



City of Scappoose

Proactive, Efficient and Friendly Service

Adopted Budget Fiscal Year 2011-2012

Committee Members

Scott Burge
Larry Meres
Loren Holm
Mike Hafeman

Jeff Bernhard
Mark Reed
Jeannet Santiago
Jason Meshell

Donna Gedlich
Jeff Erickson
Prudence White

Judie Ingham
Jill Schull
Teresa Keller

2011-2012 Budget Message

Dear Mayor, City Council, and Budget Committee Members:

Attached is the proposed budget for your review and consideration. In previous budget messages, I talked about how the recession required us to take a very conservative approach. In this proposed budget, committee members can see how this approach has helped us to stay balanced. Our budget is still not in great shape, but right now we are in a better financial position than many other communities around Oregon. I point this out because we need to continue this conservative philosophy until the economy picks up and that may still be a couple of years down the road.

As City Manager, I have worked with staff to develop a budget which will meet our operational expenses and still allow us to move ahead on some necessary projects. We all have heard citizens tell us that "government needs to live within its means" and "to put money away for a rainy day." This budget does exactly that.

As required by Oregon Budget Law, this proposed budget balances resources with expenditures. Total expenditure for all funds is \$11,867,968. The proposed budget is \$3,204,387 less than the previous year's budget. The submitted budget maintains an Unappropriated Ending Fund balance of \$1,100,000 and a General Fund Contingency balance of \$911,660. It will be very important to maintain these funding levels for reasons which will be explain later in this message.

Personnel, Salaries, and Benefits

Total Personal Services in the proposed budget is \$3,315,595. This represents 28 percent of the total proposed budget. Employment level remains the same as last year at 32 employees with no new hires or layoffs projected in the coming year. I expect contract negotiations with the AFSCME Union to begin within the next week or two. Negotiations for a successor contract with the Police Guild will begin in January.

General Fund

The General Fund anticipates a beginning cash position of \$2,283,898 with anticipated revenues of \$2,612,120. Total resources for the fund are budgeted at \$4,896,018. Expenditures within the General Fund are budgeted at \$3,796,018. The Administration Department accounts for 13 percent of General Fund expenditures, the Police Department accounts for 42 percent, Parks Department accounts for 11 percent, Municipal Court accounts for 6 percent, and the Planning Department accounts for 4 percent.

As stated earlier, the budget places \$896,960 in a Contingency line item and \$1,100,000 in an Unappropriated Ending Fund Balance line item. Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used as part of the City's beginning cash position for next year's budget. It is imperative that this figure stays as budgeted to cover operating expenses until tax revenues are received in December. The Contingency amount is significantly higher than in

previous years. This is necessary in order to have the funds to pay off the Veterans Park loan when it comes due next year and to assist departments cover operating and loan payments resulting from a lack of revenue caused by the recession.

Enterprise Funds

Enterprise Funds are funds established to account for operations that are financed and operated in a manner similar to private business enterprises. These funds include Building, Water, Sewer, Streets, Storm Water, and all of the System Development Charge funds.

The Building Department has a beginning cash position of \$240,123 and anticipated revenues of \$71,600. Total resources are budgeted at \$311,723. Total expenditures in the department are budgeted at \$214,963. The fund projects a contingency of \$96,760. The prolonged recession has greatly impacted the financial stability of this department and it is anticipated that this fund will need General Fund assistance to meet expenses in future budget.

The Water Fund begins with a carryover of \$1,245,796. \$302,440 of which is from a transfer out the Dutch Canyon Water Line Fund. That fund has been closed out due to completing the project. The fund anticipates receiving revenue of \$1,113,350 and has total resources of \$2,359,146. The Public Works Advisory Committee has been meeting to discuss the water rates and will be presenting their recommendations for rate increases at a later date. On the expenditure side of the fund, committee members should pay attention to the Transfer line item of \$374,153. This transfer primarily covers loan payments made from the Water SDC Fund. The lack of building has greatly impacted water related funds. The other concern that should be noted is the fund's Contingency is \$360,904. Approximately \$13,250 less than the amount necessary cover the transfers. I hope that Council listens carefully to the recommendation of the Public Works Advisory Committee.

Wastewater has an operational budget of \$1,959,417. Personal Services are budgeted at \$584,832 and Material and Services are budgeted at \$476,323. The largest single expenditure in the operational budget is electricity at \$115,020. The fund budgets \$90,000 for continued TV and repairs of the collection system. The City of Scappoose maintains 33 miles of sewer pipes and staff continues to implement a cleaning program. Each year, the City TVs and cleans 20% of the sewer lines. Staff has budgeted \$40,220 for debt service, \$50,430 for transfers, and \$40,000 for collection system maintenance and repairs. The fund anticipates a contingency of \$767,612.

The Street Fund has an operational budget of \$669,262. The fund has a beginning cash position of \$196,052 and anticipated revenues of \$473,210. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$154,491 in Personal Services and \$147,263 in Materials and Services. The City anticipates spending \$106,000 on road maintenance projects. The fund also anticipates a contingency of \$247,533.

SDC Funds

System Development Charge revenues collected on new building permits and can be used only for capital projects that are listed in approved master plans. SDC revenues have declined during the past year and that creates areas of budgetary concerns as we move forward. The Water and Parks SDC funds are of particular concern. As stated earlier, the Water SDC fund needs assistance from the Water Fund in order to cover loan obligations.

The Parks SDC Fund provides the revenues for the payment for the Veterans Park land loan. The Fund is anticipating total revenues of \$76,587 and has expenditures of \$35,694. The fund anticipates a contingency of \$40,893. Next year, there will be a balloon payment of over \$300,000 due on the note. The City will need to utilize the General Fund Contingency to pay this loan off. As City Manager, I will not be recommending refinancing this loan due to the loan the City took out to purchase the property the swimming pool site.

The Waste Water SDC Fund anticipates a cash carry over position of \$305,773. This is considerable less than last year due to the construction of the waste water improvement project. That project is completed and the City now needs to let that fund grow before undertaking another project. The fund does anticipate total resources of \$322,293. The fund does list some small capital improvement expenditures of \$105,000. This is to fund a Biosolids Management Plan (\$40,000) and budget \$65,000 for Capital Improvements. Contingency is anticipated to be \$222,116.

The Transportation SDC Fund has a beginning cash position of \$719,793, with total revenue resources of \$753,328. The fund has three notable expenditures budgeted. The first is \$183,000 for the City's portion of S.E. 2nd Street. The road is completed, but the final resolution related to costs will not come before Council until after July. The second proposed expenditure is the N.E. 3rd Street connection, which will connect N.E. 3rd Street to Crown Zellerbach Road (\$300,000), and the third expenditure is the loan payment for the Crown Zellerbach Rail Crossing (\$56,213). The fund anticipates a contingency of \$112,637.

Conclusion

As we begin budget deliberations, I want to point out that this budget is pretty much the same a last year. We have budgeted what need to in order to get the job done. The projects that have been identified have been listed by Council, an advisory committee, or by staff as priorities. As I stated earlier, our budget is not in great shape, but we are in a better position than a lot of other communities.

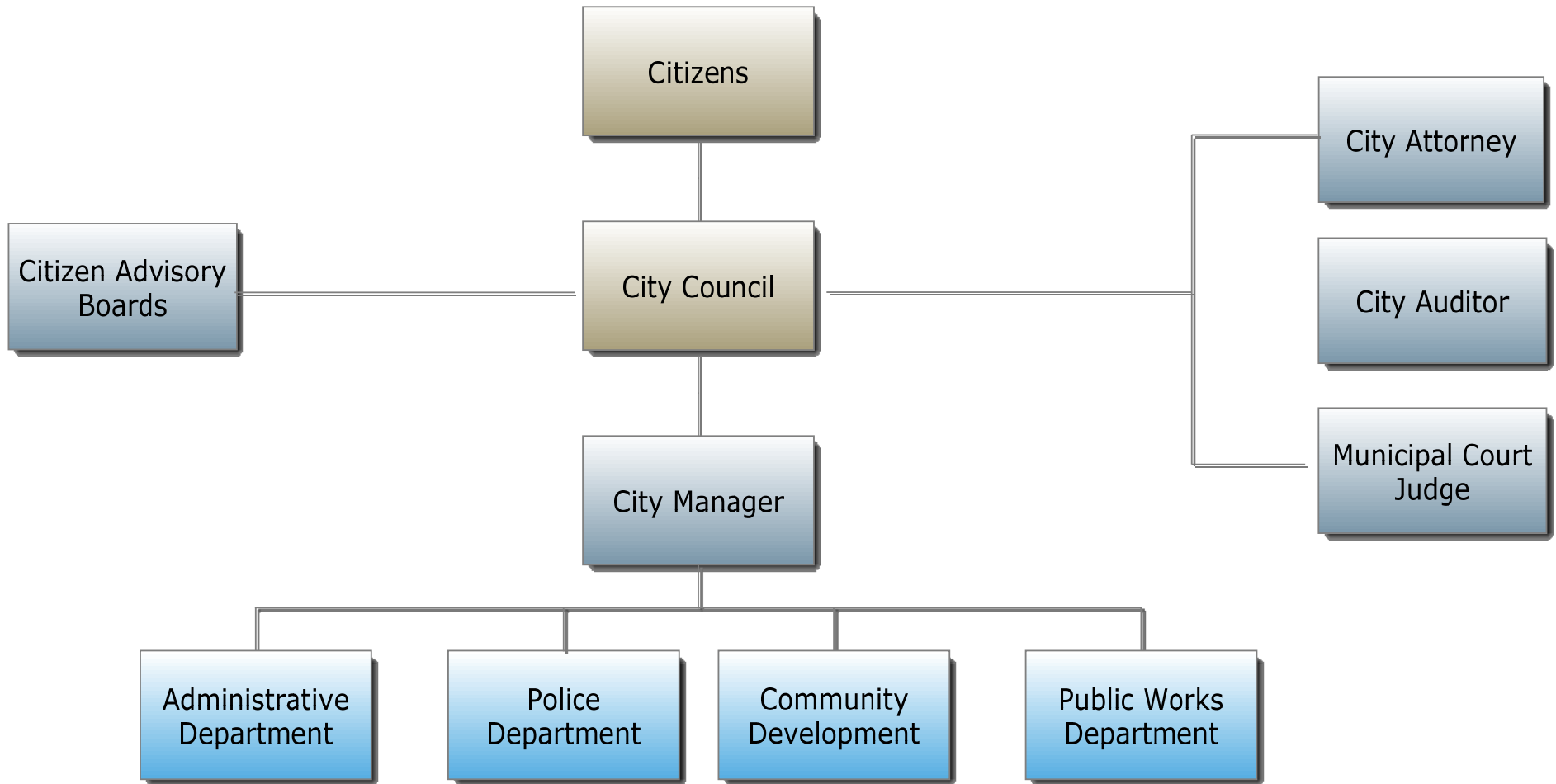
In the coming year, the City will continue to work through the process to expand the Urban Growth Boundary in order to create livable wage jobs. The City is working closely with the Columbia County Economic Development Team, the Port of St. Helens, our sister communities in Columbia County and Columbia County itself, to develop strategies to market the Scappoose Airport and its available land to aviation related businesses around the Country. This will provide the basis for us to grow our way to a better economic future and a better community.

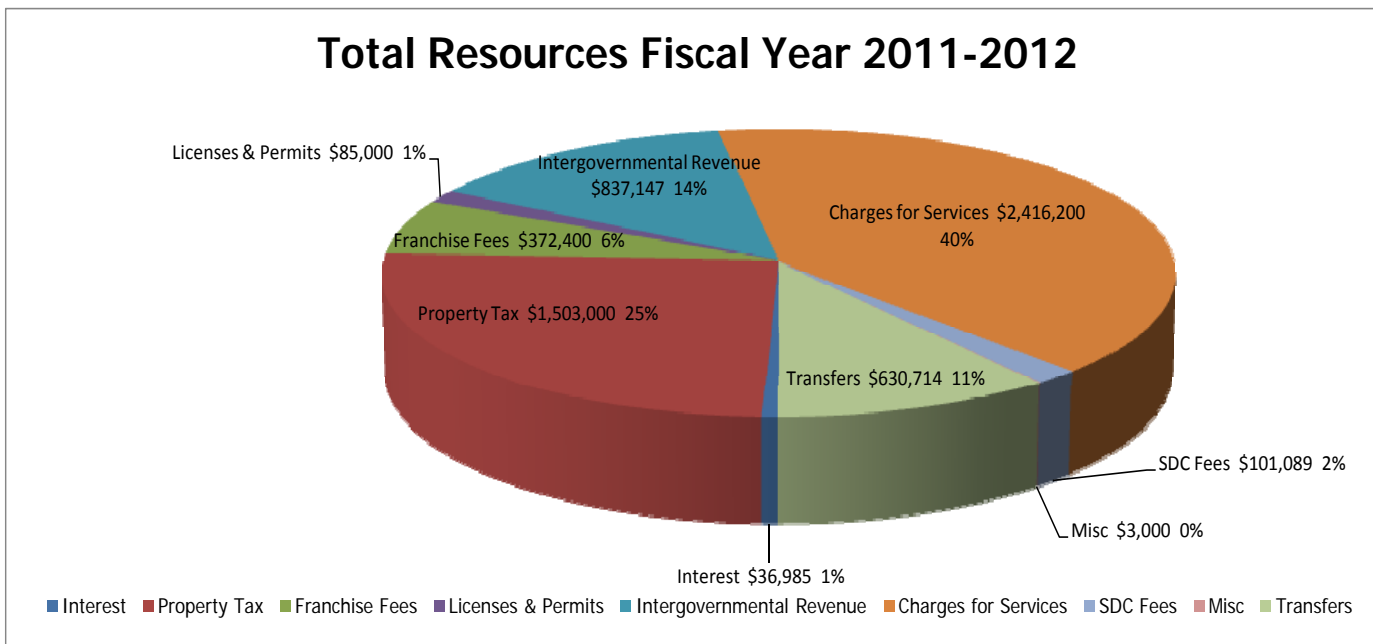
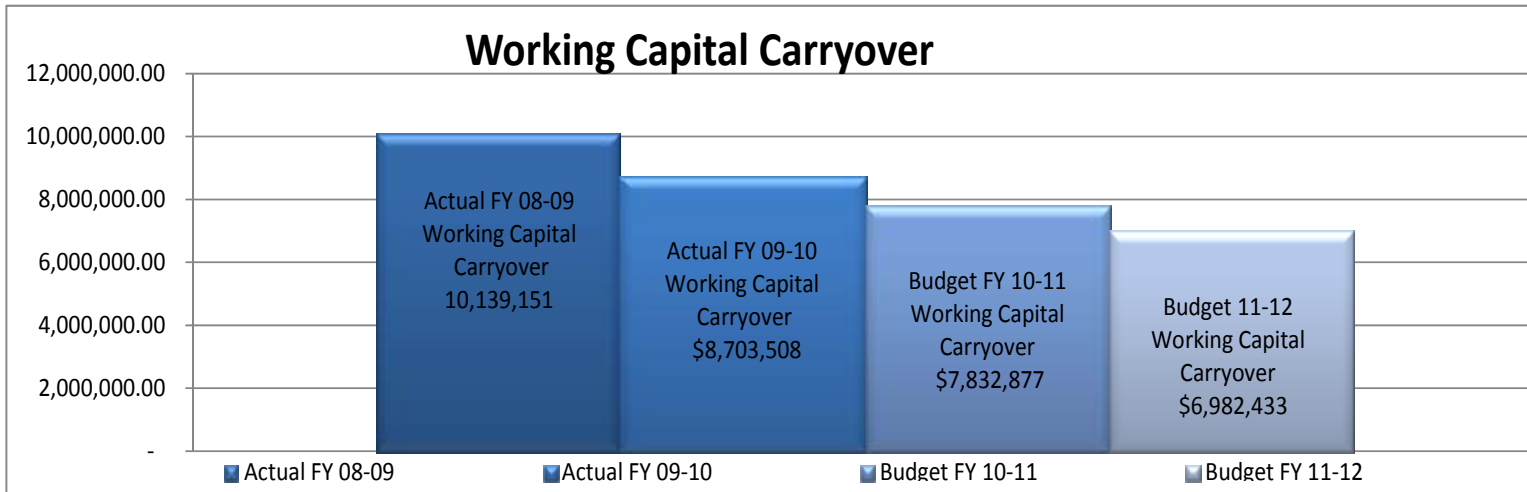
I look forward to working with the Budget Committee, Council, and staff in the coming year to make this happen.

Sincerely,

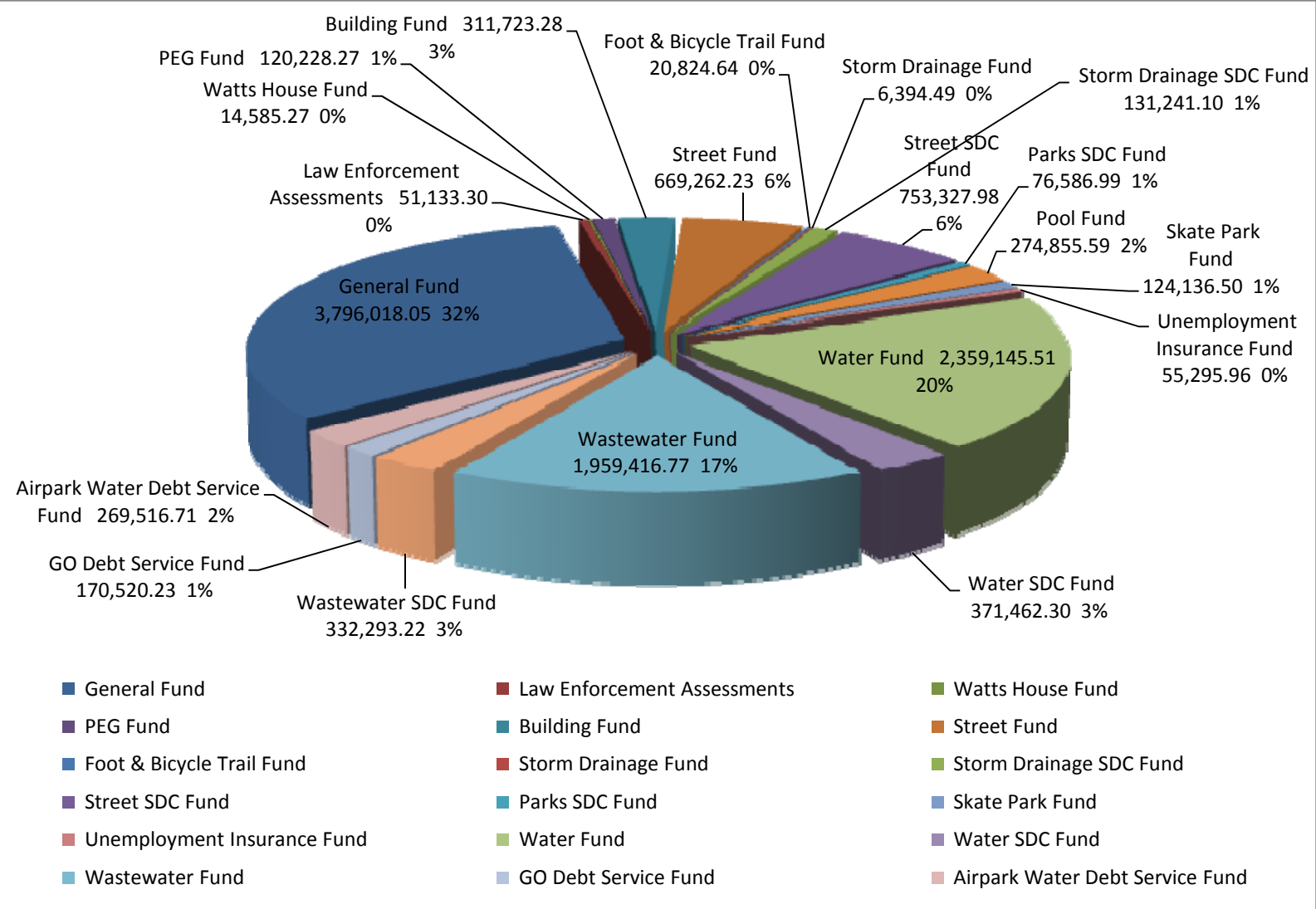
Jon G. Hanken
City Manager

City of Scappoose Organizational Chart





Total Expenditures Fiscal Year 2011-2012



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 2011-2012 has a beginning cash position of \$2,283,898. 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 \$911,660 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 2012-2013 beginning cash carryover.

Property tax revenue is projected to be \$1,462,500. 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 90% 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 \$372,400. Franchise fees are received from the following utilities with the estimated revenue to the city in parenthesis; CenturyTel (\$19,500); Columbia River PUD (\$123,400); NW Natural Gas (\$80,000); Waste Management of Oregon (\$45,000); Comcast Cable (\$84,500) and Natural Gas Royalties (20,000).

The City anticipates collecting \$15,000 in outside city licenses fees. All of the revenue in this category is a result of business license fees and the reduced revenue is a result of Council's continued fee reduction to encourage economic development.

Intergovernmental revenue is estimated to be \$229,857. The City anticipates receiving revenue of \$79,750 for liquor, \$9,675 for cigarettes, and \$32,932 for 911 tax revenue. The per capita rate is as follows, cigarettes \$1.45, liquor \$11.94, 911 tax revenue \$4.93 and our current population is 6,680. The city expects to receive \$47,500 in state shared revenue. The police department is expected to receive \$10,000 in grants along with \$50,000 from the school district to help fund the school resource officer position.

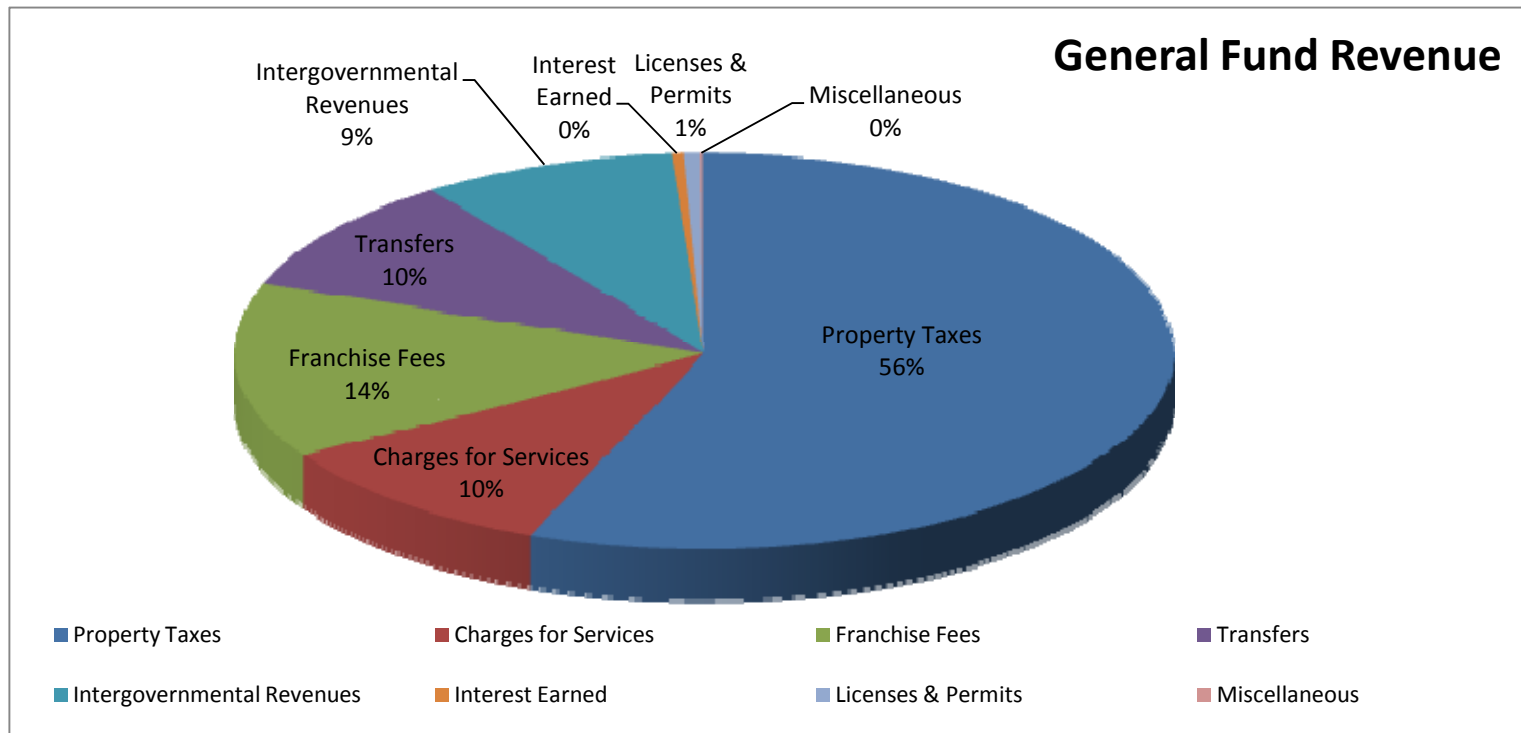
The Charges for Services has anticipated revenues of \$268,600. The Court Department has anticipated revenues of \$250,000, Planning revenues of \$10,000, Street Trees of \$100 and Police Administrative Fees of \$8,500.

