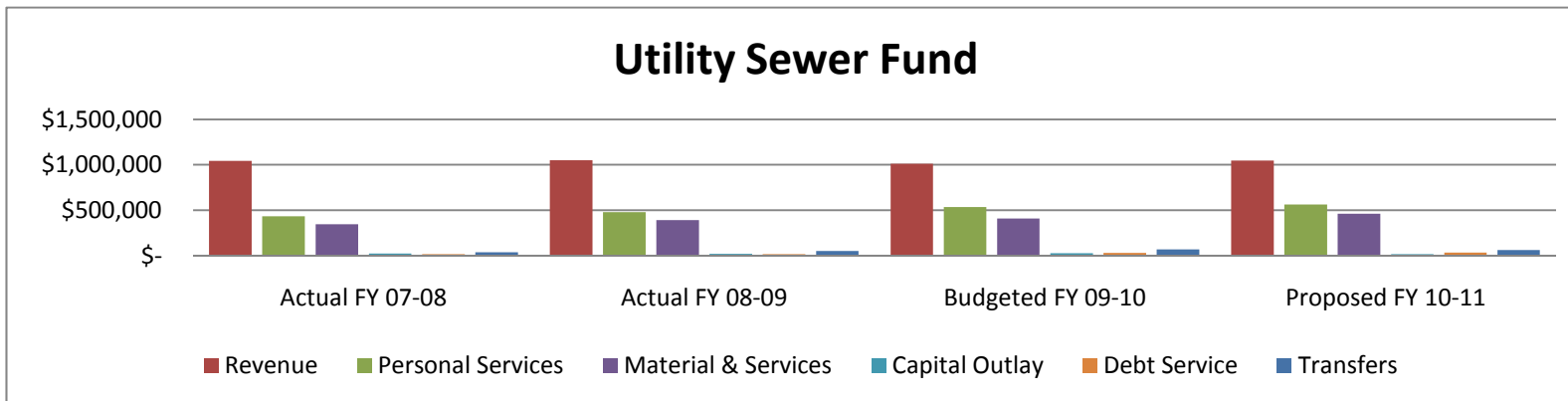
BUDGET NOTES:

The Wastewater fund will begin the year with an \$812,860 beginning cash position. The fund anticipates revenues of \$1,041,125. Total operating revenue in this fund is projected to be \$1,858,985. Expenditures within the department include \$562,606 for Personal Services. The fund budgets \$460,048 for Materials and Services and \$17,385 for Capital Outlay. These items include the purchase of lab equipment, miscellaneous tools, and vehicle lease payments. The fund budgets \$34,331 for three loans two of which mature in 2014. The fund has a budgeted contingency of \$724,092.

NUMBER OF FTE'S: 5.84

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	Office Administrator III	38%	City Planner	20%
Field Services Sup.	20%	Operator I	90%	Operator II (2)	100%
Operator III	10%	Utility I (2)	40%	Utility II (3)	60%
Treatment Plant Sup. (2)	100%				



Wastewater Fund 41

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 456,765	\$ 645,526	\$ 667,052	\$ 744,892	\$ 812,860	\$ 812,860	812,860
Current year resources							
Interest	\$ 23,306	\$ 12,706	\$ 15,500	\$ 5,050	\$ 5,000	\$ 5,000	\$ 5,000
Charges for services	1,020,724	1,038,983	994,125	1,036,225	1,041,125	1,041,125	1,041,125
Miscellaneous		77	1,000	500			
Total current year resources	\$ 1,044,030	\$ 1,051,766	\$ 1,010,625	\$ 1,041,775	\$ 1,046,125	\$ 1,046,125	\$ 1,046,125
Total resources	\$ 1,500,795	\$ 1,697,292	\$ 1,677,677	\$ 1,786,667	\$ 1,858,985	\$ 1,858,985	\$ 1,858,985
Expenditures							
Personal services	\$ 434,390	\$ 477,192	\$ 536,593	\$ 491,582	\$ 562,606	\$ 562,606	\$ 562,606
Materials and services	345,152	391,855	408,845	371,395	460,048	460,048	460,048
Capital outlay	23,147	18,777	27,885	27,885	17,385	17,385	17,385
Debt service							
Principal							
1994 SPWF B92001B 12/01	5,324	5,643	5,982	5,982	6,341	6,341	6,341
1995 SPWF B92001C 12/01	6,964	6,964	6,964	6,964	6,964	6,964	6,964
2009 CWSRF R06809 3/01 & 9/01					17,642	17,642	17,642
Interest							
1994 SPWF B92001B 12/01	2,682	2,362	2,023	2,023	1,664	1,664	1,664
2009 CWSRF R06809 9/01			16,077		1,720	1,720	1,720
Transfers	37,610	49,607	67,976	67,976	60,523	60,523	60,523
Contingency			605,332		724,092	724,092	724,092
Total expenditures	\$ 855,269	\$ 952,400	\$ 1,677,677	\$ 973,807	\$ 1,858,985	\$ 1,858,985	\$ 1,858,985
Ending working capital	\$ 645,526	\$ 744,892	\$ -	\$ 812,860	\$ -	\$ -	\$ -

