



SCAPPOOSE
Oregon

Proactive, Efficient and Friendly Service

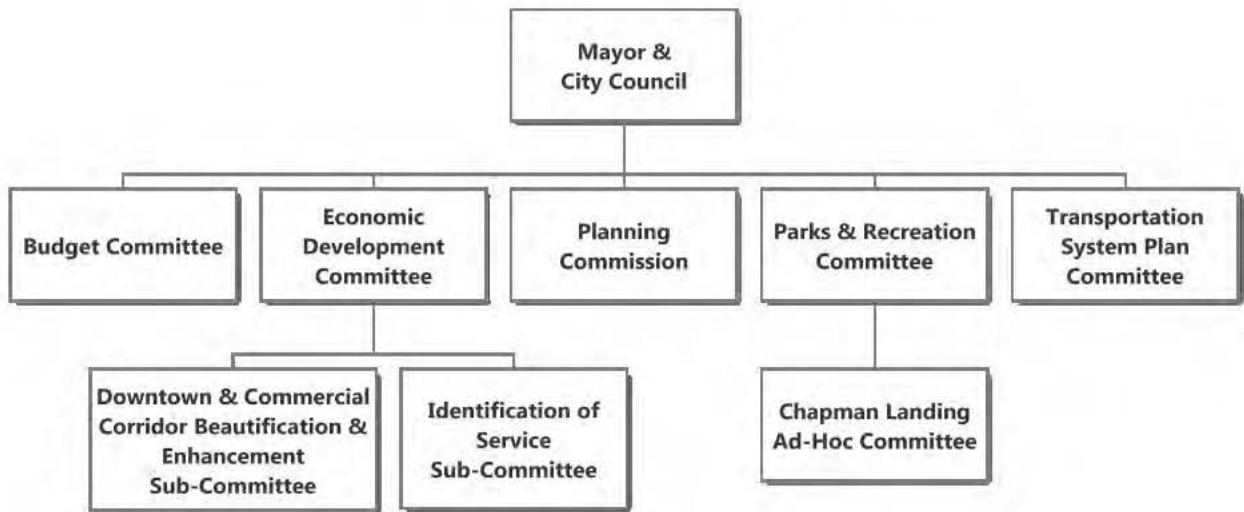
Fiscal Year 2016-2017

Adopted Budget

CITY OF SCAPPOOSE
2016-2017 Annual Budget
TABLE OF CONTENTS

	Page
City Boards and Commissions	3
Organizational Chart	4
Fund Description	5
Budget Process	6
Budget Calendar	7
Budget Message	8-12
Vision Statement	13
City Council Goals	14
Financial Policies	15-21
Investment Policy	22-30
All Funds Combined Summaries	31-32
Summary Personnel Services	33-34
General Fund	35-38
Administration Department	39-40
Police Department	41-42
Parks Department	43-44
Municipal Court Department	45-46
Planning Department	47-48
Non-Departmental	49
Law Enforcement Assessments Fund	50-51
Watts House Fund	52-53
PEGS Fee Fund	54-55
Building Fund	56-58
Street Fund	59-61
Foot Path & Bicycle Trails Fund	62-63
Storm Water Drainage Fund	64-65
Storm Water Drainage SDC Fund	66-67
Street SCD Fund	68-69
Parks SDC Fund	70-71
Pool Fund	72-73
Unemployment Fund	74-75
Utility Water Fund	76-80
Water SDC Fund	81-82
Utility Wastewater Fund	83-87
Wastewater SDC Fund	88-89
GO Debt Service Fund	90-91
Airpark Water Improvement Fund	92-93
Debt Schedules	94
Transfers	95

City Boards and Commissions



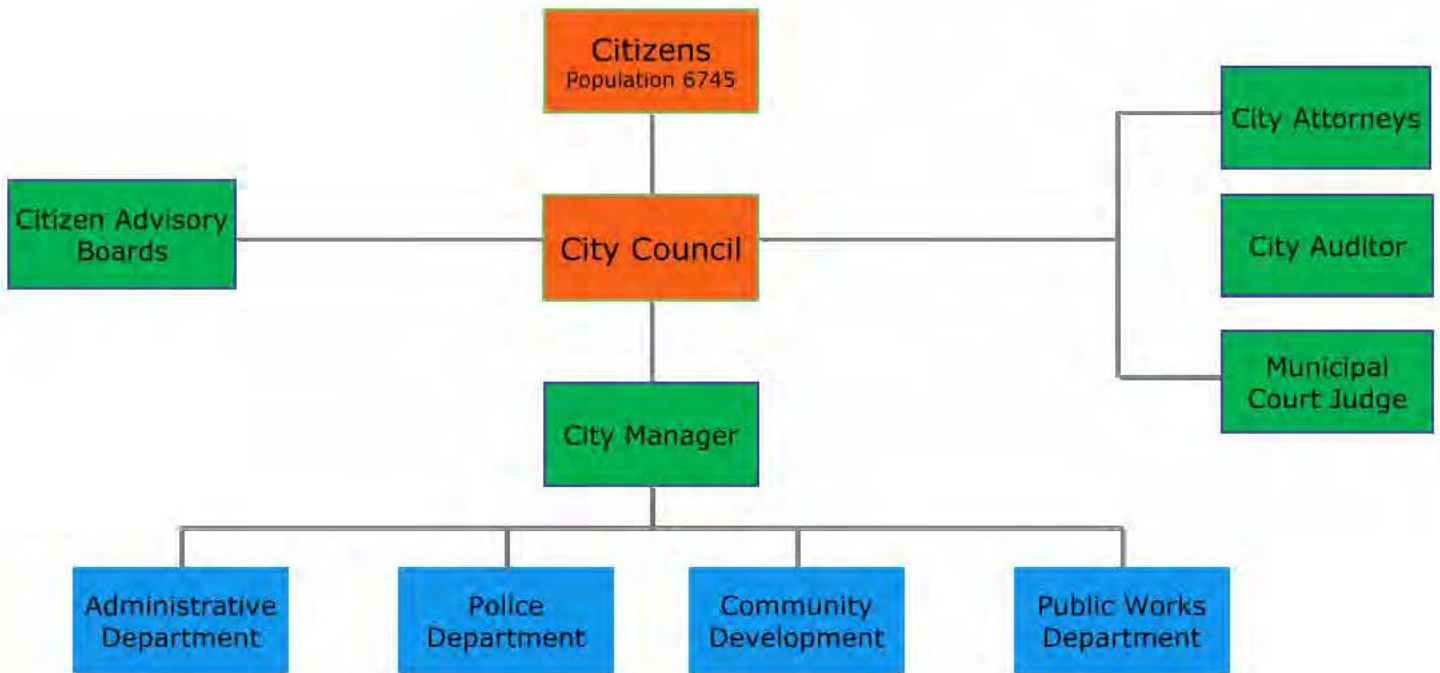
Budget Committee Members

<u>Member</u>	<u>Term Expires</u>
Mayor Scott Burge	November 2016
Councilor President Jeff Erickson	November 2016
Councilor Joel Haugen	November 2016
Councilor Barb Hayden	November 2018
Councilor Jason Meshell	November 2016
Councilor Mark Reed	November 2018
Councilor Richard Riffle	November 2018
Sydnee Alyster	December 2017
Rita Bernhard	December 2017
Erik Deiz	December 2016
Teresa Keller	December 2017
Brandon Lesowske	December 2019
Vacant	
Vacant	

Budget Officer & Finance Department

Michael Sykes, City Manger
Jill Herr, Finance Administrator

City of Scappoose Organizational Chart



City of Scappoose Fund Structure and Description

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

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

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

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

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

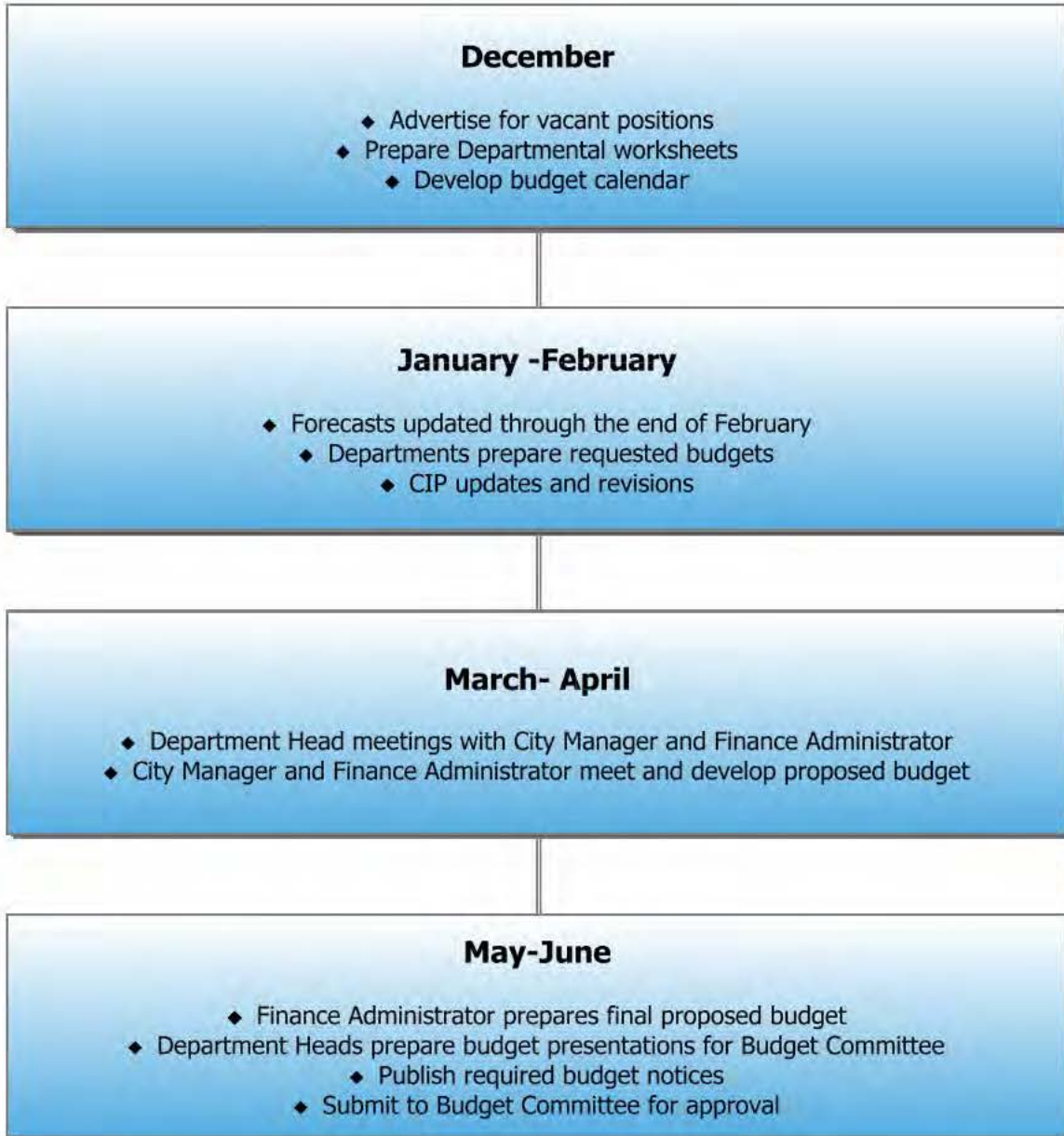
Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance a particular function or activities of the City.

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

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

Funds: General Obligation Bond Debt Service Fund (45)
Air Park Waterline Debt Service Fund (89)

City of Scappoose Budget Process



Fiscal Year 2016-2017 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee members	Need to fill (3)
Goal setting session City Council members	03/05/16
Department Head meetings	Wednesday of each week
Budget worksheets are available for Department Heads	12/01/2015
Estimates for Fiscal Year 2015-2016 due	03/15/2016
Draft requested budgets due	03/28/2016
Department Budgets review by Finance Administrator	3/28/16 to 4/1/16
Department Budgets review by City Manager and Finance Administrator	4/4/16 to 4/8/17
Revised requested budgets due to Finance Administrator	04/11/2016
Proposed narrative due to City Manager	04/11/2016
City Manager and Finance Administrator prepare proposed budget	4/11/16 to 4/22/16
Publish Budget Hearing Notice & post to website	05/09/2016
Proposed Budget available at City Hall	05/09/2016
Budget Committee meets	05/24/2016
Budget Committee 2nd meeting	05/31/2016
Budget Committee 3rd meeting	06/01/2016
Publish Budget Hearing Notice & post to website	06/10/2016
Hold Budget Hearing	06/20/2016
Enact Resolutions to: Adopt Budget, make appropriations, impose and categorize taxes	06/20/2016
Submit tax certification documents to the County Assessor	07/08/2016

2016-2017 Budget Message

May 24, 2016

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2016-2017 Budget to the Scappoose Budget Committee. This year's budget aims to maintain funding for all of the core services that the City traditionally provides to our citizens. In addition, this year's budget targets many of the City Council's goals for the upcoming year. Given the significant growth that the City is experiencing, and the imminent growth that we anticipate next year and likely for years to come, this budget attempts to assure that the City has the staffing capacity to efficiently accommodate and manage this growth. In addition, this budget targets critical investments necessary to assure that the City is able to meet the needs of a growing population along with addressing the capital costs associated with an aging infrastructure. This budget also begins to appropriate the funding that will be needed to assure that we have the capacity to fund future infrastructure improvements necessary to meet community demands for water, wastewater, storm water, transportation and parks.

To begin, I want to recognize the outstanding performance of the existing City Staff in meeting the needs of our community. Every single Department is experiencing a steady growth in demand for services, but continue to do what it takes to deliver the best possible customer service to our citizens. This upcoming year, we anticipate that there will be approximately 125 new homes built in Scappoose and significant new investments in industrial development projects around the Airport. This budget will provide additional staffing and capital investments to make sure that we can meet this demand, both with needed personnel to process these applications, and with the service capacity to meet this demand.

The budget includes the addition of a Public Works Director who will provide the staff capacity to coordinate the many facets of the Public Works Department. All of the Managers who operate the water, wastewater, streets, storm and distribution system have their hands full just managing the day to day operations of the Department. A Public Works Director will help provide the long term planning and administrative oversight needed to guide the wide spectrum of infrastructure related issues facing the City.

We will continue to fund a RARE student to help with completion of the Parks Master Plan and to perform a variety of other community development activities. We also are including funding for two part time interns to assist in a variety of planning and engineering activities. This past year we benefited greatly from the use of both a RARE student and an intern from the PSU Graduate program. The Parks and Economic Development Committee were both staffed by these students and have completed some excellent work for the City. Both of these Committees are performing very effectively and the interns have been invaluable in providing the Committees with quality staff support. They are relatively inexpensive, yet ambitious and extremely talented.

This next year could be the busiest year the City has ever experienced. We expect approximately 350 acres to be annexed into the City, major new industrial development to break ground, and 125 new homes to be constructed. In the area of parks, Heritage Park will get a major facelift and we will make minor improvements in other parks. In Planning, we will complete a revision to our design standards, and will be beginning efforts to update our 20 year old Comprehensive Plan. We will also attempt to pursue grant opportunities for a variety of purposes. Having the additional staff capacity will be invaluable in our efforts to meet the City Council's goals and other community needs.

Future industrial and residential growth, and the annexation of the property east of the Airport will help generate future tax revenues that will help us to fund additional public safety officers which will be necessary. At present, Scappoose has been identified as one of the safest Cities in Oregon and we need to keep it that way.

This budget proposes funding for completion of the master plans for Waste Water, and includes funding to complete a Water Master Plan update which hasn't been updated since 2001. It also includes funding to develop a Storm Water Master Plan. Last year, the Budget Committee recommended that the City Council implement a storm water fee. The

City adopted a storm water fee this past October and this fund will permit us to develop our first Storm Water Master Plan for the City. It also will provide funding to purchase a street sweeper.

All of these master plan updates are aimed at making sure that we can effectively maintain our existing public work investments and plan carefully for future growth. Most importantly, they allow us to invest our limited dollars wisely. The TSP, the Wastewater Plan, and the Park Master Plan are all in the queue and should be completed within the next 6 months.

This budget also appropriates funding for a buildable lands inventory. This will allow the City to determine what kind of available buildable land we have within the City/UGB and guide discussions about where we might want to consider accommodating future growth in our community. With the projected new employment associated with the Advanced Manufacturing Research Center (AMRC) near the Airport, identifying and constructing new housing will continue to be important. Without completing a buildable lands inventory, we will not be prepared to justify any future UGB expansions for residential growth.

This budget allows the City to continue providing quality services, even with a significant increase in demand for service from the public. It allow us to complete some critical planning efforts that will guide and facilitate future investments in City infrastructure. It provides us the capacity to aggressively pursue grants and other partnership opportunities that will enhance the quality of life in our community. This budget also includes grant funds from the Port of St. Helens to complete a new website to promote marketing efforts focused on attracting new industry/jobs to Scappoose. Finally, it give us the staffing levels to fulfill the requirements of the new industries and residents that already want to locate here. This is an exciting time to be in Scappoose and this budget will help build an even better community.

Financial Policy

As per ORS 294.426, the budget message must contain a brief description of the City's financial policy. Council adopted both a financial policy (Res. 09-15) and an investment policy (Res. 09-14) in 2009. In short, "The City will live within its means." There must be a balance between revenues and expenditures, so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

The goals of the fiscal policies are as follows:

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

Personnel, Salaries and Benefits

Total Personnel Services in the proposed budget is \$4,058,152, which is an increase of \$465,891 more than the current budget. Personnel Services equals 22.0% of the total proposed budget. Total personnel will increase to 31 Full Time Equivalencies (FTE), there will be a change in staffing by adding a Public Works Director Position. This position will provide oversight for all Public Works functions. Our PERS rate will remain the same this budget year, it varies from 11.26% to 17.95% depending on which tier the employee qualifies for, this rate will be in place until June 30, 2017.

General Fund

The General Fund anticipates a beginning cash position of \$2,237,102, down from \$2,527,586 in the current fiscal year, with anticipated revenues of \$3,367,988 up from \$2,901,099 in the current fiscal year. Total resources for the fund are budgeted at \$5,605,090 up from \$5,428,685 in the current Fiscal Year. Expenditures within the General Fund are budgeted at \$4,505,090 up \$176,405 from \$4,328,685 budgeted this Fiscal Year.

The Administration Department budget is \$902,643 up \$229,133 from \$673,510 in the previous year. Of the budgeted amount, \$65,937 is for Personnel Services, \$774,206 is budgeted for Materials and Services and \$62,500 for Capital Outlay projects, which includes replacing heating and cool system. The Administration Department accounts for 20 percent of General Fund expenditures.

The Police Department's budget is \$1,848,572, up from \$1,658,125 and accounts for 41 percent of General Fund expenditures. Police is the most labor intensive department in the City budget. Personnel Services are budgeted at \$1,467,728, which is an increase of \$134,029 over the previous year. The Materials and Services line items are budgeted at \$181,247 which is \$2,150 more than the previous year's budget. Capital Outlay line items are budgeted at \$92,600 which includes purchasing a new police vehicle.

Parks Department's budget is \$621,453, up \$32,466 from the current fiscal year. Personnel Services are budgeted at \$217,301, which is an increase of \$12,496 over the previous year. The Materials and Services line items are budgeted at \$74,865, which is \$7,868 less than the previous year's budget. Capital Outlay line items are budgeted at \$301,320 which includes funding for completing the Heritage Park Fountain Project. The Parks Department accounts for 14 percent of General Fund expenditures.

The Municipal Court Department's budget is \$294,286, up \$22,919 from \$271,367 in the previous year and accounts for 7 percent of General Fund expenditures. Personnel Services are budgeted at \$98,884, which is an increase of \$4,027 over the previous year. The Materials and Services line items are budgeted at \$189,950 which is \$18,004 more than the previous year's budget. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department's budget is \$190,284 up from \$185,342 and accounts for 4 percent of the General Fund expenditures. Personnel Services are budgeted at \$89,542, which is an increase of \$5,893 over the previous year. The Materials and Services line items are budgeted at \$73,675 which is \$5,535 less than the previous year's budget. The primary Planning Department focus for the year will be long-range activities including continuing the process of updating the Transportation System Plan (TSP) in partnership with stakeholders; beginning the process of completing a Buildable Lands Inventory and Housing Needs Analysis; and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate best practices and improve consistency.

As stated earlier, the General Fund Budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$627,852. Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used as part of the City's beginning cash position for next year's budget. It is imperative that this figure stays as budgeted to cover operating expenses until tax revenues are received in November.

Enterprise Funds

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

The Building Fund is considered the barometer of the City's economic health and is anticipating 125 homes to be constructed. This estimate of 125 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These include; Water, Wastewater, Transportation, Parks, and Storm Water. The Building Fund has a beginning cash position of \$88,556 and anticipated revenues of \$235,700. Total resources are budgeted at \$324,256. Total expenditures in the department are budgeted at \$324,256 and an allocation to Contingency of \$10,299. The prolonged recession has greatly impacted the financial stability of this department, but that is beginning to change.

The Street Fund has an operational budget of \$1,179,163. The fund has a beginning cash position of \$437,808 and anticipated revenues of \$741,355. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$334,342 in Personnel Services and \$259,865 in Materials and Services. The City anticipates spending \$376,096 on Capital Outlay, \$50,000 for street light replacements, \$11,500 for street related equipment and \$314,596 on road maintenance projects. The fund also anticipates a contingency of \$99,995. The City is nearing completion of a Transportation System Plan which will prioritize street improvements and needs. This will allow the City to strategically invest limited dollars on highest priority projects.