Interest income for the year is estimated at \$10,875. 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 budget estimates miscellaneous revenue at \$2,500.

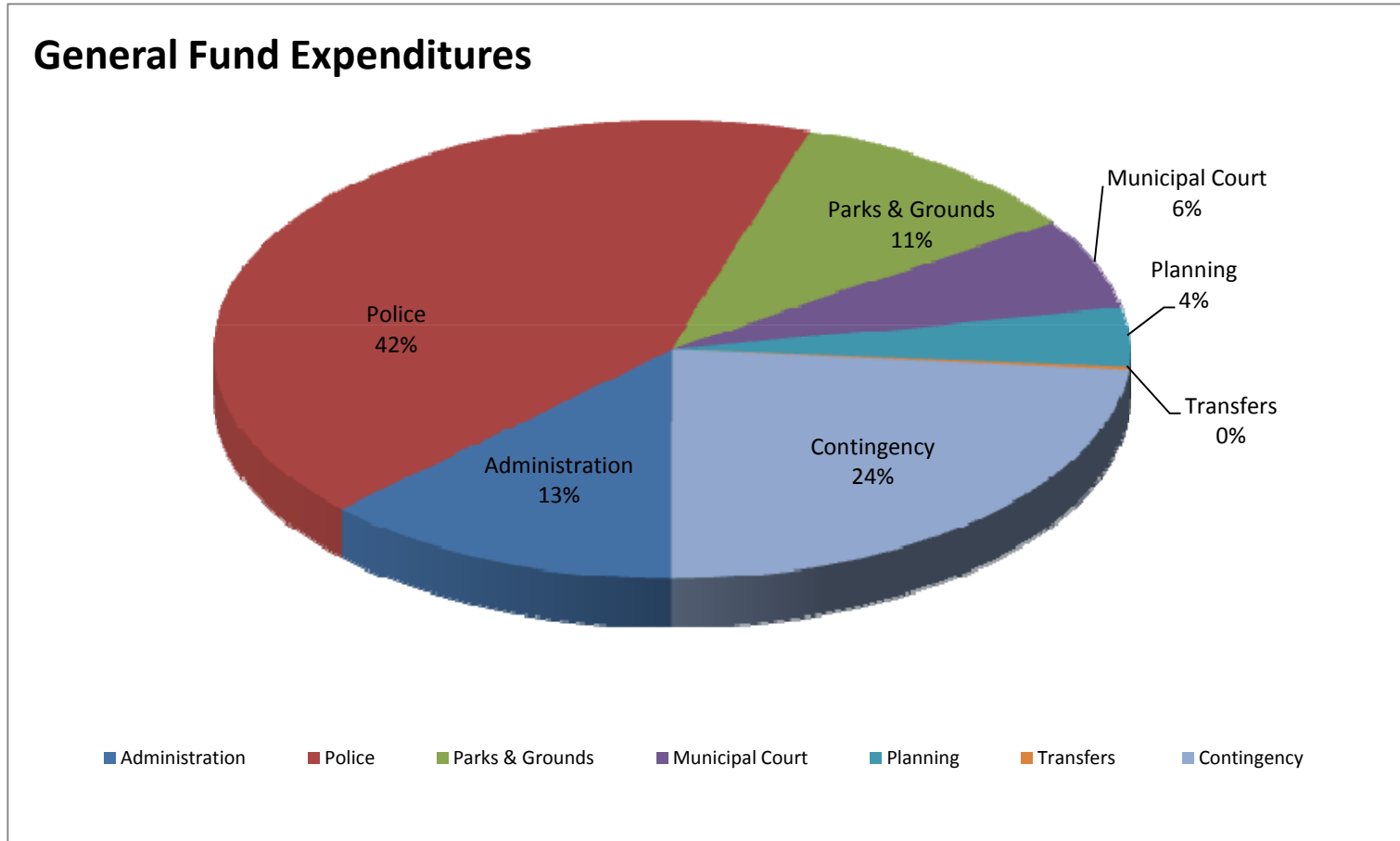
Transfers to the General Fund are projected to be \$250,388. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers is found in the General Fund Revenue line item detail. They are also found in each department's budget line item detail.

Total amount of revenue for the General Fund is projected to be \$2,612,120. Total Fund Resources are \$4,896,018.



Expenditures

Within the General Fund, the City expects to expend \$3,796,018. These expenditures are budgeted into the following departments: Administration (12% of General Fund expenditures), Police (42% of General Fund expenditures), Parks & Grounds (11% of General Fund expenditures), Municipal Court (6% of General Fund expenditures), Planning (4% of General Fund expenditures) and Contingency (24% of General Fund expenditures). The Unappropriated Ending Fund Balance of \$1,100,000 represents 25% of Total Fund Resources.



General Fund 10

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 2,232,264	\$ 2,204,063	\$ 1,782,434	\$ 1,990,179	\$ 2,283,898	\$ 2,283,898	2,283,898
Current year resources							
Property taxes	\$ 1,372,265	\$ 1,353,174	\$ 1,516,796	\$ 1,497,000	\$ 1,462,500	\$ 1,462,500	\$ 1,462,500
Interest	44,069	13,090	13,500	10,875	10,875	10,875	10,875
Franchise fees	393,052	367,181	376,400	379,706	372,400	372,400	372,400
Licenses and permits	55,988	20,939	23,500	15,000	15,000	15,000	15,000
Intergovernmental revenues	191,372	209,063	161,321	215,500	229,857	229,857	229,857
Charges for services	275,384	285,220	278,150	282,890	268,600	268,600	268,600
Miscellaneous	17,037	15,820	2,500	53,880	2,500	2,500	2,500
Transfers	317,877	333,673	317,079	316,988	250,388	250,388	250,388
Total current year resources	\$ 2,667,044	\$ 2,598,159	\$ 2,689,246	\$ 2,771,839	\$ 2,612,120	\$ 2,612,120	2,612,120
Total resources	\$ 4,899,308	\$ 4,802,222	\$ 4,471,680	\$ 4,762,018	\$ 4,896,018	\$ 4,896,018	4,896,018
Expenditures							
Administration	\$ 417,399	\$ 335,709	\$ 502,755	\$ 364,170	\$ 469,522	\$ 469,522	\$ 484,222
Police	1,477,060	1,390,567	1,578,298	1,447,725	1,561,615	1,601,767	1,601,767
Parks & Grounds	131,673	238,260	406,802	302,962	408,470	408,470	408,470
Municipal Court	208,453	204,060	231,021	210,819	243,703	243,703	243,703
Planning	104,660	101,917	175,281	140,444	152,896	152,896	152,896
Non Departmental Transfers	356,000	541,529	12,000	12,000	8,000	8,000	8,000
Contingency			465,523		951,812	911,660	896,960
Total expenditures	\$ 2,695,245	\$ 2,812,043	\$ 3,371,680	\$ 2,478,120	\$ 3,796,018	\$ 3,796,018	3,796,018
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	\$ 2,204,063	\$ 1,990,179	\$ -	\$ 1,183,898	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	General Fund Revenue Description	2012 Budget
1,296,194	1,440,014	1,438,015	1,460,000	10-000-001	Taxes Necessary to Balance B	1,422,500
76,070	(86,840)	78,781	37,000	10-000-002	Delinquent Taxes	40,000
44,069	13,090	13,500	10,875	10-000-003	Interest Earned	10,875
27,138	21,555	22,500	19,000	10-000-081	CenturyTel Franchise (7%)	19,500
125,282	126,647	129,000	123,391	10-000-082	PUD Franchise (4%)	123,400
97,537	99,815	101,500	78,055	10-000-083	NW Natural Gas Franchise (3%)	80,000
42,362	42,741	44,000	44,500	10-000-084	Garbage Franchise (5%)	45,000
71,512	76,423	76,400	84,500	10-000-085	Cable Franchise (5%)	84,500
29,221	-	3,000	30,260	10-000-670	Natural Gas Royalties	20,000
55,988	20,939	23,500	15,000	10-000-060	Business Licenses	15,000
81,783	68,227	92,470	70,000	10-000-015	State Liquor Tax	79,750
9,882	9,638	8,851	9,000	10-000-020	State Cigarette Tax	9,675
43,945	47,361	-	47,500	10-000-025	State Revenue Sharing	47,500
-	33,837	-	32,000	10-000-026	911 Revenue	32,932
55,761	50,000	60,000	57,000	10-000-101	Police Donations & Grants	60,000
234,166	241,824	225,000	260,300	10-000-030	Court Fines/Fees/Costs	250,000
227	173	150	140	10-000-055	Street Trees (1% of land use	100
22,250	17,669	15,000	13,850	10-000-065	Planning & Developing Fees	10,000
-	-	20,000	-	10-000-066	Planning Grant	-
-	6,747	-	-	10-000-067	Contract Project Planner	-
18,741	18,806	18,000	8,600	10-000-102	Police Administrative Fees	8,500
17,028	15,335	2,500	1,380	10-000-100	Miscellaneous	2,500
10	485	-	52,500	10-000-161	Parks Misc Revenue	-
15,221	10,468	12,171	12,171	10-000-901	Transfer in Municipal Court	7,127
22,249	18,354	21,605	21,605	10-000-903	Transfer in Building Fund	17,856
9,539	12,354	8,262	8,262	10-000-915	Transfer in Parks	9,247
18,650	16,164	19,162	19,162	10-000-916	Transfer in Planning Fund	16,356
26,407	20,429	11,381	11,381	10-000-917	Transfer in Street Fund	12,567
50,876	80,763	73,189	73,189	10-000-918	Transfer in Water Fund	58,864
49,607	63,176	60,523	60,523	10-000-919	Transfer in Sewer Fund	50,430
92,763	103,522	101,903	101,903	10-000-920	Transfer in Police	72,019
8,103	2,141	2,217	2,217	10-000-921	Transfer in Street SDC Fund	1,478
4,752	1,255	1,302	1,302	10-000-922	Transfer in Parks SDC Fund	868
1,461	252	393	393	10-000-923	Transfer in Storm Drainage SDC Fund	262
8,580	2,290	2,374	2,374	10-000-924	Transfer in Water SDC Fund	2,168
3,270	847	878	787	10-000-925	Transfer in Water SDC Reimbursement	-
6,399	1,658	1,719	1,719	10-000-926	Transfer in Sewer SDC Fund	1,146
2,667,044	2,598,159	2,689,246	2,771,839		Total General Fund Revenue	2,612,120

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 \$484,222 for an operational budget and \$58,720 has been budgeted for Personal Services. The Materials and Services proposed in this budget is \$425,502. This figure is \$12,036 less than last year's budgeted amount. The largest expenditure in the Administrative Department is the insurance line item at \$101,000.

Budget Committee members will again find a line item for Economic Development and Emergency Management. Under Economic Development, staff is recommending spending \$10,000 for the County Economic Development Department \$5,000 to be a title sponsor of the Scappoose Sauerkraut Festival and \$10,000 for the Columbia County Rider program.

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

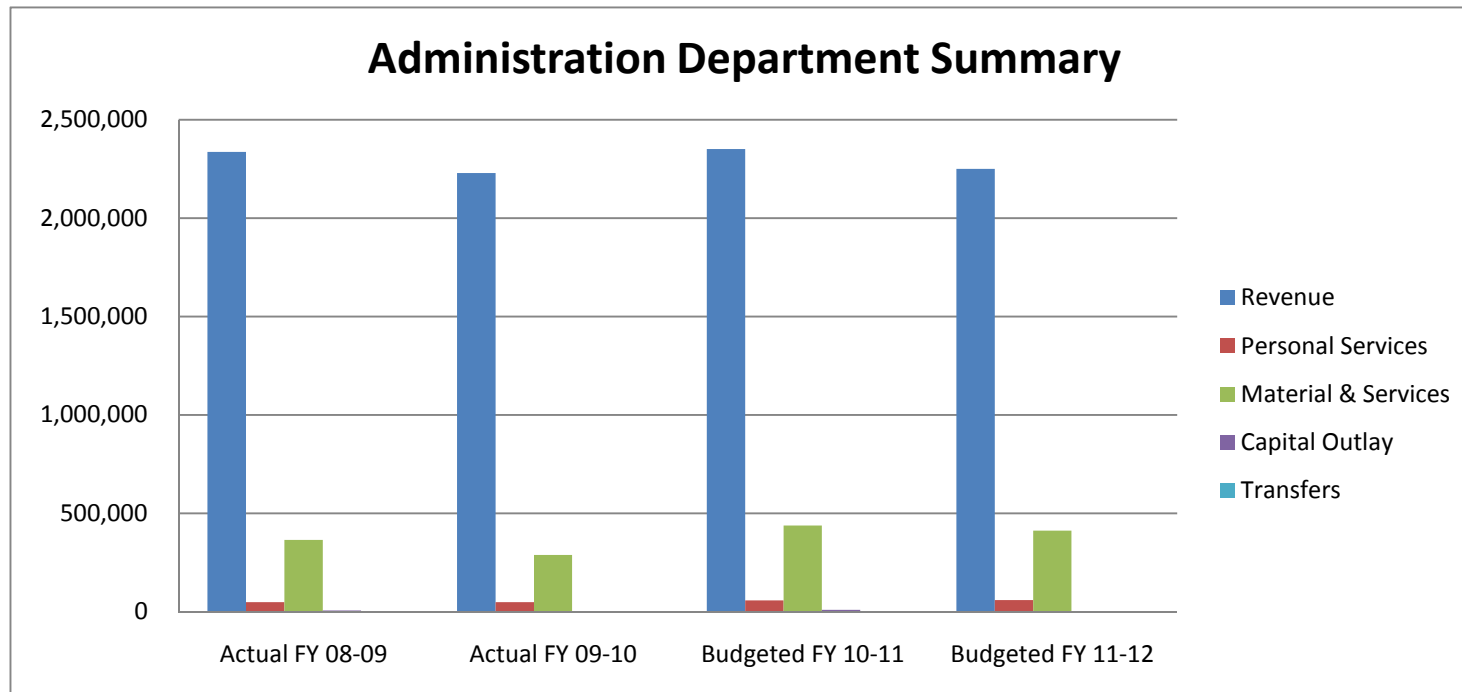
Personal Services

Materials & Services

Capital Outlay

Transfers

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Personal Services	\$ 47,453	\$ 47,607	\$ 56,217	\$ 52,500	\$ 58,720	\$ 58,720	\$ 58,720
Materials & Services	364,911	288,102	437,538	311,670	410,802	410,802	425,502
Capital Outlay	5,035	0	9,000				
Transfers							
Total expenditures	\$ 417,399	\$ 335,709	\$ 502,755	\$ 364,170	\$ 469,522	\$ 469,522	484,222



2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	2011 Account	Administration Department Description	2012 Budget
14,027	13,379	15,512	15,512	10-100-100	City Manager	15,832
9,431	10,273	11,002	11,002	10-100-106	Finance/Office Manager	11,789
8,254	8,997	9,636	9,636	10-100-110	City Recorder	10,320
968	-	-	-	10-100-122	Maintenance Mechanic	-
-	-	-	-	10-100-142	Overtime	-
5,755	6,565	8,841	6,850	10-100-146	Health Insurance	8,111
6,497	5,792	6,414	6,450	10-100-148	Retirement Benefits	8,229
2,495	2,454	4,483	2,750	10-100-150	Social Security	4,042
26	146	329	300	10-100-152	Workers' Compensation	397
47,453	47,607	56,217	52,500	-	Total Personal Services	58,720
55,483	507	16,650	1,300	10-100-200	Building/Facilities Maintenance	16,850
40,420	41,493	42,580	42,580	10-100-201	Building Lease	43,458
-	169	500	-	10-100-202	Equipment Maintenance	500
8,417	8,486	13,135	11,000	10-100-203	Maintenance Agreements	11,535
93	-	-	-	10-100-204	Vehicle Maintenance	-
-	-	-	-	10-100-205	Small Equipment	6,000
8,398	9,281	13,300	9,000	10-100-216	Office Supplies	13,300
-	-	2,500	-	10-100-218	Operational Supplies	2,500
6,737	6,601	8,340	7,000	10-100-228	Utilities	9,300
53,831	52,289	102,100	65,000	10-100-230	Contractual/Professional	95,600
200	-	3,000	-	10-100-232	Elections	3,000
1,197	(490)	800	2,000	10-100-234	Miscellaneous	800
102,938	93,686	126,000	87,500	10-100-238	Insurance	101,000
10,194	8,227	23,500	6,000	10-100-240	Travel/Training	15,500
19,972	25,515	35,490	35,490	10-100-242	Dues/Fees/Subscriptions	36,766
8,364	8,761	15,000	15,000	10-100-243	Economic Development	25,000
2,265	1,342	2,825	2,800	10-100-244	Publications/Notices/Advertising	2,875
6,818	6,818	6,818	-	10-100-245	Emergency Management	6,818
39,583	25,417	25,000	27,000	10-100-246	Community Contributions	34,700
364,911	288,102	437,538	311,670	-	Total Materials & Services	425,502
-	-	1,000	-	10-100-300	Equipment & Furniture	-
5,035	-	8,000	-	10-100-344	Computer Hardware and Software	-
5,035	-	9,000	-	-	Total Capital Outlay	-
-	-	-	-	10-100-401	Transfer to Unemployment Fund	-
-	-	-	-	-	Total Transfers	-
417,399	335,709	502,755	364,170	-	Total Expenditures	484,222

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 the continuation of operation with a 24-hour-7 days a week police coverage. Scappoose Police investigate suspected criminal activity, suspicious situations, and other calls for service. Officers will respond to calls for service, assist other departments, and affect arrests. Routine patrol, along with traffic safety enforcement, is performed by means of officers in patrol cars and at times on foot. We are the primary investigative agency of traffic crashes. Our community programs includes; a yearly Scappoose Police Citizens Academy, Eddie Eagle Gun Safety, Mc Gruff crime prevention, Know Your Neighborhood, Business Watch, Child Safety Seat education and inspection, C.E.R.T. (Community Emergency Response Team) and the Police Reserve program.

BUDGET NOTES:

Total operational cost for the department is budgeted at \$1,601,767. Personal Services are \$1,228,503. Material and Services costs are budgeted at \$243,637. The Department anticipates spending \$57,608 in the Debt Service line item for vehicle leases.

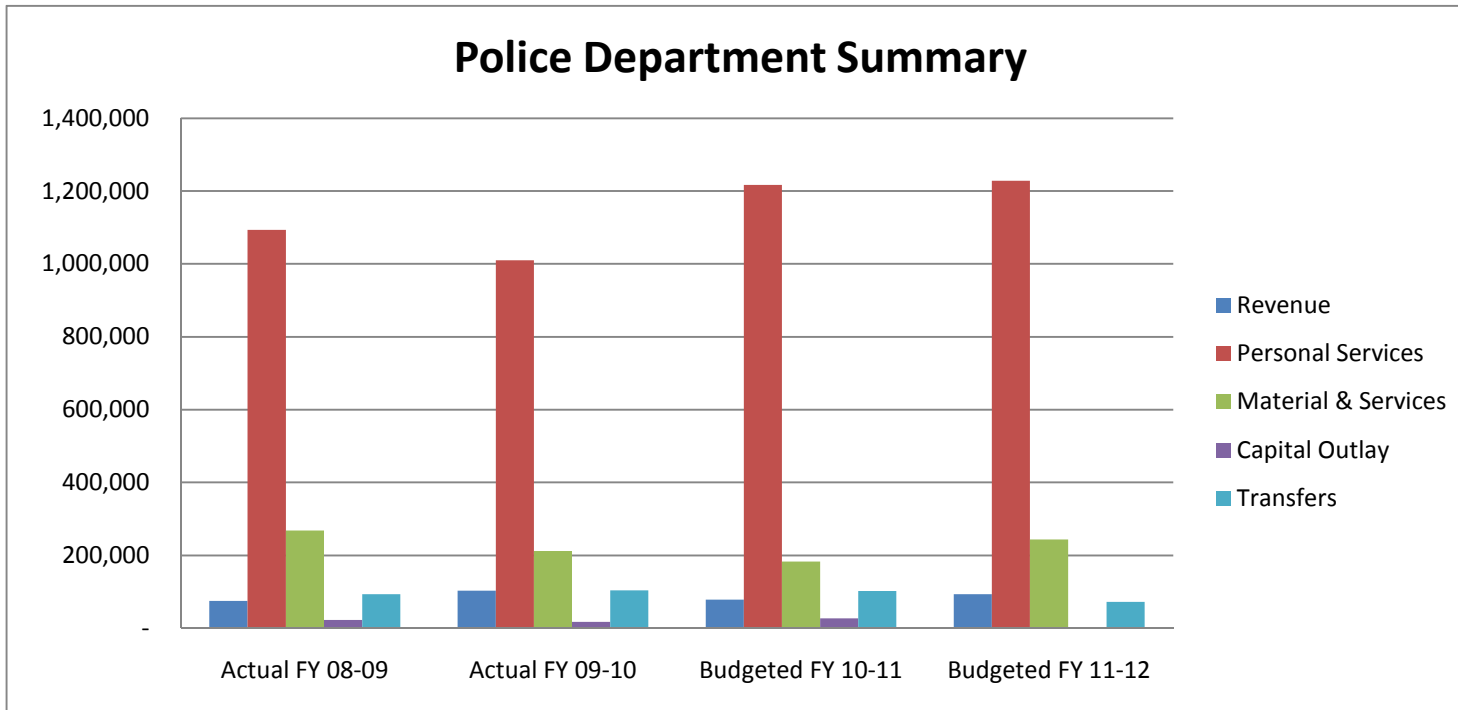
NUMBER OF FTE'S: 11.47

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Sergeant (2)	200%
Lieutenant	100%	Police Administrator	100%	Officers (6)	600%

Police Department Expenditures

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Police							
Personal Services	\$ 1,093,195	\$ 1,009,946	\$ 1,216,765	\$ 1,079,363	\$ 1,188,351	\$ 1,228,503	\$ 1,228,503
Materials & Services	268,334	212,151	182,630	210,478	243,637	243,637	243,637
Capital Outlay	22,768	17,499	27,116	6,097			
Debt Service							
2006-2008 Principal Ford Motor Lease 12/01		41,371	45,977	45,977	53,757	53,757	53,757
2006-2008 Interest Ford Motor Lease 12/01		6,078	3,907	3,907	3,851	3,851	3,851
Transfers	92,763	103,522	101,903	101,903	72,019	72,019	72,019
Total expenditures	\$ 1,477,060	\$ 1,390,567	\$ 1,578,298	\$ 1,447,725	\$ 1,561,615	\$ 1,601,767	1,601,767