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Utility Wastewater Fund Description	2011 Budget
23,306	12,706	15,500	5,050	41-000-003	Interest Earned	5,000
984,404	1,034,293	993,000	1,033,000	41-000-220	User Fees	1,040,000
6,675	1,500	1,125	3,225	41-000-240	Hookup Fees	1,125
29,644	3,190	-	-	41-000-260	Infrastructure Inspection Fees	-
-	77	1,000	500	41-000-100	Miscellaneous	-
1,044,030	1,051,766	1,010,625	1,041,775		Total Revenue	1,046,125
18,158	18,703	20,279	17,839	41-410-100	City Manager	20,683
10,445	11,764	12,205	12,205	41-410-104	City Planner	12,449
12,789	13,832	15,067	15,067	41-410-106	Finance/Office Manager	16,138
14,970	15,355	15,863	15,863	41-410-108	Office Administrator I	16,187
10,187	11,005	11,996	11,996	41-410-110	City Recorder	12,848
2,789	-	-	-	41-410-113	City Engineer	-
48,376	71,257	75,265	75,265	41-410-114	Treatment Plant Supervisor	76,747
13,774	14,251	14,783	14,783	41-410-118	Field Services Supervisor	15,079
90,314	92,472	98,548	98,548	41-410-120	Operators	104,538
37,688	45,691	43,197	43,197	41-410-121	Utility Workers	45,783
12,855	14,594	-	-	41-410-122	Mechanic	-
10,464	5,306	15,733	15,733	41-410-132	CDC Administrator	17,001
937	2,107	-	-	41-410-138	Part Time Help	-
2,054	385	3,086	3,086	41-410-142	Overtime	5,194
64,529	70,812	102,273	78,500	41-410-146	Health Insurance	106,190
54,022	59,237	56,860	55,500	41-410-148	Retirement Benefits	59,721
21,864	23,093	40,427	24,000	41-410-150	Social Security	42,488
8,175	7,328	11,011	10,000	41-410-152	Workers Compensation	11,560
434,390	477,192	536,593	491,582		Total Personal Services	562,606
3,874	7,265	6,144	5,300	41-410-200	Building/Facilities Maintenance	6,794
3,417	-	-	-	41-410-201	Building Lease	-
39,941	36,334	43,514	50,700	41-410-202	Equipment Maintenance	67,764
1,609	1,808	2,400	2,000	41-410-203	Maintenance Agreements	2,400
6,226	3,248	6,873	5,000	41-410-204	Vehicle Maintenance	8,320
4,812	4,970	7,900	6,000	41-410-206	Fuel/Oil/Lube	7,900
4,669	4,342	10,700	8,000	41-410-216	Office Supplies	10,700
3,858	6,392	6,672	6,000	41-410-218	Operational Supplies	6,672
286	458	484	-	41-410-220	Shop Maintenance Supplies	484
4,536	4,290	4,629	4,600	41-410-222	Lab Supplies	4,629
2,161	356	1,660	1,000	41-410-224	Chemicals	1,180
94,160	100,555	120,000	100,000	41-410-227	Electrical Operations	126,000
7,416	8,532	8,880	8,600	41-410-228	Utilities	8,880
5,222	4,645	6,960	4,300	41-410-229	Electrical Operations Pumps	6,960
145,521	194,205	163,050	150,000	41-410-230	Contractual/Professional	179,300
19	119	100	20	41-410-234	Miscellaneous	100
1,015	1,102	1,300	1,300	41-410-235	Property Tax	1,300
781	226	-	-	41-410-238	Insurance	-
5,396	5,608	4,575	4,575	41-410-240	Travel/Training	4,805
3,996	3,440	5,860	5,500	41-410-242	Dues/Fees/Subscriptions	6,510
1,303	240	2,000	2,000	41-410-244	Publications/Notices/Advertising	2,000
3,051	1,958	3,144	5,500	41-410-252	Uniforms/Safety	4,550
1,884	1,760	2,000	1,000	41-410-254	Equipment Rental	2,800
345,152	391,855	408,845	371,395		Total Materials & Services	460,048
2,425	358	20,000	20,000	41-410-300	Equipment & Plant Upgrades	9,500
11,230	17,770	5,885	5,885	41-410-306	Vehicle Lease or Purchase	5,885
5,643	-	-	-	41-410-310	Facilities Remodel	-
3,849	649	2,000	2,000	41-410-344	Computer Hardware & Software	2,000
23,147	18,777	27,885	27,885		Total Capital Outlay	17,385
1,121	-	-	-	41-410-409	Transfer to Building	-
-	-	4,800	4,800	41-410-418	Transfer to Unemployment	-
36,490	49,607	63,176	63,176	41-410-419	Transfer to General Fund ISF	60,523
37,611	49,607	67,976	67,976		Total Transfers	60,523
5,324	5,643	5,981	5,982	41-410-540	Principal SPWF B92001B	6,341
2,681	2,362	2,023	2,023	41-410-541	Interest SPWF B92001B	1,664
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
-	-	16,077	-	41-410-560	Principal CWSRF R80930	17,642
-	-	-	-	41-410-561	Interest CWSRF R80930	1,720
14,969	14,969	31,045	14,969		Total Debt Services	34,331
-	-	605,332	-	41-410-600	Contingency	724,092
855,269	952,400	1,677,677	973,807		Total Expenditures	1,858,985