The Water Fund has improved due to additional revenue generated by rate increases over the past three years. The City is concerned that existing water supply will not be adequate to meet future demands, particularly during summer peak periods. Consequently, the City approved a study completed by GSI Water Solutions Inc. that identified preferred options to meet future water demand. This budget includes several of the projects identified in this report that will allow the City to address this issue in the most cost efficient way possible. The City has identified projects that will improve existing water source capacity and also to identify additional potential water sources to accommodate future growth. This budget includes funding to take out the sedimentation at Gourlay Creek and to drill a new well at the Dutch Canyon well site. Potentially, the City will drill an additional well near the Airport. All of these actions will put the City in a much better position to meet current and future water needs. The Water Fund begins with a cash carryover of \$1,993,898. The fund anticipates receiving \$2,129,021 in revenues and has total resources of \$4,122,919. On the expenditure side, Personnel Services are anticipated to be \$760,078. Material and Services are budgeted at \$566,864, and Capital Outlay is estimated at \$1,123,250. Contingency is \$398,710.

The City received over \$700,000 in timber receipts two year ago from the harvest of 33 acres. These funds were deliberately unspent and will continue to be placed in unappropriated ending fund balance. The primary purpose for placing these funds in the unappropriated fund is to develop a reserve fund to provide funds that can help pay for existing water loans if the economy declines and housing starts to decline. The City has a practice of using SDC's to pay for existing loans, which is fine as long as the economy continues to grow. Setting the timber revenues aside will help to provide the City with some protection from such an event.

The City Wastewater Treatment Plant had some serious maintenance issues that needed to be addressed. Both of our wastewater lagoons were completely full of bio solids. By September, 2016, we will have removed over 1 million gallons of bio solids from the two storage lagoons. This gives us the capacity to meet current demand. In addition, the budget includes funding to refurbish the UV system which is reaching obsolescence and replacement parts will be installed this next year.

Wastewater has an operational budget of \$1,703,875. Personnel Services are budgeted at \$744,651. Material and Services are budgeted at \$803,989. The City of Scappoose continues to implement its wastewater line cleaning program. Each year, the City TVs and cleans 20% of the wastewater lines. As the City identifies where repairs are need, one thing is becoming more and more apparent. The concrete wastewater lines, most of which were installed before 1972, are definitely coming to the end of their life cycle. Within the next 10 years, the City will need to start making preparations for replacing old, broken lines. Replacing 88,440 feet of concrete pipe would cost in the neighborhood of \$10,500,000. Council needs to take this future capital expense into consideration when discussing future Wastewater rate increases. The Wastewater Fund also anticipates \$368,000 in Capital Outlay expenditures.

SDC Funds

System Development Charge revenues collected on new building permits can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on 125 new homes being constructed over the coming fiscal year.

The Storm Water Drainage SDC Fund has a beginning cash position of \$287,359, with total revenue resources of \$361,839. The fund includes Capital Outlay expenditures of \$200,000 to start a storm water project on E Columbia Avenue. The fund anticipates a contingency of \$158,195.

The Transportation SDC Fund has a beginning cash position of \$548,337 with total revenue resources of \$840,737. The fund has expenditures budgeted at \$840,737, including Capital Outlay projects totaling \$225,000 and a loan payment of \$56,213 for the Crown Zellerbach Rail Crossing. The fund anticipates a contingency of \$545,049.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The beginning cash position is \$103,854. The fund is anticipating total revenues of \$242,195 and has expenditures of \$55,619. The fund anticipates a contingency of \$290,430.

The Water SDC Fund anticipates a cash carry over position of \$111,828. The fund anticipates revenues of \$699,745. Of that amount, \$95,504 is a transfer received from the Water Department. Total resources for the fund are \$699,745. Expenditures within the fund are for Capital Outlay \$100,000 to update our Master Plan and Debt Service for two loans are paid from this fund totaling \$280,893. The fund anticipates a contingency of \$353,505.

The Wastewater SDC Fund anticipates a cash carry over position of \$618,456. The fund anticipates revenues of \$537,905 for total resources of \$1,156,361. The fund lists Capital Outlay expenditures of \$200,000 for pre-design biosolids storage and Wastewater Master Plan update. Contingency is anticipated to be \$929,636.

Conclusion

In summary, this year's budget is relatively status quo, but, it does add additional staffing capacity to help the City keep up with the dramatic growth we are experiencing. It also allows us to continue the process of updating our master plans which will allow us to make wise decisions about how to target and invest our limited resources. It also funds the staffing necessary to pursue grants and promoting Economic Development efforts, with a goal of recruiting new industry and creating new jobs for our community. This past year, we have already enjoyed the fruits of our efforts to promote economic development activities. This budget will allow us to continue to build on that success. Our new website will be a great asset to local residents, local businesses and will help us inform the world that Scappoose is a great place to live, play and work. The City has an excellent Staff that does a great job of meeting the existing day to day needs of our community. With additional staff capacity, we will be able to find new resources and opportunities that will allow us to build a healthier, more vibrant community.

Last year, in my budget message I used a quote from Lewis Carroll in which he said "If you don't know where you are going, any road will get you there." I think with the leadership of the City Council we have made major strides in developing a blue print to help us map out where we are going as a community. In water, wastewater, parks and economic development we have made major strides forward developing masterplans/strategic plans to address these important issues. This upcoming year, we will complete a storm water masterplan, a buildable lands inventory and a community vision statement which will also guide future growth and how we can strategically invest our resources in the future.

Finally, it is important to highlight that this budget allows the City to continue to provide the high quality and critical services that our community expects from the City every day and the opportunity to make our community even better.

Respectfully submitted,

Michael Sykes
City Manager

City of Scappoose Vision Statement

Scappoose strives to provide the right balance of cosmopolitan and rural opportunities by offering excellent educational, cultural, entertainment, and recreational opportunities; an active and connected community that is world class and economically competitive. We are a safe and exceptional place to live, play, and work.



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

- ❖ Develop a bypass to Scappoose Airport
- ❖ Develop City motto
- ❖ Housing needs analysis
- ❖ Conduct Town Meeting
- ❖ Develop a Creekside trail
- ❖ Limit class size within School District
- ❖ Review Transportation SDC fees
- ❖ Review Park SDC fees
- ❖ Update City Ordinances and Codes
- ❖ City Park improvements
- ❖ Sell surplus property
- ❖ Community art
- ❖ Continue emergency preparedness planning
- ❖ Develop Downtown Beautification Committee
- ❖ Develop park or trail by Water Reservoirs
- ❖ Work with County to improve County Streets within the City
- ❖ Support South County Visitor Center
- ❖ Develop plan to preserve Peace Candle
- ❖ Develop small business incentive program
- ❖ Advocate Cornelius Pass Road improvements
- ❖ Develop Capital Improvement Plans for Roads, Sidewalks, Water and Storm Water
- ❖ Update Comprehensive Plan
- ❖ Update City Webpage
- ❖ Increase height restriction within Commercial Zone
- ❖ Update sound and video system in Council Chambers
- ❖ Explore Park user fees
- ❖ Explore gas tax
- ❖ Update Public Works Design Standards
- ❖ National night out
- ❖ Develop a loan program for City sidewalks
- ❖ Explore new City building

City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

BUDGET POLICIES

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

Balanced Operating Budget

The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated contingencies to

support ongoing operations. Any year end operating surpluses will revert to fund balances for use in maintaining contingency reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

Budget Document

City staff works from January thru April to compile the proposed budget. The individual Department Heads draft department material & services along with capital outlay figures. The Finance Administrator prepares personal services, debt services and transfers. Capital projects expenditures planned during the fiscal year are incorporated into the budget. With input from individual Department Heads, the City Manager writes department narratives. The Finance Administrator compiles the budget document. The initial draft is reviewed by the City Manager, who directs any changes needed to balance the budget. The City Manager makes sure the budget document is consistent with Council goals, priorities and policies. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels. The Budget Officer shall annually prepare and present a proposed operating budget to the Budget Committee no later than May 30 of each year; and the City Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council. The City's annual budget will be presented by fund, with a logical breakdown of programs and expenditures. A separate line item budget printout will also be presented for discussion and review by the Budget Committee and City Council. The budget will focus on policy issues and will summarize expenditures at the Personnel, Materials and Services, Capital, Debt Service, and Interfund Transfer levels. Where practical, the City's annual budget will include performance goals for the upcoming year and performance measures for the past year.

Budget Control and Accountability

Budget control is maintained at the departmental level. The City Manager has the authority to approve expenditures up to \$10,000. Expenditures exceeding \$10,000 must be approved by the City Council. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment. Budget accountability rests primarily with the operating departments of the City.

Budget Changes after Adoption

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

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

City Funds (excluding Cogeneration Fund)

- Acquisition of buildings, improvements, machinery and equipment with a cost of \$5,000 or more, and a life expectancy of three or more years.
- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.
- Infrastructure, including mass assets such as street lights, with a cost of \$5,000 or more, regardless of life expectancy.

Cogeneration Fund

- Acquisition of buildings, improvements, machinery and equipment with a cost of \$10,000 or more, and a life expectancy of three or more years.

- Vehicles or licensed rolling stock, regardless of cost or life expectancy.
- Land, regardless of cost or life expectancy.
- Infrastructure, including mass assets, with a cost of \$20,000 or more, regardless of life expectancy.

Capital and Equipment

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

The annual budget will provide for adequate maintenance and replacement of capital assets.

Enterprise Funds

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

Interfund Advances and Transfers

City funds may borrow from one another. Interfund advances use cash temporarily idle in one fund to provide cash flow for a specific purpose in another fund. Interfund loans are repaid on a set schedule.

Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

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

Contingency Reserves Policy

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

General Fund Reserves

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

Enterprise Fund Reserves

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

Special Revenue Funds

The City will annually appropriate a contingency reserve balance in other funds receiving property tax support at a minimum level of 10% (to be determined by Council) of the annual operating budget.

Special revenue funds will be evaluated individually based on the type of service, potential for unexpected expenditures and purpose of the fund to determine the appropriate contingency reserve. There may be some funds that require no contingency reserve.

REVENUE POLICY

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

Revenue Policy Goals

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

Specific Revenue Policies

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

Cogeneration Revenues

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

FEE POLICY

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

Ongoing Review

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

User Fee Cost Recovery Levels

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

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

General Concepts Regarding the Use of Service Charges

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

- Revenues should not exceed the reasonable cost of providing the service.
- The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed each year to ensure that related costs are recovered in accordance with City Council policy.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Factors Favoring Low Cost Recovery Levels

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

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

Factors Favoring High Cost Recovery Levels

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

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

Low Cost - Recovery Services

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

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

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

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

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

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

- Comparability with other communities.

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

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

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

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

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

Enterprise Fund Rates

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

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 6,745.

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

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

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

authority to invest City funds to City Finance personnel.

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

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

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

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

The Investment Officer will provide periodic reports to City Council (or designated sub-committee) showing the make-up of the investment portfolio and average interest rate as well as the monthly interest rate earned by the Local Government Investment Pool. The reports will be used to ensure adequate portfolio diversification, both by type and maturity dates. A monthly cash flow projection will be used to ensure portfolio maturities coincide with projected cash flow needs.

Section 10. Investment Policy Adoption

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

Section 11. Qualified Institutions

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

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

Section 12. Investment Maturity

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

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

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

Section 13. Portfolio Diversification

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

13.2 The City will diversify the investment portfolio whenever possible to avoid incurring unreasonable

risks, both credit and interest rate risk, inherent in overinvesting in specific instruments, individual financial institutions or maturities.

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

**As determined on the settlement date.*

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

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

corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or Aa by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

- 16.5 Bankers Acceptances which are (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of bankers acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February, 2008 was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.

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

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

Repurchase Agreements shall be entered into only with:

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

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

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

- 16.9 Obligations of the States or Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to

twenty-five percent of the portfolio, with no more than 10 percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed seven years.

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

Section 17. Glossary of Terms

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

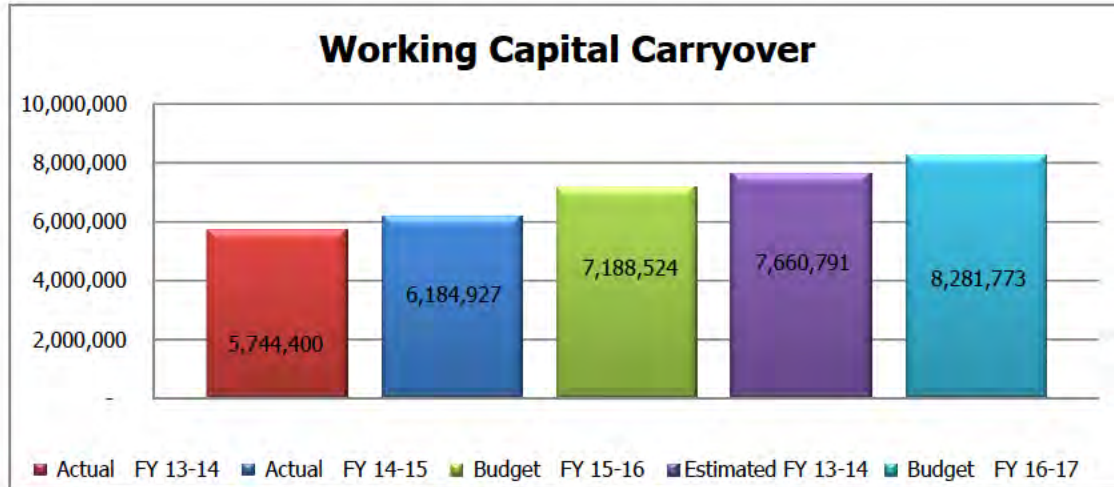
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between the price paid and the price received.
- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium," when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."

- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.
- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on "munis" is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency's taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing

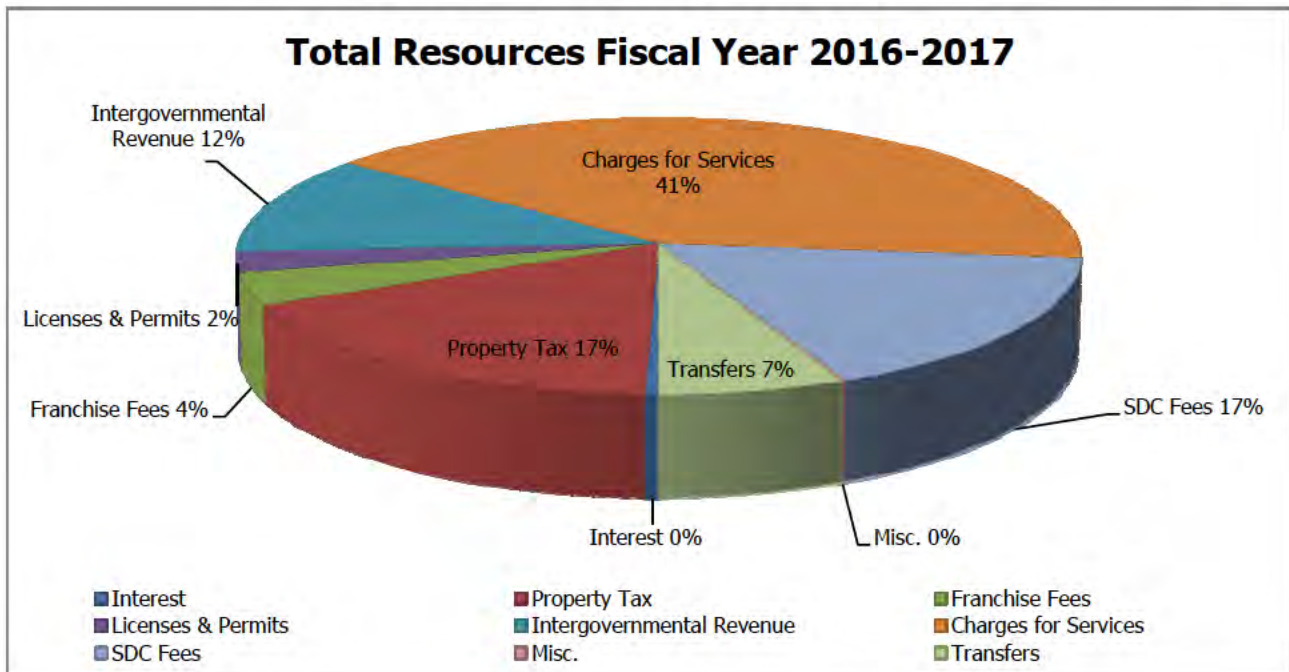
for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.

- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought and the amount received when it is sold.
- 17.50 **Trade Date:** The date when a security transaction is executed.
- 17.51 **Trader:** Someone who buys and sells securities for a personal account or a firm's account for the purpose of short-term profit.
- 17.52 **Trading Market:** The secondary market for bonds that have already been issued. See Secondary Market.
- 17.53 **Treasury Bill (T-Bill):** An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.
- 17.54 **Treasury Bonds and Notes:** Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.
- 17.55 **Yield:** The annual rate of return on an investment, expressed as a percentage of the investment. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield, or yield to maturity, is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.
- 17.56 **Yield to Maturity:** The average annual yield on a security, assuming it is held to maturity; equals to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond. Also called net yield.

All Funds Combined Summary Total Resources

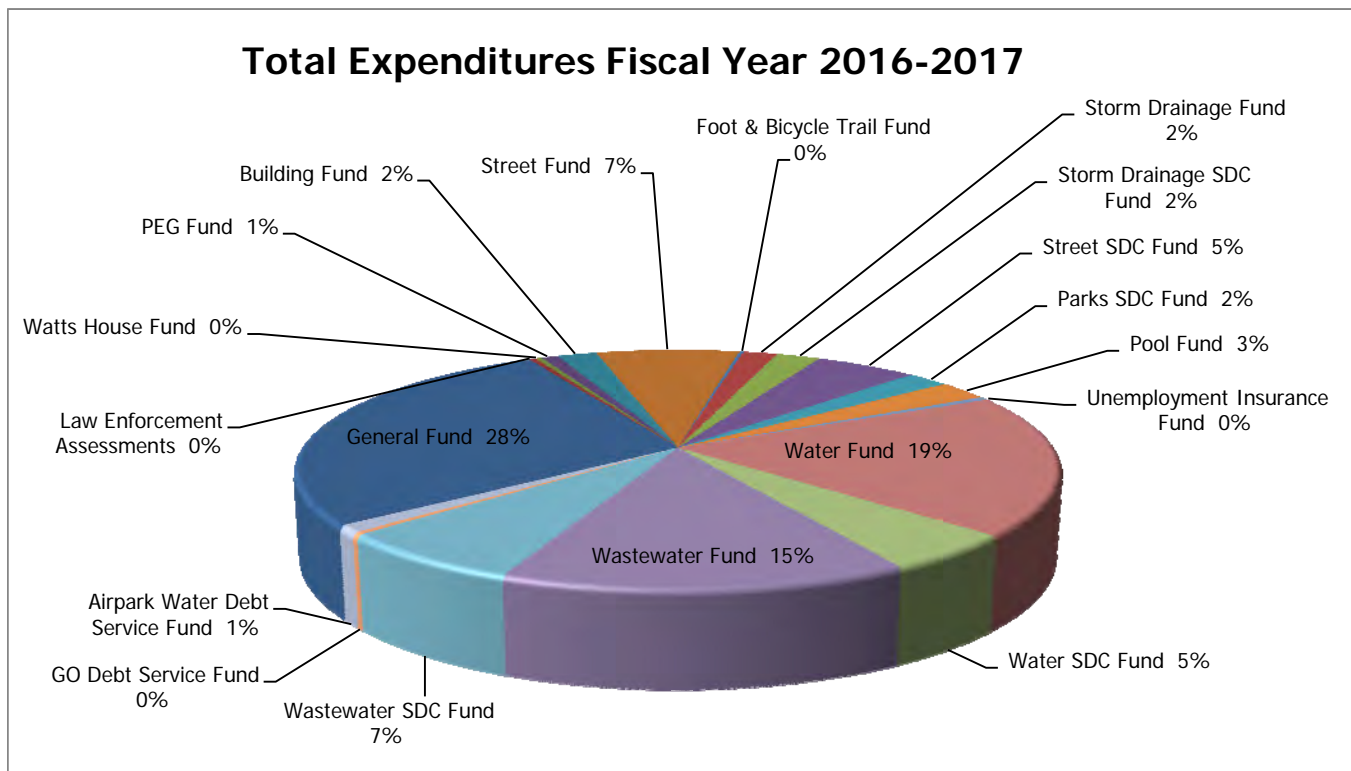


Revenue Summary	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
Working Capital Carry Over	\$ 5,744,400	\$ 6,184,927	\$ 7,188,524	\$ 7,660,791	\$ 8,281,773
Interest	30,795	34,395	33,095	45,170	45,085
Property Tax	1,648,270	1,757,769	1,726,519	1,779,514	1,820,292
Franchise Fees	380,543	386,201	396,800	387,902	396,500
Licenses & Permits	161,693	230,787	217,500	223,000	255,000
Intergovernmental Revenue	1,562,321	1,357,593	851,379	713,805	1,213,216
Charges for Services	2,581,353	2,861,607	2,994,950	3,835,322	4,271,468
SDC Fees	422,755	592,262	714,240	676,244	1,742,346
Misc.	32,493	330,940	73,000	65,599	15,000
Transfers	558,265	617,501	926,836	926,836	685,701
Total	\$ 13,122,888	\$ 14,353,982	\$ 15,122,843	\$ 16,314,183	\$ 18,726,381



Total Expenditures

Expenditure Summary	Actual	Actual	Budget	Estimated	Budget
	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
General Fund	2,861,282	2,782,417	4,328,685	3,452,511	4,505,090
Law Enforcement Assessments	6,647	14,103	49,790	23,520	54,568
Watts House Fund	3,974	3,655	66,775	57,400	53,186
PEG Fund	9,967	7,295	139,993	16,000	138,534
Building Fund	197,481	226,212	301,091	238,541	324,256
Street Fund	424,217	337,546	1,099,561	557,466	1,179,163
Foot & Bicycle Trail Fund	-	331	30,777	4,125	32,597
Storm Drainage Fund	-	-	59,534	35,052	283,642
Storm Drainage SDC Fund	329	842	258,065	1,704	361,839
Street SDC Fund	261,925	59,498	473,313	63,005	840,737
Parks SDC Fund	35,917	48,149	206,484	50,095	346,049
Pool Fund	41,013	67,887	488,514	66,523	423,747
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	10,222	25,286	59,737	-	70,526
Water Fund	1,143,262	1,400,122	2,376,048	1,443,872	3,122,919
Water SDC Fund	305,399	313,447	541,934	314,035	811,573
Wastewater Fund	1,417,524	1,206,175	1,838,516	1,409,037	2,385,979
Wastewater SDC Fund	45,103	24,704	757,990	122,458	1,156,361
GO Debt Service Fund	50,836	50,837	52,821	50,837	51,275
Airpark Water Debt Service Fund	122,863	124,685	163,215	126,229	159,340
Total	6,937,961	6,693,191	13,292,843	8,032,410	16,301,381



Summary Personnel Services

Total Personnel Services

Department	Unemployment	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
*cola to be determined								
Unemployment	35,500	-	-	-	-	-	-	35,500
Administration Department	-	39,907	12,489	9,701	3,240	600	-	65,937
Building Department	-	138,887	44,650	32,172	11,239	3,323	1,422	231,693
Municipal Court Department	-	61,515	13,960	15,277	5,103	875	2,154	98,884
Parks Department	-	130,094	54,606	24,936	10,625	7,116	2,421	229,797
Planning Department	-	49,902	21,665	10,339	4,230	738	2,669	89,542
Police Department	-	803,616	289,756	195,067	70,676	43,882	64,731	1,467,728
Storm Water Department	-	-	-	-	-	-	-	-
Street Department	-	198,045	69,347	42,128	16,146	6,147	2,529	334,342
Wastewater Department	-	431,743	162,647	90,871	35,145	17,994	6,252	744,651
Water Department	-	437,316	163,381	97,790	35,599	19,640	6,352	760,078
Grand Total	35,500	2,291,024	832,500	518,282	192,003	100,313	88,529	4,058,151

Full Time Equivalent Positions

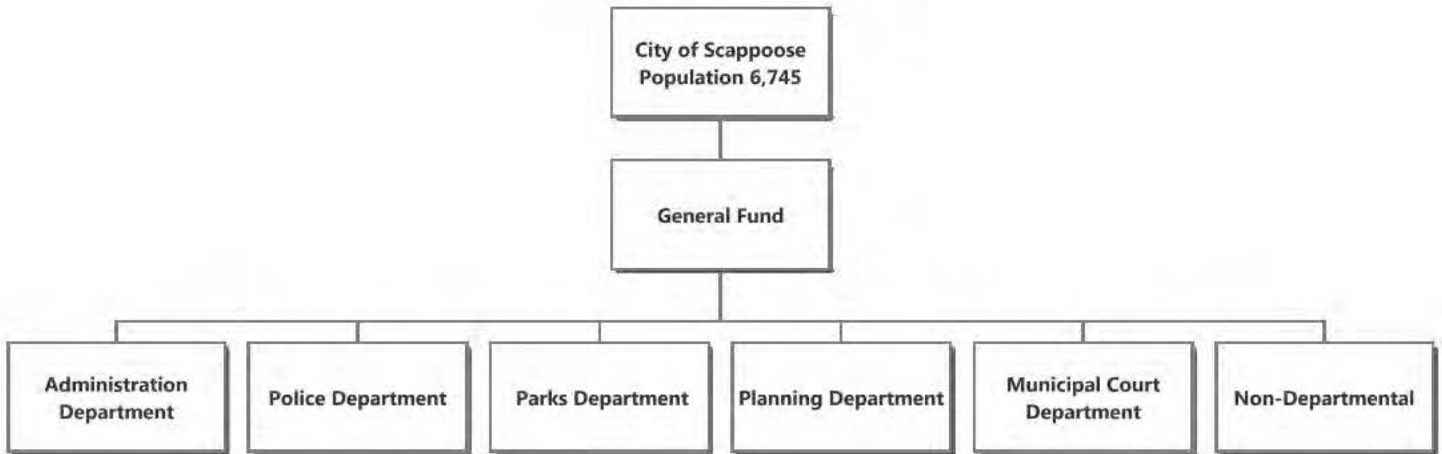
Department	13-14	14-15	15-16	16-17
Administration	0.45	0.35	0.45	0.45
Police	11.47	11.42	11.52	11.52
Parks	2.64	1.90	2.30	2.05
Municipal Court	1.11	1.11	1.13	1.13
Planning	0.60	0.71	0.71	0.76
Building	1.24	1.25	1.13	1.53
Streets	1.26	1.88	2.30	2.58
Storm Water	-	-	-	-
Water	6.74	5.69	5.78	6.04
Wastewater	6.39	5.59	5.68	5.94
Total Personnel	32	30	31	32

City of Scappoose Compensation Schedule

Full Time Equivalent Positions

City of Scappoose	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Office Administrator I	1	1	1	1	15.44	19.71
Office Administrator III	1	1	1	1	18.78	23.97
Utility/Parks Worker I	3	1	1	1	17.43	22.25
Utility/Parks Worker II	3	3	3	3	20.77	26.51
Utility/Parks Worker III	-	1	1	1	22.89	29.21
Operator II	2	2	2	2	22.89	29.21
Operator III	2	-	-	-	25.25	32.22
City Planner	1	-	-	-	26.12	33.34
Associate City Planner	-	1	1	1	18.78	23.97
Patrol Officer	6	7	7	7	22.83	29.14
Court Clerk	1	1	1	1	18.20	23.23
Police Administrator	1	1	1	1	18.20	23.23
City Engineer	-	1	1	1	28.47	45.02
Program Analyst	-	-	-	1	20.19	28.85
Public Works Director	-	-	1	1	28.47	45.02
Field Services Supervisor	1	1	1	1	24.89	40.37
WW Treatment Plant Supervisor	1	1	1	1	24.89	40.37
W Treatment Plant Supervisor	1	1	1	1	24.89	40.37
Building Official	1	1	1	1	27.58	43.63
Police Sergeant	2	2	2	2	25.06	40.33
Police Lieutenant	1	-	-	-	29.20	46.20
Chief of Police	1	1	1	1	32.91	52.06
Finance Administrator/Office Manager	1	1	1	1	27.58	43.63
City Recorder	1	1	1	1	23.37	36.24
City Manager	1	1	1	1	46.80	59.13
Total FTE	32	30	31	32		

GENERAL FUND 10



PURPOSE:

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

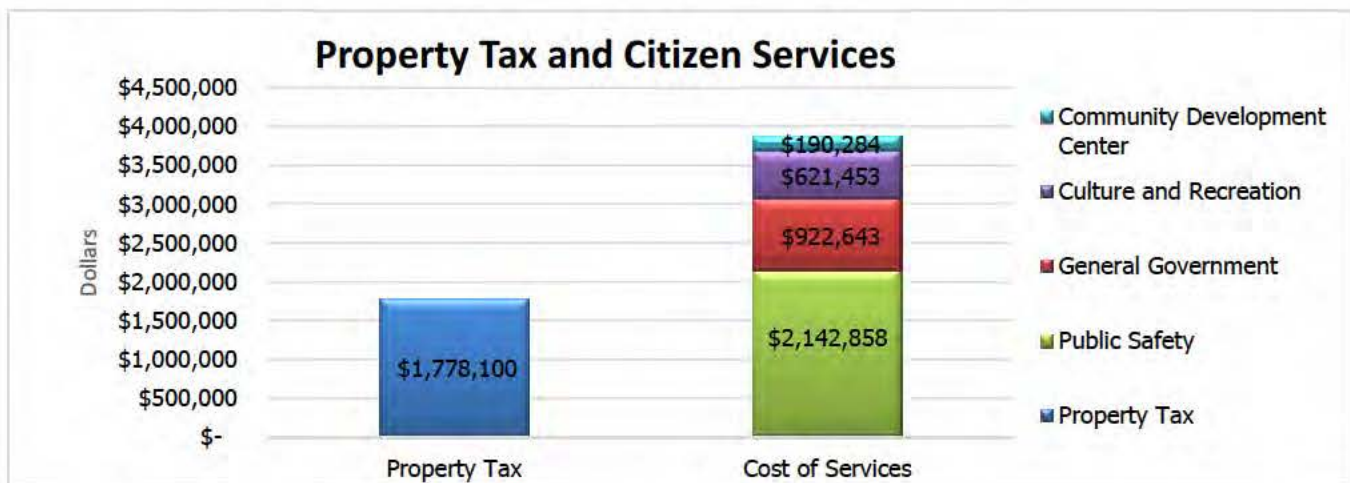
VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

The General Fund for fiscal year 16-17 has a beginning cash position of \$2,237,102. 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 \$627,852 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 17-18 beginning cash carryover.



Property tax revenue is projected to be \$1,778,100. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 93% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 53% of the General Fund revenues.

Franchise fee revenue is estimated to be \$396,500. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2021, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 12% of General Fund revenues.

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

The total intergovernmental revenue is estimated to be \$391,224. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$111,697 for liquor, \$8,027 for cigarettes and \$60,000 for state shared revenue. Last fiscal year the City was awarded a grant from the State of Oregon Parks & Recreation Department in the amount of \$180,000 for improvements to Heritage Park. This project is projected to be completed this summer. Intergovernmental revenues account for 12% of the General Fund revenues.

The charge for services has anticipated revenue of \$255,450. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$45,450 from Planning revenue, and \$10,000 from police administrative fees. Charges for services account for 7% of the General Fund revenues.

Interest income for the year is estimated at \$15,500. The City places the vast majority of its funds in the state local government investment pool.

Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$15,000.

Transfers to the General Fund are projected to be \$496,214. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. A listing of the transfers is found in the General Fund revenue line item detail and are also found in each department's budget line item detail.

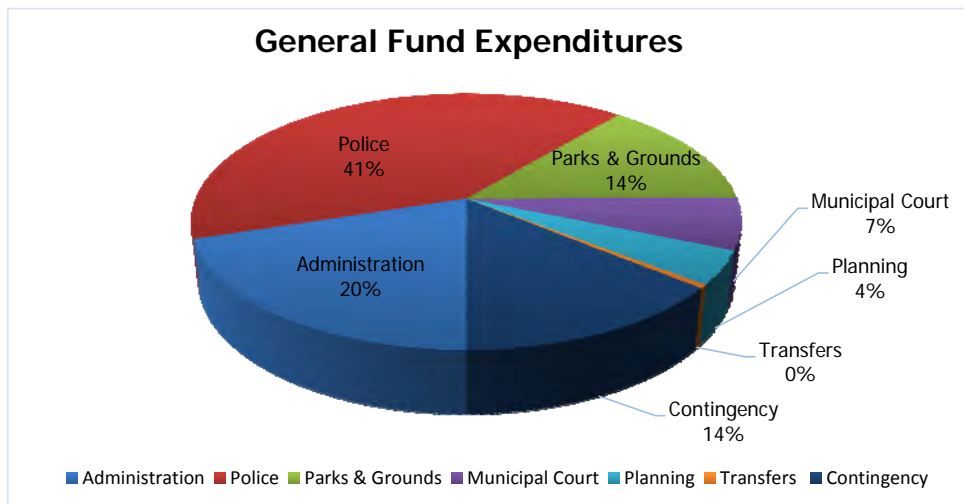
Total amount of revenue for the General Fund is projected to be \$3,367,988. Total fund resources are \$5,605,090.

General Fund 10

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 2,444,705	\$ 2,219,036	\$ 2,527,586	\$ 2,718,653	\$ 2,237,102	\$ 2,237,102	\$ 2,237,102
Current year resources							
Property taxes	\$ 1,610,843	\$ 1,717,770	\$ 1,684,568	\$ 1,735,600	\$ 1,778,100	\$ 1,778,100	\$ 1,778,100
Interest	11,973	12,016	10,900	15,250	15,500	15,500	15,500
Franchise fees	380,543	386,201	396,800	387,902	396,500	396,500	396,500
Licenses and permits	13,955	16,315	17,500	23,000	20,000	20,000	20,000
Intergovernmental revenue	163,471	165,210	150,098	191,100	391,224	391,224	391,224
Charges for services	201,794	242,098	255,250	232,300	255,450	255,450	255,450
Miscellaneous	5,421	294,348	42,500	42,325	15,000	15,000	15,000
Transfers	247,613	448,076	343,483	343,483	496,214	496,214	496,214
Total current year resources	\$ 2,635,613	\$ 3,282,034	\$ 2,901,099	\$ 2,970,960	\$ 3,367,988	\$ 3,367,988	\$ 3,367,988
Total resources	\$ 5,080,318	\$ 5,501,070	\$ 5,428,685	\$ 5,689,613	\$ 5,605,090	\$ 5,605,090	\$ 5,605,090
Expenditures							
Administration	\$ 471,887	\$ 662,842	\$ 673,510	\$ 526,597	\$ 902,643	\$ 902,643	\$ 902,643
Police	1,460,584	1,461,854	1,658,125	1,526,400	1,848,572	1,848,572	1,848,572
Parks & Grounds	435,632	284,023	588,987	556,326	621,453	621,453	621,453
Municipal Court	238,033	237,176	271,367	257,872	294,286	294,286	294,286
Planning	139,146	136,522	185,342	171,316	190,284	190,284	190,284
Non Departmental Transfers	116,000	0	414,000	414,000	20,000	20,000	20,000
Contingency			537,354		627,852	627,852	627,852
Total expenditures	\$ 2,861,282	\$ 2,782,417	\$ 4,328,685	\$ 3,452,511	\$ 4,505,090	\$ 4,505,090	\$ 4,505,090
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	\$ 2,219,036	\$ 2,718,653	\$ -	\$ 1,137,102	\$ -	\$ -	\$ -

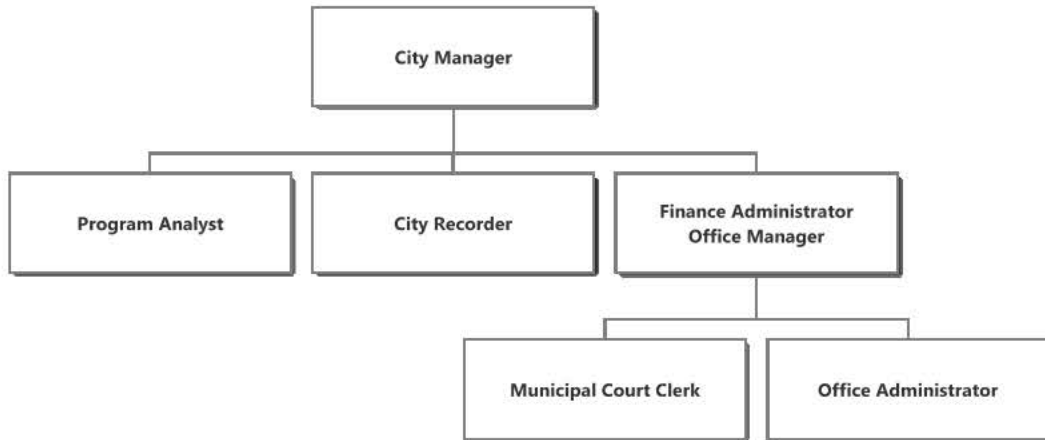
General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
10-000-001	Taxes Necessary to Balance	1,512,487	1,612,287	1,635,073	1,660,600	1,716,600
10-000-002	Delinquent Taxes	98,356	105,483	49,495	75,000	61,500
10-000-003	Interest Earned	11,973	12,017	10,900	15,250	15,500
10-000-015	State Liquor Tax	93,406	96,513	93,331	90,000	111,697
10-000-020	State Cigarette Tax	9,108	8,982	6,767	8,600	8,027
10-000-025	State Revenue Sharing	56,875	59,715	50,000	75,000	60,000
10-000-030	Court Fines/Fees/Costs	160,649	173,535	200,000	190,000	200,000
10-000-055	Street Trees (1% of land use	272	601	250	300	450
10-000-060	Business Licenses	13,955	16,315	17,500	23,000	20,000
10-000-065	Planning & Developing Fees	25,038	59,549	45,000	30,000	45,000
10-000-081	CenturyTel Franchise (7%)	15,419	13,191	13,300	12,500	12,500
10-000-082	PUD Franchise (4%)	135,447	139,378	139,500	141,917	143,000
10-000-083	NW Natural Gas Franchise (3%)	74,415	75,266	75,000	70,210	75,000
10-000-084	Garbage Franchise (5%)	48,954	52,466	49,500	52,525	54,000
10-000-085	Cable Franchise (5%)	96,428	98,808	99,500	101,000	102,000
10-000-087	Misc. Franchise Fees	-	-	-	-	-
10-000-088	Astound Broadband Franchise	-	-	-	250	-
10-000-100	Miscellaneous	5,171	36,579	2,500	42,000	15,000
10-000-101	Donations & Grants	4,082	-	-	17,500	211,500
10-000-102	Police Administrative Fees	15,835	8,413	10,000	12,000	10,000
10-000-145	Vehicle Sales	-	60,000	-	-	-
10-000-150	Advance Funding Reimbursement	-	196,893	-	-	-
10-000-161	Parks Misc. Revenue	250	875	40,000	325	-
10-000-670	Natural Gas Royalties	9,881	7,092	20,000	9,500	10,000
10-000-901	Transfer in Municipal Court	8,363	19,271	4,563	4,563	5,452
10-000-903	Transfer in Building Fund	18,930	29,879	19,850	19,850	25,967
10-000-915	Transfer in Parks	11,499	23,257	8,953	8,953	15,471
10-000-916	Transfer in Planning Fund	17,887	28,908	20,483	20,483	27,067
10-000-917	Transfer in Street Fund	15,871	43,138	53,969	53,969	81,865
10-000-918	Transfer in Water Fund	43,016	74,405	62,223	62,223	79,646
10-000-919	Transfer in Sewer Fund	56,433	107,540	63,101	63,101	93,607
10-000-920	Transfer in Police	68,807	104,112	74,629	74,629	80,022
10-000-921	Transfer in Street SDC Fund	1,213	3,285	6,792	6,792	14,475
10-000-922	Transfer in Parks SDC Fund	1,092	2,788	5,646	5,646	12,081
10-000-923	Transfer in Storm Drain SDC	329	842	1,704	1,704	3,644
10-000-924	Transfer in Water SDC Fund	2,730	6,969	14,112	14,112	30,192
10-000-926	Transfer in Sewer SDC Fund	1,443	3,682	7,458	7,458	26,725
10-000-928	Transfer in from Skate Park	-	-	-	-	-
	Total General Fund Revenue	2,635,613	3,282,035	2,901,099	2,970,960	3,367,988

Expenditures



Within the General Fund, the City expects to expend \$4,505,090. These expenditures are budgeted into the following departments: Administration 20% \$902,643, Police 41% \$1,848,572, Parks & Grounds 14% \$621,453, Municipal Court 7% \$294,286, Planning 4% \$190,284, Transfers 1% \$20,000 and Contingency 14% \$627,852.

ADMINISTRATION DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

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

BUDGET NOTES:

The Administrative Department’s proposed budget is \$902,643. The fund allocates \$65,937 for personnel services, \$774,206 for materials and services. Within materials and services the largest expenditures are insurance at \$175,975, contractual professional at \$231,600 and economic development at \$70,000. Capital outlay is budgeted at \$62,500, staff is still working on the project list related to improving the building and grounds around City Hall.

PERCENTAGE OF TIME ALLOCATION:

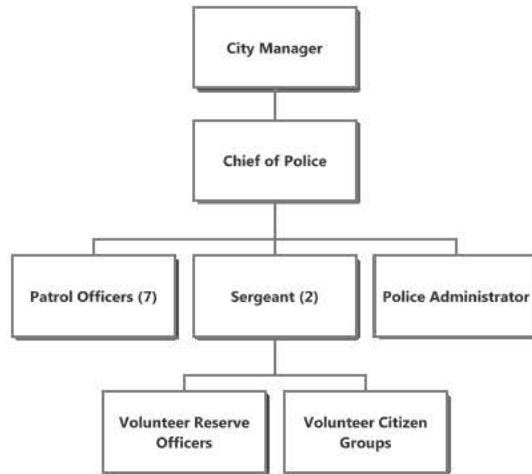
Full Time Equivalent Positions

Administration Department	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
City Manager	15%	10%	10%	10%	46.80	59.13
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	10%	10%	10%	27.58	43.63
Program Analyst	0%	0%	10%	10%	20.19	28.85
TOTAL FTE'S	0.45	0.35	0.45	0.45		

Administration Department Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Administration							
Personnel services	\$ 71,867	\$ 46,244	\$ 62,881	\$ 53,445	\$ 65,937	\$ 65,937	\$ 65,937
Materials & services	361,708	609,110	600,629	467,912	774,206	774,206	774,206
Capital outlay	38,312	6,688	10,000	5,240	62,500	62,500	62,500
Transfers		800					
Total expenditures	\$ 471,887	\$ 662,842	\$ 673,510	\$ 526,597	\$ 902,643	\$ 902,643	\$ 902,643

Administration Department Line Item Detail	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-100-100 City Manager	28,692	5,715	12,913	14,000	13,807
10-100-106 Finance/Office Manager	13,165	13,329	9,066	9,066	9,383
10-100-107 Program Analyst	-	-	5,020	-	5,026
10-100-110 City Recorder	10,939	11,071	11,297	11,297	11,691
10-100-142 Overtime	-	-	-	-	-
10-100-146 Health Insurance	6,512	7,144	11,875	7,500	12,489
10-100-148 Retirement Benefits	8,824	6,585	9,171	8,500	9,701
10-100-150 Social Security	3,357	2,252	3,064	2,702	3,240
10-100-152 Workers' Compensation	377	150	475	380	600
Total Personnel Services	71,867	46,244	62,881	53,445	65,937
10-100-200 Building/Facilities Maintenance	9,846	5,212	17,300	15,000	30,300
10-100-201 Building Lease	44,541	44,541	44,541	42,520	32,409
10-100-202 Equipment Maintenance	-	-	500	-	500
10-100-203 Maintenance Agreements	11,702	12,552	19,775	21,000	26,025
10-100-204 Vehicle Maintenance	-	1,528	3,000	33	2,600
10-100-205 Small Equipment	-	1,496	18,100	3,429	12,500
10-100-216 Office Supplies	8,205	15,691	13,600	10,000	15,600
10-100-218 Operational Supplies	-	-	2,500	-	2,500
10-100-228 Utilities	6,354	7,139	29,640	33,000	43,320
10-100-230 Contractual/Professional	65,477	124,783	156,100	75,000	231,600
10-100-231 Nuisance Abatement	-	-	1,000	-	1,000
10-100-232 Elections	-	-	3,000	100	3,000
10-100-234 Miscellaneous	633	(254)	600	-	600
10-100-238 Insurance	96,486	107,074	125,975	150,000	175,975
10-100-240 Travel/Training	15,753	12,551	25,000	25,000	27,000
10-100-242 Dues/Fees/Subscriptions	16,468	17,686	50,155	25,000	59,284
10-100-243 Economic Development	31,000	25,000	50,000	30,000	70,000
10-100-244 Publications/Notices/advertise	1,625	400	3,025	2,000	3,175
10-100-245 Emergency Management	6,818	6,818	6,818	6,818	6,818
10-100-246 Community Contributions	46,800	30,000	30,000	29,012	30,000
10-100-250 Advance Funding Reimbursement	-	196,893	-	-	-
Total Materials & Services	361,708	609,110	600,629	467,912	774,206
10-100-300 Equipment	18,438	-	-	-	32,500
10-100-311 Capital Equipment	-	-	-	-	20,000
10-100-344 Computer Hardware and Software	19,874	6,688	10,000	5,240	10,000
Total Capital Outlay	38,312	6,688	10,000	5,240	62,500
10-100-401 Transfer to Unemployment Fun	-	800	-	-	-
Total Transfers	-	800	-	-	-
Total Expenditures	471,887	662,842	673,510	526,597	902,643

POLICE DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue criminal investigations; traffic safety enforcement, update city ordinances to relate to current times, and programs community related events we feel are beneficial to our community. Over the last year the department has grown more with the community as a whole.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--|---|
| National night out | Updating City Ordinances and Codes |
| Continue emergency preparedness planning | Advocate Cornelius Pass Road improvements |
| Update City webpage | Explore new City building |

BUDGET NOTES:

Total operational cost for the department is budgeted at \$1,848,572. Personnel services are \$1,467,728. Material and services costs are budgeted at \$181,247. The largest expenditures within materials and services are vehicle maintenance \$41,055, utilities \$21,744 and contractual professional \$41,575. Capital outlay is budgeted at \$92,600 which includes replacement of a patrol vehicle. The department anticipates spending \$26,975 on debt service payments for four leased vehicles. There will be a transfer of \$80,022 to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

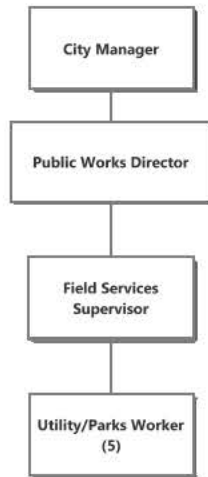
Police Department	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Chief of Police	100%	100%	100%	100%	32.91	52.06
Lieutenant	100%	0%	0%	0%	29.20	46.20
Sergeant	200%	200%	200%	200%	25.06	40.33
Patrol Officer	600%	700%	700%	700%	22.83	29.14
Police Administrator	100%	100%	100%	100%	18.20	23.23
City Manager	15%	10%	10%	10%	46.80	59.13
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	15%	15%	15%	27.58	43.63
Program Analyst	0%	0%	10%	10%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	11.47	11.42	11.52	11.52		

City of Scappoose

Police Department Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Police							
Personnel services	\$ 1,145,106	\$ 1,066,471	\$ 1,333,699	\$ 1,259,722	\$ 1,467,728	\$ 1,467,728	\$ 1,467,728
Materials & services	211,575	179,225	179,097	163,074	181,247	181,247	181,247
Capital outlay			43,725	2,000	92,600	92,600	92,600
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	30,957	79,935	21,407	21,407	22,681	22,681	22,681
2006-2011 Interest Ford Motor Lease 12/01	4,139	2,135	5,568	5,568	4,294	4,294	4,294
Transfers	68,807	134,088	74,629	74,629	80,022	80,022	80,022
Total expenditures	\$ 1,460,584	\$ 1,461,854	\$ 1,658,125	\$ 1,526,400	\$ 1,848,572	\$ 1,848,572	\$ 1,848,572

Police Department Line Item Detail	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-140-100 City Manager	28,692	8,572	12,913	13,200	13,807
10-140-106 Finance/Office Manager	13,165	13,329	13,599	13,599	14,074
10-140-107 Program Analyst	-	-	5,020	-	5,026
10-140-108 Office Administrator I	796	806	818	818	931
10-140-110 City Recorder	10,939	11,071	11,297	11,297	11,691
10-140-124 Police Chief	116,600	105,614	108,174	108,174	111,957
10-140-125 Lieutenant	102,378	-	-	-	-
10-140-126 Police Sergeant	109,809	103,273	146,602	150,000	160,266
10-140-128 Patrol Officers	274,970	350,886	395,274	395,000	433,031
10-140-130 Office Administrator I	41,927	41,563	48,341	48,341	52,833
10-140-142 Overtime	44,978	35,113	61,193	61,193	64,731
10-140-146 Health Insurance	171,961	177,761	257,364	197,000	289,756
10-140-148 Retirement Benefits	149,326	139,960	177,591	173,000	195,067
10-140-150 Social Security	55,369	50,262	64,258	59,000	70,676
10-140-152 Workers' Compensation	24,195	28,262	31,255	29,100	43,882
Total Personnel Services	1,145,106	1,066,471	1,333,699	1,259,722	1,467,728
10-140-200 Building Maintenance	1,553	1,757	6,000	4,500	7,500
10-140-202 Equipment Maintenance	10	567	1,420	1,420	1,520
10-140-203 Maintenance Agreements	4,115	4,347	4,802	4,802	6,717
10-140-204 Vehicle Maintenance	35,047	34,088	47,485	44,000	41,055
10-140-205 Small Equipment	2,473	3,154	5,500	5,400	4,000
10-140-216 Office Supplies	5,594	3,630	8,020	6,000	8,020
10-140-218 Operational Supplies	274	890	960	960	960
10-140-228 Utilities	25,318	23,413	24,492	22,000	21,744
10-140-230 Contractual/Professional Services	105,887	51,345	33,695	30,000	41,575
10-140-234 Miscellaneous	179	74	-	-	-
10-140-236 Medical Mandates	1,099	2,445	1,175	2,200	3,225
10-140-238 Insurance	2,500	26,002	-	-	-
10-140-240 Travel/Training	5,731	7,468	10,000	9,000	10,000
10-140-242 Dues/Fees/Subscriptions	11,782	10,274	17,392	17,392	15,755
10-140-244 Publications/Notices/advertise	8	509	500	900	1,000
10-140-245 Matching Grant Funds	1,227	-	-	-	-
10-140-252 Uniforms	8,348	9,261	16,156	14,500	16,676
10-140-253 Special Investigations	432	-	1,500	-	1,500
Total Materials & Services	211,576	179,225	179,097	163,074	181,247
10-140-300 Equipment	-	-	2,000	2,000	32,500
10-140-311 Equipment Fund	-	-	41,725	-	60,100
Total Capital Outlay	-	-	43,725	2,000	92,600
10-140-500 Vehicle Lease Principal	30,957	79,935	21,407	21,407	22,681
10-140-501 Vehicle Lease Interest	4,139	2,135	5,568	5,568	4,294
Total Debt Service	35,095	82,070	26,975	26,975	26,975
10-140-401 Transfer to Unemployment Fun	-	29,976	-	-	-
10-140-402 Transfer to GF ISF	68,807	104,112	74,629	74,629	80,022
Total Transfers	68,807	134,088	74,629	74,629	80,022
Total Expenditures	1,460,584	1,461,855	1,658,125	1,526,400	1,848,572

PARKS DEPARTMENT



PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--|---|
| <ul style="list-style-type: none"> City park improvements Develop park or trail by Water Reservoirs Develop Creekside trail | <ul style="list-style-type: none"> Develop Downtown Beautification Committee Develop Capital Improvement Plan Explore park user fees |
|--|---|

BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$621,453. This figure represents personnel services costs of \$229,797, and material and service costs of \$74,865. The fund also has \$301,320 identified for capital outlay projects. These projects include matching grant money for improvements to Heritage Park and construction of the fountain. There will be \$15,471 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

Parks Department	Full Time Equivalent Positions				Minimum Salary *	Maximum Salary *
	13-14	14-15	15-16	16-17		
* Denotes amount to increase by COLA adjustment						
Public Works Director	0%	0%	10%	10%	28.47	45.02
Field Services Supervisor	25%	5%	5%	10%	24.89	40.37
Utility/Parks Worker I	100%	5%	5%	5%	17.43	22.25
Utility/Parks Worker II	125%	161%	161%	155%	20.77	26.51
Utility/Parks Worker III	0%	5%	5%	5%	22.89	29.21
Office Administrator III	0%	0%	25%	0%	18.78	23.97
City Manager	5%	5%	5%	5%	46.80	59.13
City Recorder	5%	5%	5%	5%	23.37	36.24
Finance Administrator/Office Manager	2%	2%	2%	3%	27.58	43.63
Program Analyst	0%	0%	5%	5%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	2.64	1.90	2.30	2.05		

City of Scappoose

Parks Department Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Parks							
Personnel services	\$ 181,894	\$ 186,866	\$ 217,301	\$ 212,552	\$ 229,797	\$ 229,797	\$ 229,797
Materials & services	55,148	46,950	82,733	54,821	74,865	74,865	74,865
Capital outlay	187,091	25,750	280,000	280,000	301,320	301,320	301,320
Debt service							
2008 Principal Ford Motor Lease 12/01							
2008 Interest Ford Motor Lease 12/01							
Transfers	11,499	24,457	8,953	8,953	15,471	15,471	15,471
Total expenditures	\$ 435,632	\$ 284,023	\$ 588,987	\$ 556,326	\$ 621,453	\$ 621,453	\$ 621,453

Account	Description	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-160-100	City Manager	9,564	2,857	6,456	6,700	6,904
10-160-102	Public Works Director	-	-	-	-	9,400
10-160-106	Finance/Office Manager	1,755	1,777	2,720	2,720	2,815
10-160-107	Program Analyst	-	-	2,510	2,510	2,513
10-160-108	Office Administrator I	796	806	818	818	931
10-160-110	City Recorder	3,646	3,690	3,766	3,766	3,897
10-160-118	Field Services Supervisor	12,011	12,349	6,270	6,270	6,815
10-160-121	Utility Workers	84,504	91,767	90,918	90,918	96,821
10-160-132	Office Administrator CDC	-	-	12,450	12,450	-
10-160-142	Over Time	362	995	2,268	4,000	2,421
10-160-146	Health Insurance	36,281	38,553	50,272	45,000	54,606
10-160-148	Retirement Benefits	20,110	20,958	23,427	23,000	24,936
10-160-150	Social Security	8,039	8,342	10,254	9,600	10,625
10-160-152	Workers' Compensation	4,824	4,772	5,172	4,800	7,113
	Total Personnel Services	181,894	186,866	217,301	212,552	229,797
10-160-200	Building/Facilities Maintenance	242	532	2,500	1,500	3,130
10-160-202	Equipment Maintenance	3,362	3,187	4,000	2,000	4,000
10-160-203	Maintenance Agreements	385	473	208	575	740
10-160-204	Vehicle Maintenance	1,583	1,006	3,000	1,500	3,210
10-160-205	Small Equipment	1,383	1,348	3,705	1,250	3,205
10-160-206	Fuel, Oil, Lube	3,975	3,900	4,242	3,100	3,192
10-160-214	Skate Park Maintenance	3,878	86	5,000	1,000	2,500
10-160-216	Office Supplies	723	805	1,040	750	1,100
10-160-218	Operational Supplies	8,373	11,545	12,963	11,000	14,360
10-160-220	Shop Maintenance Supplies	2	-	250	-	-
10-160-228	Utilities	6,521	6,670	6,900	7,000	3,600
10-160-230	Contractual/Profession	21,114	12,773	31,900	20,000	28,603
10-160-234	Miscellaneous	50	-	-	-	-
10-160-235	Property Taxes	469	574	600	621	650
10-160-238	Insurance	70	-	-	-	-
10-160-240	Travel/Training	1,468	2,103	3,000	2,500	3,000
10-160-242	Dues/Fees/Subscriptions	295	131	225	225	250
10-160-244	Publications/Notices/advertise	-	95	200	200	200
10-160-252	Uniforms/Safety/Equipment	1,253	1,192	2,000	1,500	2,125
10-160-254	Equipment Rental	-	530	1,000	100	1,000
	Total Materials & Services	55,148	46,950	82,733	54,821	74,865
10-160-300	Equipment	66,748	25,750	280,000	280,000	301,320
10-160-315	Skate Park	120,343	-	-	-	-
	Total Capital Outlay	187,091	25,750	280,000	280,000	301,320
10-160-500	Vehicle Lease Principal	-	-	-	-	-
10-160-501	Vehicle Lease Interest	-	-	-	-	-
	Total Debt Service	-	-	-	-	-
10-160-401	Transfer to Unemployment	-	1,200	-	-	-
10-160-402	Transfer to GF ISF	11,499	23,257	8,953	8,953	15,471
	Total Transfers	11,499	24,457	8,953	8,953	15,471
	Total Expenditures	435,632	284,023	588,987	556,326	621,453

MUNICIPAL COURT DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department to ensuring Council goals are met.

BUDGET NOTES:

The Municipal Court’s budget is \$294,286. Within that budget, \$98,884 is budgeted for personnel services costs. The materials and services budget is \$189,950. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$114,900. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$5,452 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

Municipal Court Department	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Court Clerk	100%	100%	100%	100%	18.20	23.23
City Manager	2%	2%	2%	2%	46.80	59.13
City Recorder	2%	2%	2%	2%	23.37	36.24
Finance Administrator/Office Manager	5%	5%	5%	5%	27.58	43.63
Program Analyst	0%	0%	2%	2%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.11	1.11	1.13	1.13		

City of Scappoose

Municipal Court Department Expenditures

Municipal Court
 Personnel services
 Materials & services
 Capital outlay
 Transfers

	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
\$	85,142	\$ 84,010	\$ 94,857	\$ 92,318	\$ 98,884	\$ 98,884	\$ 98,884
	144,528	133,095	171,946	160,990	189,950	189,950	189,950
	8,363	20,071	4,564	4,564	5,452	5,452	5,452
\$	238,033	\$ 237,176	\$ 271,367	\$ 257,872	\$ 294,286	\$ 294,286	\$ 294,286

Municipal Court Department Line Item Detail

Account	Description	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-150-100	City Manager	3,826	1,143	2,583	2,700	2,761
10-150-106	Finance Administrator	4,388	4,443	4,533	4,533	4,691
10-150-107	Program Analyst	-	-	1,004	-	1,005
10-150-108	Office Administrator I	796	806	818	818	931
10-150-110	City Recorder	1,459	1,476	1,506	1,506	1,559
10-150-142	Overtime	747	813	2,084	2,000	2,154
10-150-144	Court Clerk	46,765	47,715	48,701	48,701	50,567
10-150-146	Health Insurance	10,246	10,717	13,283	11,800	13,960
10-150-148	Retirement Benefits	12,310	12,334	14,664	15,000	15,277
10-150-150	Social Security	4,337	4,300	4,898	4,600	5,103
10-150-152	Worker's Compensation	269	264	783	660	876
	Total Personnel Services	85,143	84,010	94,857	92,318	98,884
10-150-200	Building/Facilities Maintenance	1,078	744	1,950	1,000	2,000
10-150-202	Equipment Maintenance	-	-	-	-	-
10-150-203	Maintenance Agreements	3,165	2,997	3,750	3,300	3,800
10-150-205	Small Equipment	-	-	2,000	1,000	2,000
10-150-216	Office Supplies	1,342	1,563	2,720	2,000	3,000
10-150-228	Utilities	4,652	4,384	5,196	4,900	5,100
10-150-230	Contractual/Professional	87,650	75,304	102,375	95,000	114,900
10-150-234	Miscellaneous	-	-	-	-	-
10-150-238	Insurance	-	-	-	-	-
10-150-240	Travel/Training	2,465	1,212	3,200	2,800	3,600
10-150-242	Dues/Fees/Subscriptions	145	153	185	290	750
10-150-244	Publications/Notices/advertise	448	-	370	500	700
10-150-248	Jail/Jury	-	-	100	100	100
10-150-250	Assessments	43,583	46,739	50,100	50,100	54,000
	Total Materials & Services	144,528	133,095	171,946	160,990	189,950
10-150-344	Computer Hardware & Software	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
10-150-401	Transfer to Unemployment	-	800	-	-	-
10-150-402	Transfer to GF ISF	8,363	19,271	4,564	4,564	5,452
	Total Transfers	8,363	20,071	4,564	4,564	5,452
	Total Expenditures	238,034	237,176	271,367	257,872	294,286

PLANNING DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department focus for the year will be long-range activities including continuing the process of updating the Transportation System Plan (TSP) in partnership with stakeholders; beginning the process of completing a Buildable Lands Inventory and Housing Needs Analysis; and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate best practices and improve consistency.

COMPLIANCE WITH COUNCIL GOALS:

Housing Needs Analysis/Residential Buildable Lands Inventory
 Update City Ordinances and Codes
 Increase height restriction in Commercial Zone
 Update Public Works Design Standards
 Community art

Sponsor Annual Town Meeting
 Update Comprehensive Plan
 Develop plan to preserve Peace Candle
 Develop Downtown Beautification Committee
 Develop City Motto

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$190,284. The Planning Department anticipates revenue of \$45,450. Personnel services costs are budgeted at \$89,542. Material and services costs are estimated at \$73,675. There will be a transfer to the Administration Department of \$27,067.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

Planning Department	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Associate City Planner	0%	40%	40%	40%	18.78	23.97
City Planner	40%	0%	0%	0%	26.12	33.34
City Engineer	0%	10%	10%	0%	28.47	45.02
Office Administrator III	5%	5%	0%	15%	18.78	23.97
City Manager	5%	5%	5%	5%	46.80	59.13
City Recorder	6%	6%	6%	6%	23.37	36.24
Finance Administrator/Office Manager	2%	3%	3%	3%	27.58	43.63
Program Analyst	0%	0%	5%	5%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	0.60	0.71	0.71	0.76		

Planning Department Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Planning							
Personnel services	\$ 77,017	\$ 45,962	\$ 83,649	\$ 82,607	\$ 89,542	\$ 89,542	\$ 89,542
Materials & services	44,242	60,452	79,210	68,226	73,675	73,675	73,675
Capital outlay		0	2,000				
Transfers	17,887	30,108	20,483	20,483	27,067	27,067	27,067
Total expenditures	\$ 139,146	\$ 136,522	\$ 185,342	\$ 171,316	\$ 190,284	\$ 190,284	\$ 190,284

Account	Description	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-120-100	City Manager	9,564	2,857	6,456	6,700	6,904
10-120-104	City Planner	31,760	10,802	21,270	22,500	24,330
10-120-106	Finance Administrator	1,755	1,777	2,720	2,720	2,815
10-120-107	Program Analyst	-	-	2,510	2,510	2,513
10-120-108	Office Administrator I	796	806	818	818	931
10-120-110	City Recorder	4,376	4,428	4,519	4,519	4,676
10-120-113	City Engineer	-	6,235	9,215	9,215	-
10-120-132	Office Administrator CDC	2,411	2,441	-	-	7,734
10-120-142	Overtime	629	26	742	3,500	2,669
10-120-146	Health Insurance	12,578	10,106	21,380	16,500	21,665
10-120-148	Retirement Benefits	8,881	3,579	9,467	9,400	10,339
10-120-150	Social Security	3,537	2,173	3,860	3,600	4,230
10-120-152	Workers' Compensation	730	731	692	625	736
	Total Personnel Services	77,017	45,962	83,649	82,607	89,542
10-120-200	Building /Facilities Maintenance	11	344	250	150	1,000
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,656	2,087	2,000	1,800	2,000
10-120-204	Vehicle Maintenance	217	506	630	630	1,530
10-120-205	Small Equipment	-	1,320	700	146	700
10-120-206	Fuel, Oil & Lube	143	62	240	200	195
10-120-216	Office Supplies	1,349	1,592	2,510	2,800	2,960
10-120-228	Utilities	1,672	1,752	1,680	2,100	1,920
10-120-230	Contractual/Professional	35,636	49,964	55,200	48,000	53,070
10-120-234	Miscellaneous	61	-	-	-	-
10-120-240	Travel/Training	690	764	2,900	2,000	2,900
10-120-242	Dues/Fees/Subscriptions	571	475	4,950	800	950
10-120-244	Publications/Notices/advertise	2,235	1,586	8,150	9,600	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	44,242	60,452	79,210	68,226	73,675
10-120-300	Equipment	-	-	2,000	-	-
	Total Capital Outlay	-	-	2,000	-	-
10-120-401	Transfer to Unemployment	-	1,200	-	-	-
10-120-402	Transfer to GF ISF	17,887	28,908	20,483	20,483	27,067
	Total Transfers	17,887	30,108	20,483	20,483	27,067
	Total Expenditures	139,146	136,522	185,342	171,316	190,284

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

The contingency line item has been budgeted at \$627,852. The unappropriated ending fund balance is budgeted at \$1,100,000.

Non Departmental Department Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Non Departmental Transfers	\$ 116,000	\$ -	\$ 414,000	\$ 414,000	\$ 20,000	\$ 20,000	\$ 20,000
Total expenditures	\$ 116,000	\$ -	\$ 414,000	\$ 414,000	\$ 20,000	\$ 20,000	\$ 20,000

Non Departmental Transfers Line Item Detail		Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
10-999-406	Swimming Pool Reserve Fund	-	-	404,000	404,000	-
10-999-416	Transfer to Building Fund	88,000	-	-	-	-
10-999-428	Transfer to Watts House Fund	28,000	-	10,000	10,000	20,000
	Total Transfers	116,000	-	414,000	414,000	20,000
10-999-600	Contingency	-	-	537,354	-	627,852
10-999-900	Unappropriated Ending Fund	-	-	1,100,000	-	1,100,000
	Total Expenditures	116,000	-	2,051,354	414,000	1,747,852
	Total General Fund	2,861,281	2,782,419	5,428,685	3,452,511	5,605,090

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives.
 Maintain community safety

BUDGET NOTES:

This year there is working capital carryover of \$39,378. The fund anticipates intergovernmental revenue of \$15,000 and interest income of \$190. Total fund resources are estimated at \$54,568. The fund anticipates spending \$10,000 in training activities and \$18,000 for equipment. The fund has a contingency of \$26,568.

Law Enforcement Assessments 94

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 34,246	\$ 40,911	\$ 39,600	\$ 42,708	\$ 39,378	\$ 39,378	\$ 39,378
Current year resources							
Interest	\$ 196	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190
Intergovernmental Transfers	13,116	15,710	10,000	20,000	15,000	15,000	15,000
Total current year resources	\$ 13,312	\$ 15,900	\$ 10,190	\$ 20,190	\$ 15,190	\$ 15,190	\$ 15,190
Total resources	\$ 47,558	\$ 56,811	\$ 49,790	\$ 62,898	\$ 54,568	\$ 54,568	\$ 54,568
Expenditures							
Materials and services	\$ 6,647	\$ 14,103	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			14,400	13,520	18,000	18,000	18,000
Debt service							
Transfers							
Contingency			25,390		26,568	26,568	26,568
Total expenditures	\$ 6,647	\$ 14,103	\$ 49,790	\$ 23,520	\$ 54,568	\$ 54,568	\$ 54,568
Ending available working capital	\$ 40,911	\$ 42,708	\$ -	\$ 39,378	\$ -	\$ -	\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
94-000-003	Interest Earned	195	190	190	190	190
94-000-040	Municipal Court Assessments	13,116	15,710	10,000	20,000	15,000
	Total Revenue	13,311	15,900	10,190	20,190	15,190
94-940-240	Law Enforcement & Prevention	6,647	14,103	10,000	10,000	10,000
	Total Materials & Services	6,647	14,103	10,000	10,000	10,000
94-940-300	Equipment	-	-	14,400	13,520	18,000
	Total Capital Outlay	-	-	14,400	13,520	18,000
94-940-600	Contingency	-	-	25,390	-	26,568
	Total Expenditures	6,647	14,103	49,790	23,520	54,568

WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility

BUDGET NOTES:

This year has a beginning working cash carry over of \$13,086. The fund anticipates revenue of \$100 in interest, \$20,000 from an Intergovernmental Agency in the form of a grant and \$20,000 to be transferred from the General Fund. Total fund resources are estimated at \$53,186. The fund anticipates spending \$10,000 for materials and services. \$40,000 is budgeted to replace the front porch. Contingency is budgeted at \$3,186.

Watts House Fund 62

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 19,638	\$ 43,828	\$ 36,550	\$ 40,386	\$ 13,086	\$ 13,086	\$ 13,086
Current year resources							
Interest	\$ 164	\$ 213	\$ 225	\$ 100	\$ 100	\$ 100	\$ 100
Intergovernmental			20,000	20,000	20,000	20,000	20,000
Transfers	28,000	-	10,000	10,000	20,000	20,000	20,000
Total current year resources	\$ 28,164	\$ 213	\$ 30,225	\$ 30,100	\$ 40,100	\$ 40,100	\$ 40,100
Total resources	\$ 47,802	\$ 44,041	\$ 66,775	\$ 70,486	\$ 53,186	\$ 53,186	\$ 53,186
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Materials and services	\$ 3,974	\$ 3,655	\$ 10,000	\$ 7,400	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			50,000	50,000	40,000	40,000	40,000
Transfers							
Contingency			6,775		3,186	3,186	3,186
Total expenditures	\$ 3,974	\$ 3,655	\$ 66,775	\$ 57,400	\$ 53,186	\$ 53,186	\$ 53,186
Ending available working capital	\$ 43,828	\$ 40,386	\$ -	\$ 13,086	\$ -	\$ -	\$ -

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
62-000-003	Interest Earned	166	213	225	100	100
62-000-120	Watts House Donations	-	-	-	-	-
62-000-125	Intergovernmental Revenue	-	-	20,000	20,000	20,000
62-000-401	Transfers In	28,000	-	10,000	10,000	20,000
	Total Revenue	28,165	213	30,225	30,100	40,100
62-620-200	Watts House Maintenance	1,710	1,621	7,000	5,000	7,000
62-620-228	Watts House Utilities	2,264	2,033	3,000	2,400	3,000
	Total Materials & Services	3,974	3,655	10,000	7,400	10,000
62-620-326	Council Approved Projects	-	-	50,000	50,000	40,000
	Total Capital Outlay	-	-	50,000	50,000	40,000
62-620-600	Contingency	-	-	6,775	-	3,186
	Total Expenditures	3,974	3,655	66,775	57,400	53,186

PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

Upgrade the sound and video system in the City Council Chambers.

COMPLIANCE WITH COUNCIL GOALS:

Develop a stronger communication plan

BUDGET NOTES:

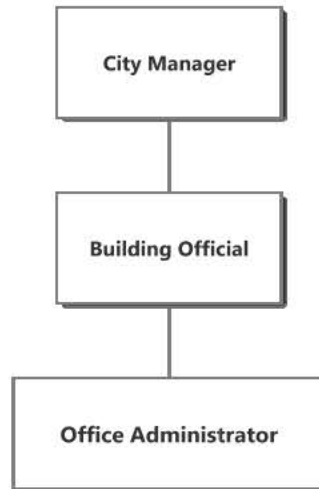
The fund has a beginning cash position of \$128,284. The fund anticipates PEG Fee revenue of \$9,600 the city collects .52 cents per user per month, this franchise agreement expires 12/2022. Total fund resources are estimated to be \$138,534. We will continue progress towards redesigning our website along with updating the sound and video system in the City Council Chambers.

PEG Fee Fund 61

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 131,115	\$ 131,367	\$ 129,743	\$ 134,134	\$ 128,284	\$ 128,284	\$ 128,284
Current year resources							
Interest	\$ 718	\$ 673	\$ 650	\$ 750	\$ 650	\$ 650	\$ 650
Intergovernmental Transfers	9,501	9,389	9,600	9,400	9,600	9,600	9,600
Total current year resources	\$ 10,219	\$ 10,062	\$ 10,250	\$ 10,150	\$ 10,250	\$ 10,250	\$ 10,250
Total resources	\$ 141,334	\$ 141,429	\$ 139,993	\$ 144,284	\$ 138,534	\$ 138,534	\$ 138,534
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Materials and services	\$ 9,967	\$ 7,295	\$ 37,600	\$ 16,000	\$ 60,600	\$ 60,600	\$ 60,600
Capital outlay							
Transfers							
Contingency			102,393		77,934	77,934	77,934
Total expenditures	\$ 9,967	\$ 7,295	\$ 139,993	\$ 16,000	\$ 138,534	\$ 138,534	\$ 138,534
Ending available working capital	\$ 131,367	\$ 134,134	\$ -	\$ 128,284	\$ -	\$ -	\$ -

PEG Fee Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
61-000-003	Interest Earned	719	674	650	750	650
61-000-100	Miscellaneous	-	-	-	-	-
61-000-120	Peg Fees	9,501	9,389	9,600	9,400	9,600
	Total Revenue	10,220	10,062	10,250	10,150	10,250
61-610-228	Utilities	2,265	-	-	-	-
61-610-230	Contractual/Professional	2,502	1,145	28,000	9,000	43,000
61-610-242	Dues Fees & Subscriptions	5,200	6,150	9,600	7,000	17,600
	Total Materials & Services	9,967	7,295	37,600	16,000	60,600
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-401	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
61-610-600	Contingency	-	-	102,393	-	77,934
	Total Expenditures	9,967	7,295	139,993	16,000	138,534

BUILDING FUND 13



PURPOSE:

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

VISION FOR THE YEAR:

With the economy looking to be more robust the Building Department estimates that more than 125 new residential building permits could be taken out this year, along with remodel permits for residential and commercial. The Building Department also anticipates some new commercial and industrial building permits being issued. This coming year will be very busy with plan review, inspections, along with working with other departments and committees.

COMPLIANCE WITH COUNCIL GOALS:

Update City Ordinances and Codes	Update Comprehensive Plan
Increase height restriction in Commercial Zone	Continue emergency preparedness planning
Update Public Design Standards	Explore new City building
Housing needs analysis	Residential buildable lands inventory
Serve on several committee's to assist with achieving Council goals	

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$88,556. Permit revenue and miscellaneous fees are anticipated to be \$235,000. Total anticipated revenue for this fund is projected to be \$235,700 and total fund resources are expected to be \$324,256. Personnel services costs are budgeted at \$231,693. The Materials and services are estimated at \$56,297. There will be a transfer to the General Fund of \$25,967. The contingency is \$10,299.

PERCENTAGE OF TIME ALLOCATION:

Building Fund	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Building Official	100%	100%	100%	100%	27.58	43.63
Office Administrator III	15%	15%	0%	40%	18.78	23.97
City Manager	3%	3%	3%	3%	46.80	59.13
City Recorder	2%	2%	2%	2%	23.37	36.24
Finance Administrator/Office Manager	2%	3%	3%	3%	27.58	43.63
Program Analyst	0%	0%	3%	3%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.24	1.25	1.13	1.53		

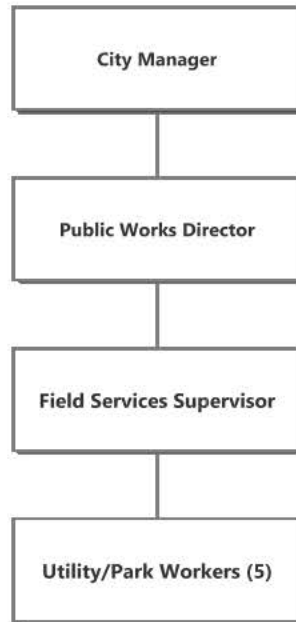
Building Fund 13

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 32,552	\$ 92,389	\$ 75,616	\$ 110,977	\$ 88,556	\$ 88,556	\$ 88,556
Current year resources							
Interest	\$ 421	\$ 481	\$ 475	\$ 700	\$ 700	\$ 700	\$ 700
Permits and licenses	147,738	214,472	200,000	200,000	235,000	235,000	235,000
Miscellaneous	21,159	29,847	25,000	15,420			
Transfers	88,000						
Total current year resources	\$ 257,318	\$ 244,800	\$ 225,475	\$ 216,120	\$ 235,700	\$ 235,700	\$ 235,700
Total resources	\$ 289,870	\$ 337,189	\$ 301,091	\$ 327,097	\$ 324,256	\$ 324,256	\$ 324,256
Expenditures							
Personnel services	\$ 162,235	\$ 160,780	\$ 184,531	\$ 173,929	\$ 231,693	\$ 231,693	\$ 231,693
Materials & services	16,316	34,753	51,452	42,762	56,297	56,297	56,297
Capital outlay			2,000	2,000			
Debt service							
Transfers	18,930	30,679	19,850	19,850	25,967	25,967	25,967
Contingency			43,258		10,299	10,299	10,299
Total expenditures	\$ 197,481	\$ 226,212	\$ 301,091	\$ 238,541	\$ 324,256	\$ 324,256	\$ 324,256
Ending working capital	\$ 92,389	\$ 110,977	\$ -	\$ 88,556	\$ -	\$ -	\$ -

City of Scappoose

Building Department Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
13-000-003 Interest Earned	420	482	475	700	700
13-000-070 Building Permits	140,586	214,472	200,000	200,000	235,000
13-000-100 Miscellaneous	21,159	29,847	25,000	15,420	-
13-000-260 Infrastructure Inspection Fees	7,152	-	-	-	-
13-000-900 Transfers In	88,000	-	-	-	-
Total Revenue	257,318	244,801	225,475	216,120	235,700
13-130-100 City Manager	5,738	1,714	3,874	4,000	4,142
13-130-105 Building Official	87,456	88,518	103,685	103,685	107,310
13-130-106 Finance/Office Manager	1,755	1,777	2,720	2,720	2,815
13-130-107 Program Analyst	-	-	1,506	-	1,508
13-130-108 Office Administrator I	796	806	818	818	931
13-130-110 City Recorder	1,459	1,476	1,506	1,506	1,559
13-130-132 Office Administrator CDC	7,232	7,323	-	-	20,623
13-130-142 Overtime	-	-	-	-	1,422
13-130-146 Health Insurance	26,339	27,688	31,673	27,000	44,650
13-130-148 Retirement Benefits	21,986	21,925	27,329	24,500	32,172
13-130-150 Social Security	7,642	7,540	9,129	7,500	11,239
13-130-152 Worker's Compensation	1,832	2,014	2,291	2,200	3,322
Total Personnel Services	162,235	160,780	184,531	173,929	231,693
13-130-200 Building /Facilities Maintenance	11	494	1,000	250	3,000
13-130-202 Equipment Maintenance	-	-	-	-	-
13-130-203 Maintenance Agreements	405	995	520	475	690
13-130-204 Vehicle Maintenance	122	716	290	125	290
13-130-205 Small Equipment	-	144	400	200	400
13-130-206 Fuel, Oil, Lube	1,015	1,071	1,500	1,200	1,325
13-130-216 Office Supplies	454	1,613	1,960	600	3,780
13-130-228 Utilities	2,270	3,858	2,820	2,820	3,120
13-130-230 Contractual/Professional	11,512	24,092	40,520	35,000	40,200
13-130-234 Miscellaneous	-	-	-	-	-
13-130-238 Insurance	-	-	-	-	-
13-130-240 Travel/Training	15	1,480	1,500	1,500	2,500
13-130-242 Dues/Fees/Subscriptions	250	161	392	392	442
13-130-244 Publications/Notices/advertise	-	-	250	-	250
13-130-252 Uniforms & Safety Equipment	262	130	300	200	300
13-130-254 Equipment Rental	-	-	-	-	-
Total Materials & Services	16,316	34,753	51,452	42,762	56,297
13-130-300 Equipment	-	-	2,000	2,000	-
Total Capital Outlay	-	-	2,000	2,000	-
13-130-500 Vehicle Principle	-	-	-	-	-
13-130-501 Vehicle Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
13-130-416 Transfer to General Fund	18,930	29,879	19,850	19,850	25,967
13-130-418 Transfer to Unemployment	-	800	-	-	-
Total Transfers	18,930	30,679	19,850	19,850	25,967
13-130-600 Contingency	-	-	43,258	-	10,299
Total Expenditures	197,481	226,212	301,091	238,541	324,256

STREET FUND 20



PURPOSE:

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

VISION FOR THE YEAR:

To provide maintenance and repairs to City owned streets.

COMPLIANCE WITH COUNCIL GOALS:

Develop bypass to Scappoose Airport
Update City Ordinances and Codes
Advocate Cornelius Pass Road improvements
Explore gas tax
Develop a loan program for City sidewalks
Update Comp Plan
Work with County to improve County Roads within the City

Complete housing needs study
Continue emergency preparedness planning
Develop Capital Improvement Plan
Update Public Works Design Standards
Update Transportation Master Plan

BUDGET NOTES:

The Street Fund is funded by the state gas tax revenue. The monies received are based on dollars per capita and the Federal Surface Transportation Program Fund. The proposed budget shows beginning cash balance of \$437,808 with anticipated revenue of \$741,355. Beginning with interest income of \$3,000, the state gas tax revenue is \$383,759, surface transportation program at \$314,596 and infrastructure inspection fees at \$40,000. The total resources for the fund is \$1,179,163. The proposed budgeted expenditures for the Street Fund are \$1,179,163. Personnel services costs are budgeted at \$334,342. Materials and services are budgeted at \$259,865. The fund also budgeted \$376,096 for capital outlay projects. There is also \$108,865 in transfers. The fund anticipates a contingency of \$99,995.

PERCENTAGE OF TIME ALLOCATION:

Street Fund	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Public Works Director	0%	0%	0%	30%	28.47	45.02
Field Services Supervisor	15%	20%	20%	20%	24.89	40.37
Utility/Parks Worker I	0%	15%	15%	15%	17.43	22.25
Utility/Parks Worker II	50%	30%	30%	30%	20.77	26.51
Utility/Parks Worker III	0%	20%	20%	20%	22.89	29.21
Office Administrator III	4%	4%	25%	15%	18.78	23.97
Associate City Planner	0%	16%	16%	20%	18.78	23.97
City Planner	10%	0%	0%	0%	26.12	33.34
City Manager	15%	21%	21%	21%	46.80	59.13
City Engineer	0%	30%	30%	34%	28.47	45.02
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	15%	15%	15%	27.58	43.63
Program Analyst	0%	0%	21%	21%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.26	1.88	2.30	2.58		

Street Fund 20

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 366,849	\$ 522,458	\$ 506,753	\$ 571,991	\$ 437,808	\$ 437,808	\$ 437,808
Current year resources							
Interest	\$ 1,852	\$ 2,580	\$ 2,550	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Intergovernmental	574,896	377,254	583,758	395,000	698,355	698,355	698,355
Charges for services		2,375	1,500	25,000	40,000	40,000	40,000
Miscellaneous	3,078	4,870	5,000	283			
Transfers							
Total current year resources	\$ 579,826	\$ 387,079	\$ 592,808	\$ 423,283	\$ 741,355	\$ 741,355	\$ 741,355
Total resources	\$ 946,675	\$ 909,537	\$ 1,099,561	\$ 995,274	\$ 1,179,163	\$ 1,179,163	\$ 1,179,163
Expenditures							
Personnel services	\$ 124,908	\$ 142,409	\$ 264,838	\$ 258,175	\$ 334,342	\$ 334,342	\$ 334,342
Materials & services	99,850	127,762	166,850	128,314	259,865	259,865	259,865
Capital outlay	183,588	20,637	309,433	64,000	376,096	376,096	376,096
Debt service							
2008 Principal Ford Motor Lease 12/01							
2008 Interest Ford Motor Lease 12/01							
Transfers	15,871	46,738	106,977	106,977	108,865	108,865	108,865
Contingency			251,463		99,995	99,995	99,995
Total expenditures	\$ 424,217	\$ 337,546	\$ 1,099,561	\$ 557,466	\$ 1,179,163	\$ 1,179,163	\$ 1,179,163
Ending working capital	\$ 522,458	\$ 571,991	\$ -	\$ 437,808	\$ -	\$ -	\$ -

City of Scappoose

Street Fund Line Item Detail Account Description	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Budget FY 16-17
20-000-003 Interest Earned	1,852	2,580	2,550	3,000	3,000
20-000-100 Miscellaneous	3,078	4,870	5,000	283	-
20-000-120 Surface Trans Program Funds	194,280	-	240,434	-	314,596
20-000-160 State Gas Tax	380,616	377,254	343,324	395,000	383,759
20-000-260 Infrastructure Inspection Fees	-	2,375	1,500	25,000	40,000
Total Revenue	579,825	387,080	592,808	423,283	741,355
20-200-100 City Manager	28,692	11,429	27,117	28,000	28,996
20-200-102 Public Works Director	-	-	-	10,541	28,199
20-200-104 City Planner	6,352	2,157	6,806	7,200	12,165
20-200-106 Finance/Office Manager	13,165	13,329	13,599	13,599	14,074
20-200-107 Program Analyst	-	-	10,541	-	10,554
20-200-108 Office Administrator I	795	806	818	818	931
20-200-110 City Recorder	10,939	11,071	11,297	11,297	11,691
20-200-113 City Engineer	-	18,706	27,646	27,646	32,888
20-200-118 Field Service Supervisor	7,207	10,966	12,539	12,539	13,629
20-200-121 Utility Workers	16,845	21,796	35,685	35,685	37,186
20-200-132 Office Administrator CDC	1,929	1,953	12,450	12,450	7,734
20-200-142 Overtime	227	336	1,126	3,000	2,529
20-200-146 Health Insurance	16,121	25,427	55,815	48,000	69,347
20-200-148 Retirement Benefits	15,020	15,390	32,652	32,000	42,128
20-200-150 Social Security	5,846	6,899	12,770	11,800	16,146
20-200-152 Workers' Compensation	1,770	2,145	3,977	3,600	6,145
Total Personnel Services	124,908	142,409	264,838	258,175	334,342
20-200-200 Building/Facilities Maintenance	250	2,330	2,500	1,700	3,430
20-200-202 Equipment Maintenance	800	1,637	2,000	700	2,000
20-200-203 Maintenance Agreements	549	642	854	650	1,070
20-200-204 Vehicle Maintenance	1,374	669	2,500	2,500	11,814
20-200-205 Small Equipment	1,280	1,779	8,155	2,000	5,905
20-200-206 Fuel/Oil/Lube	1,613	1,602	2,181	1,600	4,230
20-200-208 Street Maintenance	4,100	6,635	15,600	10,000	15,600
20-200-210 Street Light Maintenance	9,881	5,829	16,200	7,000	16,200
20-200-212 Sign Maintenance	3,188	3,575	4,025	3,500	4,025
20-200-216 Office Supplies	1,194	1,443	1,540	1,700	3,400
20-200-218 Operational Supplies	3,931	3,314	8,085	7,010	19,545
20-200-220 Shop Maintenance Supplies	3	-	200	-	-
20-200-227 Electrical Operations	31,031	31,596	33,120	32,500	36,000
20-200-228 Utilities	3,961	5,397	4,440	3,800	4,140
20-200-230 Contractual/Professional	32,118	53,608	53,100	45,000	119,546
20-200-234 Miscellaneous	192	196	-	-	-
20-200-235 Property Tax	2,666	3,515	3,600	3,804	4,000
20-200-238 Insurance	192	-	-	-	-
20-200-240 Travel/Training	220	1,455	5,000	3,000	5,000
20-200-242 Dues/Fees/Subscriptions	212	236	600	300	660
20-200-244 Publications/Notices/advertise	578	1,313	1,500	500	1,500
20-200-252 Uniforms/Safety	517	955	1,500	1,000	1,650
20-200-254 Equipment Rental	-	35	150	50	150
Total Materials & Services	99,850	127,762	166,850	128,314	259,865
20-200-300 Equipment	18,356	15,277	69,000	64,000	61,500
20-200-305 Street Improvements	165,232	5,360	240,433	-	314,596
Total Capital Outlay	183,588	20,637	309,433	64,000	376,096
20-200-500 Vehicle Lease Principal	-	-	-	-	-
20-200-501 Vehicle Lease Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
20-200-410 Transfer to GF ISF	15,871	43,138	53,969	53,969	81,865
20-200-411 Transfer to Storm Drainage	-	-	53,008	53,008	27,000
20-200-418 Transfer to Unemployment	-	3,600	-	-	-
Total Transfers	15,871	46,738	106,977	106,977	108,865
20-200-600 Contingency	-	-	251,463	-	99,995
Total Expenditures	424,217	337,546	1,099,561	557,466	1,179,163

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

Develop a plan to create new trails within the City.

COMPLIANCE WITH COUNCIL GOALS:

- Develop a Creekside trail
- Develop park or trail by Water Reservoirs

BUDGET NOTES:

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$28,609. The fund anticipates revenue in the amount of \$3,988. The City expects to receive \$3,838 from state gas tax revenue and \$150 from interest income. The total revenue for the fund is \$32,597. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$28,000 in capital outlay towards a developing new trails. The fund anticipates a contingency of \$1,597.

Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 21,135	\$ 25,105	\$ 27,174	\$ 28,719	\$ 28,609	\$ 28,609	\$ 28,609
Current year resources							
Interest	\$ 125	\$ 134	\$ 135	\$ 165	\$ 150	\$ 150	\$ 150
Intergovernmental	3,845	3,811	3,468	3,850	3,838	3,838	3,838
Total current year resources	\$ 3,970	\$ 3,945	\$ 3,603	\$ 4,015	\$ 3,988	\$ 3,988	\$ 3,988
Total resources	\$ 25,105	\$ 29,050	\$ 30,777	\$ 32,734	\$ 32,597	\$ 32,597	\$ 32,597
Expenditures							
Material & services	\$ -	\$ 331	\$ 6,000		\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	-		4,500	4,125	28,000	28,000	28,000
Contingency			20,277		1,597	1,597	1,597
Total expenditures	\$ -	\$ 331	\$ 30,777	\$ 4,125	\$ 32,597	\$ 32,597	\$ 32,597
Ending working capital	\$ 25,105	\$ 28,719	\$ -	\$ 28,609	\$ -	\$ -	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
25-000-003	Interest Earned	126	135	135	165	150
25-000-160	State Gas Tax (1%)	3,845	3,811	3,468	3,850	3,838
25-000-170	Intergovernmental Revenue	-	-	-	-	-
	Total Revenue	3,970	3,946	3,603	4,015	3,988
25-250-218	Operational Supplies	-	331	1,000	-	1,000
25-250-230	Contractual Professional	-	-	5,000	-	2,000
	Total Materials & Services	-	331	6,000	-	3,000
25-250-326	Council Approved Projects	-	-	4,500	4,125	28,000
	Total Capital Outlay	-	-	4,500	4,125	28,000
25-250-600	Contingency	-	-	20,277	-	1,597
	Total Expenditures	-	331	30,777	4,125	32,597

STORM WATER DRAINAGE FUND 26

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Storm Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

BUDGET NOTES:

The beginning Storm Drainage fund balance is \$99,485. The budget anticipates revenue of \$35 from interest income. The Storm Drainage Fund expects to collect \$157,122 in Storm Water user fees. The fund will also receive a \$27,000 transfer from the Street Fund. Total current resources are \$184,157 and total resources for the Storm Drainage Fund is \$283,642. The fund anticipates expenditures of \$91,100 for materials and services. We anticipate leasing a street sweep vehicle, the yearly debt payment will be \$54,000 and the lease will be for 5 years. The contingency line item is \$138,542.

Storm Water Drainage Fund 26

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 6,426	\$ 6,461	\$ 6,491	\$ 6,494	\$ 99,485	\$ 99,485	\$ 99,485
Current year resources							
Interest	\$ 35	\$ 33	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35
Charges for services				75,000	157,122	157,122	157,122
Transfers			53,008	53,008	27,000	27,000	27,000
Total current year resources	\$ 35	\$ 33	\$ 53,043	\$ 128,043	\$ 184,157	\$ 184,157	\$ 184,157
Total resources	\$ 6,461	\$ 6,494	\$ 59,534	\$ 134,537	\$ 283,642	\$ 283,642	\$ 283,642
Expenditures							
Materials & services			\$ 59,108	\$ 35,052	\$ 91,100	\$ 91,100	\$ 91,100
Debt service					54,000	54,000	54,000
2016 Principal Equipment Lease							
2016 Interest Equipment Lease							
Contingency			426	0	138,542	138,542	138,542
Total expenditures	\$ -	\$ -	\$ 59,534	\$ 35,052	\$ 283,642	\$ 283,642	\$ 283,642
Ending working capital	\$ 6,461	\$ 6,494	\$ -	\$ 99,485	\$ -	\$ -	\$ -

Storm Water Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
26-000-003	Interest Earned	35	33	35	35	35
26-000-220	User Fees	-	-	-	75,000	157,122
26-000-903	Transfer from Street Fund	-	-	53,008	53,008	27,000
	Total Revenue	35	33	53,043	128,043	184,157
26-260-230	Contractual/Professional	-	-	53,008	35,000	74,000
26-260-218	Operational Supplies	-	-	-	-	11,000
26-260-242	Dues/Fees/Subscriptions	-	-	5,600	-	5,600
26-260-244	Publications/Notices/Advertise	-	-	500	52	500
	Total Materials & Services	-	-	59,108	35,052	91,100
26-260-500	Principal Lease	-	-	-	-	54,000
26-260-501	Interest Lease	-	-	-	-	-
	Total Debt Service	-	-	-	-	54,000
26-260-600	Contingency	-	-	426	-	138,542
	Total Expenditures	-	-	59,534	35,052	283,642

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.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure	Update Public Works Design Standards
Update Storm Water Master Plan	Develop Capital Improvement Plan

BUDGET NOTES:

The Storm Water Drainage SDC fund has a beginning cash position of \$287,359. The fund expects to collect \$72,875 in SDC fees and \$1,605 in interest income for a current year resource total of \$74,480. The total fund resources are \$361,839. On the expenditure side the city has budgeted \$200,000 for capital outlay and a transfer of \$3,644 to the General Fund to cover administrative costs. The contingency is budget at \$158,195.

Storm Water Drainage SDC 28

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 171,234	\$ 194,193	\$ 222,910	\$ 226,298	\$ 287,359	\$ 287,359	\$ 287,359
Current year resources							
Interest	\$ 1,023	\$ 1,069	\$ 1,075	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,605
System development charges	22,265	31,878	34,080	61,160	72,875	72,875	72,875
Total current year resources	\$ 23,288	\$ 32,947	\$ 35,155	\$ 62,765	\$ 74,480	\$ 74,480	\$ 74,480
Total resources	\$ 194,522	\$ 227,140	\$ 258,065	\$ 289,063	\$ 361,839	\$ 361,839	\$ 361,839
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Capital outlay			\$ 25,000		\$ 200,000	\$ 200,000	\$ 200,000
Transfers	329	842	1,704	1,704	3,644	3,644	3,644
Contingency			231,361		158,195	158,195	158,195
Total expenditures	\$ 329	\$ 842	\$ 258,065	\$ 1,704	\$ 361,839	\$ 361,839	\$ 361,839
Ending working capital	\$ 194,193	\$ 226,298	\$ -	\$ 287,359	\$ -	\$ -	\$ -

Storm Water Drainage SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
28-000-003	Interest Earned	1,023	1,070	1,075	1,605	1,605
28-000-993	Storm Drainage SDC	22,265	31,878	34,080	61,160	72,875
	Total Revenue	23,287	32,948	35,155	62,765	74,480
28-280-312	Council Approved Projects	-	-	25,000	-	-
28-280-314	Storm Drainage Improvements	-	-	-	-	200,000
	Total Capital Outlay	-	-	25,000	-	200,000
28-280-400	Transfers Out	329	842	1,704	1,704	3,644
	Total Transfers	329	842	1,704	1,704	3,644
28-280-600	Contingency	-	-	231,361	-	158,195
	Total Expenditures	329	842	258,065	1,704	361,839

STREET SDC FUND 30

PURPOSE:

The 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.

VISION FOR THE YEAR:

The focus this year will be finishing up the Transportation Master Plan and develop a plan to improve City streets.

COMPLIANCE WITH COUNCIL GOALS:

Develop Bypass to Scappoose Airport	Advocate Cornelius Pass Road improvements
Develop Capital Improvement Plan	Update Public Works Design Standards
Work with County to improve County Roads within the City	Update Transportation Master Plan

BUDGET NOTES:

The Street SDC fund is projected to have a beginning cash of \$548,337. The fund anticipates a collection of SDC revenue of \$289,500 and interest revenue of \$2,900. Current year resources total of \$292,400 and the total estimated fund revenue is \$840,737. The proposed expenditures for the Street SDC fund are \$840,737. Capital outlay projects total \$225,000. The yearly loan payment for Crown Zellerbach Road is \$56,213. This loan will mature in 2019. A transfer to the General Fund of \$14,475 to cover administrative costs and the contingency line item is \$545,049.

Street SDC Fund 30

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 519,189	\$ 319,011	\$ 335,623	\$ 351,142	\$ 548,337	\$ 548,337	\$ 548,337
Current year resources							
Interest	\$ 1,907	\$ 1,615	\$ 1,850	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
Intergovernmental	-	-	-	-	-	-	-
System development charges	59,164	90,014	135,840	257,300	289,500	289,500	289,500
Miscellaneous	676	0	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Total current year resources	\$ 61,747	\$ 91,629	\$ 137,690	\$ 260,200	\$ 292,400	\$ 292,400	\$ 292,400
Total resources	\$ 580,936	\$ 410,640	\$ 473,313	\$ 611,342	\$ 840,737	\$ 840,737	\$ 840,737
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Material & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	\$ 204,499	\$ -	-	-	\$ 225,000	\$ 225,000	\$ 225,000
Debt service							
2004 Principal-OTIB0025 1/02	45,342	47,155	49,041	49,041	51,003	51,003	51,003
2004 Interest-OTIB0025 1/02	10,871	9,058	7,172	7,172	5,210	5,210	5,210
Transfers	1,213	3,285	6,792	6,792	14,475	14,475	14,475
Contingency	-	-	410,308	-	545,049	545,049	545,049
Total expenditures	\$ 261,925	\$ 59,498	\$ 473,313	\$ 63,005	\$ 840,737	\$ 840,737	\$ 840,737
Unappropriated ending fund balance				\$ -	\$ -		
Ending working capital	\$ 319,011	\$ 351,142	\$ -	\$ 548,337	\$ -	\$ -	\$ -

Street SDC Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
30-000-003 Interest Earned	1,907	1,614	1,850	2,900	2,900
30-000-100 Miscellaneous	676	-	-	-	-
30-000-150 Intergovernmental Revenue	-	-	-	-	-
30-000-993 Street SDC Ext. Cap. Improvement.	59,164	90,014	135,840	257,300	289,500
Total Revenue	61,747	91,629	137,690	260,200	292,400
30-300-312 Council Approved Projects	-	-	-	-	25,000
30-300-314 Street Extra Capacity Improvement	204,499	-	-	-	200,000
Total Capital Outlay	204,499	-	-	-	225,000
30-300-150 Principal Crown Zellerbach	45,342	47,155	49,041	49,041	51,003
30-300-151 Interest Crown Zellerbach	10,871	9,058	7,172	7,172	5,210
Total Debt Services	56,213	56,213	56,213	56,213	56,213
30-300-402 Transfer to GF SDC Admin.	1,213	3,285	6,792	6,792	14,475
Total Transfers	1,213	3,285	6,792	6,792	14,475
30-300-600 Contingency	-	-	410,308	-	545,049
Total Expenditures	261,925	59,498	473,313	63,005	840,737

PARK SDC FUND 35

PURPOSE:

The 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.

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Update Parks Master Plan	Update Public Works Design Standards
Development of new Parks	Review Park SDC's Fee's
Develop Chapman landing with partnership of the County	Develop new Trails

BUDGET NOTES:

The Beginning cash position in the Parks SDC fund is \$103,854. The City anticipates \$570 in interest revenue and \$241,625 in SDC revenue. The total fund revenue is \$242,195, bringing the total resources to \$346,049. For expenditures, the City has budgeted for debt service in the amount of \$43,538, this loan matures in 2022. There will be a transfer of \$12,081 to the General Fund to cover administrative costs. The fund has a contingency of \$290,430.

Parks SDC Fund 35

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 8,931	\$ 46,833	\$ 93,164	\$ 92,224	\$ 103,854	\$ 103,854	\$ 103,854
Current year resources							
Interest	\$ 193	\$ 445	\$ 400	\$ 570	\$ 570	\$ 570	\$ 570
Intergovernmental			-				
System development charges	73,626	93,095	112,920	61,155	241,625	241,625	241,625
Transfers							
Total current year resources	\$ 73,819	\$ 93,540	\$ 113,320	\$ 61,725	\$ 242,195	\$ 242,195	\$ 242,195
Total resources	\$ 82,750	\$ 140,373	\$ 206,484	\$ 153,949	\$ 346,049	\$ 346,049	\$ 346,049
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Debt service							
2010 Principal 20013576242 4/1 & 10/1	22,929	38,297	38,297	38,297	38,297	38,297	38,297
2010 Interest 20013576242 4/1 & 10/1	11,896	7,064	6,152	6,152	5,241	5,241	5,241
Transfers	1,092	2,788	5,646	5,646	12,081	12,081	12,081
Contingency			156,389		290,430	290,430	290,430
Total expenditures	\$ 35,917	\$ 48,149	\$ 206,484	\$ 50,095	\$ 346,049	\$ 346,049	\$ 346,049
Ending working capital	\$ 46,833	\$ 92,224	\$ -	\$ 103,854	\$ -	\$ -	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
35-000-003	Interest Earned	194	445	400	570	570
35-000-426	Transfers In	-	-	-	-	-
35-000-993	Parks SDC - Ext. Cap	73,626	93,095	112,920	61,155	241,625
	Total Revenue	73,819	93,540	113,320	61,725	242,195
35-350-312	Council Approved Projects	-	-	-	-	-
35-350-314	Parks Extra Capacity Improve	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
35-350-150	Installment Note Principal	22,929	38,297	38,297	38,297	38,297
35-350-151	Installment Note Interest	11,896	7,064	6,152	6,152	5,241
	Total Debt Services	34,825	45,361	44,449	44,449	43,538
35-350-902	Transfer to GF SDC Admin	1,092	2,788	5,646	5,646	12,081
35-350-903	Transfer to Park	-	-	-	-	-
	Total Transfers	1,092	2,788	5,646	5,646	12,081
35-350-600	Contingency	-	-	156,389	-	290,430
	Total Expenditures	35,917	48,149	206,484	50,095	346,049

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

BUDGET NOTES:

The Pool fund has a beginning cash position of \$422,597. Interest income is projected to be \$1,150. Total fund resources are \$423,747. The budget anticipates expenditures of \$65,159 for debt service. This loan is for the property located on SE 2nd Street, this loan matures in 2022. The fund anticipates a contingency of \$358,588.

Pool Fund 15

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 191,299	\$ 151,201	\$ 84,014	\$ 83,970	\$ 422,597	\$ 422,597	\$ 422,597
Current year resources							
Interest	\$ 915	\$ 656	\$ 500	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
Intergovernmental Transfers			404,000	404,000			
Total current year resources	\$ 915	\$ 656	\$ 404,500	\$ 405,150	\$ 1,150	\$ 1,150	\$ 1,150
Total resources	\$ 192,214	\$ 151,857	\$ 488,514	\$ 489,120	\$ 423,747	\$ 423,747	\$ 423,747
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26	27,414	57,315	57,315	57,315	57,315	57,315	57,315
2010 Interest-USNB 0000000034 2/26 & 8/26	13,599	10,572	9,208	9,208	7,844	7,844	7,844
Transfers							
Contingency			421,991		358,588	358,588	358,588
Total expenditures	\$ 41,013	\$ 67,887	\$ 488,514	\$ 66,523	\$ 423,747	\$ 423,747	\$ 423,747
Ending available working capital	\$ 151,201	\$ 83,970	\$ -	\$ 422,597	\$ -	\$ -	\$ -

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
15-000-003	Interest Earned	915	656	500	1,150	1,150
15-000-100	Pool Revenue	-	-	-	-	-
15-000-160	Loan Proceeds	-	-	-	-	-
15-000-900	Transfer in General Fund	-	-	404,000	404,000	-
	Total Revenue	915	656	404,500	405,150	1,150
15-150-150	Principal	27,414	57,315	57,315	57,315	57,315
15-150-151	Interest	13,599	10,572	9,208	9,208	7,844
	Total Debt Service	41,012	67,887	66,523	66,523	65,159
15-150-600	Contingency	-	-	421,991	-	358,588
	Total Expenditures	41,012	67,887	488,514	66,523	423,747

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

BUDGET NOTES:

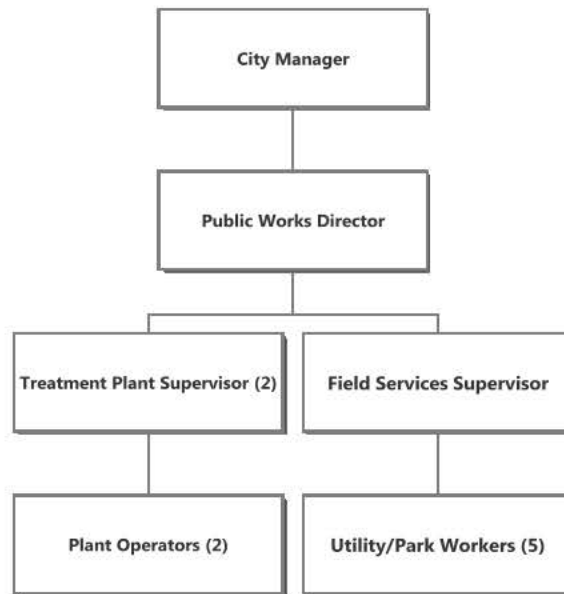
The proposed budget has a beginning cash position of \$70,126, interest income of \$400 and total fund resources are \$70,526. There is an anticipated expenditure of \$35,500 in the personnel services to cover any past and future claims. The fund has a contingency of \$35,026.

Unemployment Insurance Fund 87

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 56,704	\$ 46,776	\$ 59,487	\$ 69,726	\$ 70,126	\$ 70,126	\$ 70,126
Current year resources							
Interest	\$ 294	\$ 260	\$ 250	\$ 400	\$ 400	\$ 400	\$ 400
Transfers		47,976					
Total current year resources	\$ 294	\$ 48,236	\$ 250	\$ 400	\$ 400	\$ 400	\$ 400
Total resources	\$ 56,998	\$ 95,012	\$ 59,737	\$ 70,126	\$ 70,526	\$ 70,526	\$ 70,526
Expenditures	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Personnel services	\$ 10,222	\$ 25,286	\$ 35,500		\$ 35,500	\$ 35,500	\$ 35,500
Contingency			24,237		35,026	35,026	35,026
Total expenditures	\$ 10,222	\$ 25,286	\$ 59,737	\$ -	\$ 70,526	\$ 70,526	\$ 70,526
Ending working capital	\$ 46,776	\$ 69,726	\$ -	\$ 70,126	\$ -	\$ -	\$ -

Unemployment Insurance Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
87-000-003	Interest Earned	294	260	250	400	400
87-000-902	Transfer in General Fund	-	33,976	-	-	-
87-000-903	Transfer in Building Fund	-	800	-	-	-
87-000-904	Transfer in Water Fund	-	4,800	-	-	-
87-000-905	Transfer in Sewer Fund	-	4,800	-	-	-
87-000-906	Transfer in Street Fund	-	3,600	-	-	-
87-000-907	Transfer in Planning Fund	-	-	-	-	-
87-000-909	Transfer in Court Fund	-	-	-	-	-
	Total Revenue	294	48,236	250	400	400
87-870-154	Unemployment Insurance Benefit	10,222	25,286	35,500	-	35,500
	Total Personnel Services	10,222	25,286	35,500	-	35,500
87-870-600	Contingency	-	-	24,237	-	35,026
	Total Expenditures	10,222	25,286	59,737	-	70,526

UTILITY WATER FUND 40



PURPOSE:

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

VISION FOR THE YEAR:

Maintenance and operation of the existing system, water source expansion, and replacement aging infrastructure will be this budget's focus.

COMPLIANCE WITH COUNCIL GOALS:

Increase water production capacity
Update Public Works Design Standards
Develop Capital Improvement Plan
Buildable lands inventory

Address aging infrastructure
Update Water Master Plan
Housing needs analysis
Continue emergency preparedness planning

BUDGET NOTES:

For the 16-17 budget year, the Water Fund will begin with a cash carryover of \$1,993,898. The fund expects to collect \$1,336,250 in charges for services, \$783,271 in charges for services infrastructure, \$9,500 in interest income. The total fund revenue is \$2,129,021. Proposed expenditures in the water fund include \$760,078 for personnel services, \$566,864 for materials and services, and \$1,123,250 for capital outlay. The fund budgets \$98,867 for debt service and \$175,150 for transfers to other funds. The fund has a projected contingency of \$398,710 and an unappropriated ending fund balance of 1,000,000. This will help us address future needs of the plants aging infrastructure.

PERCENTAGE OF TIME ALLOCATION:

Water Fund	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Public Works Director	0%	0%	0%	30%	28.47	45.02
Treatment Plant Supervisor	100%	100%	100%	100%	27.58	40.37
Operator II	100%	100%	100%	100%	22.89	29.21
Operator III	100%	0%	0%	0%	25.25	32.22
Field Services Supervisor	30%	35%	35%	35%	24.89	40.37
Utility/Parks Worker I	0%	40%	40%	40%	17.43	22.25
Utility/Parks Worker II	180%	60%	60%	60%	20.77	26.51
Utility/Parks Worker III	0%	40%	40%	40%	22.89	29.21
Office Administrator III	38%	38%	25%	15%	18.78	23.97
Associate City Planner	0%	17%	17%	20%	18.78	23.97
City Planner	20%	0%	0%	0%	26.12	33.34
City Engineer	0%	30%	30%	33%	28.47	45.02
City Manager	20%	22%	22%	22%	46.80	59.13
City Recorder	20%	20%	20%	20%	23.37	36.24
Finance Administrator/Office Manager	22%	23%	23%	23%	27.58	43.63
Program Analyst	0%	0%	22%	22%	20.19	28.85
Office Administrator I	44%	44%	44%	44%	15.44	19.71
TOTAL FTE'S	6.74	5.69	5.78	6.04		

Utility Water Fund 40

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 393,319	\$ 611,992	\$ 1,400,848	\$ 1,494,335	\$ 1,993,898	\$ 1,993,898	\$ 1,993,898
Current year resources							
Interest	\$ 2,463	\$ 6,205	\$ 6,000	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Charges for services	986,747	1,126,986	1,203,875	1,219,700	1,336,250	1,336,250	1,336,250
Charges for services infrastructure	345,766	435,609	464,825	709,000	783,271	783,271	783,271
Miscellaneous	1,959	1,000	500	5,235			
Intergovernmental	25,000	712,665					
Transfers							
Total water	\$ 1,361,935	\$ 2,282,465	\$ 1,675,200	\$ 1,943,435	\$ 2,129,021	\$ 2,129,021	\$ 2,129,021
Total current year resources	\$ 1,361,935	\$ 2,282,465	\$ 1,675,200	\$ 1,943,435	\$ 2,129,021	\$ 2,129,021	\$ 2,129,021
Total resources	\$ 1,755,254	\$ 2,894,457	\$ 3,076,048	\$ 3,437,770	\$ 4,122,919	\$ 4,122,919	\$ 4,122,919
Expenditures							
Personnel services	\$ 558,463	\$ 552,620	\$ 664,327	\$ 647,286	\$ 760,078	\$ 760,078	\$ 760,078
Materials & services	268,943	323,016	474,412	331,710	566,864	566,864	566,864
Capital outlay	22,120	249,984	359,500	209,215	1,123,250	1,123,250	1,123,250
Debt service							
2009 Principal S03003B 12/01	44,208	45,835	47,522	47,522	49,271	49,271	49,271
2009 Interest S03003B 12/01	37,231	35,604	33,917	33,917	32,168	32,168	32,168
2008 Principal Ford Motor Lease 12/01	-	-	-	-	-	-	-
2008 Interest Ford Motor Lease 12/01	-	-	-	-	-	-	-
2014 Principal Ford Motor Equipment Lease 12/01		17,428	15,100	15,100	15,651	15,651	15,651
2014 Interest Ford Motor Equipment Lease 12/01			2,328	2,328	1,777	1,777	1,777
Transfers	212,297	175,635	156,794	156,794	175,150	175,150	175,150
Contingency			622,148		398,710	398,710	398,710
Total expenditures	\$ 1,143,262	\$ 1,400,122	\$ 2,376,048	\$ 1,443,872	\$ 3,122,919	\$ 3,122,919	\$ 3,122,919
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 700,000		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending working capital	\$ 611,992	\$ 1,494,335	\$ -	\$ 1,993,898	\$ -	\$ -	\$ -

City of Scappoose

Utility Water Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
40-000-003 Interest Earned	2,463	6,206	6,000	9,500	9,500
40-000-100 Miscellaneous	1,959	1,000	500	5,235	-
40-000-220 User Fees	964,655	1,103,260	1,179,675	1,180,000	1,250,000
40-000-222 User Fees Water Infrastructure	345,766	435,609	464,825	709,000	783,271
40-000-240 Hookup Fees	19,665	18,200	21,000	13,000	43,750
40-000-245 Timber Sale	25,000	712,665	-	-	-
40-000-260 Infra. Insp. Fees	-	1,975	2,000	25,000	40,000
40-000-263 Construction Water	2,427	3,551	1,200	1,700	2,500
40-000-276 Transfer In Dutch Canyon	-	-	-	-	-
40-000-278 Transfer in Water SDC	-	-	-	-	-
Total Revenue	1,361,935	2,282,467	1,675,200	1,943,435	2,129,021
40-400-100 City Manager	38,256	11,429	28,408	29,000	30,376
40-400-102 Public Works Director	-	-	-	11,043	28,199
40-400-104 City Planner	12,704	4,315	7,232	7,600	12,165
40-400-106 Finance/Office Manager	19,308	19,549	20,852	20,852	21,580
40-400-107 Program Analyst	-	-	11,043	-	11,056
40-400-108 Office Administrator I	17,504	17,725	18,005	18,005	20,473
40-400-110 City Recorder	14,585	14,761	15,063	15,063	15,588
40-400-113 City Engineer	-	18,706	27,646	27,646	31,920
40-400-114 Treatment Plant Supervisor	77,202	75,089	81,372	81,372	86,793
40-400-118 Field Service Supervisor	14,414	17,486	21,944	21,944	23,851
40-400-120 Operator	75,330	62,999	66,732	65,732	68,900
40-400-121 Utility Worker	62,489	75,610	75,349	75,349	78,681
40-400-132 Office Administrator CDC	18,321	18,551	12,450	12,450	7,734
40-400-142 Overtime	7,203	6,323	4,824	7,500	6,352
40-400-146 Health Insurance	92,882	106,452	142,566	125,000	163,381
40-400-148 Retirement Benefits	70,956	66,615	85,530	85,530	97,790
40-400-150 Social Security	25,974	25,543	31,274	28,500	35,599
40-400-152 Worker's Compensation	11,335	11,467	14,037	14,700	19,640
Total Personnel Services	558,463	552,622	664,327	647,286	760,078
40-400-200 Building/Facilities Maintenance	7,117	14,334	21,000	6,800	35,630
40-400-202 Equipment Maintenance	9,423	6,319	16,621	15,000	43,376
40-400-203 Maintenance Agreements	3,494	4,946	5,948	4,800	4,900
40-400-204 Vehicle Maintenance	3,119	2,602	6,000	4,500	12,445
40-400-205 Small Equipment	8,306	11,440	15,900	7,000	16,199
40-400-206 Fuel/Oil/Lube	4,925	5,210	6,800	5,500	6,175
40-400-216 Office Supplies	6,956	6,122	10,000	10,000	12,400
40-400-218 Operational Supplies	28,753	28,147	41,345	36,345	49,570
40-400-220 Shop Maintenance Supplies	3	25	400	-	-
40-400-222 Lab Supplies	4,047	1,745	3,730	1,500	6,710
40-400-224 Chemicals	24,813	25,730	29,610	22,952	29,610
40-400-226 Service Parts	-	-	-	-	-
40-400-227 Electrical Operation - Treat	45,563	49,272	60,000	52,500	60,000
40-400-228 Utilities	20,152	22,171	19,100	16,500	15,200
40-400-229 Electrical Operation - Pump	17,166	13,755	19,800	15,500	19,800
40-400-230 Contractual/Professional	74,260	118,190	195,438	120,000	224,144
40-400-234 Miscellaneous	-	10	-	20	-
40-400-235 Property Tax	716	871	900	943	1,000
40-400-238 Insurance	192	-	-	-	-
40-400-240 Travel/Training	4,492	7,640	5,680	3,000	9,865
40-400-242 Dues/Fees/Subscriptions	4,368	2,654	5,920	5,920	9,470
40-400-244 Publications/Notices/advertise	191	186	300	200	300
40-400-252 Uniforms/Safety	889	1,607	4,920	2,500	5,070
40-400-254 Equipment Rental	-	40	5,000	250	5,000
Total Materials & Services	268,943	323,016	474,412	331,730	566,864

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
40-400-300	Equipment	1,423	31,599	5,000	8,000	4,500
40-400-310	Infrastructure Upgrades	-	73,780	354,500	200,000	1,118,750
40-400-316	Underground Waterline	20,697	144,605	-	1,215	-
	Total Capital Outlay	22,120	249,984	359,500	209,215	1,123,250
40-400-500	Vehicle Lease Principal	-	-	-	-	-
40-400-501	Vehicle Lease Interest	-	-	-	-	-
40-400-505	Equipment Lease Principal	-	17,428	15,100	15,100	15,651
40-400-506	Equipment Lease Interest	-	-	2,328	2,328	1,777
40-400-511	Principal SO3003B	44,208	45,835	47,522	47,522	49,271
40-400-513	Interest SO3003B	37,231	35,604	33,917	33,917	32,168
	Total Debt Services	81,439	98,867	98,867	98,867	98,867
40-400-411	Transfer to Unemployment Fun	-	4,800	-	-	-
40-400-412	Transfer to General Fund ISF	43,016	75,516	62,223	62,223	79,646
40-400-413	Transfer to GF Water SDC	-	-	-	-	-
40-400-414	Transfer to Water SDC	169,281	95,319	94,571	94,571	95,504
	Total Transfers	212,297	175,635	156,794	156,794	175,150
40-400-600	Contingency	-	-	622,148	-	398,710
40-400-900	Unappropriated Ending Fund	-	-	700,000	-	1,000,000
	Total Expenditures	1,143,261	1,400,124	3,076,048	1,443,892	4,122,919

WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

BUDGET NOTES:

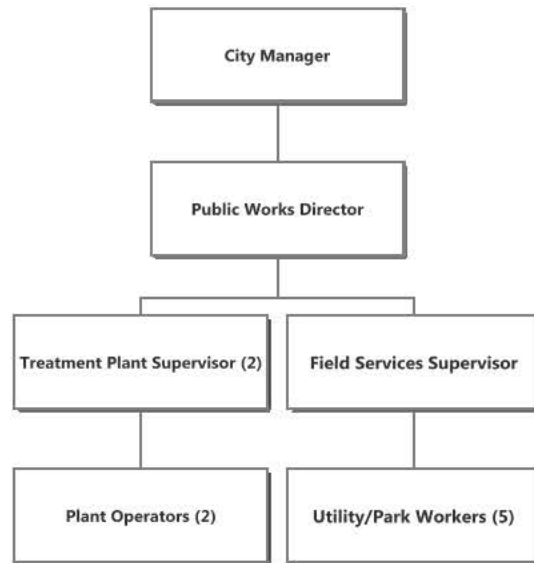
In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$111,828. Anticipated revenue is \$699,745, coming from three sources, \$400 from interest, \$603,841 from Water SDC's, and a transfer of \$95,504 from the Utility Water Fund to cover debt service payments. Total fund resources are \$811,573. Expenses within the fund include debt service in the amount of \$280,893. 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 \$30,192 to the General Fund for SDC administration and a transfer of \$46,983 to the Airpark Water Line Debt Service Fund for a loan that will mature in 2018. The Water SDC Fund anticipates a contingency of \$353,505.

Water SDC 50

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 83,541	\$ 124,603	\$ 164,523	\$ 154,787	\$ 111,828	\$ 111,828	\$ 111,828
Current year resources							
Interest	\$ 472	\$ 589	\$ 600	\$ 400	\$ 400	\$ 400	\$ 400
System development charges	176,708	247,723	282,240	176,105	603,841	603,841	603,841
Transfers	169,281	95,319	94,571	94,571	95,504	95,504	95,504
Total current year resources	\$ 346,461	\$ 343,631	\$ 377,411	\$ 271,076	\$ 699,745	\$ 699,745	\$ 699,745
Total resources	\$ 430,002	\$ 468,234	\$ 541,934	\$ 425,863	\$ 811,573	\$ 811,573	\$ 811,573
Expenditures							
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Debt service							
2004 Principal G03003 12/01	60,672	66,088	66,532	66,532	72,005	72,005	72,005
2004 Interest G03003 12/01	58,825	56,459	53,815	53,815	51,087	51,087	51,087
2003 Principal S03003 12/01	126,694	127,961	129,241	129,241	130,533	130,533	130,533
2003 Interest S03003 12/01	31,107	29,840	28,561	28,561	27,268	27,268	27,268
Transfers	28,101	33,099	35,886	35,886	77,175	77,175	77,175
Contingency			227,899		353,505	353,505	353,505
Total expenditures	\$ 305,399	\$ 313,447	\$ 541,934	\$ 314,035	\$ 811,573	\$ 811,573	\$ 811,573
Ending working capital	\$ 124,603	\$ 154,787	\$ -	\$ 111,828	\$ -	\$ -	\$ -

Water SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
50-000-003	Interest Earned	472	588	600	400	400
50-000-992	Water SDC - Reimbursement	176,708	247,723	282,240	176,105	603,841
50-000-995	Transfer In Utility Fund	169,281	95,319	94,571	94,571	95,504
	Total Revenue	346,461	343,630	377,411	271,076	699,745
50-500-314	Water Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	-	-	100,000
	Total Capital Outlay	-	-	-	-	100,000
50-500-510	Principal G03003	60,672	66,088	66,532	66,532	72,005
50-500-511	Interest G03003	58,825	56,459	53,815	53,815	51,087
50-500-512	Principal S03003	126,694	127,961	129,241	129,241	130,533
50-500-513	Interest S03003	31,107	29,840	28,561	28,561	27,268
	Total Debt Services	277,298	280,348	278,149	278,149	280,893
50-500-922	Transfer to Airpark Water	25,371	26,130	21,774	21,774	46,983
50-500-926	Transfer to GF SDC Admin	2,730	6,969	14,112	14,112	30,192
	Total Transfers	28,101	33,099	35,886	35,886	77,175
50-500-600	Contingency	-	-	227,899	-	353,505
	Total Expenditures	305,400	313,447	541,934	314,035	811,573

UTILITY WASTEWATER FUND 41



PURPOSE:

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

VISION FOR THE YEAR:

The Wastewater Fund will continue to focus on biosolids handling issues. The second biosolids storage lagoon will be cleaned out and applied to 120 acres of newly certified land. Staff will continue with cleaning and inspection of at least 20% of the collection system. Long term planning will be the focus this year with the completion of the Facility Plan.

COMPLIANCE WITH COUNCIL GOALS:

- Address aging infrastructure
- Update Public Works Design Standards
- Update Wastewater Master Plan
- Develop Capital Improvement Plan

BUDGET NOTES:

The Wastewater fund will begin the year with a \$982,104 beginning cash position. The fund anticipates revenue of \$1,703,875. Total operating revenue in this fund is projected to be \$2,685,979. Expenditures within the department include \$744,651 for personnel services, \$803,989 for materials and services and \$368,000 for capital outlay. The fund budgets \$130,036 for two principle and interest payments, loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund budgets \$93,607 for transfers and has budgeted a contingency of \$245,696.

PERCENTAGE OF TIME ALLOCATION:

Wastewater Fund	13-14	14-15	15-16	16-17	Minimum Salary *	Maximum Salary *
* Denotes amount to increase by COLA adjustment						
Public Works Director	0%	0%	0%	30%	28.47	45.02
Treatment Plant Supervisor	100%	100%	100%	100%	24.89	40.37
Operator II	100%	100%	100%	100%	22.89	29.21
Operator III	100%	0%	0%	0%	25.25	32.22
Field Services Supervisor	30%	35%	35%	35%	24.89	40.37
Utility/Parks Worker I	0%	40%	40%	40%	17.43	22.25
Utility/Parks Worker II	145%	55%	55%	55%	20.77	26.51
Utility/Parks Worker III	0%	35%	35%	35%	22.89	29.21
Office Administrator III	38%	38%	25%	15%	18.78	23.97
Associate City Planner	0%	17%	17%	20%	18.78	23.97
City Planner	20%	0%	0%	0%	26.12	33.34
City Engineer	0%	30%	30%	33%	28.47	45.02
City Manager	20%	22%	22%	22%	46.80	59.13
City Recorder	20%	20%	20%	20%	23.37	36.24
Finance Administrator/Office Manager	22%	23%	23%	23%	27.58	43.63
Program Analyst	0%	0%	22%	22%	20.19	28.85
Office Administrator I	44%	44%	44%	44%	15.44	19.71
TOTAL FTE'S	6.39	5.59	5.68	5.94		

Wastewater Fund 41

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 622,487	\$ 956,667	\$ 765,016	\$ 809,783	\$ 982,104	\$ 982,104	\$ 982,104
Current year resources							
Interest	\$ 4,458	\$ 3,877	\$ 4,000	\$ 4,700	\$ 4,500	\$ 4,500	\$ 4,500
Charges for services	1,047,046	1,054,539	1,069,500	1,574,322	1,699,375	1,699,375	1,699,375
Intergovernmental							
Long term debt proceeds	700,000						
Miscellaneous	200	875		2,336			
Total current year resources	\$ 1,751,704	\$ 1,059,291	\$ 1,073,500	\$ 1,581,358	\$ 1,703,875	\$ 1,703,875	\$ 1,703,875
Total resources	\$ 2,374,191	\$ 2,015,958	\$ 1,838,516	\$ 2,391,141	\$ 2,685,979	\$ 2,685,979	\$ 2,685,979
Expenditures							
Personnel services	\$ 561,814	\$ 523,217	\$ 650,678	\$ 635,922	\$ 744,651	\$ 744,651	\$ 744,651
Materials & services	371,284	346,526	628,324	487,420	803,989	803,989	803,989
Capital outlay	393,121	90,051	340,000	90,000	368,000	368,000	368,000
Debt service							
1994 Principal SPWF B92001B 12/01	7,552						
1994 Interest SPWF B92001B 12/01	453	-					
1995 Principal SPWF B92001C 12/01							
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	772	1,455	1,367	1,367	1,279	1,279	1,279
2013 Principal USNB 12/01		100,000	100,000	100,000	100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01	8,453	16,055	13,585	13,585	11,115	11,115	11,115
2008 Principal Ford Motor Lease 12/01							
2008 Interest Ford Motor Lease 12/01							
Transfers	56,433	111,229	63,101	63,101	93,607	93,607	93,607
Contingency			23,819		245,696	245,696	245,696
Total expenditures	\$ 1,417,524	\$ 1,206,175	\$ 1,838,516	\$ 1,409,037	\$ 2,385,979	\$ 2,385,979	\$ 2,385,979
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ -		\$ 300,000	\$ 300,000	\$ 300,000
Ending working capital	\$ 956,667	\$ 809,783	\$ -	\$ 982,104	\$ -	\$ -	\$ -

City of Scappoose

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
41-000-003	Interest Earned	4,458	3,877	4,000	4,700	4,500
41-000-100	Miscellaneous	200	875	-	2,336	-
41-000-150	Intergovernmental Revenue	-	-	-	-	-
41-000-151	Long Term Debt Proceeds	700,000	-	-	-	-
41-000-220	User Fees	1,043,917	1,048,414	1,063,000	1,551,622	1,650,000
41-000-240	Hookup Fees	3,129	4,150	4,500	2,700	9,375
41-000-260	Infrastructure Insp Fees	-	1,975	2,000	20,000	40,000
	Total Revenue	1,751,704	1,059,291	1,073,500	1,581,358	1,703,875
41-410-100	City Manager	38,257	11,429	28,408	29,000	30,376
41-410-102	Public Works Director	-	-	-	-	28,199
41-410-104	City Planner	12,704	4,315	7,232	7,600	12,165
41-410-106	Finance/Office Manager	19,308	19,549	20,852	20,852	21,580
41-410-107	Program Analyst	-	-	11,043	11,043	11,056
41-410-108	Office Administrator I	17,504	17,725	18,005	18,005	20,473
41-410-110	City Recorder	14,585	14,761	15,063	15,063	15,588
41-410-113	City Engineer	-	18,706	27,646	27,646	31,920
41-410-114	Treatment Plant Supervisor	83,252	73,407	80,403	80,403	86,145
41-410-118	Field Services Supervisor	14,414	17,486	21,944	21,944	23,851
41-410-120	Operators	95,078	61,658	67,924	67,924	70,177
41-410-121	Utility Workers	50,773	64,169	69,351	69,351	72,479
41-410-132	Office Administrator CDC	18,321	18,551	12,450	12,450	7,734
41-410-142	Overtime	1,505	3,039	4,725	6,000	6,252
41-410-146	Health Insurance	88,284	103,870	143,026	130,000	162,647
41-410-148	Retirement Benefits	70,429	60,097	78,941	78,941	90,871
41-410-150	Social Security	26,621	24,189	30,804	28,000	35,145
41-410-152	Workers Compensation	10,779	10,264	12,861	11,700	17,993
	Total Personnel Services	561,814	523,217	650,678	635,922	744,651
41-410-200	Building/Facilities Maintenance	2,962	6,123	9,680	9,400	5,930
41-410-202	Equipment Maintenance	9,891	16,408	23,864	30,000	39,300
41-410-203	Maintenance Agreements	2,158	2,968	2,200	2,000	3,000
41-410-204	Vehicle Maintenance	2,206	3,220	8,190	3,750	15,410
41-410-205	Small Equipment	17,127	7,105	10,500	9,600	11,375
41-410-206	Fuel/Oil/Lube	4,021	2,630	4,200	3,200	3,930
41-410-216	Office Supplies	5,545	6,089	9,320	9,300	13,400
41-410-218	Operational Supplies	4,917	6,908	7,770	7,000	10,620
41-410-220	Shop Maintenance Supplies	3	-	850	-	-
41-410-222	Lab Supplies	3,558	3,616	8,875	8,500	9,875
41-410-224	Chemicals	607	1,215	3,080	1,000	3,330
41-410-227	Electrical Operations	82,966	85,777	85,800	85,800	98,400
41-410-228	Utilities	8,835	11,907	12,060	12,000	7,200
41-410-229	Electrical Operations Pumps	6,549	6,481	7,500	6,000	6,600
41-410-230	Contractual/Professional	126,016	140,140	224,800	175,000	267,249
41-410-234	Miscellaneous	-	10	-	-	-
41-410-235	Property Tax	1,860	1,863	2,000	1,870	2,000
41-410-238	Insurance	192	-	-	-	-
41-410-240	Travel/Training	2,429	3,688	9,750	6,000	10,450
41-410-242	Dues/Fees/Subscriptions	18,713	3,978	5,610	5,000	11,945
41-410-244	Publications/Notices/advertise	538	900	2,000	1,000	3,000
41-410-252	Uniforms/Safety	1,126	1,794	2,275	2,000	2,975
41-410-253	Sludge Disposal	65,010	32,298	172,000	100,000	275,000
41-410-254	Equipment Rental	4,058	1,408	16,000	9,000	3,000
	Total Materials & Services	371,284	346,526	628,324	487,420	803,989

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
41-410-300	Equipment	393,121	90,050	340,000	90,000	368,000
	Total Capital Outlay	393,121	90,050	340,000	90,000	368,000
41-410-500	Vehicle Lease Principal	-	-	-	-	-
41-410-501	Vehicle Lease Interest	-	-	-	-	-
41-410-510	Principal USNB	-	100,000	100,000	100,000	100,000
41-410-511	Interest USNB	8,453	16,055	13,585	13,585	11,115
41-410-540	Principal SPWF B92001B	7,552	-	-	-	-
41-410-541	Interest SPWF B92001B	453	-	-	-	-
41-410-550	Principal SPWF B95001C	-	-	-	-	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	772	1,455	1,367	1,367	1,279
	Total Debt Services	34,872	135,152	132,594	132,594	130,036
41-410-418	Transfer to Unemployment	-	4,800	-	-	-
41-410-419	Transfer to General Fund ISF	56,433	106,429	63,101	63,101	93,607
	Total Transfers	56,433	111,229	63,101	63,101	93,607
41-410-600	Contingency	-	-	23,819	-	245,696
41-410-900	Unappropriated Ending Fund					300,000
	Total Expenditures	1,417,525	1,206,174	1,838,516	1,409,037	2,685,979

WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

Complete the facility plan and planning for long term biosolids handling are top priority this year.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Storm Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$618,456. The City anticipates receiving \$3,400 in interest income and \$534,505 in SDC fees. Total resources for the fund are \$1,156,361. Projects proposed for FY 16-17 include \$100,000 for predesign on biosolids handling and \$100,000 to complete the Wastewater Facility Plan. The fund contains a transfer to the General Fund of \$26,725 for administrative costs and a contingency of \$929,636.

Wastewater SDC 55

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 460,587	\$ 509,263	\$ 605,930	\$ 616,990	\$ 618,456	\$ 618,456	\$ 618,456
Current year resources							
Interest	\$ 2,787	\$ 2,879	\$ 2,900	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400
System development charges - reimbursement				12,015	106,901	106,901	106,901
System development charges - extra capacity	90,992	129,552	149,160	108,509	427,604	427,604	427,604
Total current year resources	\$ 93,779	\$ 132,431	\$ 152,060	\$ 123,924	\$ 537,905	\$ 537,905	\$ 537,905
Total resources	\$ 554,366	\$ 641,694	\$ 757,990	\$ 740,914	\$ 1,156,361	\$ 1,156,361	\$ 1,156,361
Expenditures							
Capital outlay	\$ 43,660	\$ 21,022	\$ 650,000	\$ 115,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfers	1,443	3,682	7,458	7,458	26,725	26,725	26,725
Contingency			100,532		929,636	929,636	929,636
Total expenditures	\$ 45,103	\$ 24,704	\$ 757,990	\$ 122,458	\$ 1,156,361	\$ 1,156,361	\$ 1,156,361
Ending working capital	\$ 509,263	\$ 616,990	\$ -	\$ 618,456	\$ -	\$ -	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
55-000-003	Interest Earned	2,787	2,880	2,900	3,400	3,400
55-000-992	Sewer SDC Reimbursements	-	-	-	24,105	106,901
55-000-993	Sewer SDC Ext. Cap. Improvement	90,992	129,552	149,160	96,419	427,604
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	93,779	132,432	152,060	123,924	537,905
55-550-314	Sewer Extra Capacity Improvement.	43,660	21,022	425,000	-	100,000
55-550-326	Council Approved Projects	-	-	225,000	115,000	100,000
	Total Capital Outlay	43,660	21,022	650,000	115,000	200,000
55-550-409	Transfer to GF SDC Admin.	1,443	3,682	7,458	7,458	26,725
	Total Transfers	1,443	3,682	7,458	7,458	26,725
55-550-600	Contingency	-	-	100,532	-	929,636
	Total Expenditures	45,103	24,704	757,990	122,458	1,156,361

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

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

VISION FOR THE YEAR:

Continue to make payments on the General Obligation Bonds that will mature in 2020.

BUDGET NOTES:

The Debt Service fund is projected to have \$33,973 as cash carry over. The City anticipates receiving revenue of \$42,302, mostly from property taxes. The collection rate for property taxes is 93% and the assessment rate for this fiscal year is .077 per \$1,000. The total fund revenue is \$76,275. The total expenditure in the fund is \$51,275. The loan payment is \$50,837 per year and matures in 2020, contingency is budgeted at 438.

General Obligation Debt Service Fund 45

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 64,595	\$ 51,472	\$ 40,760	\$ 40,766	\$ 33,973	\$ 33,973	\$ 33,973
Current year resources							
Property taxes	\$ 37,427	\$ 39,999	\$ 41,951	\$ 43,914	\$ 42,192	\$ 42,192	\$ 42,192
Interest	286	132	110	130	110	110	110
Total current year resources	\$ 37,713	\$ 40,131	\$ 42,061	\$ 44,044	\$ 42,302	\$ 42,302	\$ 42,302
Total resources	\$ 102,308	\$ 91,603	\$ 82,821	\$ 84,810	\$ 76,275	\$ 76,275	\$ 76,275
Expenditures							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 35,728	\$ 37,433	\$ 39,219	\$ 39,219	\$ 41,091	\$ 41,091	\$ 41,091
1978 Interest Water GO 01-0507801 2/01	15,108	13,404	11,618	11,618	9,746	9,746	9,746
Contingency			1,984		438	438	438
Total expenditures	\$ 50,836	\$ 50,837	\$ 52,821	\$ 50,837	\$ 51,275	\$ 51,275	\$ 51,275
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
Total other requirements	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
Ending available working capital	\$ 51,472	\$ 40,766	\$ -	\$ 3,973	\$ -	\$ -	\$ -

Bonded Debt Service Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
45-000-001	Taxes Necessary To Balance	31,727	37,365	40,537	41,031	40,962
45-000-002	Delinquent Taxes	5,700	2,634	1,414	2,883	1,230
45-000-003	Interest Earned	286	131	110	130	110
	Total Revenue	37,713	40,130	42,061	44,044	42,302
45-450-500	Water - Principal	35,728	37,433	39,219	39,219	41,091
45-450-501	Water - Interest	15,108	13,404	11,618	11,618	9,746
	Total Debt Services	50,836	50,837	50,837	50,837	50,837
45-450-600	Contingency	-	-	1,984	-	438
45-450-900	Unappropriated Ending Fund	-	-	30,000	-	25,000
	Total Expenditures	50,836	50,837	82,821	50,837	76,275

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark.

VISION FOR THE YEAR:

The fund will make loan payments for the West Lane water line.

BUDGET NOTES:

The fund has a beginning cash position of \$36,933. The fund anticipates \$225 in interest income, \$46,983 in transfers from the Water SDC fund, and \$75,199 from the Port of St. Helens. There are three loans associated with the Airpark Water line project, B95010A & B95010B, which mature in 2017 and B95010C, which matures in 2018. Expenditures in the fund total \$159,340. For debt service payments in the amount of \$127,506 and contingency in the amount of \$31,834.

Airpark Water Improvement Fund 89

Resources	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Estimated FY 15-16	Proposed Budget FY 16-17	Approved Budget FY 16-17	Adopted Budget FY 16-17
Working capital carryover	\$ 115,848	\$ 91,361	\$ 66,736	\$ 66,708	\$ 36,933	\$ 36,933	\$ 36,933
Current year resources							
Interest	\$ 513	\$ 348	\$ 250	\$ 225	\$ 225	\$ 225	\$ 225
Intergovernmental	72,492	73,554	74,455	74,455	75,199	75,199	75,199
OEDD Loan & Grant							
Transfers	25,371	26,130	21,774	21,774	46,983	46,983	46,983
Total current year resources	\$ 98,376	\$ 100,032	\$ 96,479	\$ 96,454	\$ 122,407	\$ 122,407	\$ 122,407
Total resources	\$ 214,224	\$ 191,393	\$ 163,215	\$ 163,162	\$ 159,340	\$ 159,340	\$ 159,340
Expenditures							
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996 Principal OEDD B95010A 12/01	48,472	53,938	54,429	54,429	59,949	59,949	59,949
1996 Interest OEDD B95010A 12/01	11,924	9,258	6,291	6,291	3,298	3,298	3,298
1996 Principal OEDD B95010B 12/01	24,693	26,174	27,745	27,745	29,409	29,409	29,409
1996 Interest OEDD B95010B 12/01	6,481	5,000	3,429	3,429	1,765	1,765	1,765
1998 Principal OEDD B95010C 12/01	24,381	24,597	29,823	29,823	30,065	30,065	30,065
1998 Interest OEDD B95010C 12/01	6,912	5,718	4,512	4,512	3,020	3,020	3,020
Transfers							
Contingency			36,986		31,834	31,834	31,834
Total expenditures	\$ 122,863	\$ 124,685	\$ 163,215	\$ 126,229	\$ 159,340	\$ 159,340	\$ 159,340
Ending working capital	\$ 91,361	\$ 66,708	\$ -	\$ 36,933	\$ -	\$ -	\$ -

Airpark Water Line Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
89-000-003	Interest Earned	513	348	250	225	225
89-000-800	Port of St. Helens payment	72,492	73,554	74,455	74,455	75,199
89-000-904	Transfer in Water SDC	25,371	26,130	21,774	21,774	46,983
	Total Revenue	98,376	100,032	96,479	96,454	122,407
89-890-140	Bond Principal B95010A	48,472	53,938	54,429	54,429	59,949
89-890-141	Bond Principal B95010B	24,693	26,174	27,745	27,745	29,409
89-890-142	Bond Principal B95010C	24,381	24,597	29,823	29,823	30,065
89-890-150	Bond Interest B95010A	11,924	9,258	6,291	6,291	3,298
89-890-151	Bond Interest B95010B	6,481	5,000	3,429	3,429	1,765
89-890-152	Bond Interest B95010C	6,912	5,718	4,512	4,512	3,020
	Total Debt Services	122,863	124,685	126,229	126,229	127,506
89-890-600	Contingency	-	-	36,986	-	31,834
	Total Expenditures	122,863	124,685	163,215	126,229	159,340

**City of Scappoose
Schedule of Projected Long-term Debt**

	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding			Outstanding		Due Within One Year
				July 1, 2016	Issued	Paid	June 30, 2017		
PRINCIPAL TRANSACTIONS									
General Obligations									
Crown Zellerbach	4.00%	2002	2019	\$130,248	\$ -	\$51,003	\$ 79,245	\$ 53,043	
US Bank	2.38%	2014	2022	573,673	-	95,612	478,061	95,612	
Capital Leases	5.95%	2015	2019	72,171	-	22,681	49,490	24,030	
Enterprise Obligations									
Airpark Waterline Loan	5.33%	1998	2017	\$ 59,949	\$ -	\$59,949	\$ -	\$ -	
Airpark Waterline Loan	6.00%	1997	2017	29,409	-	29,409	-	-	
Airpark Waterline Loan	4.74%	1998	2018	60,383	-	30,065	30,318	30,318	
GO Water Bond	5.00%	1979	2020	155,699	-	41,091	114,608	43,052	
Dutch Canyon Waterline Loan	3.68%	2010	2031	874,134	-	49,271	824,863	51,084	
Water Plant Phase 1 & 2	4.43%	2002	2028	1,096,303	-	72,005	1,024,298	72,515	
Water Storage Reservoirs	1.00%	2004	2036	2,726,845	-	130,533	2,596,312	131,838	
Wastewater DEQ Loan	0.00%	2011	2031	255,799	-	17,642	238,157	17,642	
Wastewater US Bank Loan	2.47%	2014	2020	500,000	-	100,000	400,000	100,000	
Capital Leases	3.65%	2015	2019	48,688	-	15,651	33,037	16,222	
Subtotal				\$ 6,583,301	\$ -	\$ 714,912	\$ 5,868,389	\$ 635,356	
INTEREST TRANSACTIONS									
General Obligations									
Crown Zellerbach	4.00%	2002	2019	\$ 9,428	\$ -	\$ 5,210	\$ 4,218	\$ 3,170	
US Bank	2.38%	2014	2022	44,374	-	13,085	31,289	10,809	
Capital Leases	5.95%	2015	2019	8,754	-	4,294	4,460	2,945	
Enterprise Obligations									
Airpark Waterline Loan	5.33%	1998	2017	\$ 3,298	\$ -	\$ 3,298	\$ -	\$ -	
Airpark Waterline Loan	6.00%	1997	2017	1,765	-	1,765	-	-	
Airpark Waterline Loan	4.74%	1998	2018	4,536	-	3,020	1,516	1,516	
GO Water Bond	5.00%	1979	2020	27,267	-	9,746	17,521	7,785	
Dutch Canyon Waterline Loan	3.68%	2010	2031	258,421	-	32,168	226,253	30,535	
Water Plant Phase 1 & 2	4.43%	2002	2028	363,898	-	51,087	312,811	48,027	
Water Storage Reservoirs	1.00%	2004	2036	281,824	-	27,268	254,556	25,963	
Wastewater DEQ Loan	0.00%	2011	2031	-	-	-	-	-	
Wastewater US Bank Loan	2.47%	2014	2020	28,405	-	13,585	14,820	11,115	
Capital Leases	3.65%	2015	2019	3,597	-	1,777	1,820	1,206	
Subtotal				\$ 1,035,567	\$ -	\$ 166,303	\$ 869,264	\$ 143,071	
Grand Total				\$ 7,618,868	\$ -	\$ 881,215	\$ 6,737,653	\$ 778,427	

**City of Scappoose
Fiscal Year 2016-2017
Fund Transfers**

Fund	Account Number	Description	Budgeted Amount	Transfer In Amount	Transfer Out Amount
General Fund	10-000-920	From Police ISF	80,022	80,022	
	10-000-915	From Parks ISF	15,471	15,471	
	10-000-901	From Courts ISF	5,452	5,452	
	10-000-916	From Planning ISF	27,067	27,067	
	10-000-903	From Building ISF	25,967	25,967	
	10-000-917	From Streets ISF	81,865	81,865	
	10-000-918	From Water ISF	79,646	79,646	
	10-000-919	From Wastewater ISF	93,607	93,607	
	10-000-921	From Street SDC	14,475	14,475	
	10-000-922	From Parks SDC	12,081	12,081	
	10-000-924	From Water SDC	30,192	30,192	
	10-000-923	From Storm Water SDC	3,644	3,644	
	10-000-926	From Wastewater SDC	26,725	26,725	
	10-999-428	To Watts House Fund	(20,000)		(20,000)
	10-140-402	To General Fund Police ISF	(80,022)		(80,022)
	10-160-402	To General Fund Parks ISF	(15,471)		(15,471)
	10-150-402	To General Fund Courts ISF	(5,452)		(5,452)
	10-120-402	To General Fund Planning ISF	(27,067)		(27,067)
Watts House	62-000-401	From General Fund	20,000	20,000	
Building Fund	13-130-416	To General Fund	(25,967)		(25,967)
Street Fund	20-200-410	To General Fund ISF	(81,865)		(81,865)
	20-200-411	To Storm Drainage Fund	(27,000)		(27,000)
Storm Drainage Fund	26-000-902	From Street Fund	27,000	27,000	
Storm Drainage SDC	28-280-400	To General Fund	(3,644)		(3,644)
Street SDC	30-300-402	To General Fund Street SDC	(14,475)		(14,475)
Parks SDC	35-350-902	To General Fund Parks SDC	(12,081)		(12,081)
Water Fund	40-400-412	To General Fund IFS	(79,646)		(79,646)
	40-400-414	To Water SDC Debt Service	(95,504)		(95,504)
Water SDC	50-500-926	To General Fund SDC Admin	(30,192)		(30,192)
	50-500-922	To Airpark Water	(46,983)		(46,983)
	50-000-995	From Water Fund	95,504	95,504	
Wastewater Fund	41-410-419	To General Fund IFS	(93,607)		(93,607)
Wastewater SDC	55-550-409	To General Fund SDC	(26,725)		(26,725)
Airpark Water	89-000-904	From Water SDC	46,983	46,983	
			-	685,701	(685,701)