2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Police Department Description	2012 Budget
14,027	13,379	15,512	15,512	10-140-100	City Manager	15,832
9,431	10,273	11,004	11,004	10-140-106	Finance/Office Manager	11,789
698	724	736	736	10-140-108	Office Administrator I	751
8,254	8,997	9,636	9,636	10-140-110	City Recorder	10,320
3,502	-	-	-	10-140-122	Mechanic	-
91,452	95,309	97,212	97,212	10-140-124	Police Chief	99,200
81,192	84,240	86,250	86,250	10-140-125	Lieutenant	88,033
94,359	73,843	75,313	75,313	10-140-126	Police Sergeant	138,432
318,800	301,123	345,422	330,000	10-140-128	Patrol Officers	297,048
53,852	37,761	41,353	32,000	10-140-130	Office Administrator I	35,621
33,265	39,679	55,295	50,000	10-140-142	Overtime	50,383
159,355	155,641	227,436	175,000	10-140-146	Health Insurance	221,386
145,150	111,521	131,279	121,500	10-140-148	Retirement Benefits	156,160
53,664	49,573	91,479	54,200	10-140-150	Social Security	79,599
26,193	27,882	28,838	21,000	10-140-152	Workers' Compensation	23,949
1,093,195	1,009,946	1,216,765	1,079,363		Total Personal Services	1,228,503
8,861	7,290	7,400	7,400	10-140-200	Building Maintenance	7,400
2,802	1,873	3,000	3,000	10-140-202	Equipment Maintenance	3,000
3,987	5,609	5,613	5,613	10-140-203	Maintenance Agreements	6,373
54,329	44,667	42,535	42,535	10-140-204	Vehicle Maintenance	58,135
-	-	-	10,000	10-140-205	Small Equipment	14,000
9,867	9,595	8,220	7,200	10-140-216	Office Supplies	8,220
9,397	7,359	7,830	7,830	10-140-218	Operational Supplies	14,740
23,638	23,200	26,040	22,300	10-140-228	Utilities	26,280
52,952	43,559	45,400	36,500	10-140-230	Contractual/Professional Ser	22,200
445	215	500	500	10-140-234	Miscellaneous	500
536	1,216	1,525	2,000	10-140-236	Medical Mandates	1,525
5,000	-	-	500	10-140-238	Insurance	-
9,815	10,022	10,000	10,000	10-140-240	Travel/Training	10,000
2,070	3,643	2,287	3,000	10-140-242	Dues/Fees/Subscriptions	16,452
474	870	580	300	10-140-244	Publications/Notices/Advertising	580
18,753	17,673	19,700	19,700	10-140-252	Uniforms	19,300
1,222	1,524	2,000	100	10-140-253	Special Investigations	2,000
-	33,837	-	32,000	10-140-270	Public Safety Communications	32,932
64,187	-	-	-	10-140-273	Leased Cars	-
268,334	212,151	182,630	210,478		Total Materials & Services	243,637
15,968	9,300	7,100	6,097	10-140-300	Equipment/Furniture	-
2,092	1,260	2,500	-	10-140-305	Radio Equipment	-
-	-	50,000	-	10-140-306	Vehicle Lease	-
4,708	6,939	7,400	-	10-140-344	Computer & Software	-
-	-	10,000	-	10-140-345	Matching Grant Funds	-
22,768	17,499	77,000	6,097		Total Capital Outlay	-
-	41,371	-	45,977	10-140-500	Vehicle Lease Principal	53,757
-	6,078	-	3,907	10-140-501	Vehicle Lease Interest	3,851
-	47,449	-	49,884		Total Debt Service	57,608
-	-	-	-	10-140-401	Transfer to Unemployment Fun	-
92,763	103,522	101,903	101,903	10-140-402	Transfer to GF ISF	72,019
92,763	103,522	101,903	101,903		Total Transfers	72,019
1,477,060	1,390,567	1,578,298	1,447,725		Total Expenditures	1,601,767

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 continue to maintain and improve nearly 40 acres of city parks grounds and 12 park structures. The department will assist the Scappoose Bay Watershed Council in obtaining grant funds for a stream bank stabilization project and will assist Rotary construct a splash fountain in Heritage Park.

BUDGET NOTES:

The Parks Department budget maintains the existing grounds and facilities. The department has an operational budget of \$408,470. This figure represents Personal Service costs of \$198,257 and Material & Service costs of \$73,526. The largest expenditures in the fund are the Operational Supplies line item at \$21,511 and Contractual/Professional line item at \$20,300. The contractual professional line item commits \$10,000 for matching funds for a stream bank stabilization grant, \$54,000 to assist the School district with repairing the tennis courts \$15,000 for concrete work at Veterans Park, and 11,000 Veteran's Monument and Park Dedication Stone. The fund also allocates \$40,000 to the Rotary Fountain project in the Capital Improvement line item.

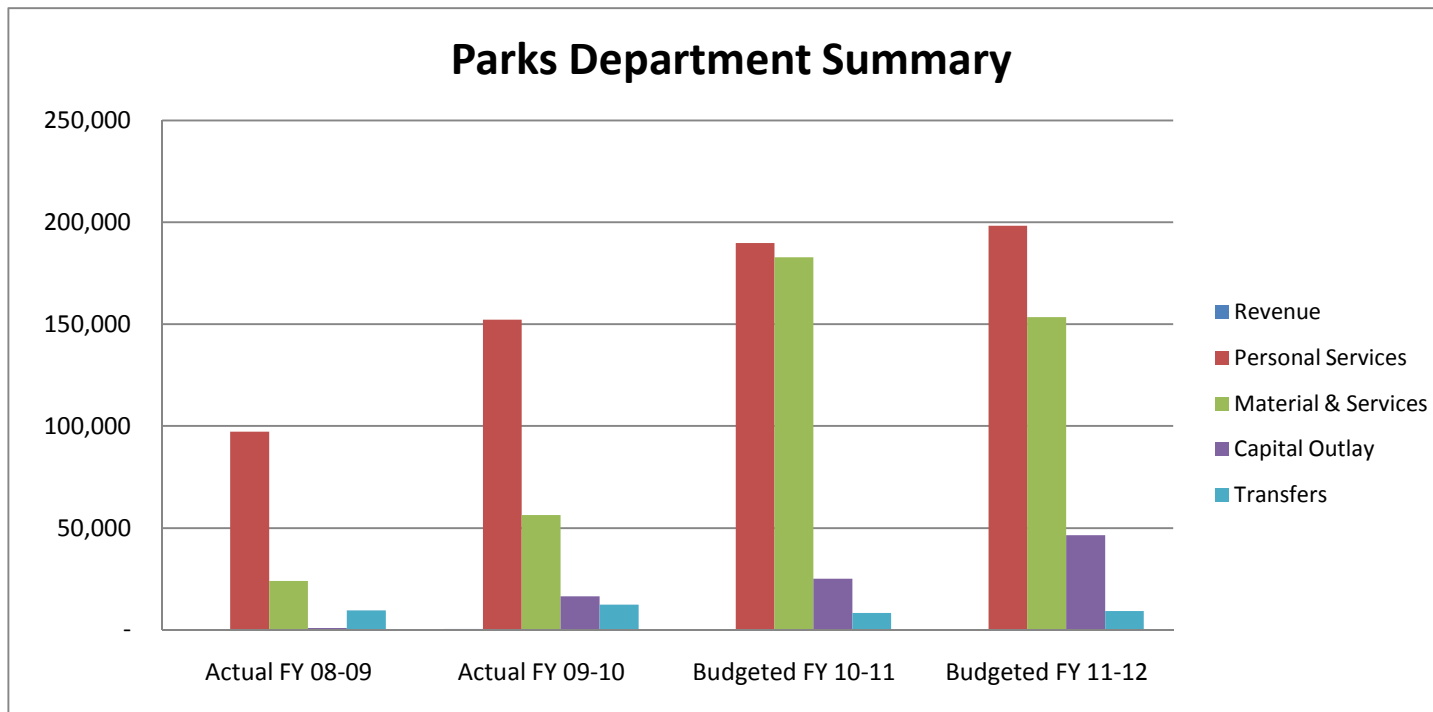
NUMBER OF FTE'S- 2.34

PERCENTAGE OF TIME ALLOCATION:

City Manager	5%	City Recorder	5%	Finance Administrator	2%
Office Administrator I	2%	Field Services Supervisor	10%	Utility I	100%
Utility II (3)	30%	Utility II & II	80%		

Parks Department Expenditures

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Parks							
Personal Services	\$ 97,251	\$ 152,225	\$ 189,769	\$ 169,051	\$ 198,257	\$ 198,257	\$ 198,257
Materials & Services	23,975	56,353	182,793	109,210	153,526	153,526	153,526
Capital Outlay	908	16,392	25,039	15,500	46,500	46,500	46,500
Debt Service							
2008 Principal Ford Motor Lease 12/01		834	806	806	858	858	858
2008 Interest Ford Motor Lease 12/01		102	133	133	82	82	82
Transfers	9,539	12,354	8,262	8,262	9,247	9,247	9,247
Total expenditures	\$ 131,673	\$ 238,260	\$ 406,802	\$ 302,962	\$ 408,470	\$ 408,470	408,470



2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	2011 Account	Parks Department Description	2012 Budget
4,676	4,460	5,171	5,171	10-160-100	City Manager	5,277
1,257	1,370	1,467	1,467	10-160-106	Finance/Office Manager	1,572
698	724	736	736	10-160-108	Office Administrator I	751
2,751	2,999	3,211	3,211	10-160-110	City Recorder	3,440
7,125	7,390	7,540	7,540	10-160-118	Field Services Supervisor	7,694
31,999	76,564	88,327	85,876	10-160-121	Utility Workers	93,963
9,924	-	-	-	10-160-122	Mechanic	-
6,107	-	-	-	10-160-138	Part-Time Help	-
-	336	3,674	500	10-160-142	Over Time	3,917
15,457	32,741	41,849	35,200	10-160-146	Health Insurance	40,626
10,273	15,500	19,099	17,500	10-160-148	Retirement Benefits	23,630
4,896	7,019	13,656	8,100	10-160-150	Social Security	12,419
2,088	3,120	5,039	3,750	10-160-152	Workers' Compensation	4,968
97,251	152,225	189,769	169,051		Total Personal Services	198,257
402	1,987	8,113	5,600	10-160-200	Building/Facilities Maintenance	2,500
1,763	3,976	5,000	3,500	10-160-202	Equipment Maintenance	5,000
485	570	940	600	10-160-203	Maintenance Agreements	580
1,249	930	3,000	1,500	10-160-204	Vehicle Maintenance	3,000
-	-	-	4,550	10-160-205	Small Equipment	2,740
2,122	2,161	3,810	3,810	10-160-206	Fuel, Oil, Lube	4,505
534	1,604	1,800	1,800	10-160-216	Office Supplies	1,740
4,020	7,650	19,480	16,500	10-160-218	Operational Supplies	21,511
90	-	250	100	10-160-220	Shop Maintenance Supplies	250
3,780	5,048	6,600	6,600	10-160-228	Utilities	6,600
7,164	30,684	129,000	60,000	10-160-230	Contractual/Profession	100,300
-	-	250	2,000	10-160-234	Miscellaneous	250
283	-	-	-	10-160-238	Insurance	-
580	700	1,500	600	10-160-240	Travel/Training	1,500
234	199	300	300	10-160-242	Dues/Fees/Subscriptions	300
330	48	250	250	10-160-244	Publications/Notices/Advertising	250
939	797	1,000	1,000	10-160-252	Uniforms/Safety/Equipment	1,000
-	-	1,500	500	10-160-254	Equipment Rental	1,500
23,975	56,353	182,793	109,210		Total Materials & Services	153,526
108	16,392	25,040	15,500	10-160-300	Equipment	46,500
800	-	938	-	10-160-306	Vehicle Lease or Purchase	-
-	-	-	-	10-160-344	Computer & Software Upgrades	-
908	16,392	25,978	15,500		Total Capital Outlay	46,500
-	833	-	806	10-160-500	Vehicle Lease Principal	858
-	102	-	133	10-160-501	Vehicle Lease Interest	82
-	936	-	939		Total Debt Service	940
-	-	-	-	10-160-401	Transfer to Unemployment	-
9,539	12,354	8,262	8,262	10-160-402	Transfer to GF ISF	9,247
9,539	12,354	8,262	8,262		Total Transfers	9,247
131,673	238,260	406,802	302,962	-	Total Expenditures	408,470

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 Columbia County Circuit Court located in St Helens. Scappoose 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 \$243,703. Within that budget, \$86,686 is budgeted for Personal Services costs. Materials and Services budget is \$149,890. Of that amount, Assessments constitutes the largest expenditure at \$70,000. 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.

NUMBER OF FTE'S- 1.11

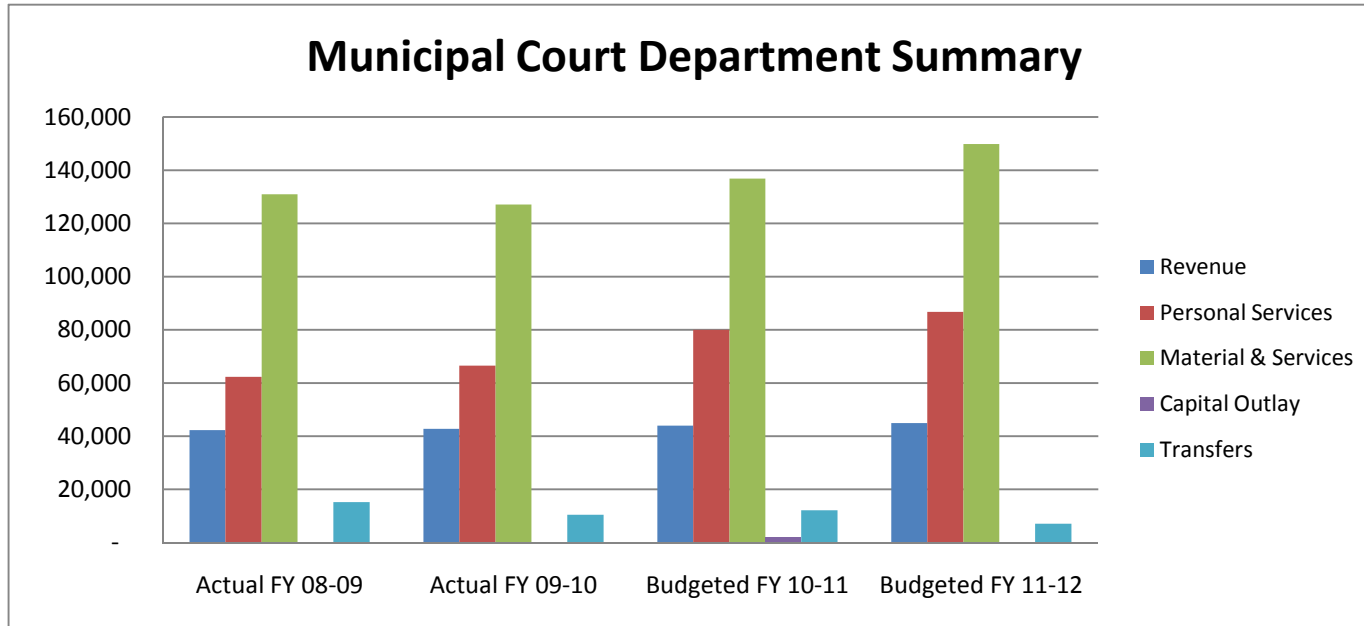
PERCENTAGE OF TIME ALLOCATION:

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

Municipal Court Department Expenditures

Municipal Court

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Personal services	\$ 62,268	\$ 66,469	\$ 80,020	\$ 73,513	\$ 86,686	\$ 86,686	\$ 86,686
Material & services	130,964	127,124	136,830	125,135	149,890	149,890	149,890
Capital outlay	0	0	2,000				
Transfers	15,221	10,468	12,171	12,171	7,127	7,127	7,127
Total expenditures	\$ 208,453	\$ 204,060	\$ 231,021	\$ 210,819	\$ 243,703	\$ 243,703	243,703



2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Municipal Court Department Description	2012 Budget
1,870	1,784	2,068	2,068	10-150-100	City Manager	2,111
3,144	3,424	3,667	3,667	10-150-106	Finance Administrator	3,930
698	724	736	736	10-150-108	Office Administrator I	751
1,651	1,210	1,284	1,284	10-150-110	City Recorder	1,376
-	283	2,886	2,000	10-150-142	Overtime	5,973
35,443	38,817	41,848	41,848	10-150-144	Court Clerk	43,306
7,686	8,346	11,462	8,660	10-150-146	Health Insurance	10,410
8,459	8,202	9,312	9,100	10-150-148	Retirement Benefits	12,460
3,254	3,494	6,509	3,900	10-150-150	Social Security	6,118
63	185	248	250	10-150-152	Worker's Compensation	251
62,268	66,469	80,020	73,513		Total Personal Services	86,686
979	3	1,000	-	10-150-200	Building/Facilities Maintenance.	1,000
-	-	-	-	10-150-202	Equipment Maintenance	-
2,757	3,191	3,600	3,475	10-150-203	Maintenance Agreements	6,600
-	-	-	-	10-150-205	Small Equipment	-
1,473	2,676	3,500	2,385	10-150-216	Office Supplies	3,500
3,623	4,889	5,100	4,600	10-150-228	Utilities	5,160
65,399	56,866	59,880	52,000	10-150-230	Contractual/Professional	59,880
-	-	100	-	10-150-234	Miscellaneous	100
-	-	-	-	10-150-238	Insurance	-
1,818	2,017	2,500	2,500	10-150-240	Travel/Training	2,500
50	50	70	125	10-150-242	Dues/Fees/Subscriptions	70
-	145	530	-	10-150-244	Publications/Notices/Advertising	530
-	49	550	50	10-150-248	Jail/Jury	550
54,865	57,238	60,000	60,000	10-150-250	Assessments	70,000
130,964	127,124	136,830	125,135		Total Materials & Services	149,890
-	-	2,000	-	10-150-344	Computer Hardware & Software	-
-	-	2,000	-		Total Capital Outlay	-
15,221	10,468	12,171	12,171	10-150-402	Transfer to GF ISF	7,127
15,221	10,468	12,171	12,171		Total Transfers	7,127
208,453	204,060	231,021	210,819		Total Expenditures	243,703

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 an urban growth boundary expansion and associated technical analysis.

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$152,896. The Planning Department anticipates revenue of \$13,850 from user fees. Personal Service costs are budgeted at \$74,280. The Planner position is still combined with an Engineer position. Material and Services costs are \$62,260. Within those line items, there is \$20,000 budget for attorneys fees, \$10,000 budgeted for GIS mapping, \$1,500 for aerial photography, \$2,000 for election costs and \$8,400 for publication, notices and advertising.

NUMBER OF FTE'S: .70

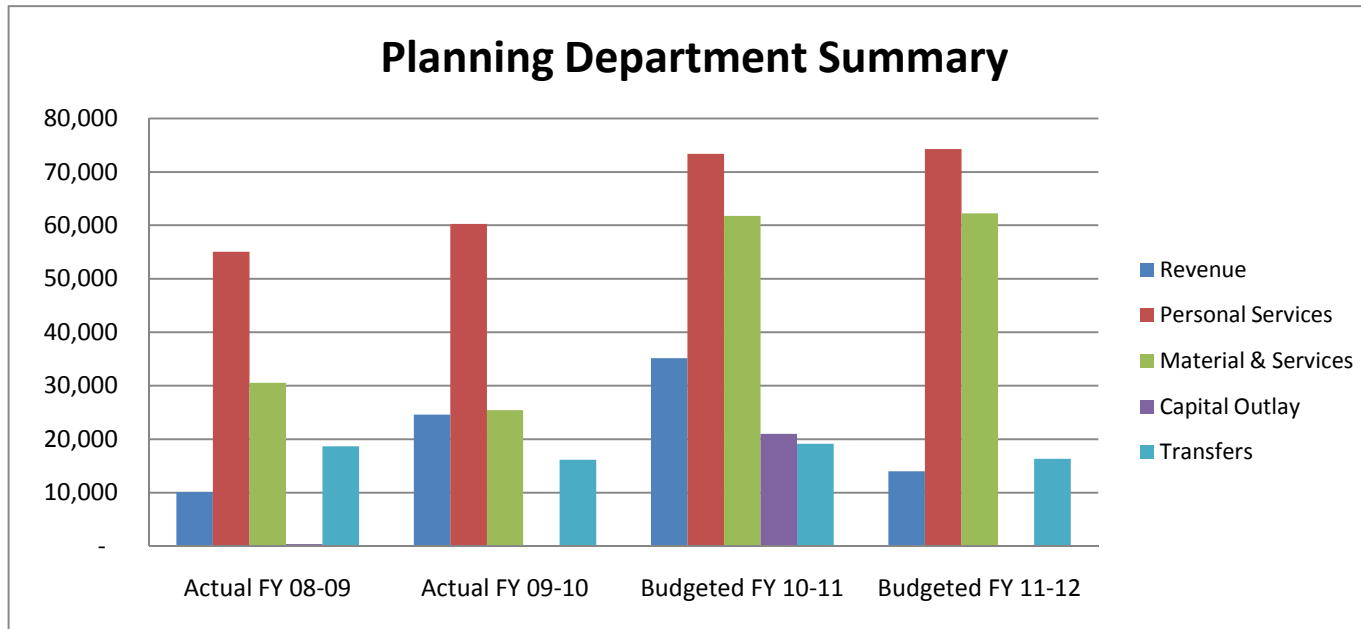
PERCENTAGE OF TIME ALLOCATION:

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

Planning Department Expenditures

Planning

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Personal services	\$ 55,037	\$ 60,289	\$ 73,369	\$ 64,857	\$ 74,280	\$ 74,280	\$ 74,280
Material & services	30,561	25,464	61,750	56,425	62,260	62,260	62,260
Capital outlay	412	0	21,000				
Transfers	18,650	16,164	19,162	19,162	16,356	16,356	16,356
Total expenditures	\$ 104,660	\$ 101,917	\$ 175,281	\$ 140,444	\$ 152,896	\$ 152,896	152,896



2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Planning Department Description	2012 Budget
4,676	4,460	5,171	5,170	10-120-100	City Manager	5,277
23,528	30,608	31,121	31,121	10-120-104	Planner / Part Time	31,766
1,257	1,370	1,467	1,468	10-120-106	Finance Administrator	1,572
698	724	736	736	10-120-108	Office Administrator I	751
2,751	3,589	3,854	3,854	10-120-110	City Recorder	4,128
5,306	2,268	2,237	2,237	10-120-132	CDC Administrator	2,282
300	669	2,146	2,146	10-120-142	Overtime	2,191
5,941	6,217	12,761	6,725	10-120-146	Health Insurance	11,532
7,613	6,915	7,417	7,350	10-120-148	Retirement Benefits	8,857
2,931	3,310	5,795	3,500	10-120-150	Social Security	5,108
37	160	664	550	10-120-152	Workers' Compensation	816
55,037	60,289	73,369	64,857		Total Personal Services	74,280
-	-	250	50	10-120-200	Building /Facilities Maintenance	250
-	-	-	-	10-120-202	Equipment Maintenance	-
2,664	3,517	3,020	1,800	10-120-203	Maintenance Agreements	2,760
237	326	1,000	450	10-120-204	Vehicle Maintenance	1,000
-	-	-	-	10-120-205	Small Equipment	1,000
318	189	480	275	10-120-206	Fuel, Oil & Lube	580
1,553	1,672	3,000	2,000	10-120-216	Office Supplies	2,700
1,755	1,784	2,100	1,850	10-120-228	Utilities	1,920
19,021	13,203	35,600	40,000	10-120-230	Contractual/Professional	34,600
-	-	-	-	10-120-231	Contract Project Planner	-
32	38	250	-	10-120-234	Miscellaneous	250
991	1,790	1,750	1,000	10-120-240	Travel/Training	1,900
346	367	2,900	3,000	10-120-242	Dues/Fees/Subscriptions	6,900
3,643	2,578	11,400	6,000	10-120-244	Publications/Notices/Advertising	8,400
-	-	-	-	10-120-245	Matching Grant Fund	-
30,561	25,464	61,750	56,425		Total Materials & Services	62,260
412	-	1,000	-	10-120-300	Equipment/Furniture/Computer	-
-	-	20,000	-	10-120-345	Matching Grant Fund	-
412	-	21,000	-		Total Capital Outlay	-
-	-	-	-	10-120-401	Transfer to Unemployment	-
18,650	16,164	19,162	19,162	10-120-402	Transfer to GF ISF	16,356
18,650	16,164	19,162	19,162		Total Transfers	16,356
104,660	101,917	175,281	140,444		Total Expenditures	152,896

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 fiscal year 2012-2013 cash carryover.