WASTEWATER SDC FUND 55

PURPOSE:

Wastewater 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 the capital outlay for those projects.

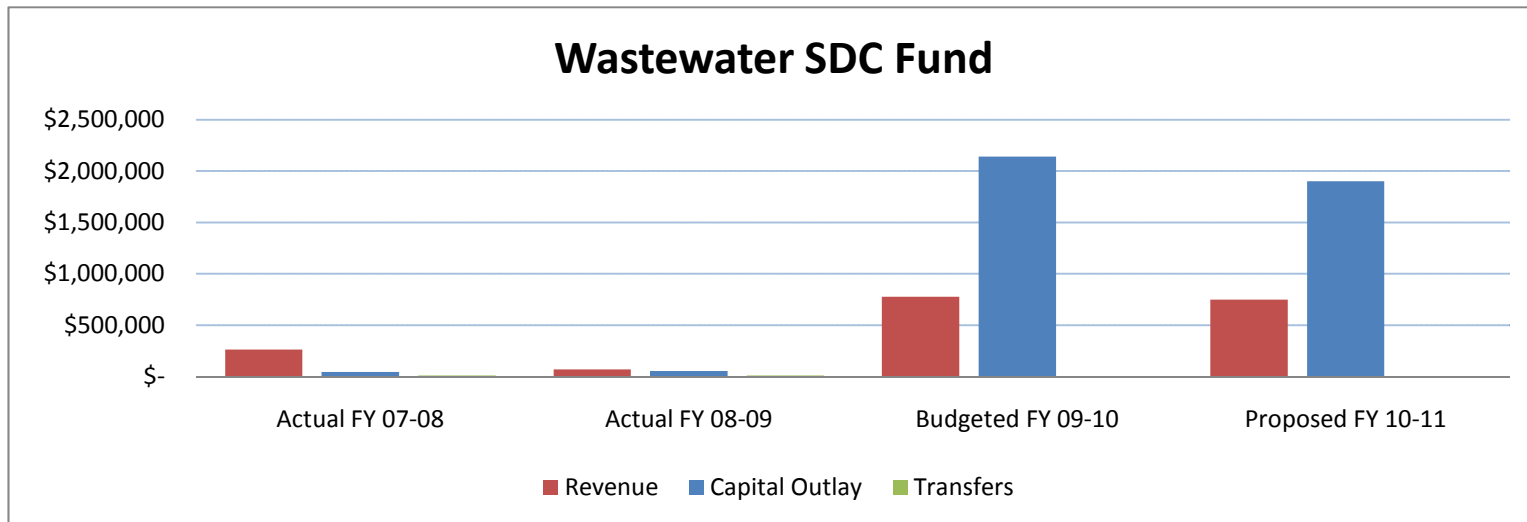
VISION FOR THE YEAR:

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

BUDGET NOTES:

The Wastewater SDC Fund has a beginning cash position of \$1,178,419. The City anticipates receiving \$10,000 in interest income, \$705,660 in loan proceeds, and \$34,380 in Wastewater SDC Improvement Fees. Total revenue for the fund is \$1,928,459.

Projects proposed for FY 10-11 include \$1,900,400 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 \$5,750 for administrative cost of the fund and a contingency of \$22,309.



Wastewater SDC 55

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 1,330,380	\$ 1,538,249	\$ 1,557,321	\$ 1,542,408	\$ 1,178,419	\$ 1,178,419	1,178,419
Current year resources							
Interest	\$ 65,136	\$ 30,964	\$ 38,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
System development charges							
Improvement fees	199,230	39,784	33,153	73,700	34,380	34,380	34,380
Long Term Debt Proceeds			705,660		705,660	705,660	705,660
Total current year resources	\$ 264,366	\$ 70,748	\$ 776,813	\$ 83,700	\$ 750,040	\$ 750,040	750,040
Total resources	\$ 1,594,746	\$ 1,608,997	\$ 2,334,134	\$ 1,626,108	\$ 1,928,459	\$ 1,928,459	1,928,459
Expenditures							
Capital outlay							
Improvements	\$ 45,144	\$ 56,159	\$ 2,142,400	\$ 442,000	\$ 1,900,400	\$ 1,900,400	\$ 1,900,400
Transfers	11,353	10,430	5,689	5,689	5,750	5,750	5,750
Contingency			186,045		22,309	22,309	22,309
Total expenditures	\$ 56,497	\$ 66,589	\$ 2,334,134	\$ 447,689	\$ 1,928,459	\$ 1,928,459	1,928,459
Ending working capital	\$ 1,538,249	\$ 1,542,408	\$ -	\$ 1,178,419	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Wastewater SDC Fund Description	2011 Budget
65,136	30,964	38,000	10,000	55-000-003	Interest Earned	10,000
-	-	705,660	-	55-000-994	Long Term Debt Proceeds	705,660
199,230	39,784	33,153	73,700	55-000-993	Sewer SDC Ext. Cap. Improvements	34,380
264,366	70,748	776,813	83,700		Total Revenue	750,040
45,144	56,159	2,142,400	442,000	55-550-314	Sewer Extra Capacity Improvements.	1,900,400
-	-	-	-	55-550-326	Council Approved Projects	-
45,144	56,159	2,142,400	442,000		Total Capital Outlay	1,900,400
4,031	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
7,322	6,399	1,658	1,658	55-550-409	Transfer to GF SDC Admin.	1,719
11,353	10,430	5,689	5,689		Total Transfers	5,750
-	-	186,045	-	55-550-600	Contingency	22,309
56,497	66,589	2,334,134	447,689		Total Expenditures	1,928,459

GENERAL OBLIGATION WATER & SEWER DEBT SERVICE FUND 45

PURPOSE:

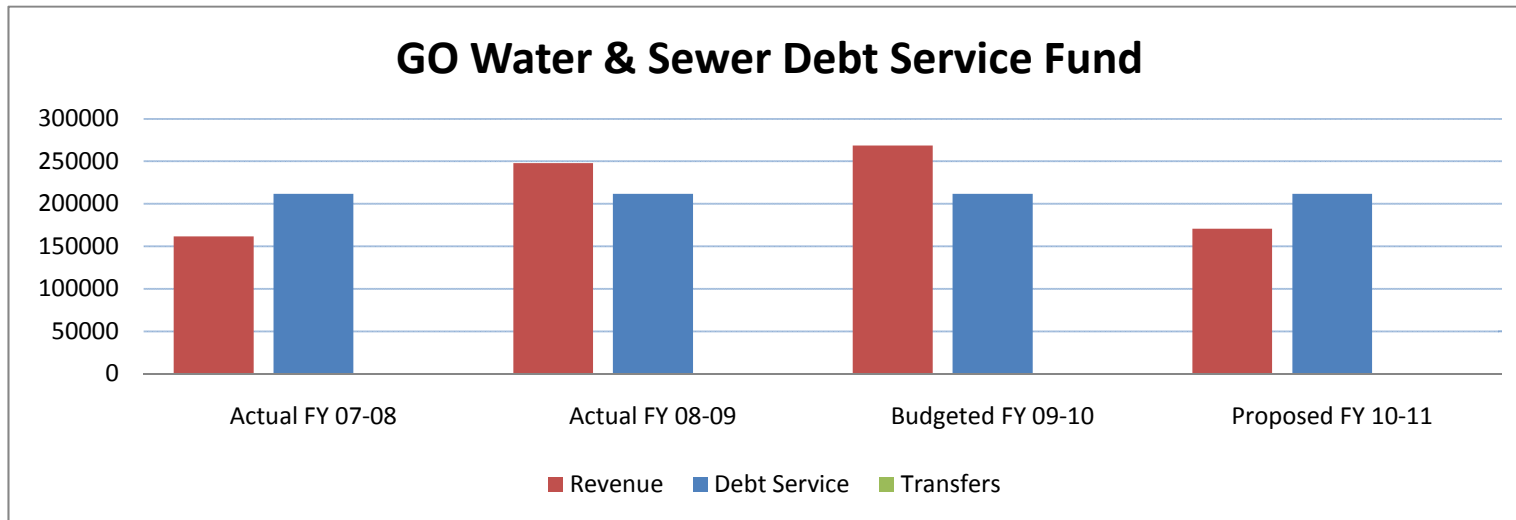
The General Obligation Water and Sewer Fund is to receive and expend revenues collected through property taxes for repayment of the General Obligation Bonds issued for the Water and Sewer Plants.

VISION FOR THE YEAR:

Continue to make payments 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 \$165,228 as cash carry over. The City anticipates receiving revenues of \$165,977 mostly from property taxes. The total fund revenue is \$336,061. The total expenditure in the fund is \$211,796. This covers principal and interest for the water and sewer bonds. The sewer bond matures in 2011 and the water bond matures in 2020. With the sewer bond reaching the maturity date the city was able to reduce the tax rate down from 0.6206 to .35. The fund will have a contingency of \$124,265.



General Obligation Water and Sewer Fund 45
Debt Service Fund

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 148,872	\$ 98,636	\$ 132,721	\$ 134,889	\$ 165,228	\$ 165,228	165,228
Current year resources							
Property taxes	\$ 152,293	\$ 242,312	\$ 262,591	\$ 237,280	\$ 165,977	\$ 165,977	\$ 165,977
Interest	5,237	1,707	2,000	825	825	825	825
Transfers	4,031	4,031	4,031	4,031	4,031	4,031	4,031
Private contributions							
Residual equity transfer							
Total current year resources	\$ 161,561	\$ 248,050	\$ 268,622	\$ 242,136	\$ 170,833	\$ 170,833	170,833
Total resources	\$ 310,433	\$ 346,686	\$ 401,343	\$ 377,025	\$ 336,061	\$ 336,061	336,061
Expenditures							
Debt service							
Principal							
Water 1978 GO 01-0507801 2/01	\$ 26,988	\$ 28,276	\$ 29,650	\$ 29,650	\$ 31,065	\$ 31,065	\$ 31,065
Sewer 1991 GO B92001A 12/01	\$ 124,706	\$ 132,921	\$ 141,678	\$ 141,678	151,010	151,010	151,010
Interest							
Water 1978 GO 01-0507801 2/01	23,849	22,561	21,187	21,187	19,772	19,772	19,772
Sewer 1991 GO B92001A 12/01	36,254	28,038	19,282	19,282	9,949	9,949	9,949
Transfers							
Contingency			189,546		124,265	124,265	124,265
Total expenditures	\$ 211,797	\$ 211,797	\$ 401,343	\$ 211,797	\$ 336,061	\$ 336,061	\$ 336,061
Ending available working capital	\$ 98,636	\$ 134,889	\$ -	\$ 165,228	\$ -	\$ -	\$ -