BUDGET NOTES:

There will be a transfer of \$8,000 to the Watts House Fund. The Contingency line item has a budget of \$896,960. The Unappropriated Ending Fund Balance is budgeted at \$1,100,000.

Non Departmental Department Expenditures	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Non Departmental Transfers	356,000	541,529	12,000	12,000	8,000	8,000	8,000
Total expenditures	\$ 356,000	\$ 541,529	\$ 12,000	\$ 12,000	\$ 8,000	\$ 8,000	8,000

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Non Departmental Transfers Description	2012 Budget
75,000	15,918	-	-	10-999-402	Transfer to Skate Park Fund	-
75,000	-	-	-	10-999-406	Swimming Pool Reserve Fund	-
-	100,000	-	-	10-999-414	Transfer to Storm Water	-
-	18,785	-	-	10-999-418	Transfer to Unemployment	-
200,000	338,326	-	-	10-999-424	Transfer to Municipal Park	-
-	62,500	-	-	10-999-425	Transfer to Parks SDC	-
6,000	6,000	12,000	12,000	10-999-428	Transfer to Watts House Fund	8,000
356,000	541,529	12,000	12,000		Total Transfers	8,000
-	-	465,523	-	10-999-600	Contingency	896,960
-	-	1,100,000	-	10-999-900	Unappropriated Ending Fund	1,100,000
-	-	1,565,523	-		Total Expenditures	2,004,960
2,695,246	2,812,043	3,371,680	2,478,120		Total General Fund	3,796,018

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

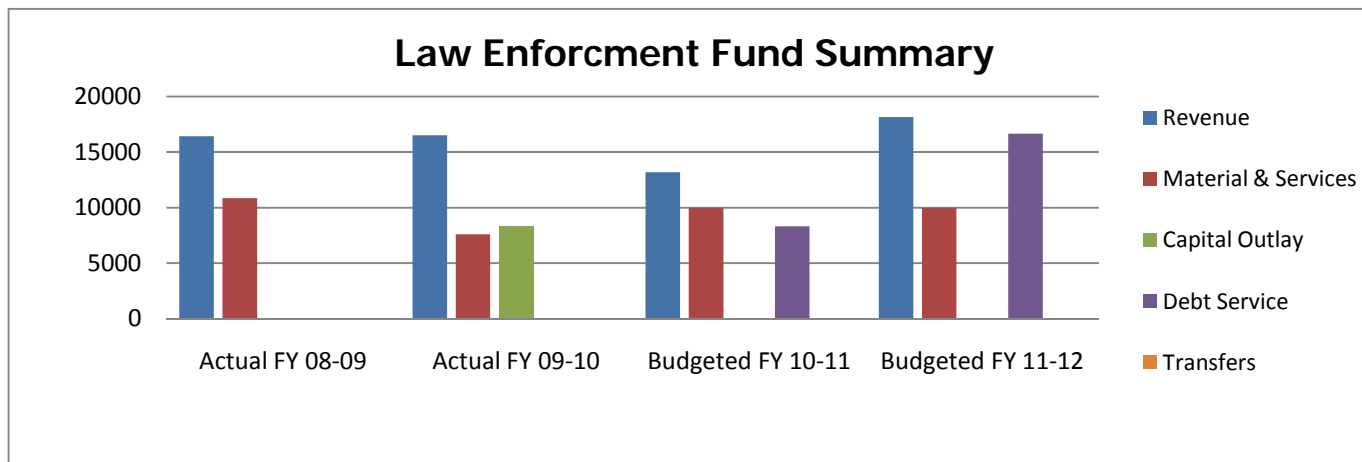
The Municipal Court imposes an assessment appropriate to recoup some of the cost of providing the enforcement services. The assessment funds are expended on law enforcement activities, such as crime prevention and training.

VISION FOR THE YEAR:

Staff will use funds to updating our traffic safety equipment for measuring speed; traffic reader counters; in car digital recording devices and continue with promotional crime prevention materials along with educational materials and education preventing drug abuse and under age alcohol use.

BUDGET NOTES:

This year there is working capital carryover of \$32,983. The fund anticipates Intergovernmental revenues of \$18,000 and interest income of \$150. Total Fund Resources are estimated at \$51,133. The fund anticipates spending \$10,000 in training activities and \$16,656 in Debt Service for a vehicle lease. The Fund will maintain a Contingency of \$24,477.



Law Enforcement Assessments 94

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 27,005	\$ 32,575	\$ 31,800	\$ 33,161	\$ 32,983	\$ 32,983	32,983
Current year resources							
Interest	\$ 567	\$ 214	\$ 200	\$ 150	\$ 150	\$ 150	\$ 150
Intergovernmental Revenue	\$ 15,865	\$ 16,287	\$ 13,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Transfers In	\$ -				\$ -	\$ -	\$ -
Total current year resources	\$ 16,432	\$ 16,501	\$ 13,200	\$ 18,150	\$ 18,150	\$ 18,150	18,150
Total resources	\$ 43,437	\$ 49,076	\$ 45,000	\$ 51,311	\$ 51,133	\$ 51,133	51,133
Expenditures							
Materials and services	\$ 10,862	\$ 7,587	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay		8,327					
Debt Service							
2008 Principal Ford Motor Lease 12/01			7,240	7,240	15,005	15,005	15,005
2008 Interest Ford Motor Lease 12/01			1,088	1,088	1,651	1,651	1,651
Transfers							
Contingency			26,672		24,477	24,477	24,477
Total expenditures	\$ 10,862	\$ 15,914	\$ 45,000	\$ 18,328	\$ 51,133	\$ 51,133	51,133
Ending available working capital	\$ 32,575	\$ 33,161	\$ -	\$ 32,983	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Law Enforcement Assessment Fund Description	2012 Budget
567	214	200	150	94-000-003	Interest Earned	150
15,865	16,287	13,000	18,000	94-000-040	Municipal Court Assessments	18,000
-	-	-	-	94-000-100	Miscellaneous	-
-	-	-	-	94-000-400	Transfers In	-
16,432	16,501	13,200	18,150		Total Revenue	18,150
10,862	7,587	10,000	10,000	94-940-240	Law Enforcement & Prevention	10,000
10,862	7,587	10,000	10,000		Total Materials & Services	10,000
-	8,328	8,328	-	94-940-306	Vehicle Lease or Purchase	-
-	8,328	8,328	-		Total Capital Outlay	-
-	-	-	6,751	94-940-500	Vehicle Lease Principal	15,005
-	-	-	1,577	94-940-501	Vehicle Lease Interest	1,651
-	-	-	8,328		Total Debt Service	16,656
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	26,672	-	94-940-600	Contingency	24,477
10,862	15,915	45,000	18,328		Total Expenditures	51,133

WATTS HOUSE FUND 62

PURPOSE:

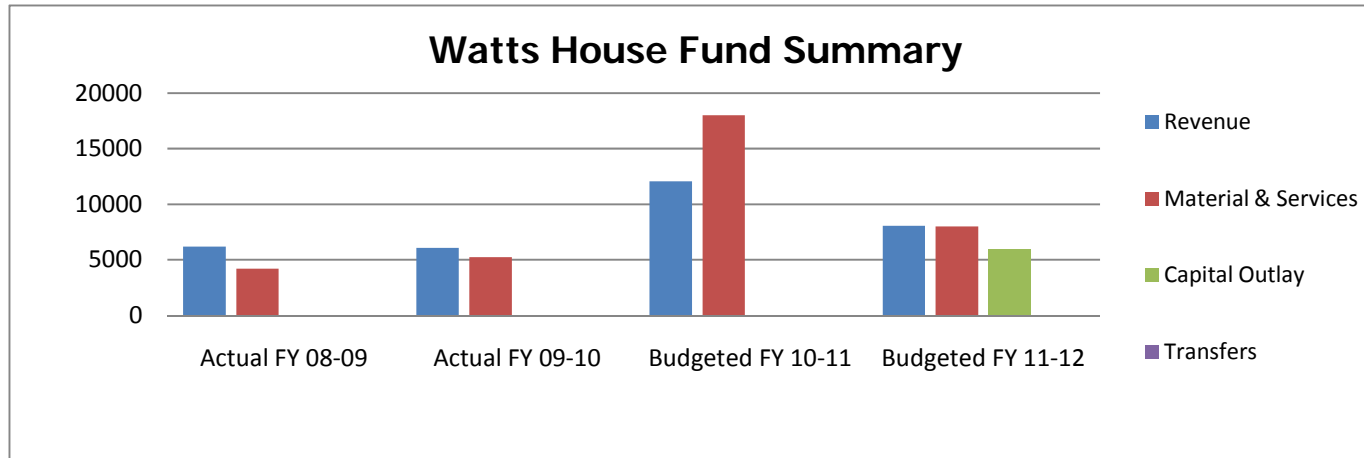
This fund was established for provide a more efficient method of tracking Watts House expenditures.

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House and to replace the furnace.

BUDGET NOTES:

This year has a beginning working balance of \$6,535. The fund anticipates revenues of \$50 in interest and an \$8,000 transfer from the General Fund. Total fund resources are estimated at \$14,585. The fund anticipates spending \$8,000 for utilities and \$6,000 for a new furnace. Contingency is budgeted at \$585.



Watts House Fund 62

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 6,039	\$ 8,035	\$ 6,525	\$ 8,875	\$ 6,535	\$ 6,535	6,535
Current year resources							
Interest	\$ 195	\$ 75	\$ 80	\$ 60	\$ 50	\$ 50	\$ 50
Intergovernmental Revenue	\$ -	\$ 10					
Transfers In	\$ 6,000	\$ 6,000	\$ 12,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ 8,000
Total current year resources	\$ 6,195	\$ 6,085	\$ 12,080	\$ 12,060	\$ 8,050	\$ 8,050	8,050
Total resources	\$ 12,234	\$ 14,120	\$ 18,605	\$ 20,935	\$ 14,585	\$ 14,585	14,585
Expenditures							
Materials and services	\$ 4,199	\$ 5,245	\$ 18,000	\$ 14,400	\$ 8,000	\$ 8,000	\$ 8,000
Capital outlay					6,000	6,000	6,000
Transfers							
Contingency			605		585	585	585
Total expenditures	\$ 4,199	\$ 5,245	\$ 18,605	\$ 14,400	\$ 14,585	\$ 14,585	14,585
Ending available working capital	\$ 8,035	\$ 8,875	\$ -	\$ 6,535	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Watt House Fund Description	2012 Budget
195	75	80	60	62-000-003	Interest Earned	50
-	10	-	-	62-000-120	Watts House Donations	-
-	-	-	-	62-000-100	Miscellaneous	-
6,000	6,000	12,000	12,000	62-000-401	Transfers In	8,000
6,195	6,085	12,080	12,060		Total Revenue	8,050
1,397	2,802	15,000	12,000	62-620-200	Watts House Maintenance	5,000
2,802	2,443	3,000	2,400	62-620-228	Watts House Utilities	3,000
4,199	5,245	18,000	14,400		Total Materials & Services	8,000
-	-	-	-	62-620-326	Council Approved Projects	6,000
-	-	-	-		Total Capital Outlay	6,000
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	605	-	62-620-600	Contingency	585
4,199	5,245	18,605	14,400		Total Expenditures	14,585

PEG FEE FUND 61

PURPOSE:

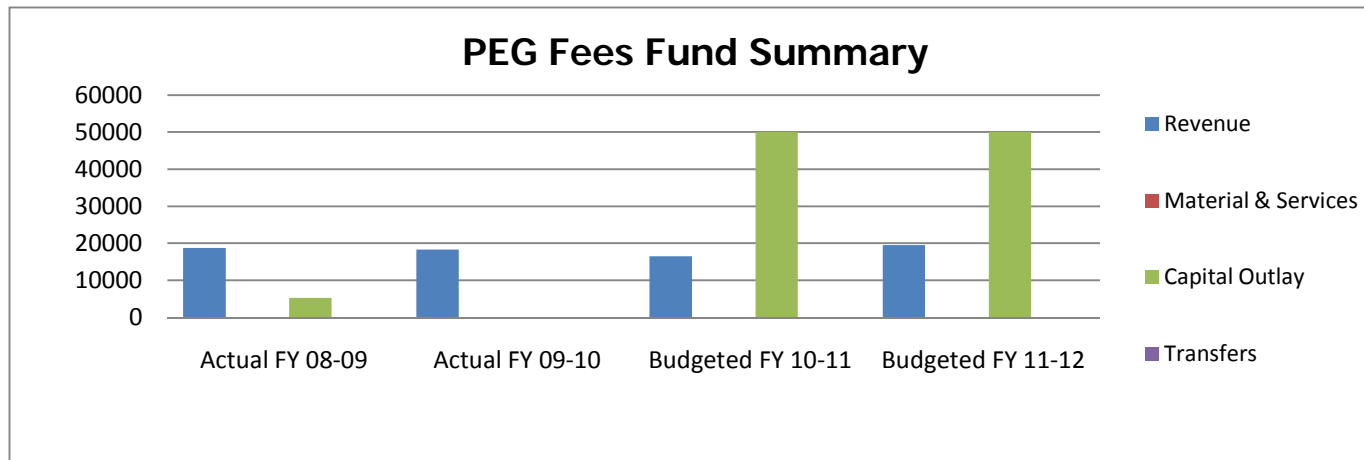
This fund was established for tracking of revenue and expenditures related to PEG Fees.

VISION FOR THE YEAR:

Continue to work on 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 \$100,753. The fund anticipates PEG fee revenue of \$19,000 and interest income of \$475. Total fund resources are estimated to be \$120,228. The fund anticipates expenditures of \$50,000 to address the vision statement. Contingency is estimated to be \$70,228.



PEG Fee Fund 61

	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Resources							
Working capital carryover	\$ 49,902	\$ 63,379	\$ 79,798	\$ 81,703	\$ 100,753	\$ 100,753	100,753
Current year resources							
Interest	\$ 1,140	\$ 480	\$ 500	\$ 475	\$ 475	\$ 475	\$ 475
Intergovernmental Revenue	\$ 17,624	\$ 17,844	\$ 16,000	\$ 18,575	\$ 19,000	\$ 19,000	\$ 19,000
Transfers In							
Total current year resources	\$ 18,764	\$ 18,324	\$ 16,500	\$ 19,050	\$ 19,475	\$ 19,475	19,475
Total resources	\$ 68,666	\$ 81,703	\$ 96,298	\$ 100,753	\$ 120,228	\$ 120,228	120,228
Expenditures							
Materials and services			\$ -				
Capital outlay	5,287	0	50,000		50,000	50,000	50,000
Transfers							
Contingency			46,298		70,228	70,228	70,228
Total expenditures	\$ 5,287	\$ -	\$ 96,298	\$ -	\$ 120,228	\$ 120,228	120,228
Ending available working capital	\$ 63,379	\$ 81,703	\$ -	\$ 100,753	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	PEG Fee Fund Description	2012 Budget
1,140	480	500	475	61-000-003	Interest Earned	475
17,624	17,844	16,000	18,575	61-000-120	Peg Fees	19,000
-	-	-	-	61-000-100	Miscellaneous	-
-	-	-	-	61-000-401	Transfers In	-
18,764	18,324	16,500	19,050		Total Revenue	19,475
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	-
-	-	46,298	-	61-610-600	Contingency	70,228
5,287	-	96,298	-		Total Expenditures	120,228

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 and the City of Scappoose. 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, livability and well-being of all members of the community.

VISION FOR THE YEAR:

The Building Department estimates that 10 new residential building permits could be taken out this year. The City anticipates that some commercial projects could happen along S.E. 2nd Street. This is a result of the Havlik Drive and S.E. 2nd Street project being completed. Staff has also had inquiries from business owner at the Airport Industrial park about constructing new facilities. However, it is too early to determine if those projects will materialize. The department is taking a conservative approach to estimating revenues for the fiscal year.

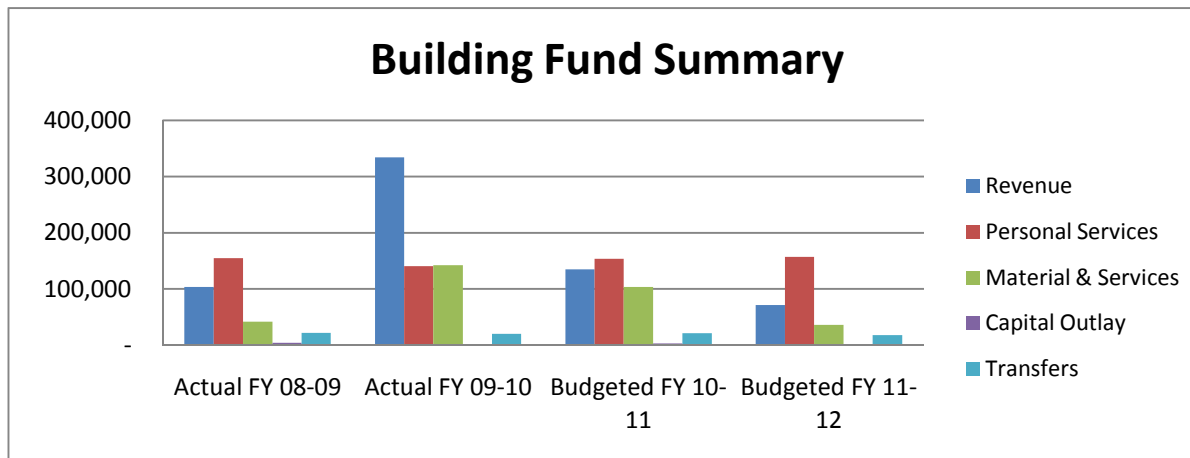
BUDGET NOTES:

The Building Fund begins the year with a starting position of \$240,123. Revenue is anticipated to be \$71,600. Total anticipated revenue for this fund is projected to be \$311,723. On the expenditure side, Personal Services are budgeted at \$156,896. Materials and Services expenditures are budgeted at \$36,200. There is a contingency of \$96,760.

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 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 465,999	\$ 345,943	\$ 335,127	\$ 373,289	\$ 240,123	\$ 240,123	240,123
Current year resources							
Interest	\$ 8,059	\$ 2,452	\$ 2,500	\$ 1,590	\$ 1,600	\$ 1,600	\$ 1,600
Permits and licenses	95,326	331,811	132,500	86,000	70,000	70,000	70,000
Miscellaneous		17		34			
Transfers	0						
Total current year resources	\$ 103,385	\$ 334,280	\$ 135,000	\$ 87,624	\$ 71,600	\$ 71,600	71,600
Total resources	\$ 569,384	\$ 680,223	\$ 470,127	\$ 460,913	\$ 311,723	\$ 311,723	311,723
Expenditures							
Personal services	\$ 154,935	\$ 140,518	\$ 153,358	\$ 141,910	\$ 156,896	\$ 156,896	\$ 156,896
Materials and services	41,835	142,252	103,390	53,265	36,200	36,200	36,200
Capital outlay	4,422		3,000		0	0	0
Debt Service							
2008 Principal Ford Motor Lease 12/01		3,114	3,535	3,535	3,767	3,767	3,767
2008 Interest Ford Motor Lease 12/01		896	475	475	244	244	244
Transfers	22,249	20,154	21,605	21,605	17,856	17,856	17,856
Contingency			184,764		96,760	96,760	96,760
Total expenditures	\$ 223,441	\$ 306,934	\$ 470,127	\$ 220,790	\$ 311,723	\$ 311,723	311,723
Ending working capital	\$ 345,943	\$ 373,289	\$ -	\$ 240,123	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Building Department Description	2012 Budget
8,059	2,452	2,500	1,590	13-000-003	Interest Earned	1,600
95,326	310,056	112,500	65,000	13-000-070	Building Permits	65,000
-	21,755	20,000	21,000	13-000-260	Infrastructure Inspection Fees	5,000
-	17	-	34	13-000-100	Miscellaneous	-
-	-	-	-	13-000-900	Transfers In	-
103,384	334,280	135,000	87,624		Total Revenue	71,600
2,805	2,676	3,102	3,091	13-130-100	City Manager	3,166
74,004	79,878	81,492	81,168	13-130-105	Building Official	83,167
1,257	1,370	1,468	1,468	13-130-106	Finance/Office Manager	1,572
698	724	736	736	13-130-108	Office Administrator I	751
1,101	1,200	1,285	1,285	13-130-110	City Recorder	1,376
21,222	8,356	6,711	6,711	13-130-132	CDC Administrator	6,846
-	-	-	-	13-130-142	Overtime	-
25,146	22,494	28,741	23,200	13-130-146	Health Insurance	27,229
19,977	16,459	16,651	16,651	13-130-148	Retirement Benefits	20,721
7,637	7,028	11,754	6,500	13-130-150	Social Security	10,318
1,087	333	1,418	1,100	13-130-152	Worker's Compensation	1,750
154,935	140,518	153,358	141,910		Total Personal Services	156,896
37	-	250	25	13-130-200	Building /Facilities Maintenance	200
-	15	-	-	13-130-202	Equipment Maintenance	-
1,246	1,033	1,520	700	13-130-203	Maintenance Agreements	880
77	-	200	205	13-130-204	Vehicle Maintenance	80
-	-	-	930	13-130-205	Small Equipment	1,250
928	814	1,340	960	13-130-206	Fuel, Oil, Lube	1,660
741	1,310	3,120	600	13-130-216	Office Supplies	1,720
2,401	2,492	2,760	2,400	13-130-228	Utilities	2,760
34,667	136,048	91,000	45,000	13-130-230	Contractual/Professional	25,000
-	-	250	60	13-130-234	Miscellaneous	200
-	-	-	-	13-130-238	Insurance	-
1,258	280	2,000	1,000	13-130-240	Travel/Training	1,500
407	131	650	1,100	13-130-242	Dues/Fees/Subscriptions	650
-	42	100	100	13-130-244	Publications/Notices/Advertising	100
74	88	200	185	13-130-252	Uniforms & Safety Equipment	200
-	-	-	-	13-130-254	Equipment Rental	-
41,835	142,252	103,390	53,265		Total Materials & Services	36,200
-	-	1,500	-	13-130-300	Equipment & Furniture	-
4,010	-	4,010	-	13-130-306	Vehicle Lease or Purchase	-
412	-	1,500	-	13-130-344	Computer Software & Hardware	-
4,422	-	7,010	-		Total Capital Outlay	-
-	3,114	-	3,535	13-130-500	Vehicle Principle	3,767
-	896	-	475	13-130-501	Vehicle Interest	244
-	4,010	-	4,010		Total Capital Outlay	4,011
22,249	18,354	21,605	21,605	13-130-416	Transfer to General Fund	17,856
-	1,800	-	-	13-130-418	Transfer to Unemployment	-
22,249	20,154	21,605	21,605		Total Transfers	17,856
-	-	184,764	-	13-130-600	Contingency	96,760
223,441	306,934	470,127	220,790		Total Expenditures	311,723

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 to insure safety for vehicle and pedestrian traffic. The City receives state shared revenues for transportation at a rate of \$56.40 per capita. The City has 6,680 residents. This year, the City will replace eight mercury vapor street lights. The Federal Energy Policy Act of 2005 bans the use of mercury vapor lights. The lights to be replaced are on NW Sunset Dr and NW Bella Vista. Additional funds will be allocated in future budgets to remove additional mercury vapor lights.

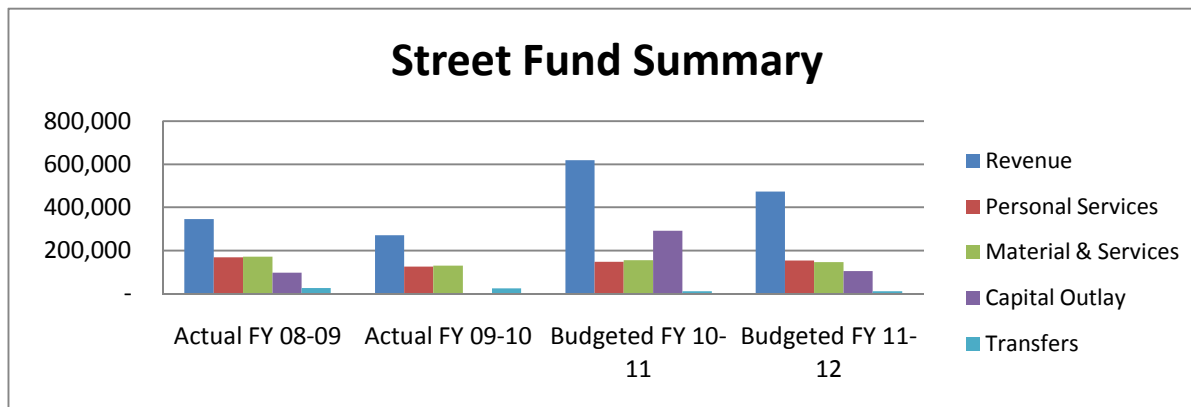
BUDGET:

The purposed budget shows beginning cash balance of \$196,052 with anticipated revenue of \$473,210. The City receives \$372,985 from state gasoline taxes and anticipates receiving \$100,000 in Federal Surface Transportation Program Funds. Total anticipated fund revenues are \$669,262. The fund anticipates spending \$421,729 during the 2011-2012 Fiscal Year. Personal Services expenditures are estimated to be \$154,491 and operational costs are estimated to be \$147,263. The fund's Capital Outlay line item identifies expending \$100,000 sealing street cracks and \$6,000 to purchase a pavement scarifier, a machine that removes old pavement markers. This fund anticipates a contingency of \$247,533.

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 Sprvrs.	15%	Utility II (5)	75%
City Planner	10%	Office Administrator III	4%		



Street Fund 20

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 245,839	\$ 126,498	\$ 115,746	\$ 114,263	\$ 196,052	\$ 196,052	196,052
Current year resources							
Interest	\$ 2,561	\$ 673	\$ 710	\$ 215	\$ 225	\$ 225	\$ 225
Intergovernmental revenue	337,550	269,696	617,209	495,476	472,985	472,985	472,985
Charges for services	3,438	0					
Miscellaneous	1,430	539		300			
Transfers				25,242			
Total current year resources	\$ 344,979	\$ 270,908	\$ 617,919	\$ 521,233	\$ 473,210	\$ 473,210	473,210
Total resources	\$ 590,818	\$ 397,406	\$ 733,665	\$ 635,496	\$ 669,262	\$ 669,262	\$ 669,262
Expenditures							
Personal services	\$ 168,532	\$ 125,814	\$ 148,164	\$ 135,466	\$ 154,491	\$ 154,491	\$ 154,491
Material & services	171,946	130,993	155,400	119,750	147,263	147,263	147,263
Capital outlay	97,435	0	292,997	171,438	106,000	106,000	106,000
Debt Service							
2008 Principal Ford Motor Lease 12/01		1,254	1,209	1,209	1,286	1,286	1,286
2008 Interest Ford Motor Lease 12/01		153	200	200	122	122	122
Transfers	26,407	24,929	11,381	11,381	12,567	12,567	12,567
Contingency			124,314		247,533	247,533	247,533
Total expenditures	\$ 464,320	\$ 283,142	\$ 733,665	\$ 439,444	\$ 669,262	\$ 669,262	669,262
Ending working capital	\$ 126,498	\$ 114,263	\$ -	\$ 196,052	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Street Fund Description	2012 Budget
2,561	673	710	215	20-000-003	Interest Earned	225
95,906	-	290,000	195,776	20-000-120	Surface Trans Program Funds	100,000
241,644	269,696	327,209	299,700	20-000-160	State Gas Tax	372,985
3,438	-	-	-	20-000-260	Infrastructure Inspection Fees	-
1,430	539	-	300	20-000-100	Miscellaneous	-
-	-	-	25,242	20-000-903	Transfer in Havlik Hwy 30	-
344,979	270,908	617,919	521,233		Total Revenue	473,210
14,027	13,379	15,512	15,512	20-200-100	City Manager	15,832
11,764	6,121	6,224	6,224	20-200-104	City Planner	6,353
9,431	10,273	11,002	11,002	20-200-106	Finance/Office Manager	11,789
698	724	736	736	20-200-108	Office Administrator I	751
8,254	8,997	9,635	9,635	20-200-110	City Recorder	10,320
10,688	11,085	11,310	11,310	20-200-118	Field Service Supervisor	11,541
34,269	32,297	34,337	34,337	20-200-121	Utility Workers	36,597
14,594	-	-	-	20-200-122	Mechanic	-
5,306	1,840	1,790	1,790	20-200-132	CDC Administrator	1,826
2,107	-	-	-	20-200-138	Part Time Help	-
2,161	51	1,865	500	20-200-142	Overtime	1,972
22,856	18,235	25,665	19,810	20-200-146	Health Insurance	24,339
21,650	14,541	15,858	15,680	20-200-148	Retirement Benefits	20,050
8,606	6,386	11,459	6,880	20-200-150	Social Security	10,328
2,122	1,883	2,771	2,050	20-200-152	Workers' Compensation	2,793
168,532	125,814	148,164	135,466		Total Personal Services	154,491
402	694	1,000	2,000	20-200-200	Building/Facilities Maintenance	1,000
529	461	1,500	800	20-200-202	Equipment Maintenance	1,200
1,214	840	940	650	20-200-203	Maintenance Agreements	940
1,782	1,225	4,000	1,000	20-200-204	Vehicle Maintenance	2,000
-	-	-	1,200	20-200-205	Small Equipment	2,500
2,087	1,610	3,060	2,000	20-200-206	Fuel/Oil/Lube	3,793
6,353	3,860	12,000	5,000	20-200-208	Street Maintenance	12,000
9,525	12,719	15,500	12,500	20-200-210	Street Light Maintenance	15,500
5,131	2,902	3,000	2,550	20-200-212	Sign Maintenance	3,000
1,027	1,166	1,420	800	20-200-216	Office Supplies	1,420
5,451	4,773	7,370	2,800	20-200-218	Operational Supplies	5,300
158	-	200	100	20-200-220	Shop Maintenance Supplies	200
38,172	33,786	42,000	32,500	20-200-227	Electrical Operations	35,000
5,625	4,589	6,360	4,500	20-200-228	Utilities	6,360
90,603	58,485	51,400	46,000	20-200-230	Contractual/Professional	51,400
232	176	700	400	20-200-234	Miscellaneous	700
962	1,026	1,500	1,500	20-200-235	Property Tax	1,500
226	-	-	-	20-200-238	Insurance	-
835	287	1,500	1,500	20-200-240	Travel/Training	1,500
328	490	500	500	20-200-242	Dues/Fees/Subscriptions	500
433	1,174	500	500	20-200-244	Publications/Notices/Advertising	500
872	728	800	800	20-200-252	Uniforms/Safety	800
-	-	150	150	20-200-254	Equipment Rental	150
171,946	130,993	155,400	119,750		Total Materials & Services	147,263
168	-	1,000	-	20-200-300	Equipment	6,000
95,675	-	290,000	171,438	20-200-305	Street Improvements	100,000
1,200	-	1,407	-	20-200-306	Vehicle Lease or Purchase	-
392	-	2,000	-	20-200-344	Computer Software & Hardware	-
97,435	-	294,407	171,438		Total Capital Outlay	106,000
-	1,254	-	1,209	20-200-500	Vehicle Lease Principal	1,286
-	153	-	200	20-200-501	Vehicle Lease Interest	122
-	1,407	-	1,409		Total Debt Service	1,408
26,407	20,429	11,381	11,381	20-200-410	Transfer to GF ISF	12,567
-	4,500	-	-	20-200-418	Transfer to Unemployment	-
26,407	24,929	11,381	11,381		Total Transfers	12,567
-	-	124,313	-	20-200-600	Contingency	247,533
464,320	283,142	733,665	439,444		Total Expenditures	669,262

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

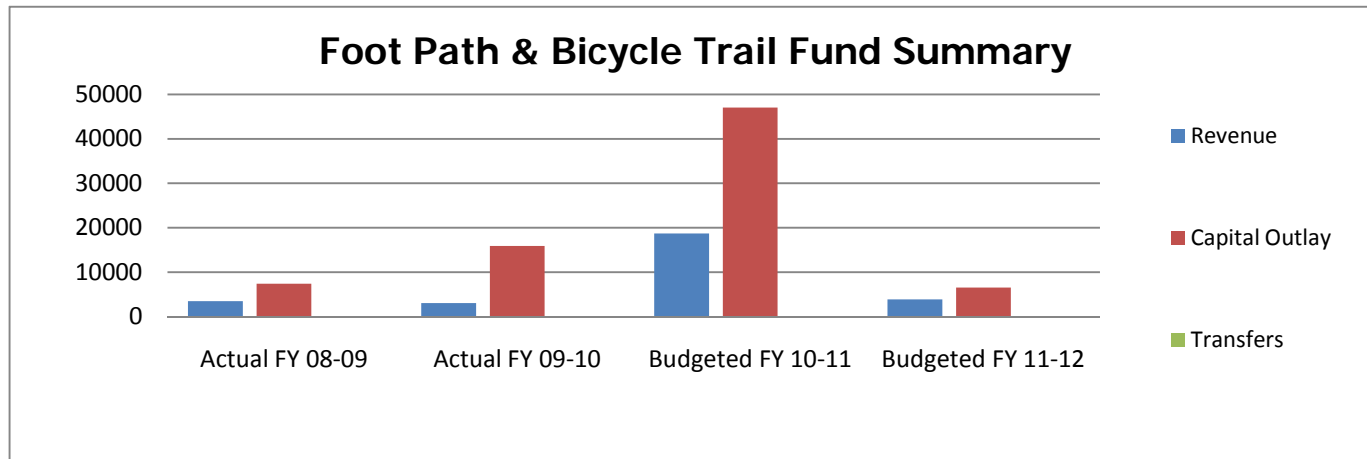
This fund is intended for special sidewalk and path projects. Funding comes from transferring one percent of the State Gas Tax revenue into this fund. This is a required transfer.

VISION FOR THE YEAR:

This year, the city plans to maintain and improve the sidewalks and foot paths for pedestrians.

BUDGET NOTES:

The beginning fund balance is \$16,937. The budget anticipates revenues of \$3,888. \$3,768 comes from the one percent transfer of the state gas tax revenues and \$120 comes from interest income. Total revenues are \$20,825. The expenditures in this fund are \$2000 for brush control, \$2000 for sweeping, and \$2500 for potential ADA improvements. The contingency line item is \$14,325.



Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 56,520	\$ 52,649	\$ 45,698	\$ 39,797	\$ 16,937	\$ 16,937	16,937
Current year resources							
Interest	\$ 1,061	\$ 331	\$ 375	\$ 115	\$ 120	\$ 120	\$ 120
Intergovernmental revenues	2,441	2,724	18,305	18,025	3,768	3,768	3,768
Total current year resources	\$ 3,502	\$ 3,055	\$ 18,680	\$ 18,140	\$ 3,888	\$ 3,888	3,888
Total resources	\$ 60,022	\$ 55,704	\$ 64,378	\$ 57,937	\$ 20,825	\$ 20,825	20,825
Expenditures							
Capital outlay	\$ 7,373	\$ 15,908	\$ 47,000	\$ 41,000	\$ 6,500	\$ 6,500	\$ 6,500
Transfers							
Contingency			17,378		14,325	14,325	14,325
Total expenditures	\$ 7,373	\$ 15,908	\$ 64,378	\$ 41,000	\$ 20,825	\$ 20,825	20,825
Ending working capital	\$ 52,649	\$ 39,797	\$ -	\$ 16,937	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2012 Budget
1,061	331	375	115	25-000-003	Interest Earned	120
2,441	2,724	3,305	3,025	25-000-160	State Gas Tax (1%)	3,768
-	-	15,000	15,000	25-000-170	Intergovernmental Revenue	-
3,501	3,055	18,680	18,140		Total Revenue	3,888
7,373	15,908	47,000	41,000	25-250-326	Council Approved Projects	6,500
7,373	15,908	47,000	41,000		Total Capital Outlay	6,500
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		Total Transfers	-
-	-	17,378	-	25-250-600	Contingency	14,325
7,373	15,908	64,378	41,000		Total Expenditures	20,825

STORM WATER DRAINAGE FUND 26

PURPOSE:

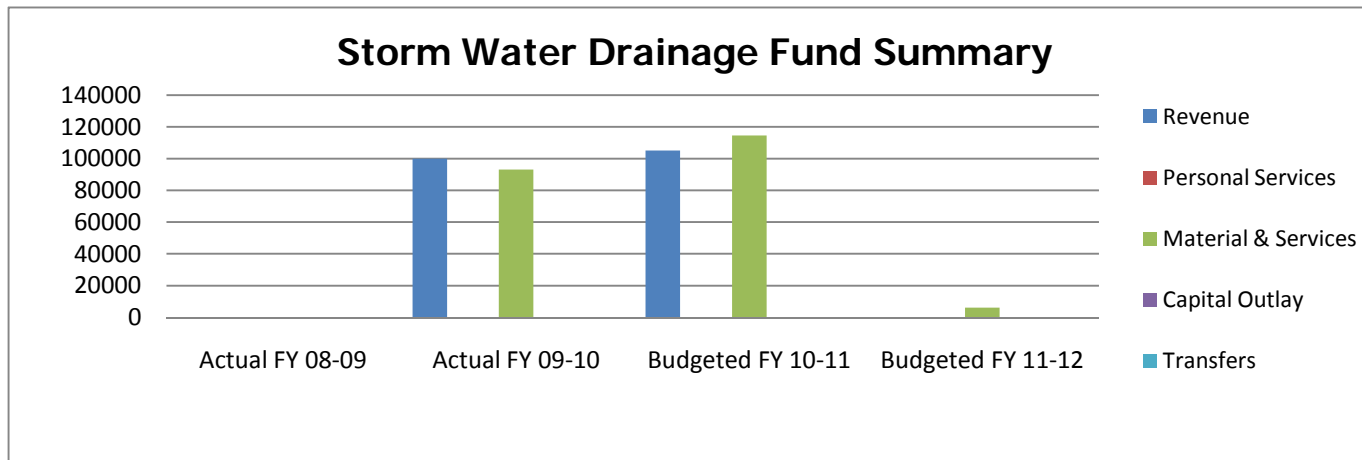
This fund was created to provide the revenue needed to meet federal and state storm water requirements.

VISION FOR THE YEAR:

The vision for this fund is to perform the necessary maintenance of our storm water system.

BUDGET NOTES:

The City Council has not established a funding source for this fund. The monies needed to support this fund are currently being transferred from the Street Fund or the General Fund. The fund has a beginning cash position of \$6,354 and anticipates \$40 in interest. Total fund resources are \$6,394. The fund anticipates expenditures of \$6,100 for materials and services. The contingency line item is \$294.



Storm Water Drainage Fund 26

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover		\$ -	\$ 10,080	\$ 6,980	\$ 6,354	\$ 6,354	6,354
Current year resources							
Interest		\$ 78		\$ 35	\$ 40	\$ 40	\$ 40
Intergovernmental revenue							
Charges for services			104,949				
Miscellaneous							
Transfers		100,000					
Total current year resources	\$ -	\$ 100,078	\$ 104,949	\$ 35	\$ 40	\$ 40	40
Total resources	\$ -	\$ 100,078	\$ 115,029	\$ 7,015	\$ 6,394	\$ 6,394	6,394
Expenditures							
Personal services							
Material & services		93,098	114,500	661	6,100	6,100	6,100
Capital outlay							
Transfers							
Contingency			529	0	294	294	294
Total expenditures	\$ -	\$ 93,098	\$ 115,029	\$ 661	\$ 6,394	\$ 6,394	6,394
Ending working capital	\$ -	\$ 6,980	\$ -	\$ 6,354	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Storm Water Drainage Fund Description	2012 Budget
-	78	-	35	26-000-003	Interest Earned	40
-	-	104,949	-	26-000-220	User Fees	-
-	-	-	-	26-000-260	Infrastructure Inspection Fees	-
-	-	-	-	26-000-100	Miscellaneous	-
-	100,000	-	-	26-000-902	Transfer in General Fund	-
-	100,078	104,949	35		Total Revenue	40
-	93,098	108,400	661	26-260-230	Contractual/Professional	-
-	-	5,600	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	500	-	26-260-244	Publications/Notices/Advertising	500
-	93,098	114,500	661		Total Materials & Services	6,100
-	-	529	-	26-260-600	Contingency	294
-	93,098	115,029	661		Total Expenditures	6,394

STORM WATER DRAINAGE SDC FUND 28

PURPOSE:

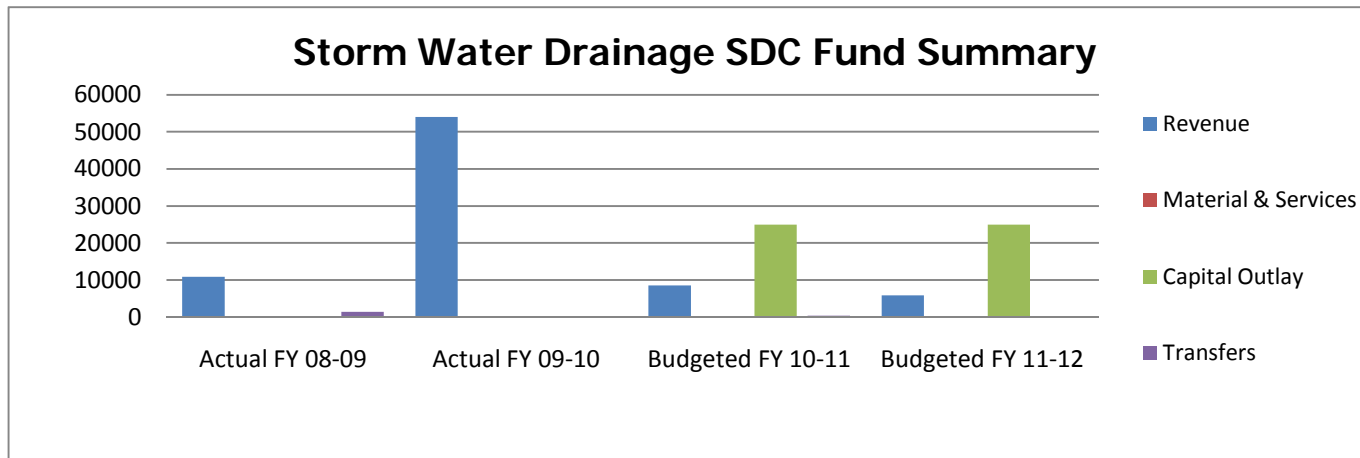
The Storm Drainage System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future storm water improvement needs generated by development. This account includes both the revenue and the capital outlay for those projects.

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 \$125,351. The fund expects to be able to collect \$5,240 in SDC fees and \$650 in interest income. Total fund resources are \$131,241. The fund budgets \$25,000 for council approved expenditures and a transfer of \$262 is made to the General Fund to cover administrative costs. While there are no capital improvements projects identified in this fund, staff always allocates some funds in the event an opportunity presents itself. There is a contingency of \$105,979.



Storm Water Drainage SDC 28

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 58,844	\$ 68,238	\$ 120,386	\$ 121,955	\$ 125,351	\$ 125,351	125,351
Current year resources							
Interest	\$ 1,239	\$ 652	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
Intergovernmental	-						
System development charges	9,616	53,318	7,860	3,139	5,240	5,240	5,240
Transfers							
Total current year resources	\$ 10,855	\$ 53,969	\$ 8,510	\$ 3,789	\$ 5,890	\$ 5,890	5,890
Total resources	\$ 69,699	\$ 122,207	\$ 128,896	\$ 125,744	\$ 131,241	\$ 131,241	131,241
Expenditures							
Material & services							
Capital outlay			25,000		25,000	25,000	25,000
Transfers	1,461	252	393	393	262	262	262
Contingency			103,503		105,979	105,979	105,979
Total expenditures	\$ 1,461	\$ 252	\$ 128,896	\$ 393	\$ 131,241	\$ 131,241	131,241
Ending working capital	\$ 68,238	\$ 121,955	\$ -	\$ 125,351	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Storm Water Drainage SDC Fund Description	2012 Budget
1,239	652	650	650	28-000-003	Interest Earned	650
-	-	-	-	28-000-100	Storm Drainage Misc	-
-	-	-	-	28-000-400	Transfers In	-
9,617	53,318	7,860	3,139	28-000-993	Storm Drainage SDC	5,240
10,856	53,969	8,510	3,789		Total Revenue	5,890
-	-	25,000	-	28-280-312	Council Approved Projects	25,000
-	-	-	-	28-280-314	Storm Drainage Improvements	-
-	-	25,000	-		Total Capital Outlay	25,000
1,461	252	393	393	28-280-400	Transfers Out	262
1,461	252	393	393		Total Transfers	262
-	-	103,503	-	28-280-600	Contingency	105,979
1,461	252	128,896	393		Total Expenditures	131,241

STREET SDC FUND 30

PURPOSE:

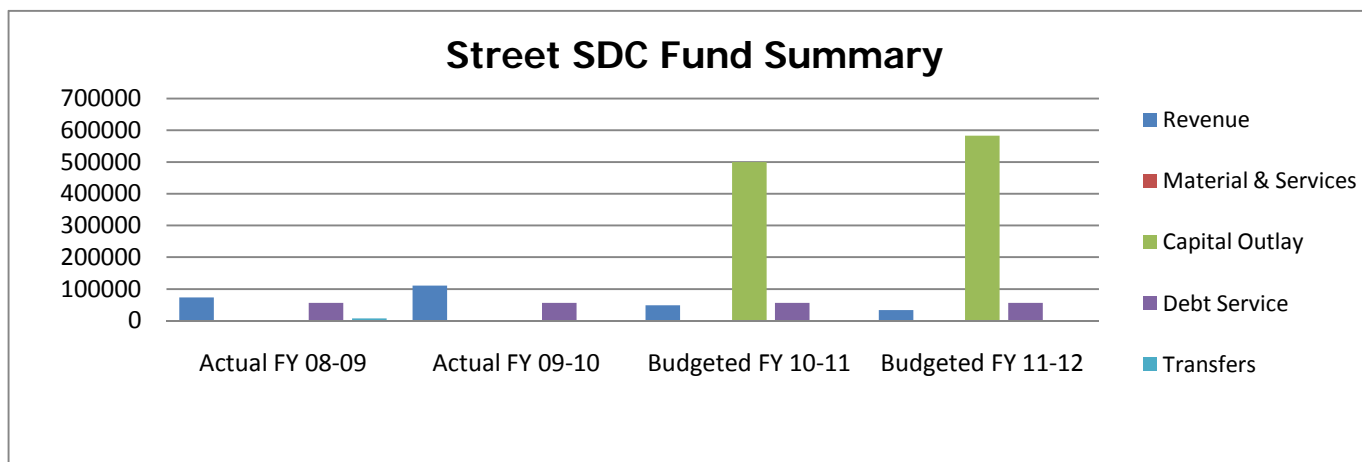
Transportation System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue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

VISION FOR THE YEAR:

Staff is budgeting Transportation SDC dollars to assist in the development of SE 2nd Street. This would pay for the City's portion of the Advanced Funding Reimbursement Agreement that Council authorized. SDC dollars are also budgeted for NE 3rd Street extension to intersect with Crown Zellerbach Road.

BUDGET NOTES:

The Transportation SDC fund is projected to have a beginning cash position of \$719,793, interest revenue of \$3,975 and SDC revenue of \$29,560. The total estimated amount of fund revenue is \$753,328. The budget includes \$583,000 for capacity improvements projects. \$400,000 is budgeted for the design and construction of the NE 3rd street extension. \$183,000 is budgeted for the city's portion of the advanced funding reimbursement for newly constructed SE 2nd street. The yearly debt payment for the Crown Zellerbach Road is \$56,213. This loan will mature in 2019. There is a transfer to the General Fund of \$1,478 for administering the fund. The contingency line item is \$112,637.



Street SDC Fund 30

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 709,809	\$ 716,025	\$ 739,921	\$ 767,809	\$ 719,793	\$ 719,793	719,793
Current year resources							
Interest	\$ 14,180	\$ 4,883	\$ 5,000	\$ 3,960	\$ 3,975	\$ 3,975	\$ 3,975
Intergovernmental revenue	-						
System development charges	59,152	106,005	44,340	9,319	29,560	29,560	29,560
Misc							
Transfers							
Total current year resources	\$ 73,332	\$ 110,888	\$ 49,340	\$ 13,279	\$ 33,535	\$ 33,535	33,535
Total resources	\$ 783,141	\$ 826,913	\$ 789,261	\$ 781,088	\$ 753,328	\$ 753,328	753,328
Expenditures							
Material & services						\$ -	
Capital outlay	2,800	750	500,000	2,865	583,000	583,000	583,000
Debt Service							
2004 Principal-OTIB0025 1/02	36,515	37,975	39,494	39,494	41,921	41,921	41,921
2004 Interest-OTIB0025 1/02	19,698	18,238	16,719	16,719	14,292	14,292	14,292
Transfers	8,103	2,141	2,217	2,217	1,478	1,478	1,478
Contingency			230,831		112,637	112,637	112,637
Total expenditures	\$ 67,116	\$ 59,104	\$ 789,261	\$ 61,295	\$ 753,328	\$ 753,328	753,328
Ending working capital	\$ 716,025	\$ 767,809	\$ -	\$ 719,793	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Street SDC Fund Description	2012 Budget
14,180	4,883	5,000	3,960	30-000-003	Interest Earned	3,975
-	-	-	-	30-000-100	Street Misc	-
59,152	106,005	44,340	9,319	30-000-993	Street SDC Ext. Cap. Improvement.	29,560
73,332	110,888	49,340	13,279		Total Revenue	33,535
2,800	750	500,000	2,865	30-300-312	Council Approved Projects	-
-	-	-	-	30-300-314	Street Extra Capacity Improvement	583,000
2,800	750	500,000	2,865		Total Capital Outlay	583,000
36,515	37,975	39,494	39,494	30-300-150	Principal Crown Zellerbach	41,921
19,698	18,238	16,719	16,719	30-300-151	Interest Crown Zellerbach	14,292
56,213	56,213	56,213	56,213		Total Debt Services	56,213
8,103	2,141	2,217	2,217	30-300-402	Transfer to GF SDC Admin.	1,478
8,103	2,141	2,217	2,217	-	Total Transfers	1,478
-	-	230,831	-	30-300-600	Contingency	112,637
67,116	59,104	789,261	61,295		Total Expenditures	753,328

PARK SDC FUND 35

PURPOSE:

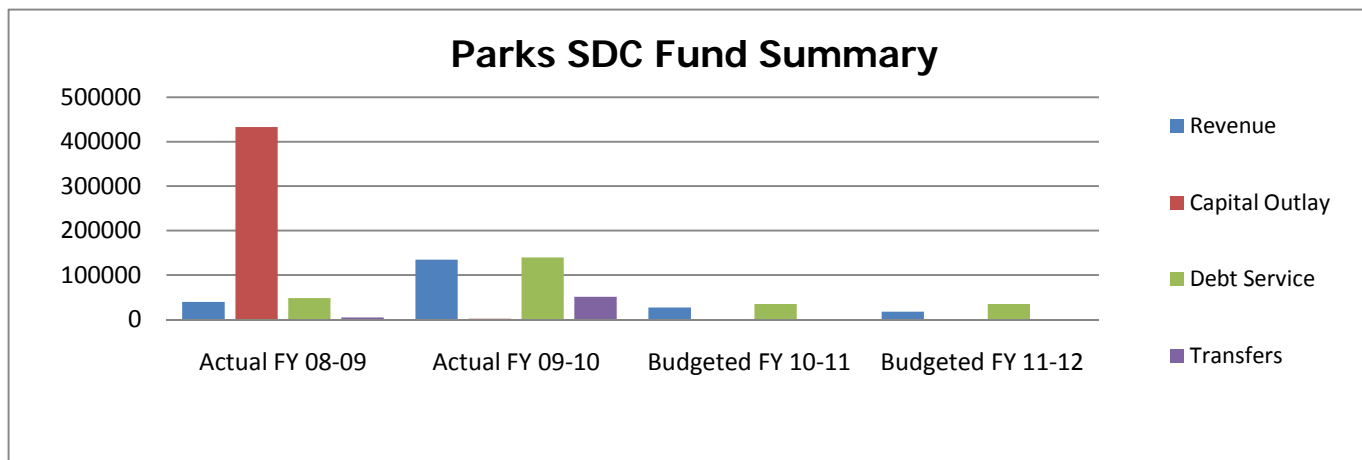
Park System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and the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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year. The city has identified this fund to be allowed to recover monies used in the last few years for various park improvements and projects. Monies in this fund should only be used for debt repayment. Therefore no projects are planned for the 2011-2012 fiscal year.

BUDGET NOTES:

Beginning cash position in the fund is \$58,827. The City anticipates \$400 in interest revenue, and \$17,360 in Parks SDC revenue. Total fund revenue is \$76,587. On the expenditure side, the City has budgeted for debt service in the amount of \$34,826. This loan matures in 2014. There will be a transfer of \$868 is made to the General Fund to cover the administrative costs for the fund. The fund has a contingency of \$40,893.



Parks SDC Fund 35

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 588,605	\$ 142,978	\$ 79,389	\$ 84,519	\$ 58,827	\$ 58,827	58,827
Current year resources							
Interest	\$ 9,520	\$ 901	\$ 1,000	\$ 400	\$ 400	\$ 400	\$ 400
Intergovernmental Revenue			-		17,360	17,360	17,360
System development charges	30,045	71,144	26,040	10,036			
Transfers		62,500					
Long-term debt proceeds							
Total current year resources	\$ 39,565	\$ 134,545	\$ 27,040	\$ 10,436	\$ 17,760	\$ 17,760	17,760
Total resources	\$ 628,170	\$ 277,523	\$ 106,429	\$ 94,955	\$ 76,587	\$ 76,587	76,587
Expenditures							
Materials & Services	\$ -	\$ 2,000	\$ -				
Capital outlay	432,636	-	-				
Debt service							
2010 Principal 20013576242 4/1 & 10/1	21,428	119,689	20,512	20,511	21,288	21,288	21,288
2010 Interest 20013576242 4/1 & 10/1	26,376	20,060	14,315	14,315	13,538	13,538	13,538
Transfers	4,752	51,255	1,302	1,302	868	868	868
Contingency			70,300		40,893	40,893	40,893
Total expenditures	\$ 485,192	\$ 193,004	\$ 106,429	\$ 36,128	\$ 76,587	\$ 76,587	76,587
Ending working capital	\$ 142,978	\$ 84,519	\$ -	\$ 58,827	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Park SDC Fund Description	2012 Budget
9,520	901	1,000	400	35-000-003	Interest Earned	400
-	62,500	-	-	35-000-426	Transfers In	-
30,045	71,144	26,040	10,036	35-000-993	Parks SDC - Ext. Cap	17,360
39,565	134,545	27,040	10,436		Total Revenue	17,760
-	-	-	-	35-350-312	Council Approved Projects	-
432,636	2,000	-	-	35-350-314	Parks Extra Capacity Improve	-
432,636	2,000	-	-		Total Capital Outlay	-
21,428	119,689	20,512	20,512	35-350-150	Installment Note Principal	21,288
26,376	20,060	14,315	14,314	35-350-151	Installment Note Interest	13,538
47,803	139,749	34,827	34,826		Total Debt Services	34,826
4,752	1,255	1,302	1,302	35-350-902	Transfer to GF SDC Admin	868
-	50,000	-	-	35-350-903	Transfer to Park	-
4,752	51,255	1,302	1,302		Total Transfers	868
-	-	70,300	-	35-350-600	Contingency	40,893
485,192	193,004	106,429	36,128		Total Expenditures	76,587

POOL FUND 15

PURPOSE:

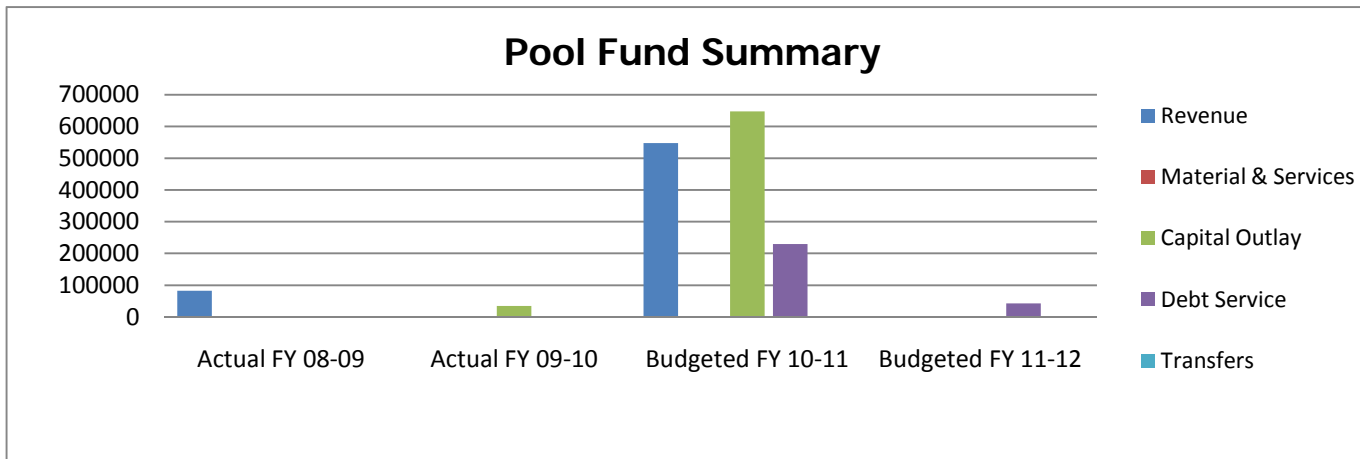
The Pool Fund was created as a result of a Ballot Initiative which directed the City to construct a basic covered pool.

VISION FOR THE YEAR:

In 2010, the City borrowed funds to purchase 2.5 acres of land for the future pool site. In this budget, funds will be allocated for the loan repayment.

BUDGET NOTES:

The fund anticipates a beginning cash position of \$273,156. The only anticipated revenue to the fund is \$1,700 in interest for total fund revenues of \$274,856. The only expenditures budgeted for the year is debt service on the loan in the amount of \$42,603. The fund has a contingency of \$232,253.



Pool Fund 15

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 347,415	\$ 429,919	\$ 397,769	\$ 398,117	\$ 273,156	\$ 273,156	273,156
Current year resources							
Interest	\$ 7,504	\$ 2,748	\$ 2,875	\$ 1,650	\$ 1,700	\$ 1,700	\$ 1,700
Intergovernmental			\$ 544,310	\$ 544,310			
Transfers	\$ 75,000						
Total current year resources	\$ 82,504	\$ 2,748	\$ 547,185	\$ 545,960	\$ 1,700	\$ 1,700	1,700
Total resources	\$ 429,919	\$ 432,667	\$ 944,954	\$ 944,077	\$ 274,856	\$ 274,856	274,856
Expenditures							
Materials and services			\$ 1,810	\$ 1,808			
Capital Outlay		34,550	647,520	647,515			
Debt Service							
2010 Principal-USNB 0000000034 2/26 & 8/26			225,000	13,707	27,414	27,414	27,414
2010 Interest-USNB 0000000034 2/26 & 8/26			5,000	7,892	15,189	15,189	15,189
Transfers							
Contingency			65,624		232,253	232,253	232,253
Total expenditures	\$ -	\$ 34,550	\$ 944,954	\$ 670,921	\$ 274,856	\$ 274,856	274,856
Other requirements							
Unappropriated ending fund balance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 429,919	\$ 398,117	\$ -	\$ 273,156	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Pool Fund Description	2012 Budget
-	-	-	-	15-000-100	Pool Revenue	-
7,504	2,748	2,875	1,650	15-000-003	Interest Earned	1,700
-	-	544,310	544,310	15-000-160	Loan Proceeds	-
75,000	-	-	-	15-000-900	Transfer in General Fund	-
82,504	2,748	547,185	545,960		Total Revenue	1,700
-	-	1,810	1,807	15-150-242	Dues, Fees & Subscriptions	-
-	-	1,810	1,807		Total Materials & Services	-
-	34,550	647,520	647,515	15-150-326	Council Approved Improvement	-
-	34,550	647,520	647,515		Total Capital Outlay	-
-	-	225,000	13,707	15-150-150	Principal	27,414
-	-	5,000	7,892	15-150-151	Interest	15,189
-	-	230,000	21,599		Total Debt Service	42,603
-	-	-	-	15-150-401	Transfer to General Fund	-
-	-	-	-		Total Transfers	-
-	-	65,624	-	15-150-600	Contingency	232,253
-	34,550	944,954	670,921		Total Expenditures	274,856

MUNICIPAL SKATE PARK FUND 38

PURPOSE:

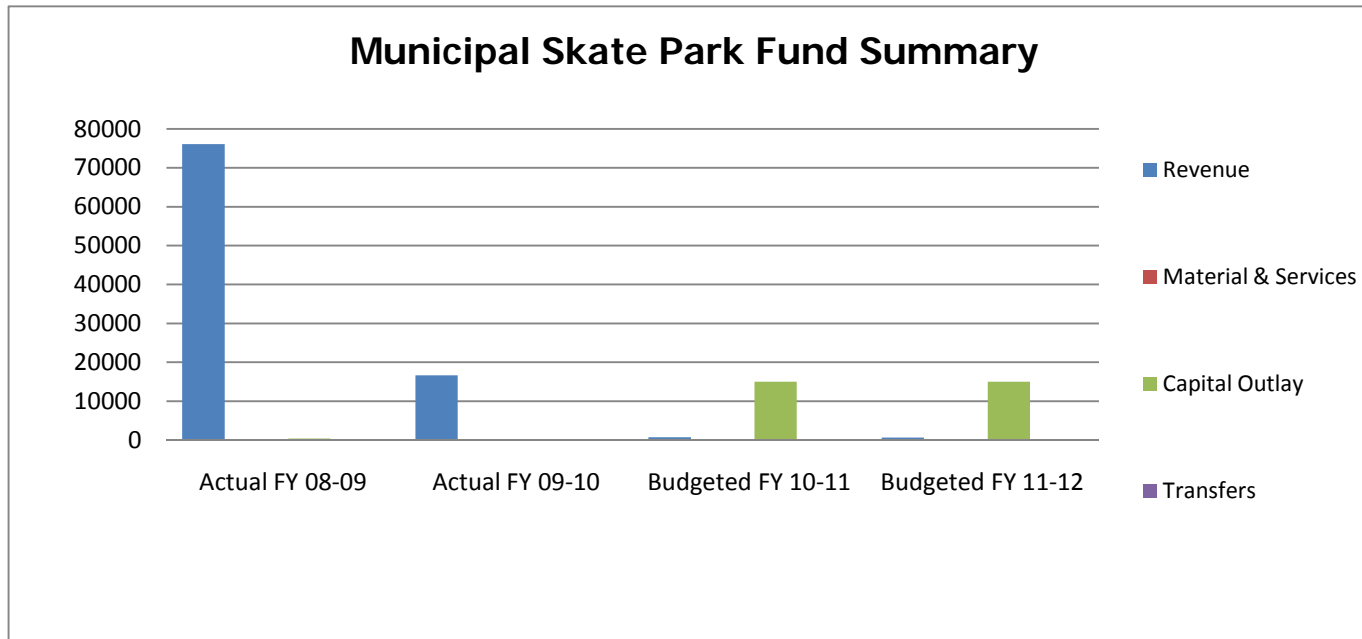
The fund was created so that corporations and individuals could make contributions for maintenance of the Scappoose Skate Park, which is currently located in Heritage Park.

VISION FOR THE YEAR:

No planned improvements for the coming budget year.

BUDGET NOTES:

The fund's beginning cash position is \$123,487. Interest income is estimated to be \$650. No other resources have been committed to this fund. Total fund revenue is estimated at \$124,137. Staff is recommending \$15,000 to be budgeted for possible improvements and \$109,137 to be placed in the Contingency line item.



Municipal Skate Park Fund 38

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 30,438	\$ 106,173	\$ 122,856	\$ 122,837	\$ 123,487	\$ 123,487	123,487
Current year resources							
Interest	\$ 1,120	\$ 746	\$ 775	\$ 650	\$ 650	\$ 650	\$ 650
Intergovernmental Revenue							
Transfers In	\$ 75,000	\$ 15,918					
Total current year resources	\$ 76,120	\$ 16,664	\$ 775	\$ 650	\$ 650	\$ 650	650
Total resources	\$ 106,558	\$ 122,837	\$ 123,631	\$ 123,487	\$ 124,137	\$ 124,137	124,137
Expenditures							
Materials and services			\$ -				
Capital outlay	385		15,000		15,000	15,000	15,000
Transfers							
Contingency			108,631		109,137	109,137	109,137
Total expenditures	\$ 385	\$ -	\$ 123,631	\$ -	\$ 124,137	\$ 124,137	124,137
Ending available working capital	\$ 106,173	\$ 122,837	\$ -	\$ 123,487	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Municipal Skate Park Fund Description	2012 Budget
1,120	746	775	650	38-000-003	Interest Earned	650
-	-	-	-	38-000-100	Skate Park Revenue	-
-	-	-	-	38-000-120	Skate Park Donations	-
75,000	15,918	-	-	38-000-401	Transfers In	-
76,120	16,664	775	650		Total Revenue	650
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	-
-	-	108,631	-	38-380-600	Contingency	109,137
385	-	123,631	-		Total Expenditures	124,137

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

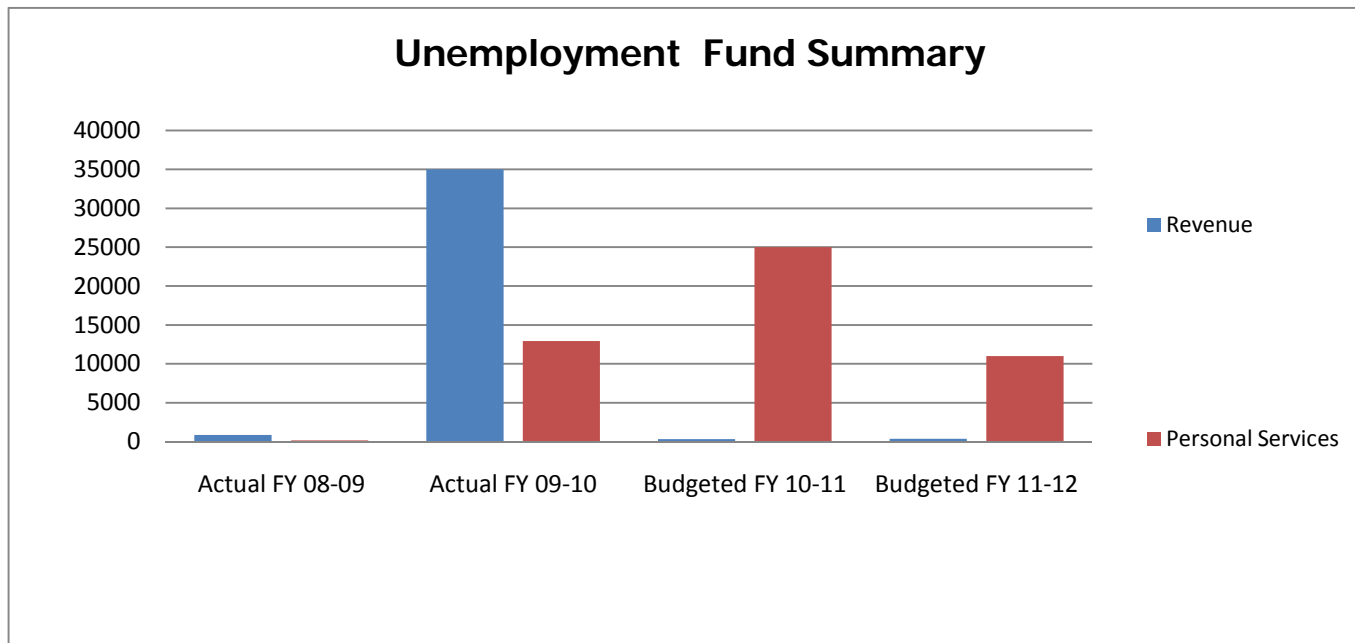
The City of Scappoose is self insured for unemployment insurance and needs to maintain a fund to cover any unemployment claims.

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 \$54,946. The fund anticipates interest income of \$350. Total fund revenue is \$55,296. 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 \$30,296.



Unemployment Insurance Fund 87

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 42,819	\$ 43,524	\$ 63,045	\$ 65,596	\$ 54,946	\$ 54,946	54,946
Current year resources							
Interest	\$ 861	\$ 336	\$ 345	\$ 350	\$ 350	\$ 350	\$ 350
Transfers		34,685					
Total current year resources	\$ 861	\$ 35,021	\$ 345	\$ 350	\$ 350	\$ 350	350
Total resources	\$ 43,680	\$ 78,545	\$ 63,390	\$ 65,946	\$ 55,296	\$ 55,296	55,296
Expenditures							
Personal services	156	12,949	25,000	11,000	25,000	25,000	25,000
Contingency			38,390		30,296	30,296	30,296
Total expenditures	\$ 156	\$ 12,949	\$ 63,390	\$ 11,000	\$ 55,296	\$ 55,296	\$ 55,296
Ending working capital	\$ 43,524	\$ 65,596	\$ -	\$ 54,946	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Unemployment Insurance Fund Description	2012 Budget
861	336	345	350	87-000-003	Interest Earned	350
-	18,785	-	-	87-000-902	Transfer in General Fund	-
-	1,800	-	-	87-000-903	Transfer in Building Fund	-
-	4,800	-	-	87-000-904	Transfer in Water Fund	-
-	4,800	-	-	87-000-905	Transfer in Sewer Fund	-
-	4,500	-	-	87-000-906	Transfer in Street Fund	-
-	-	-	-	87-000-907	Transfer in Planning Fund	-
-	-	-	-	87-000-909	Transfer in Court Fund	-
861	35,021	345	350		Total Revenue	350
156	12,949	25,000	11,000	87-870-154	Unemployment Insurance Benefit	25,000
156	12,949	25,000	11,000		Total Personal Services	25,000
-	-	38,390	-	87-870-600	Contingency	30,296
156	12,949	63,390	11,000		Total Expenditures	55,296

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:

The focus in this fiscal year will be to continue maintenance and operation of the water system. Major repair project will include lining filter walls at both treatment plants and replacement leaking sections of water lines throughout the City. Council will need to examine the water rate structure to ensure the City is able to meet operation expenditures and debt repayment obligations.

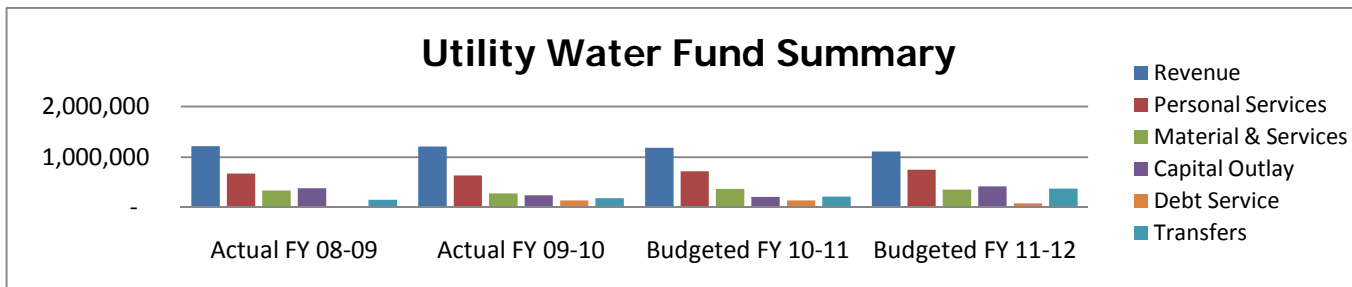
BUDGET NOTES:

The Water Department anticipates total resources of \$2,359,146 for fiscal year 2011-2012. The Dutch Canyon Waterline Fund (Fund 76) has been closed, due to the completion of the project, and the fund balance of \$302,440 has been transferred into the Utility Water fund. This transfer brings the fund's beginning cash position to \$1,245,796. The fund also anticipates \$6,000 in interest income, \$849,750 in water services charges, \$257,100 in infrastructure charges and \$500 in miscellaneous revenues. Expenditures within the fund are budgeted at \$1,998,242 with personal costs at \$747,930, a contingency of \$360,904. Projected Capital Improvement projects are the repair of the deteriorating concrete walls of the iron removal filters budgeted at \$300,000, replacement of water lines budgeted at \$100,000 and replacement of the effluent meter at Keys Rd. water plant for \$18,000. Due to the urgency of these projects and the need to transfer \$315,289 to the SDC fund for loan payments, the purchase of replacement water meters, budgeted at \$75,000 has been deferred for this year.

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 II	100%	Operator III	100%
		Utility II (5)	215%	Treatment Plant Supervisor	100%



Utility Water Fund 40

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 1,820,256	\$ 1,481,919	\$ 1,095,690	\$ 1,178,678	\$ 1,245,796	\$ 1,245,796	1,245,796
Current year resources							
Interest	\$ 32,610	\$ 8,301	\$ 8,800	\$ 5,950	\$ 6,000	\$ 6,000	\$ 6,000
Charges for services	893,883	878,178	899,750	856,312	849,750	849,750	849,750
Charges for services infrastructure	259,119	255,338	256,350	257,100	257,100	257,100	257,100
Miscellaneous	4,488	112	500	70	500	500	500
System development charges	23,713	63,630	17,564	5,855			
Airpark Intergovernmental Transfers				302,440			
Total water	\$ 1,213,813	\$ 1,205,559	\$ 1,182,964	\$ 1,427,727	\$ 1,113,350	\$ 1,113,350	\$ 1,113,350
Total current year resources	\$ 1,213,813	\$ 1,205,559	\$ 1,182,964	\$ 1,427,727	\$ 1,113,350	\$ 1,113,350	1,113,350
Total resources	\$ 3,034,069	\$ 2,687,478	\$ 2,278,654	\$ 2,606,405	\$ 2,359,146	\$ 2,359,146	\$ 2,359,146
Expenditures							
Personal services	\$ 675,385	\$ 637,133	\$ 721,057	\$ 665,588	\$ 747,930	\$ 747,930	\$ 747,930
Materials and services	339,954	282,532	365,978	299,775	357,812	357,812	357,812
Capital outlay	382,793	244,695	211,700	75,302	418,000	418,000	418,000
Debt service							
2009 Principal S03003B 12/01		135,329	70,332	43,351	41,126	41,126	41,126
2009 Interest S03003B 12/01		4,423	69,420	38,088	40,314	40,314	40,314
2008 Principal Ford Motor Lease 12/01		16,401	16,275	16,275	17,322	17,322	17,322
2008 Interest Ford Motor Lease 12/01		2,511	2,637	2,632	1,585	1,585	1,585
Transfers	154,018	185,777	219,598	219,598	374,153	374,153	374,153
Contingency			601,657		360,904	360,904	360,904
Total expenditures	\$ 1,552,150	\$ 1,508,801	\$ 2,278,654	\$ 1,360,609	\$ 2,359,146	\$ 2,359,146	\$ 2,359,146
Ending working capital	\$ 1,481,919	\$ 1,178,678	\$ -	\$ 1,245,796	\$ -	\$ -	\$ -

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Utility Water Fund Description	2012 Budget
32,610	8,301	8,800	5,950	40-000-003	Interest Earned	6,000
883,706	856,361	890,500	853,000	40-000-220	User Fees	840,500
253,410	255,338	256,350	257,100	40-000-222	User Fees Water Infrastructure	257,100
7,350	18,157	5,250	2,212	40-000-240	Hookup Fees	5,250
5,708	-	-	-	40-000-260	Infra. Insp. Fees	-
2,827	3,660	4,000	1,100	40-000-263	Construction Water	4,000
4,489	112	500	70	40-000-100	Miscellaneous	500
-	-	-	302,440	40-000-276	Transfer In Dutch Canyon	-
-	-	-	-	40-000-278	Transfer in Water SDC	-
23,713	63,630	17,564	5,855	40-000-911	Water SDC Reimbursement 27%	-
1,213,813	1,205,559	1,182,964	1,427,727		Total Revenue	1,113,350
18,703	17,839	20,683	20,683	40-400-100	City Manager	21,110
11,764	12,243	12,449	12,449	40-400-104	City Planner	12,706
13,832	15,067	16,137	16,137	40-400-106	Finance/Office Manager	17,291
15,355	15,936	16,187	16,187	40-400-108	Office Administrator I	16,510
11,005	11,996	12,848	12,848	40-400-110	City Recorder	13,760
71,249	73,903	75,547	75,547	40-400-114	Treatment Plant Supervisor	76,939
39,189	40,647	41,468	41,468	40-400-118	Field Service Supervisor	42,316
111,260	116,893	117,729	119,927	40-400-120	Operator	121,763
116,498	94,125	97,841	97,841	40-400-121	Utility Worker	104,588
14,594	-	-	-	40-400-122	Mechanic	-
5,306	15,702	17,001	17,001	40-400-132	CDC Administrator	17,344
2,107	-	-	-	40-400-138	Part Time Help	-
3,429	4,430	9,679	5,000	40-400-142	Overtime	10,381
104,181	100,270	135,709	109,000	40-400-146	Health Insurance	132,132
87,378	72,634	76,005	75,800	40-400-148	Retirement Benefits	95,646
33,919	31,538	54,259	32,800	40-400-150	Social Security	48,426
15,617	13,909	17,515	12,900	40-400-152	Worker's Compensation	17,018
675,385	637,133	721,057	665,588		Total Personal Services	747,930
8,043	8,851	12,042	8,525	40-400-200	Building/Facilities Maintenance	21,055
16,348	10,329	12,121	15,500	40-400-202	Equipment Maintenance	12,121
2,100	2,015	2,360	2,700	40-400-203	Maintenance Agreements	1,940
5,027	3,336	10,000	5,000	40-400-204	Vehicle Maintenance	5,000
-	-	-	4,000	40-400-205	Small Equipment	7,000
5,503	5,145	8,050	5,900	40-400-206	Fuel/Oil/Lube	12,413
4,715	5,588	12,205	6,000	40-400-216	Office Supplies	12,205
17,887	26,660	36,872	25,000	40-400-218	Operational Supplies	25,000
766	-	900	400	40-400-220	Shop Maintenance Supplies	900
2,252	1,107	2,730	4,500	40-400-222	Lab Supplies	2,750
24,402	24,438	23,915	23,000	40-400-224	Chemicals	23,915
-	-	-	-	40-400-226	Service Parts	-
67,750	47,173	48,000	48,000	40-400-227	Electrical Operation - Treat	48,000
20,359	19,300	16,860	22,000	40-400-228	Utilities	24,960
10,258	13,912	13,200	13,500	40-400-229	Electrical Operation - Pump	13,200
141,695	102,528	144,838	102,000	40-400-230	Contractual/Professional	126,338
1,440	19	300	-	40-400-234	Miscellaneous	300
226	-	-	-	40-400-238	Insurance	-
5,485	3,788	4,975	5,300	40-400-240	Travel/Training	4,925
3,223	2,878	5,500	4,500	40-400-242	Dues/Fees/Subscriptions	5,570
98	186	300	100	40-400-244	Publications/Notices/Advertising	300
2,378	5,054	5,810	3,500	40-400-252	Uniforms/Safety	4,920
-	225	5,000	350	40-400-254	Equipment Rental	5,000
339,954	282,532	365,978	299,775		Total Materials & Services	357,812
76,509	5,210	5,700	-	40-400-300	Equipment & Plant Upgrades	-
19,439	-	18,912	-	40-400-306	Vehicle Lease or Purchase	-
210,521	239,484	104,000	75,302	40-400-310	Infrastructure Upgrades	318,000
75,717	-	100,000	-	40-400-316	Underground Waterline	100,000
607	-	2,000	-	40-400-344	Computer Software & Hardware	-
382,793	244,695	230,612	75,302		Total Capital Outlay	418,000
-	16,401	-	16,275	40-400-500	Vehicle Lease Principal	17,322
-	2,511	-	2,632	40-400-501	Vehicle Lease Interest	1,585
-	135,329	101,664	43,351	40-400-511	Principal SO3003B	41,126
-	4,423	38,088	38,088	40-400-513	Interest SO3003B	40,314
-	158,664	139,752	100,346		Total Debt Services	100,347
5,000	5,000	-	-	40-400-410	Transfer to Dutch Canyon	-
-	4,800	-	-	40-400-411	Transfer to Unemployment Fun	-
50,876	80,763	73,189	73,189	40-400-412	Transfer to General Fund ISF	58,864
3,270	847	878	878	40-400-413	Transfer to GF Water SDC	-
94,872	94,367	145,531	145,531	40-400-414	Transfer to Water SDC	315,289
154,018	185,777	219,598	219,598		Total Transfers	374,153
-	-	601,657	-	40-400-600	Contingency	360,904
1,552,150	1,508,801	2,278,654	1,360,609		Total Expenditures	2,359,146

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.

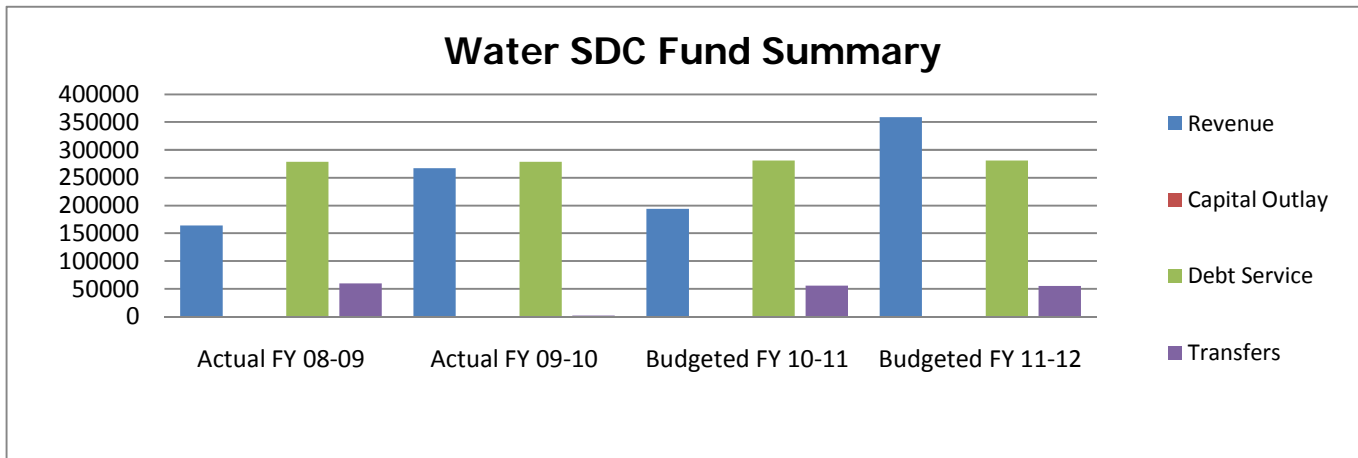
VISION FOR THE YEAR:

No new projects are proposed for this budget year. The repayment of capital improvements loans takes up most of the revenue generated in this fund. In addition, money is transferred from the Water operating budget to make loan payments.

BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash carry-over of \$12,304. Anticipated revenue is \$359,158. \$500 comes from interest income, \$43,369 comes from Water SDC fees and \$315,289 is projected to come from the Water Utility Fund to cover debt services payments. Total fund resources are \$371,462.

Expenses within the fund include debt service in the amount of \$280,974. 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 \$2,168 to the General Fund for SDC administration and a transfer of \$53,006 to the Airpark Water Line Debt Service Fund. The Water SDC Fund anticipates a contingency of \$35,314.



Water SDC 50

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 372,507	\$ 197,837	\$ 172,430	\$ 183,934	\$ 12,304	\$ 12,304	12,304
Current year resources							
Interest	\$ 5,393	\$ 1,016	\$ 1,000	\$ 510	\$ 500	\$ 500	\$ 500
Intergovernmental	-	-					
System development charges							
Reimbursement charges							
Improvement charges	64,113	172,037	47,489	15,830	43,369	43,369	43,369
Long-term debt proceeds							
Transfer In Utility Fund	94,872	94,367	145,531	145,531	315,289	315,289	315,289
Total current year resources	\$ 164,378	\$ 267,420	\$ 194,020	\$ 161,871	\$ 359,158	\$ 359,158	359,158
Total resources	\$ 536,885	\$ 465,257	\$ 366,450	\$ 345,805	\$ 371,462	\$ 371,462	371,462
Expenditures							
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service							
2004 Principal G03003 12/01	54,287	54,287	59,929	54,593	59,929	59,929	59,929
2004 Interest G03003 12/01	66,945	66,945	63,243	65,154	63,243	63,243	63,243
2003 Principal S03003 12/01	\$ 121,751	\$ 122,968	\$ 124,198	\$ 122,968	\$ 124,198	\$ 124,198	\$ 124,198
2003 Interest S03003 12/01	36,051	34,834	33,604	34,833	33,604	33,604	33,604
Transfers	60,014	2,290	55,952	55,952	55,174	55,174	55,174
Contingency			29,524		35,314	35,314	35,314
Total expenditures	\$ 339,048	\$ 281,323	\$ 366,450	\$ 333,501	\$ 371,462	\$ 371,462	371,462
Ending working capital	\$ 197,837	\$ 183,934	\$ -	\$ 12,304	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Water SDC Fund Description	2012 Budget
5,393	1,016	1,000	510	50-000-003	Interest Earned	500
94,872	94,367	145,531	145,531	50-000-995	Transfer In Utility Fund	315,289
64,113	172,037	47,489	15,830	50-000-992	Water SDC - Reimbursement	43,369
164,378	267,420	194,020	161,871		Total Revenue	359,158
-	-	-	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	-	-		Total Capital Outlay	-
54,287	54,286	59,929	54,593	50-500-510	Principal G03003	59,929
66,945	66,946	63,243	65,154	50-500-511	Interest G03003	63,243
121,753	122,967	124,198	122,968	50-500-512	Principal S03003	124,198
36,051	34,834	33,604	34,833	50-500-513	Interest S03003	33,604
279,035	279,033	280,974	277,548		Total Debt Services	280,974
51,434	-	53,578	53,578	50-500-922	Transfer to Airpark Water	53,006
8,580	2,290	2,374	2,374	50-500-926	Transfer to GF SDC Admin	2,168
60,014	2,290	55,952	55,952		Total Transfers	55,174
-	-	29,524	-	50-500-600	Contingency	35,314
339,048	281,323	366,450	333,500		Total Expenditures	371,462

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 wastewater 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.

VISION FOR THE YEAR:

The Wastewater Fund will be operating at a status quo level this year. The City was issued a new permit in 2010 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. Staff will work on maintenance projects at the treatment plant and the 33 miles of collection line. The City will clean 20 percent of these sewer lines this year.

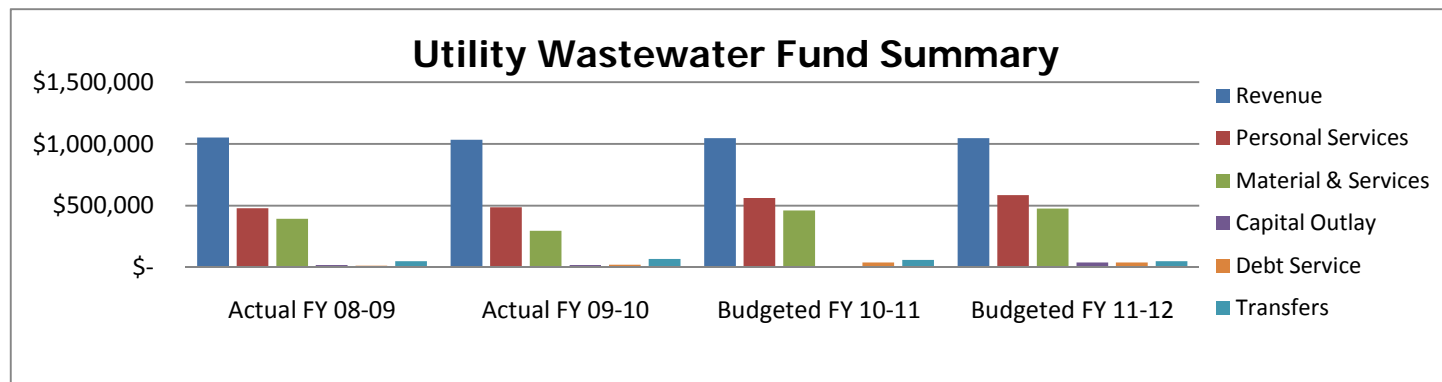
BUDGET NOTES:

The Wastewater fund will begin the year with a \$914,067 beginning cash position. The fund anticipates revenues of \$1,045,350. Total operating revenue in this fund is projected to be \$1,959,417. Expenditures within the department include \$584,832 for Personal Services. The fund budgets \$476,323 for Materials and Services and \$40,000 for Capital Outlay. These items include collection system maintenance and repair, digester cleaning, clarifier painting. The fund budgets \$34,332 for three loans two of which mature in 2014. The fund has a budgeted contingency of \$767,612.

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 II	100%	Operator III	100%
		Utility II (5)	100%	Treatment Plant Supervisor	100%



Wastewater Fund 41

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 645,526	\$ 744,892	\$ 812,860	\$ 884,948	\$ 914,067	\$ 914,067	914,067
Current year resources							
Interest	\$ 12,706	\$ 4,967	\$ 5,000	\$ 4,550	\$ 4,600	\$ 4,600	\$ 4,600
Charges for services	1,038,983	1,027,609	1,041,125	1,030,375	1,040,750	1,040,750	1,040,750
Miscellaneous	77						
Total current year resources	\$ 1,051,766	\$ 1,032,576	\$ 1,046,125	\$ 1,034,925	\$ 1,045,350	\$ 1,045,350	\$ 1,045,350
Total resources	\$ 1,697,292	\$ 1,777,469	\$ 1,858,985	\$ 1,919,873	\$ 1,959,417	\$ 1,959,417	\$ 1,959,417
Expenditures							
Personal services	\$ 477,192	\$ 486,438	\$ 562,606	\$ 515,740	\$ 584,832	\$ 584,832	\$ 584,832
Materials and services	391,855	297,470	460,048	398,567	476,323	476,323	476,323
Capital outlay	18,777	19,782	11,498	10,120	40,000	40,000	40,000
Debt service							
1994 Principal SPWF B92001B 12/01	5,643	5,982	6,341	6,341	6,722	6,722	6,722
1994 Interest SPWF B92001B 12/01	2,362	2,023	1,664	1,664	1,284	1,284	1,284
1995 Principal SPWF B92001C 12/01	6,964	6,964	6,964	6,964	6,964	6,964	6,964
2009 Principal CWSRF R06809 3/01 & 9/01			17,642		17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01			1,720		1,720	1,720	1,720
2008 Principal Ford Motor Lease 12/01		4,784	5,147	5,147	5,482	5,482	5,482
2008 Interest Ford Motor Lease 12/01		1,101	740	740	406	406	406
Transfers	49,607	67,976	60,523	60,523	50,430	50,430	50,430
Contingency			724,092		767,612	767,612	767,612
Total expenditures	\$ 952,400	\$ 892,521	\$ 1,858,985	\$ 1,005,806	\$ 1,959,417	\$ 1,959,417	\$ 1,959,417
Ending working capital	\$ 744,892	\$ 884,948	\$ -	\$ 914,067	\$ -	\$ -	\$ -

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Utility Wastewater Fund Description	2012 Budget
12,706	4,967	5,000	4,550	41-000-003	Interest Earned	4,600
1,034,293	1,022,866	1,040,000	1,030,000	41-000-220	User Fees	1,040,000
1,500	4,743	1,125	375	41-000-240	Hookup Fees	750
3,190	-	-	-	41-000-260	Infrastructure Inspection Fees	-
77	-	-	-	41-000-100	Miscellaneous	-
1,051,766	1,032,576	1,046,125	1,034,925		Total Revenue	1,045,350
18,703	17,839	20,683	20,683	41-410-100	City Manager	21,110
11,764	12,243	12,449	12,449	41-410-104	City Planner	12,706
13,832	15,067	16,138	16,138	41-410-106	Finance/Office Manager	17,290
15,355	15,936	16,187	16,187	41-410-108	Office Administrator I	16,510
11,005	11,996	12,848	12,848	41-410-110	City Recorder	13,760
71,257	73,903	76,747	76,747	41-410-114	Treatment Plant Supervisor	76,940
14,251	14,781	15,079	15,079	41-410-118	Field Services Supervisor	15,388
92,472	98,404	104,538	105,150	41-410-120	Operators	113,695
45,691	43,062	45,783	45,783	41-410-121	Utility Workers	48,796
14,594	-	-	-	41-410-122	Mechanic	-
5,306	15,702	17,001	17,001	41-410-132	CDC Administrator	17,344
2,107	-	-	-	41-410-138	Part Time Help	-
385	1,403	5,194	2,000	41-410-142	Overtime	5,321
70,812	77,928	106,190	82,800	41-410-146	Health Insurance	101,419
59,237	54,738	59,721	57,825	41-410-148	Retirement Benefits	74,774
23,093	24,114	42,488	26,500	41-410-150	Social Security	38,219
7,328	9,321	11,560	8,550	41-410-152	Workers Compensation	11,560
477,192	486,438	562,606	515,740		Total Personal Services	584,832
7,265	5,128	6,794	8,500	41-410-200	Building/Facilities Maintenance	13,503
36,334	43,505	67,764	60,000	41-410-202	Equipment Maintenance	51,264
1,808	1,956	2,400	2,640	41-410-203	Maintenance Agreements	2,640
3,248	2,661	8,320	4,000	41-410-204	Vehicle Maintenance	8,760
-	-	-	5,500	41-410-205	Small Equipment	6,700
4,970	3,660	7,900	4,000	41-410-206	Fuel/Oil/Lube	12,315
4,342	5,409	10,700	10,700	41-410-216	Office Supplies	10,700
6,392	6,251	6,672	6,000	41-410-218	Operational Supplies	7,806
458	-	484	484	41-410-220	Shop Maintenance Supplies	484
4,290	4,834	4,629	5,000	41-410-222	Lab Supplies	5,229
356	-	1,180	-	41-410-224	Chemicals	1,980
100,555	94,728	126,000	95,000	41-410-227	Electrical Operations	115,020
8,532	8,313	8,880	8,800	41-410-228	Utilities	10,092
4,645	4,239	6,960	6,500	41-410-229	Electrical Operations Pumps	5,460
194,205	101,890	179,300	165,000	41-410-230	Contractual/Professional	189,900
119	19	100	-	41-410-234	Miscellaneous	100
1,102	1,176	1,300	1,343	41-410-235	Property Tax	1,400
226	-	-	-	41-410-238	Insurance	-
5,608	3,919	4,805	4,500	41-410-240	Travel/Training	5,840
3,440	4,506	6,510	4,500	41-410-242	Dues/Fees/Subscriptions	4,580
240	96	2,000	100	41-410-244	Publications/Notices/Advertising	2,000
1,958	5,181	4,550	4,500	41-410-252	Uniforms/Safety	4,550
-	-	-	-	41-410-253	Sludge Disposal	10,000
1,760	-	2,800	1,500	41-410-254	Equipment Rental	6,000
391,855	297,470	460,048	398,567		Total Materials & Services	476,323
358	19,782	9,500	10,120	41-410-300	Equipment & Plant Upgrades	40,000
17,770	-	5,885	-	41-410-306	Vehicle Lease or Purchase	-
649	-	2,000	-	41-410-344	Computer Hardware & Software	-
18,777	19,782	17,385	10,120		Total Capital Outlay	40,000
-	4,784	-	5,147	41-410-500	Vehicle Lease Principal	5,482
-	1,101	-	740	41-410-501	Vehicle Lease Interest	406
5,644	5,982	6,340	6,341	41-410-540	Principal SPWF B92001B	6,722
2,362	2,023	1,664	1,664	41-410-541	Interest SPWF B92001B	1,284
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
-	-	17,642	-	41-410-560	Principal CWSRF R80930	17,642
-	-	1,720	-	41-410-561	Interest CWSRF R80930	1,720
14,970	20,854	34,330	20,856		Total Debt Services	40,220
-	4,800	-	-	41-410-418	Transfer to Unemployment	-
49,607	63,176	60,523	60,523	41-410-419	Transfer to General Fund ISF	50,430
49,607	67,976	60,523	60,523		Total Transfers	50,430
-	-	724,092	-	41-410-600	Contingency	767,612
952,400	892,521	1,858,985	1,005,806		Total Expenditures	1,959,417

WASTEWATER SDC FUND 55

PURPOSE:

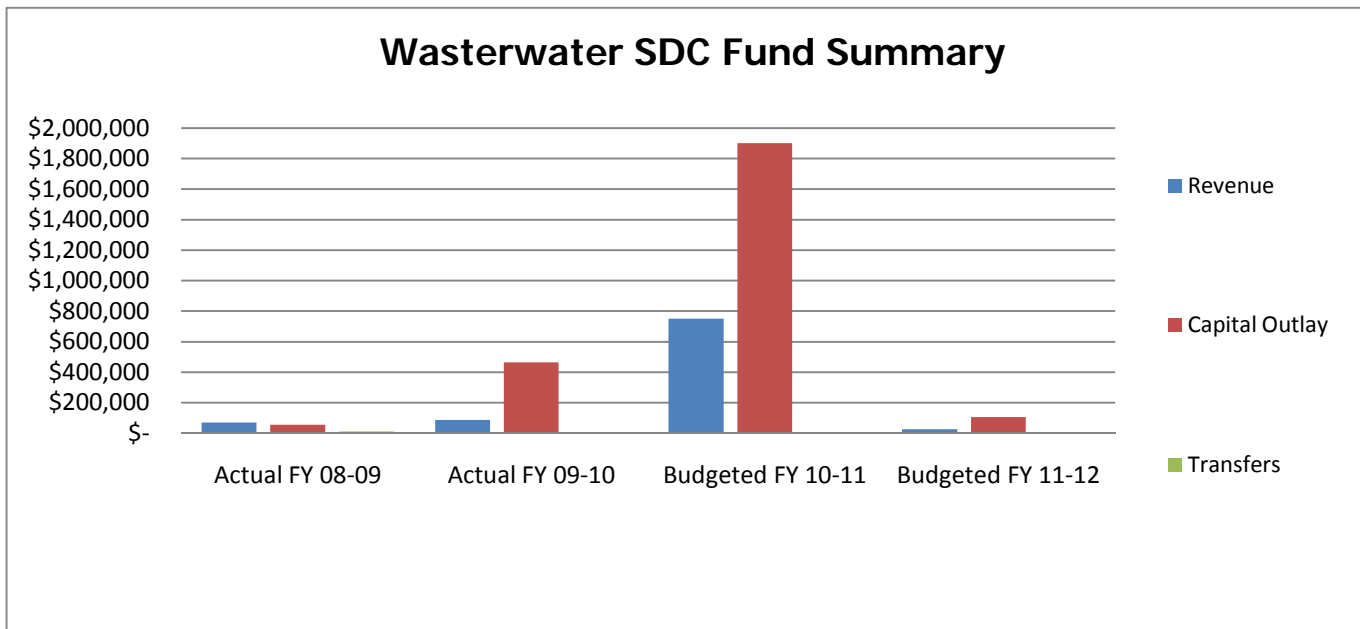
Wastewater System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and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

VISION FOR THE YEAR:

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

BUDGET NOTES:

The Wastewater SDC Fund has a beginning cash position of \$305,773. The City anticipates receiving \$3,600 in interest income and \$22,920 in Wastewater SDC Improvement Fees. Total revenue for the fund is \$332,293. Projects proposed for FY 2011-2012 include \$105,000 to finish the head works and filtration system project and sludge treatment and disposal. The fund contains a transfer to the General Funds of \$5,177 for administrative cost of the fund and a contingency of \$222,116.



Wastewater SDC 55

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 1,538,249	\$ 1,542,408	\$ 1,178,419	\$ 1,157,858	\$ 305,773	\$ 305,773	305,773
Current year resources							
Interest	\$ 30,964	\$ 9,635	\$ 10,000	\$ 3,575	\$ 3,600	\$ 3,600	\$ 3,600
System development charges	39,784	76,785	34,380	5,730	22,920	22,920	22,920
Long Term Debt Proceeds			705,660	705,660			
Total current year resources	\$ 70,748	\$ 86,419	\$ 750,040	\$ 714,965	\$ 26,520	\$ 26,520	26,520
Total resources	\$ 1,608,997	\$ 1,628,827	\$ 1,928,459	\$ 1,872,823	\$ 332,293	\$ 332,293	332,293
Expenditures							
Capital outlay	\$ 56,159	\$ 465,280	\$ 1,900,400	\$ 1,561,300	\$ 105,000	\$ 105,000	\$ 105,000
Transfers	10,430	5,689	5,750	5,750	5,177	5,177	5,177
Contingency			22,309		222,116	222,116	222,116
Total expenditures	\$ 66,589	\$ 470,969	\$ 1,928,459	\$ 1,567,050	\$ 332,293	\$ 332,293	332,293
Ending working capital	\$ 1,542,408	\$ 1,157,858	\$ -	\$ 305,773	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Wastewater SDC Fund Description	2012 Budget
30,964	9,635	10,000	3,575	55-000-003	Interest Earned	3,600
-	-	705,660	705,660	55-000-994	Long Term Debt Proceeds	-
39,784	76,785	34,380	5,730	55-000-993	Sewer SDC Ext. Cap. Improvement	22,920
70,748	86,419	750,040	714,965		Total Revenue	26,520
56,159	465,280	1,900,400	1,561,300	55-550-314	Sewer Extra Capacity Improvement.	105,000
-	-	-	-	55-550-326	Council Approved Projects	-
56,159	465,280	1,900,400	1,561,300		Total Capital Outlay	105,000
4,031	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
6,399	1,658	1,719	1,719	55-550-409	Transfer to GF SDC Admin.	1,146
10,430	5,689	5,750	5,750		Total Transfers	5,177
-	-	22,309	-	55-550-600	Contingency	222,116
66,589	470,969	1,928,459	1,567,050		Total Expenditures	332,293

GENERAL OBLIGATION WATER & WASTEWATER DEBT SERVICE FUND 45

PURPOSE:

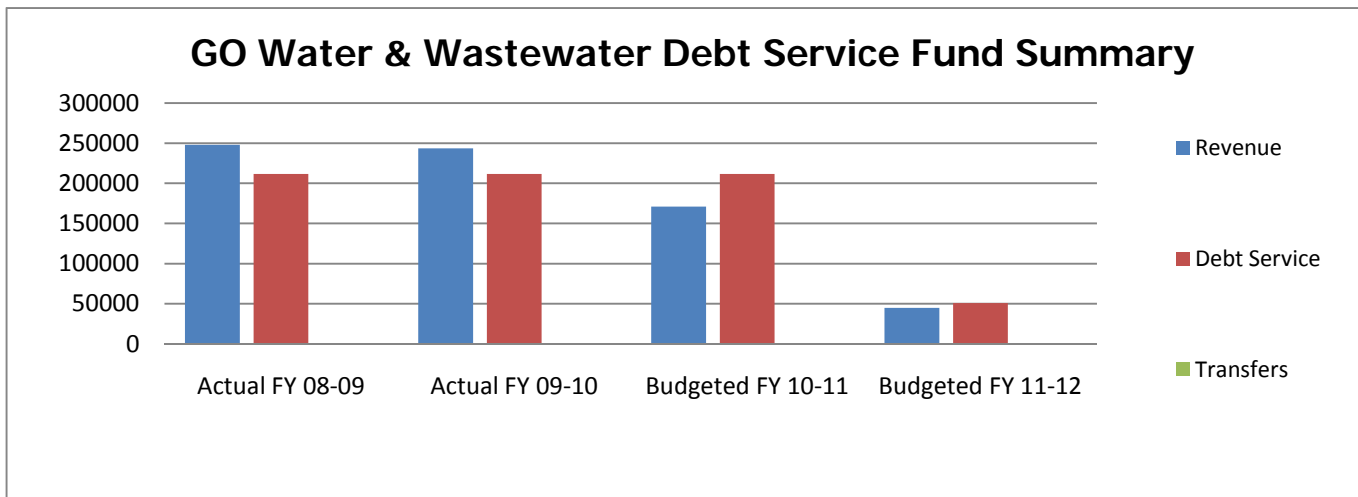
The General Obligation Water and Wastewater Fund is to receive and expend revenues collected through property taxes for repayment of the General Obligation Bonds issued for the Water and Sewer Plants.

VISION FOR THE YEAR:

In 1978 and 1991, the citizens of Scappoose voted to approve a General Obligation bonds for water and sewer projects. This fund has been created to account for revenues and expenditures.

BUDGET NOTES:

The Debt Service Fund is projected to have \$125,689 as cash carry over. The City anticipates receiving revenues of \$40,500 mostly from property taxes. The total fund revenue is \$170,520. The total expenditure in the fund is \$50,837. This covers principal and interest for the water bond. Last budget year, the sewer bond matured 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 \$119,683.



General Obligation Water and Wastewater Debt Service Fund 45

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 98,635	\$ 134,889	\$ 165,228	\$ 166,755	\$ 125,689	\$ 125,689	125,689
Current year resources							
Property taxes	\$ 242,312	\$ 238,799	\$ 165,977	\$ 166,000	\$ 40,500	\$ 40,500	\$ 40,500
Interest	1,707	833	825	700	300	300	300
Transfers	4,031	4,031	4,031	4,031	4,031	4,031	4,031
Private contributions							
Residual equity transfer							
Total current year resources	\$ 248,050	\$ 243,663	\$ 170,833	\$ 170,731	\$ 44,831	\$ 44,831	44,831
Total resources	\$ 346,685	\$ 378,552	\$ 336,061	\$ 337,486	\$ 170,520	\$ 170,520	170,520
Expenditures							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 28,276	\$ 29,650	\$ 31,065	\$ 31,065	\$ 32,521	\$ 32,521	\$ 32,521
1978 Interest Water GO 01-0507801 2/01	22,561	21,187	19,772	19,772	18,316	18,316	18,316
1991 Principal Sewer GO B92001A 12/01	132,921	141,678	151,010	151,011	-	-	-
1991 Interest Sewer GO B92001A 12/01	28,038	19,282	9,949	9,948	-	-	-
Transfers							
Contingency			124,265		119,683	119,683	119,683
Total expenditures	\$ 211,796	\$ 211,797	\$ 336,061	\$ 211,797	\$ 170,520	\$ 170,520	\$ 170,520
Ending available working capital	\$ 134,889	\$ 166,755	\$ -	\$ 125,689	\$ -	\$ -	\$ -

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	GO Water & Wastewater Fund Debt Service Fund Description	2012 Budget
231,157	254,120	155,977	156,000	45-000-001	Taxes Necessary To Balance	35,269
11,155	(15,322)	10,000	10,000	45-000-002	Delinquent Taxes	5,231
1,707	833	825	700	45-000-003	Interest Earned	300
-	-	-	-	45-000-685	Private Contribution	-
4,031	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
248,050	243,663	170,833	170,731		Total Revenue	44,831
28,276	29,650	31,065	31,065	45-450-500	Water - Principal	32,521
22,561	21,187	19,772	19,772	45-450-501	Water - Interest	18,316
132,921	141,678	151,010	151,012	45-450-502	Sewer - Principal B92001A	-
28,038	19,282	9,949	9,948	45-450-503	Sewer - Interest B92001A	-
211,796	211,797	211,796	211,797		Total Debt Services	50,837
-	-	124,265	-	45-450-600	Contingency	119,683
211,796	211,797	336,061	211,797		Total Expenditures	170,520

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

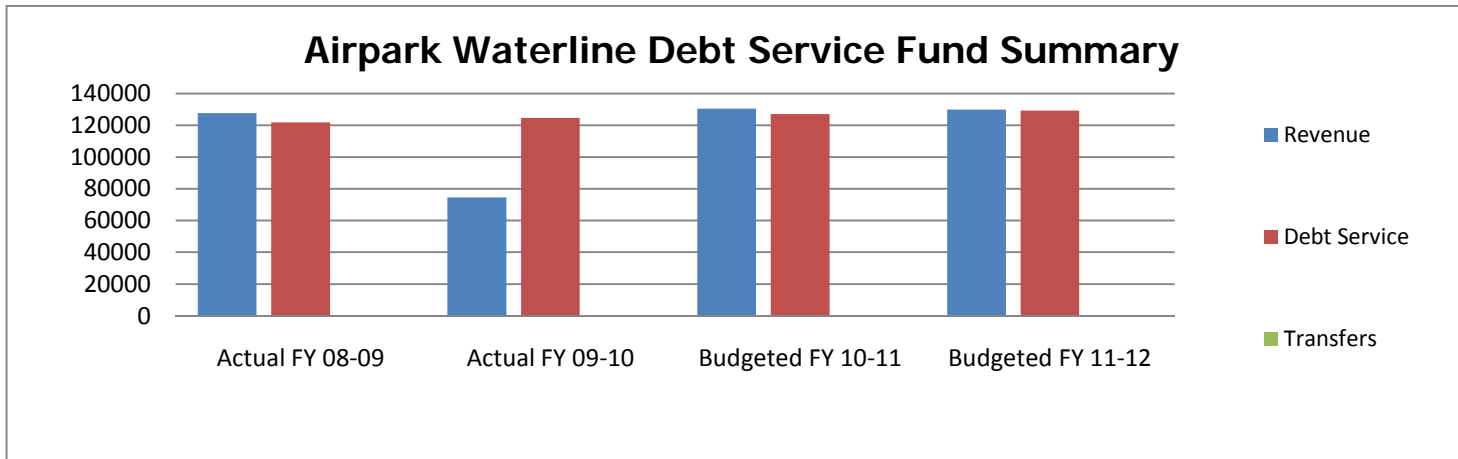
The fund is used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. This is a mandatory fund because OECDD has stipulations in the loan agreement requiring a separate fund.

VISION FOR THE YEAR:

The fund will make loan payments for the airport water line. The water line to the airport was constructed to help establish the airport area as an industrial development area for south Columbia County.

BUDGET NOTES:

The fund has a beginning cash position of \$139,609. The fund anticipates \$725 in interest income, \$53,006 in transfers from the Water SDC fund, and \$76,177 from the Port of St. Helens. Total fund resources are \$269,517. 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 \$129,183. There is projected to be a contingency of \$140,334. The fund needs to maintain a contingency equal to one year of loan payments in order of cover the conditions of the loan agreement.



Airpark Water Improvement Fund 89

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 181,588	\$ 187,448	\$ 138,364	\$ 137,403	\$ 139,609	\$ 139,609	139,609
Current year resources							
Interest	3,852	1,040	2,000	725	725	725	725
Intergovernmental	\$ 71,910	\$ 73,491	\$ 74,907	\$ 74,907	\$ 76,177	\$ 76,177	\$ 76,177
OEDD Loan & Grant	530						
Transfers	51,434		53,578	53,578	53,006	53,006	53,006
Charges for Services			0				
Total current year resources	\$ 127,726	\$ 74,531	\$ 130,485	\$ 129,210	\$ 129,908	\$ 129,908	129,908
Total resources	\$ 309,314	\$ 261,979	\$ 268,849	\$ 266,613	\$ 269,517	\$ 269,517	269,517
Expenditures							
Materials & services	\$ -		\$ -				
Capital outlay	\$ -						
Improvements		-	-				
Debt service							
Principal							
1996 Principal OEDD B95010A 12/01	36,502	41,852	42,222	42,222	47,611	47,611	47,611
1996 Interest OEDD B95010A 12/01	23,687	21,724	19,464	19,464	17,184	17,184	17,184
1996 Principal OEDD B95010B 12/01	18,452	19,559	20,732	20,732	21,976	21,976	21,976
1996 Interest OEDD B95010B 12/01	12,722	11,615	10,441	10,441	9,198	9,198	9,198
1998 Principal OEDD B95010C 12/01	18,489	18,646	23,813	23,813	23,990	23,990	23,990
1998 Interest OEDD B95010C 12/01	12,014	11,181	10,332	10,332	9,224	9,224	9,224
Transfers							
Contingency			141,844		140,334	140,334	140,334
Total expenditures	\$ 121,866	\$ 124,576	\$ 268,849	\$ 127,004	\$ 269,517	\$ 269,517	269,517
Ending working capital	\$ 187,448	\$ 137,403	\$ -	\$ 139,609	\$ -	\$ -	-

2009 Actual	2010 Actual	2011 Adopted	2011 Estimated	Account	Airpark Water Improvement Fund Description	2012 Budget
3,851	1,039	2,000	725	89-000-003	Interest Earned	725
530	-	-	-	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
71,910	73,492	74,907	74,907	89-000-800	Port of St. Helens payment	76,177
51,434	-	53,578	53,578	89-000-904	Transfer in Water SDC	53,006
127,726	74,531	130,485	129,210		Total Revenue	129,908
36,502	41,852	42,222	42,222	89-890-140	Bond Principal B95010A	47,611
18,452	19,559	20,732	20,732	89-890-141	Bond Principal B95010B	21,976
18,489	18,646	23,813	23,813	89-890-142	Bond Principal B95010C	23,990
23,688	21,724	19,464	19,464	89-890-150	Bond Interest B95010A	17,184
12,722	11,615	10,441	10,441	89-890-151	Bond Interest B95010B	9,198
12,014	11,181	10,333	10,332	89-890-152	Bond Interest B95010C	9,224
121,866	124,576	127,005	127,004		Total Debt Services	129,183
-	-	141,844	-	89-890-600	Contingency	140,334
121,866	124,576	268,849	127,004		Total Expenditures	269,517

Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 234,842	\$ 38,787	\$ 305,576	\$ 304,937	\$ 0	\$ 0	0
Current year resources							
Interest	\$ 2,734	\$ 621		\$ 1,675			
Intergovernmental Revenue		1,274,143					
Transfers	5,000	5,000					
Total current year resources	\$ 7,734	\$ 1,279,764	\$ -	\$ 1,675	\$ -	\$ -	-
Total resources	\$ 242,576	\$ 1,318,551	\$ 305,576	\$ 306,612	\$ 0	\$ 0	0
Expenditures							
Materials and services	\$ -		\$ -				
Capital Outlay	203,789	1,013,614	305,576	3,463			
Transfers				303,149			
Contingency					0	0	0
Total expenditures	\$ 203,789	\$ 1,013,614	\$ 305,576	\$ 306,612	\$ 0	\$ 0	0
Ending working capital	\$ 38,787	\$ 304,937	\$ -	\$ 0	\$ -	\$ -	-
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -					
Net available working capital	\$ 38,787	\$ 304,937	\$ -	\$ 0	\$ -	\$ -	-

Havlik Highway 30 Fund 81

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 72,205	\$ 35,086	\$ 33,736	\$ 33,726	\$ (0)	\$ (0)	(0)
Current year resources							
Interest	\$ 1,168	\$ 224	\$ 200	\$ 150			
Intergovernmental Revenue							
Transfers							
Total current year resources	1,168	224	200	150	0	0	-
Total resources	\$ 73,373	\$ 35,310	\$ 33,936	\$ 33,876	\$ (0)	\$ (0)	(0)
Expenditures							
Capital outlay	\$ 38,287	\$ 1,585	\$ 33,936				
Transfers				\$ 33,876			
Contingency			0	0	(0)	(0)	(0)
Total expenditures	\$ 38,287	\$ 1,585	\$ 33,936	\$ 33,876	\$ (0)	\$ (0)	(0)
Ending working capital	\$ 35,086	\$ 33,726	\$ -	\$ (0)	\$ -	\$ -	-

Municipal Park Fund 37

Resources	Actual FY 08-09	Actual FY 09-10	Budget FY 10-11	Estimated FY 10-11	Proposed Budget FY 11-12	Approved Budget FY 11-12	Adopted Budget FY 11-12
Working capital carryover	\$ 313,845	\$ 243	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Current year resources							
Interest	\$ 1,741	\$ 677					
Intergovernmental Revenue	\$ 450,000						
Sale of property							
Transfers In	\$ 200,000	\$ 388,326					
Total current year resources	\$ 651,741	\$ 389,003	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 965,586	\$ 389,246	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements	965,343	389,246					
Real property							
Transfers							
Contingency					(0)	(0)	(0)
Total expenditures	\$ 965,343	\$ 389,246	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 243	\$ (0)	\$ -	\$ (0)	\$ -	\$ -	\$ -