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	GO Water & Wastewater Fund Debt Service Fund Description	2011 Budget
146,335	231,157	253,591	253,600	45-000-001	Taxes Necessary To Balance	155,977
5,958	11,155	9,000	(16,320)	45-000-002	Delinquent Taxes	10,000
5,237	1,707	2,000	825	45-000-003	Interest Earned	825
-	-	-	-	45-000-685	Private Contribution	-
4,031	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
161,561	248,050	268,622	242,136		Total Revenue	170,833
26,988	28,276	29,650	29,650	45-450-500	Water - Principal	31,065
23,849	22,561	21,187	21,187	45-450-501	Water - Interest	19,772
124,706	132,921	141,678	141,678	45-450-502	Sewer - Principal B92001A	151,010
36,254	28,038	19,282	19,282	45-450-503	Sewer - Interest B92001A	9,949
211,797	211,797	211,797	211,797		Total Debt Services	211,796
-	-	189,546	-	45-450-600	Contingency	124,265
211,797	211,797	401,343	211,797		Total Expenditures	336,061

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

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

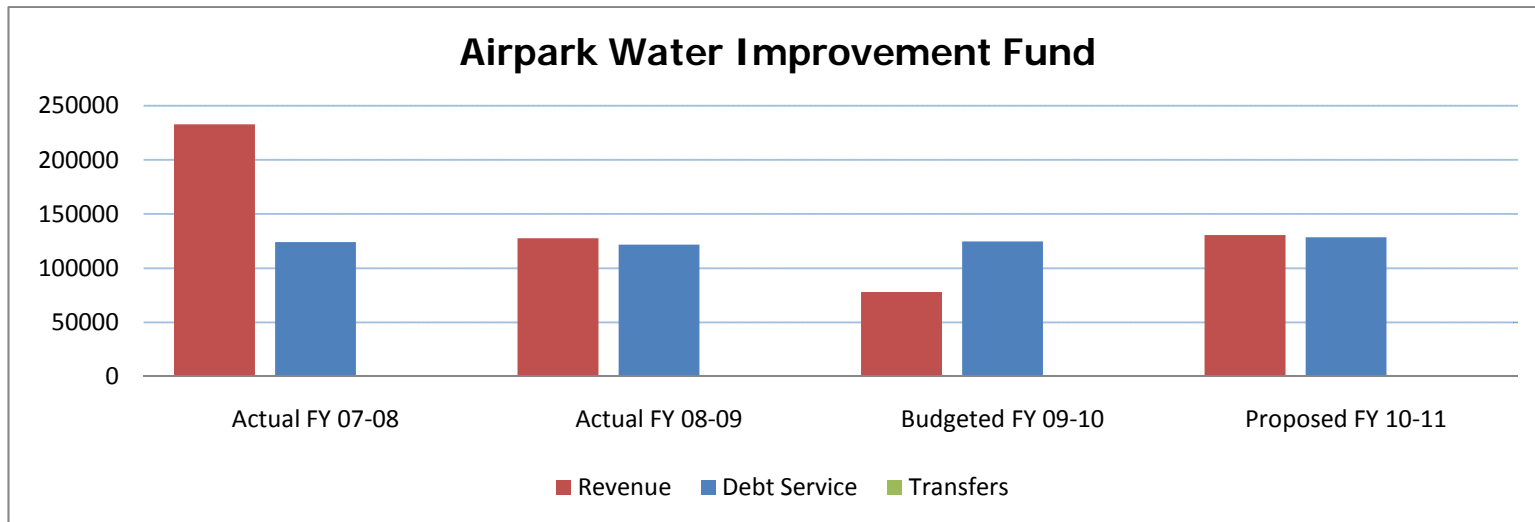
VISION FOR THE YEAR:

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

BUDGET NOTES:

The fund has a beginning cash position of \$138,364. The fund anticipates \$2,000 in interest income, \$53,578 in transfers from the Water SDC fund, and \$73,492 from the Port of St. Helens. 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 \$128,485.

There is projected to be a contingency of \$140,364. The fund needs to maintain a contingency equal to one year of loan payments in order to cover the conditions of the loan agreement.



Airpark Water Improvement Fund 89

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 72,890	\$ 181,588	\$ 188,005	\$ 187,449	\$ 138,364	\$ 138,364	138,364
Current year resources							
Interest	57,139	3,851	4,500	2,000	2,000	2,000	2,000
Intergovernmental	\$ 73,216	\$ 71,910	\$ 73,492	\$ 73,492	\$ 74,907	\$ 74,907	\$ 74,907
OEDD Loan & Grant	50,697	530					
Transfers	51,752	51,434			53,578	53,578	53,578
Charges for Services			0				
Total current year resources	\$ 232,804	\$ 127,726	\$ 77,992	\$ 75,492	\$ 130,485	\$ 130,485	130,485
Total resources	\$ 305,694	\$ 309,314	\$ 265,997	\$ 262,941	\$ 268,849	\$ 268,849	268,849
Expenditures							
Materials & services	\$ -		\$ -				
Capital outlay	\$ -						
Improvements		-	-				
Debt service							
Principal							
1996A OEDD B95010A 12/01	36,178	36,502	41,852	41,852	42,222	42,222	42,222
1996A OEDD B95010B 12/01	17,407	18,452	19,559	19,559	21,717	21,717	21,717
1998C OEDD B95010C 12/01	18,339	18,489	18,646	18,646	23,813	23,813	23,813
Interest							
1996A OEDD B95010A 12/01	25,586	23,687	21,724	21,724	19,464	19,464	19,464
1996A OEDD B95010B 12/01	13,767	12,722	11,615	11,615	10,937	10,937	10,937
1998C OEDD B95010C 12/01	12,829	12,014	11,181	11,181	10,332	10,332	10,332
Transfers							
Contingency			141,420		140,364	140,364	140,364
Total expenditures	\$ 124,106	\$ 121,865	\$ 265,997	\$ 124,577	\$ 268,849	\$ 268,849	268,849
Ending working capital	\$ 181,588	\$ 187,449	\$ -	\$ 138,364	\$ -	\$ -	-

2008 Actual	2009 Actual	2010 Adopted	2010 Estimated	Account	Airpark Water Improvement Fund Description	2011 Budget
57,139	3,851	4,500	2,000	89-000-003	Interest Earned	2,000
50,697	530	-	-	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
73,216	71,910	73,492	73,492	89-000-800	Port of St. Helens payment	74,907
51,752	51,434	-	-	89-000-904	Transfer in Water SDC	53,578
232,804	127,726	77,992	75,492		Total Revenue	130,485
36,178	36,502	41,852	41,852	89-890-140	Bond Principal B95010A	42,222
17,407	18,452	19,559	19,559	89-890-141	Bond Principal B95010B	21,717
18,339	18,489	18,646	18,646	89-890-142	Bond Principal B95010C	23,813
25,586	23,687	21,724	21,724	89-890-150	Bond Interest B95010A	19,464
13,767	12,722	11,615	11,615	89-890-151	Bond Interest B95010B	10,937
12,829	12,014	11,181	11,181	89-890-152	Bond Interest B95010C	10,332
124,106	121,865	124,577	124,577		Total Debt Services	128,485
-	-	141,420	-	89-890-600	Contingency	140,364
124,106	121,865	265,997	124,577		Total Expenditures	268,849

Municipal Park Fund 37

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 78,934	\$ 313,845	\$ 243	\$ 243	\$ 0	\$ 0	0
Current year resources							
Interest	\$ 7,567	\$ 1,741					
Intergovernmental Revenue		\$ 450,000	\$ 50,000	\$ 800			
Sale of property							
Transfers In	\$ 350,000	\$ 200,000	\$ 450,000	\$ 386,457			
Total current year resources	\$ 357,567	\$ 651,741	\$ 500,000	\$ 387,257	\$ -	\$ -	-
Total resources	\$ 436,501	\$ 965,586	\$ 500,243	\$ 387,500	\$ 0	\$ 0	0
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements	122,656	965,343	500,243	387,500			
Real property							
Transfers							
Contingency					0	0	0
Total expenditures	\$ 122,656	\$ 965,343	\$ 500,243	\$ 387,500	\$ 0	\$ 0	0
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 313,845	\$ 243	\$ -	\$ 0	\$ -	\$ -	-

Scappoose Station Pavilion Fund 39

Resources	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Working capital carryover	\$ 4,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current year resources							
Interest	\$ 181						
Intergovernmental Revenue							
Transfers In							
Total current year resources	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	Actual FY 07-08	Actual FY 08-09	Budget FY 09-10	Estimated FY 09-10	Proposed Budget FY 10-11	Approved Budget FY 10-11	Adopted Budget FY 10-11
Materials and services	\$ 5,172		\$ -			\$ -	\$ -
Capital outlay							
Improvements							
Real property							
Transfers				0			
Contingency			0		0	0	0
Total expenditures	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -