



SCAPPOOSE
Oregon

Small Town, Big Community

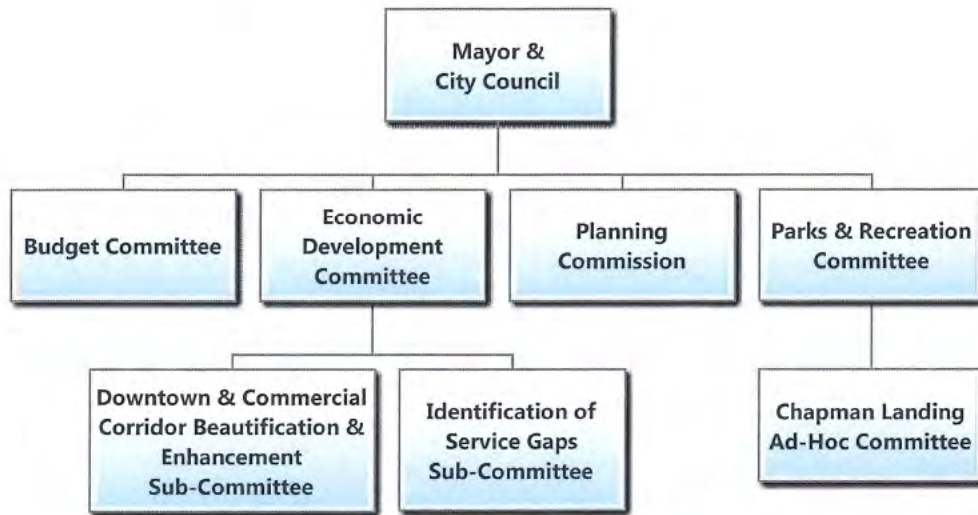
Fiscal Year 2017-2018 Adopted Budget



CITY OF SCAPPOOSE
2017-2018 Annual Budget
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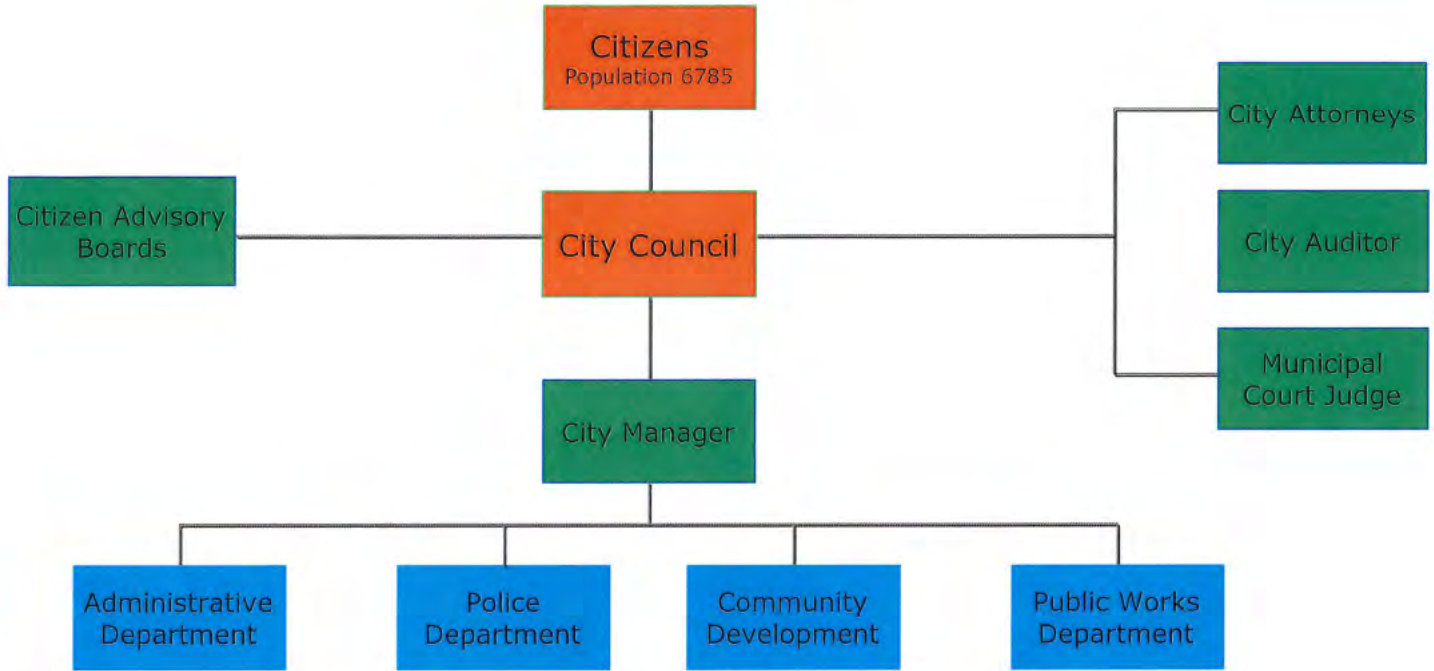
City Boards and Commissions



Budget Committee Members

<u>Member</u>	<u>Term Expires</u>
Mayor Scott Burge	December 2018
Councilor President Mark Reed	December 2018
Councilor Megan Greisen	December 2020
Councilor Joel Haugen	December 2018
Councilor Patrick Kessi	December 2020
Councilor Richard Riffle	December 2018
Councilor Natalie Sanders	December 2020
Ty Bailey	December 2020
Rita Bernhard	December 2017
Michelle Brown	December 2020
Teresa Keller	December 2017
Brandon Lesowske	December 2019
Sandie Wiggs	December 2020
Vacant	
<u>Budget Officer & Finance Department</u>	
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)

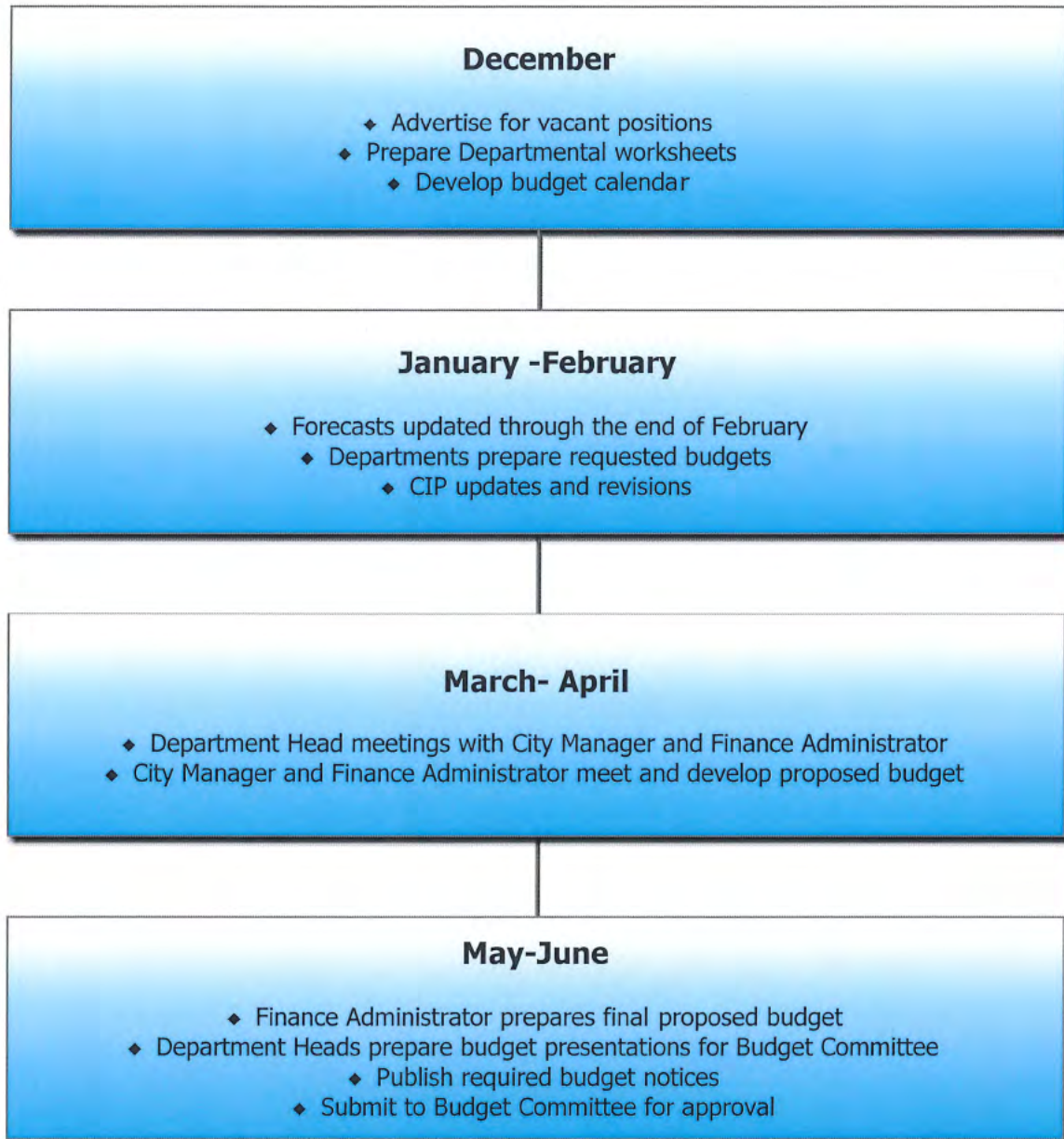
Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance a particular function or activities of the City.

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 2017-2018 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee Members	Need to fill (3)
Goal Setting Session City Council Members	02/21/17
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	10/01/2016
Estimates for Fiscal Year 2016-2017 due	03/17/2017
Department Heads Requested Budgets Due	03/31/2017
Requested Budgets Reviewed by Finance Administrator	3/31/17 to 4/7/17
Department Budgets Reviewed by City Manager and Finance Administrator	4/10/17 to 4/12/17
Revised Requested Budgets Due to Finance Administrator	04/14/2017
Department Head Proposed Narrative Due to City Manager	04/14/2017
Finance Administrator Prepares Proposed Budget for City Manager Review	4/17/17 to 5/05/17
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/08/2017
Proposed Budgets available at City Hall	05/12/2017
Budget Committee Meets	05/23/2017
Budget Committee 2nd Meeting	05/30/2017
Budget Committee 3rd Meeting	05/31/2017
Finance Administrator Prepares Approved Budget	6/1/17 to 6/2/17
Prepare Budget Hearing Notice for City Recorder to Publish	06/05/2017
Hold Budget Hearing	06/19/2017
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/19/2017
Finance Administrator Prepares Final Adopted Budget	6/20/17 to 6/23/17
Submit Tax Certification Form to the County Assessor's Office	07/07/2017

2017-2018 Budget Message

May 23, 2017

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2017-2018 Budget to the Scappoose Budget Committee. This year's budget allocates funding to address many of the City Council's goals and objectives adopted for the upcoming year. It also proposes funding that will allow the City to maintain the high quality of essential services that the City provides to our citizens.

Given the significant growth the City is currently experiencing and expects to continue into the foreseeable future, this year's budget invests significant resources towards completion of several long-term masterplans that will guide strategic investments in City infrastructure to ensure we can meet future demands for our growing city. The City will complete the wastewater master plan last updated in 1997, the water master plan last adopted in 1997 and the storm water master plan which was last adopted in 1998. This investment will ensure that the City has a blue print to strategically invest limited City resources to meet the needs of our growing community and qualify for state grant funding opportunities.

With the recent annexation of 350 acres of industrial land into the City, the likelihood of an additional 52.32 acres being annexed from the Parker Pit this coming summer and the projected addition of 80 new homes, it has never been more important for the City to maintain and expand our capacity to meet the needs associated with growth. This planning process will assure that future investments are strategic and focused and that the City has the capacity to meet this future demand.

This next year promises to be one of the busiest the City has ever experienced. We are processing a subdivision application for the approximately 350 acres recently annexed into the City. We anticipate an application from PCC to develop their campus on a parcel of this property as soon as the subdivision review process is complete. The City will be working with Ed Freeman and PCC to develop a plan to meet the infrastructure needs of this site. A major collector paralleling the Crown Zellerbach Trail as well as water and wastewater connections are just some of the improvements we will need to coordinate to assure that we can serve the east side of the Airport.

The Oregon Manufacturing Innovation Center (OMIC) project is also poised to bring extraordinary growth to our area and several prospective companies have expressed serious interest in being part of the Innovation District which will surround the OMIC site. The City will be overseeing the construction of West Lane Road to help accommodate the new growth projected for the west side of the Airport and the development of both OMIC and Cascades Tissues. This road improvement project was funded by two State of Oregon Grants and the two adjoining property owners which total \$1,765,534 of investment. Cascades is completing their first of three 200,000 square foot buildings slated to be constructed on their site. They plan to move forward with their second building in the near future. We will also be working with Scott Parker, OIT, CCET and other partners to develop the Charles T. Parker Road, which will create access to the OMIC site from West Lane Road. Planning and coordination to develop a site plan, including future water, wastewater and other infrastructure needs of the OMIC/Parker site will demand a tremendous amount of staff involvement. In addition to economic growth, we are also experiencing feverish demand for housing in Scappoose. Prices are escalating for existing homes and we anticipate over 200 new homes will be constructed over the next two years.

Given the rate of economic and residential growth in the City, the one proposed addition to this year's budget in personnel was for an Engineer Assistant to the Public Works Director. This person will be responsible for assuring that we have someone providing field oversight for all the new infrastructure projects that are scheduled to occur this upcoming year. With all the simultaneous oversight necessary to monitor annexations, review plats and coordinate updates to several Master Plans, it is critical to have a second Engineer to meet this demand.

In the area of parks, Heritage Park is nearing completion, FINALLY. The record rain we experienced really delayed the project, but, it should be complete by August. The budget includes funding to replace the Miller Park playground equipment along with some funds to complete Heritage Park. We have also included funds to develop the park on Seely Street and the 80-acre parcel presently accessed by Bella Vista Road. Both of these projects depend on successfully securing two different grants from the State. We also hope to complete a revision to our design standards, and continue to update our 20-year-old Comprehensive Plan.

This budget also includes \$35,000 to complete a City facility plan. Presently the City leases space to house some of its key services, and exploring ways to develop City owned facilities to house all employees will be examined as part of this study. The

analysis will include consideration of constructing a small community center/meeting space as part of any expansion of City facilities.

We will also attempt to pursue grant opportunities for a variety of purposes. The City has had great success in acquiring several grants this past year totaling roughly \$2 million. Parks, roads, master plan studies and benches for Heritage Park are some of the areas for which we have found funding. Alex Rains is to be commended for her efforts in successfully acquiring grant funds. These funds are critical since they allow the City to leverage our existing resources to accomplish projects we wouldn't be able to do otherwise.

This budget also targets funding to help improve efficiency and capacity of our wastewater plant as well as to construct a new well at Dutch Canyon in order to increase water capacity. We also anticipate a new well near Miller Road being constructed by Ed Freeman that will help the City meet our future demand.

The Budget Officer is also proposing that the City purchase a new 10-yard dump truck and a pavement roller to enhance our ability to do more street maintenance with our own crew. Whenever we replace or repair a waterline or wastewater line, we have to dig up our roadways. Historically, we have contracted out to patch these small areas. It is the Public Works Director's opinion that we can save significant city resources by doing this work ourselves. We have the crew to perform the work, but not the equipment. With limited transportation dollars, we believe it is imperative to use our existing resources wisely and purchasing this equipment helps make that possible.

One component of this budget that does concern me is that it doesn't include the funding that will be necessary to maintain our roadways in a safe manner. It doesn't allocate any funding to improve or add sidewalks which have been identified as a priority need by the Council. Finding additional transportation funding will be a priority for the City over the next year and staff has been researching the viability of different funding options that may be available.

We also are anticipating that future industrial and residential growth, along with the annexation of approximately 500 acres of industrial land into the City should help generate future tax revenues that will fund the additional staff necessary to maintain our parks and keep our community safe. The City of Scappoose was voted as one of the 5 safest communities in Oregon and with the outstanding Police Department we have, we intend to keep it that way.

This budget also appropriates funding to complete 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 OMIC 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.

Financial Policy

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

The goals of the fiscal policies are as follows:

- To enhance City Council's policy-making ability by providing accurate information on program and operating costs.
- To assist sound management of City government by providing accurate and timely information on current and anticipated financial conditions.
- To provide sound principles to guide important decisions of the Council, Budget Committee and management which have significant fiscal impact.
- To employ revenue policies, which prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.

- To make sure an equitable fee structure is developed to assure continued services.
- To provide and maintain essential public facilities, utilities, and capital equipment.
- To protect and enhance the City's credit rating.
- To 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 \$4,467,057, which is an increase of \$408,905 more than the current budget. Personnel Services equals 20% of the total proposed budget. Total personnel will increase to 33 Full Time Equivalencies (FTE), there will be a change in staffing by adding an Assistant Engineer for Public Works Department position. Our PERS rate increased this year, it varies from 14.32% to 22.43% depending on which tier the employee qualifies for and this rate will be in place until June 30, 2019.

General Fund

The General Fund anticipates a beginning cash position of \$2,177,884, down from \$2,237,102 in the current fiscal year, with anticipated revenues of \$4,333,342 up from \$3,367,988 in the current fiscal year. Total resources for the fund are budgeted at \$6,511,226 up from \$5,605,090 in the current Fiscal Year. Expenditures within the General Fund are budgeted at \$5,411,226 up \$906,136 from \$4,505,090 budgeted this Fiscal Year.

The Administration Department budget is \$1,206,078 up \$303,435 from \$902,643 in the previous year. Of the budgeted amount, \$73,292 is for Personnel Services, \$1,062,786 is budgeted for Materials and Services and \$70,000 for Capital Outlay projects, which includes replacing heating and cooling system. The Administration Department accounts for 22% of General Fund expenditures.

The Police Department's budget is \$2,010,684, up from \$1,848,572 and accounts for 37% of General Fund expenditures. Police is the most labor intensive department in the City budget. Personnel Services are budgeted at \$1,605,436, which is an increase of \$137,708 over the previous year. The Materials and Services line items are budgeted at \$222,102 which is \$40,855 more than the previous year's budget. Capital Outlay line items are budgeted at \$70,509 which includes replacing heating and cooling system.

Parks Department's budget is \$1,046,999, up \$425,546 from the current fiscal year. Personnel Services are budgeted at \$232,788, which is an increase of \$2,991 over the previous year. The Materials and Services line items are budgeted at \$86,262, which is \$11,397 more than the previous year's budget. Capital Outlay line items are budgeted at \$700,000 which includes funding for completing Seely Lane Park and improvements to Miller Road Park. The Parks Department accounts for 19% of General Fund expenditures.

The Municipal Court Department's budget is \$295,393, up \$1,107 from \$294,286 in the previous year and accounts for 5% of General Fund expenditures. Personnel Services are budgeted at \$103,835, which is an increase of \$4,951 over the previous year. The Materials and Services line items are budgeted at \$187,370 which is \$2,580 less than the previous year's budget. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department's budget is \$221,132 up from \$190,284 and accounts for 4% of the General Fund expenditures. Personnel Services are budgeted at \$123,134, which is an increase of \$33,592 over the previous year. The Materials and Services line items are budgeted at \$70,665 which is \$3,010 less than the previous year's budget. The primary Planning Department focus for the year will be long-range activities including completing the Buildable Lands Inventory and Housing Needs Analysis and implementation of new housing policy that will come as a result of the Housing Needs Analysis. Reviewing and updating the Comprehensive plan along with the 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 \$610,940. 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 80 homes to be constructed. This estimate of 80 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 \$227,906 and anticipated revenues of \$281,400. Total resources are budgeted at \$509,306. Total expenditures in the department are budgeted at \$379,254 and an allocation to Contingency of \$130,052. 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 \$2,893,500. The fund has a beginning cash position of \$948,441 and anticipated revenues of \$1,945,059. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$397,244 in Personnel Services and \$244,404 in Materials and Services. The City anticipates spending \$2,114,045 on Capital Outlay, for equipment purchases and street improvement projects such as West Lane Road, crack sealing and general street repair. The fund also anticipates a contingency of \$54,419.

The Water Fund continues to improve due to additional revenue generated by rate increases over the last several years. The City remains concerned that existing water supply may not be adequate to meet future demands, particularly during summer peak period. Adding a new well at Dutch Canyon should offer the City an additional 200 gallons a minute. The City also anticipates siting 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 \$2,155,382. The fund anticipates receiving \$2,160,700 in revenues and has total resources of \$4,316,082. On the expenditure side, Personnel Services are anticipated to be \$822,807. Material and Services are budgeted at \$544,849, and Capital Outlay is estimated at \$1,061,470. Contingency is \$572,157.

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 had removed over 1 million gallons of bio solids from the two storage lagoons, giving us the capacity to meet current demand. This year we plan to complete the installation of the de-watering screw press and construct some metal pole storage buildings to stockpile cake until it can be land applied during the late summer months. This will help add capacity to the facility in managing and treating bio-solids. Wastewater has an operational budget of \$1,781,000. Personnel Services are budgeted at \$813,089. Material and Services are budgeted at \$564,494. The City of Scappoose continues to implement its wastewater line cleaning program. Each year, the City TVs and cleans 20% of the wastewater lines. The Wastewater Fund also anticipates \$504,795 in Capital Outlay expenditures. The Contingency is \$238,727.

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 80 new homes being constructed over the coming fiscal year.

The Storm Water Drainage SDC Fund has a beginning cash position of \$479,420, with total revenue resources of \$531,461. The fund includes Capital Outlay expenditures of \$200,000 to complete our storm water master plan. The fund anticipates a contingency of \$329,039.

The Transportation SDC Fund has a beginning cash position of \$704,947 with total revenue resources of \$866,767. The fund has expenditures budgeted at \$364,029, including Capital Outlay projects totaling \$300,000 and a loan payment of \$56,213 for the Crown Zellerbach Road. The fund anticipates a contingency of \$502,738.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The beginning cash position is \$238,854. The fund is anticipating total revenues of \$161,004 and has expenditures of \$350,659. The fund anticipates a contingency of \$49,199.

The Water SDC Fund anticipates a cash carry over position of \$401,002. The fund anticipates revenues of \$496,567. Of that amount, \$94,637 is a transfer received from the Water Department. Total resources for the fund are \$897,569. 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 \$278,343. The fund anticipates a contingency of \$499,149.

The Wastewater SDC Fund anticipates a cash carry over position of \$811,085. The fund anticipates revenues of \$361,425 for total resources of \$1,172,510. The fund lists Capital Outlay expenditures of \$310,375 for biosolids storage and finishing the final phase of the Wastewater Master Plan update. Contingency is anticipated to be \$844,364.

Conclusion

In summary, it is important to highlight that this budget allows the City to continue to provide the wide range of high quality services that our community has come to expect from the City every day. It also allows the City to prepare for anticipated growth by funding several planning efforts that will guide future investments in critical infrastructure needs. This budget also gives us the staffing levels necessary to fulfill the demands and needs of our current community along with the new industries and residents that have also decided to make Scappoose their home. This next year will be an exciting time in Scappoose and if we are able to accomplish the long list of goals and objectives identified in the budget, we will make it an even better place to live.

Respectfully submitted,

Michael Sykes

Scappoose

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

Smart Growth

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

Sustainable Economy

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

Caring Community

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

Passionate Stewardship

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

Prepared by the Scappoose Community Vision Committee

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

Adopted August 1, 2016 by the Scappoose City Council

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

Lifelong Learning

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

Connected Community

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

Local Pride

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

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

Promote Economic Development Opportunities that create Local Jobs

Support development of OMIC/PCC
Promote development of Way finder/ODOT signage
Create a Marketing/Branding program
Coordination/One Stop Meetings
Explore possibilities/feasibility of an Urban Renewal District

Promote Transportation Improvements that Enhance community livability

Develop a Sidewalk Improvement program
Update Public Works Design standards
Facilitate/promote ODOT Coordination/signal timing
Develop 5 year CIP, pavement management program
Coordinate with County to explore alternate route to east side of airport
Explore viability of Gas Tax
Complete West Lane Road Improvement Project
Support development of OMIC access road
Welcome to Scappoose sign ~ South side

Develop a Long Term Comprehensive Community Vision

Complete Housing needs analysis
Finish Parks Master Plan
Update Water Master Plan
Complete Wastewater Master Plan
Update Stormwater Master Plan
Update SDC's/Fees
Add Master Plan updates to Comp Plan
Identify potential opportunities for future UGB expansion
Develop City Facility Master Plan

Keep Scappoose one of the 5 safest communities in Oregon

Continue Community outreach by Police Department
Maintain Emergency Response preparedness
Review and update Emergency Operation Plan
Provide School Resource Officer
Traffic enforcement plan
Maintain sufficient staffing levels
Continue Citizens Academy

Promote and Enhance Parks and Rec. opportunities

Complete Parks Master Plan
Develop funding strategy
Submit grant for Seely Lane Park
Complete Heritage Park improvements
Complete Chapman Landing acquisition
Examine/promote Vista Property Development opportunities
Develop a City Riparian Ordinance
Crown Zellerbach Trail Beautification
Begin to develop a South Scappoose Creek Trail Plan
Miller Road Park Improvements
Decide future of pool property/explore future pool options
Explore possibility of community center

Address Aging Infrastructure ~ now

Construct replacement Dutch Canyon Well
Capacity upgrade ~ Wastewater treatment and collections
High zone transfer line (replace)
EJ Smith Road Pump Station (address erosion issues)
Dutch Canyon raw water line (repair)
Dams ~ complete ongoing maintenance, identify location for excavated dirt
Stormwater infrastructure improvement/plan
Industrial pretreatment program
Address Inflow & Infiltration within distribution system

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

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

Budget Control and Accountability

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

Budget Changes after Adoption

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

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

City Funds (excluding Cogeneration Fund)

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

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

Cogeneration Fund

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

Capital and Equipment

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

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

Enterprise Funds

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

Interfund Advances and Transfers

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

Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

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

Contingency Reserves Policy

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

General Fund Reserves

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

Enterprise Fund Reserves

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

Special Revenue Funds

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

REVENUE POLICY

In the City of Scappoose fiscal system, the monitoring and control of revenues is a primary concern. To accomplish this, revenues are monitored on a continuous basis to 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's fees.
- If prudently analyzed, they can serve as a bench mark for how cost-effectively the City of Scappoose provides its services.
- Fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels.

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

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

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

Enterprise Fund Rates

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

INTERNAL CONTROLS

Introduction:

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

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

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

Control Activities: As explained previously, this is the historical center of internal controls. The following are

examples of City of Scappoose policies and procedures that have been established to maintain internal control:

Purchasing and Accounts Payable

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

Human Resources and Payroll

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

Cash Receipts and Accounts Receivable

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

Bank and Investment Reconciliations

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

General Ledger

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept

in a monthly general ledger file.

- The general ledger is closed monthly, usually balanced by the third week of the month of the following month.
- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

Budget

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

Audits

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

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

Monitoring: Monitoring activities are primarily following up on situations or transactions that come to the Finance Department that are irregular. By backtracking with operating departments on small, possibly insignificant issues, operating department employees realize that the City operates with tight controls. This helps to set the tone that the Finance Department monitors department financial transactions.

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 6,785.

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

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

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

**As determined on the settlement date.*

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

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

commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

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

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

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

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

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

Repurchase Agreements shall be entered into only with:

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

16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of 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 of Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal of 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

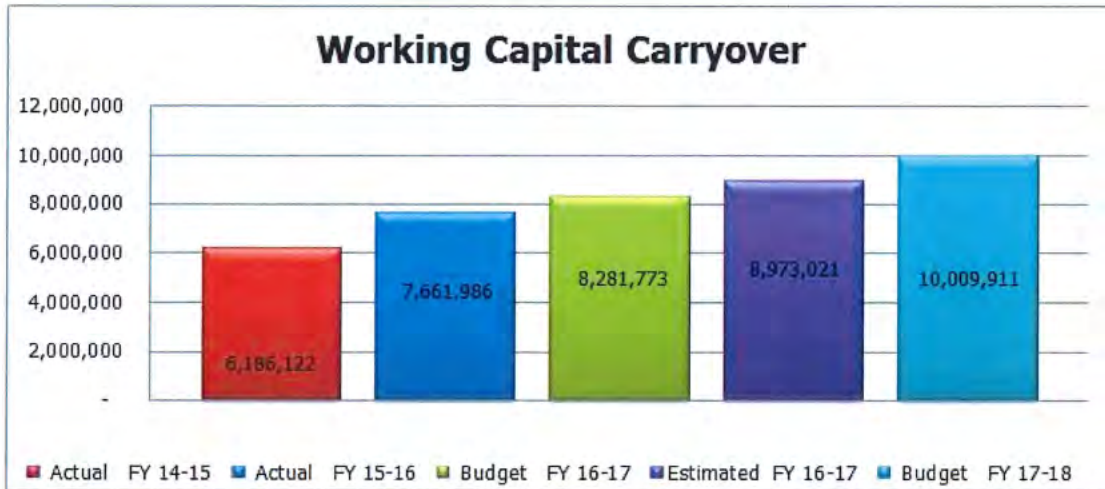
- 17.1 **Accrued Interest:** The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.
- 17.2 **Arbitrage:** Effecting sales and purchases simultaneously in the same or related securities to take 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.

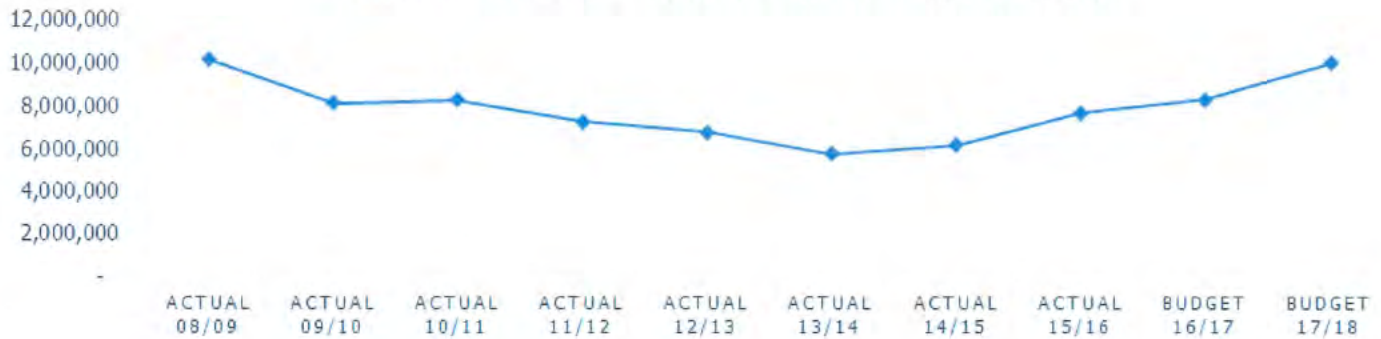
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the 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.

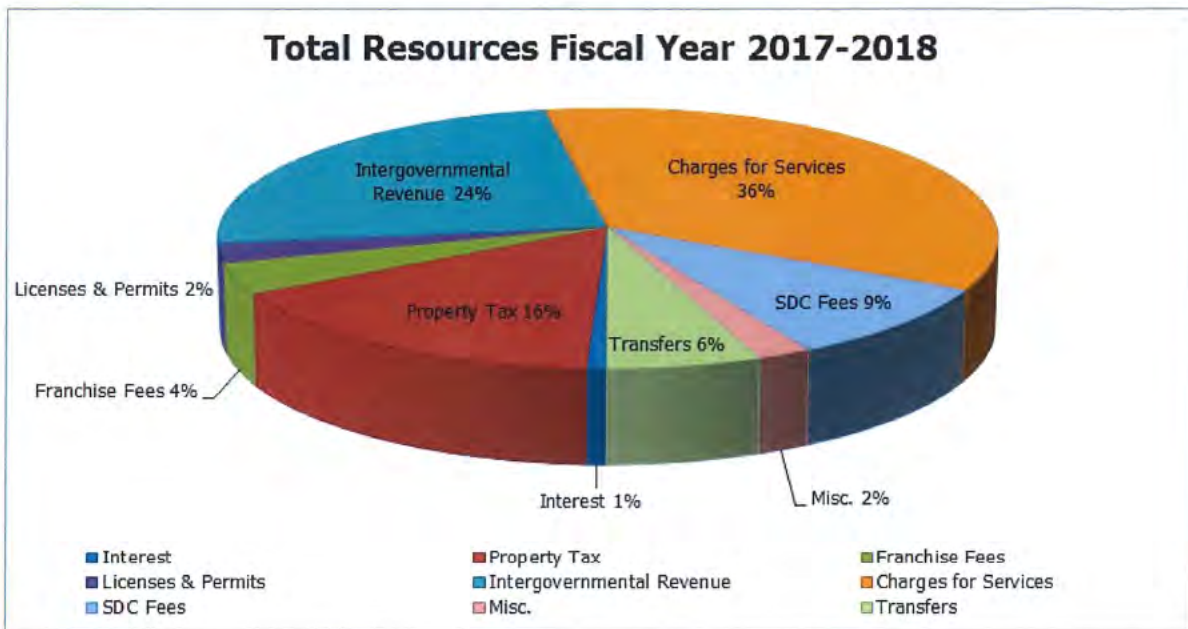
All Funds Combined Summary Total Resources



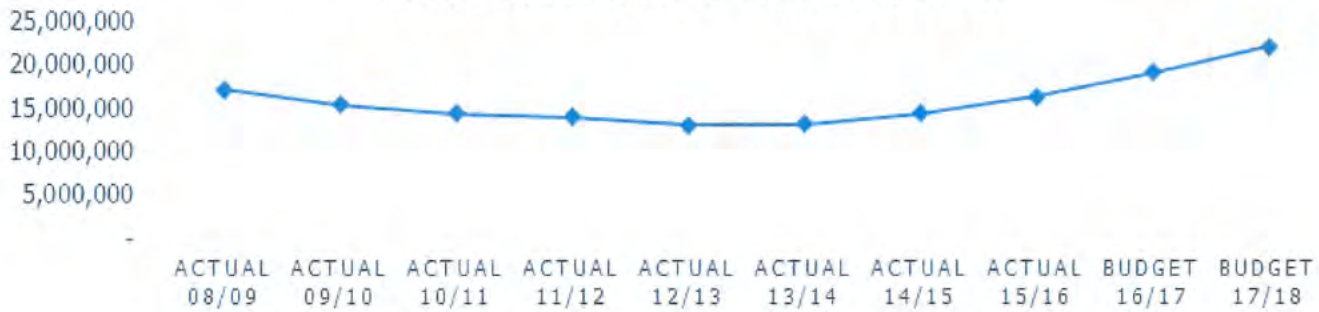
WORKING CAPITAL CARRYOVER 10 YEAR HISTORY



Revenue Summary	Actual	Actual	Budget	Estimated	Budget
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
Working Capital Carry Over	\$ 6,186,122	\$ 7,661,986	\$ 8,281,773	\$ 8,973,021	\$ 10,009,911
Interest	34,395	52,037	45,085	86,905	91,595
Property Tax	1,757,769	1,788,933	1,820,292	1,866,862	1,926,622
Franchise Fees	386,201	390,687	396,500	407,597	459,000
Licenses & Permits	230,787	250,199	275,000	400,000	300,000
Intergovernmental Revenue	1,357,593	813,824	1,213,366	1,579,348	2,901,938
Charges for Services	2,861,607	3,757,109	4,271,468	4,175,934	4,285,688
SDC Fees	592,262	572,934	1,742,346	1,648,164	1,122,370
Misc.	330,940	75,700	15,000	304,893	245,000
Transfers	617,501	926,836	1,035,701	961,718	705,911
Total	\$ 14,355,177	\$ 16,290,245	\$ 19,096,531	\$ 20,404,442	\$ 22,048,035

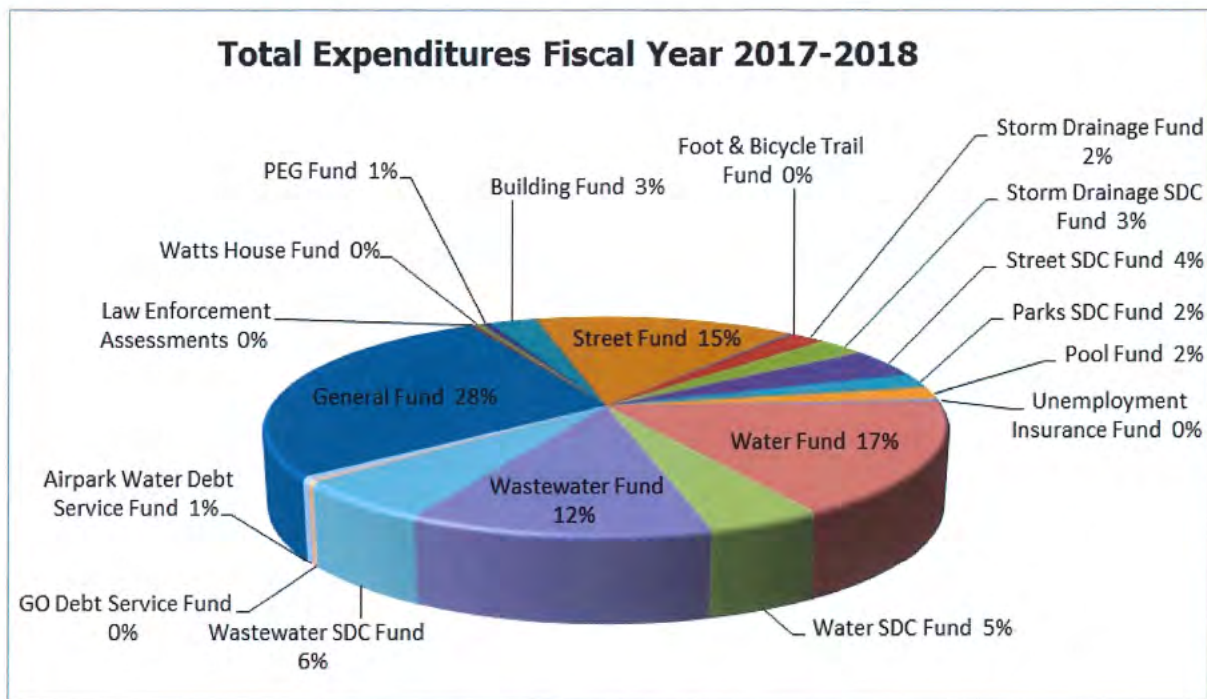


TOTAL REVENUE 10 YEAR HISTORY

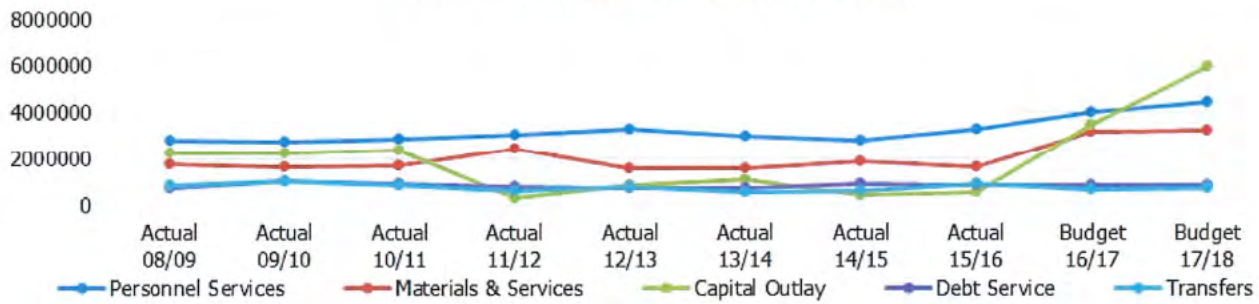


Total Expenditures

Expenditure Summary	Actual	Actual	Budget	Estimated	Budget
	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
General Fund	2,782,417	3,157,182	4,505,090	3,940,313	5,411,226
Law Enforcement Assessments	14,103	21,824	54,568	28,000	47,488
Watts House Fund	3,655	56,187	53,186	7,700	66,985
PEG Fund	7,295	7,506	138,534	51,000	111,549
Building Fund	226,212	213,347	344,256	314,644	509,306
Street Fund	337,546	452,703	1,179,163	737,664	2,893,500
Foot & Bicycle Trail Fund	331	4,125	32,597	-	37,306
Storm Drainage Fund	-	25,334	283,642	43,250	396,148
Storm Drainage SDC Fund	842	1,704	361,839	3,644	531,461
Street SDC Fund	59,498	63,005	840,737	85,688	866,767
Parks SDC Fund	48,149	50,095	696,049	405,619	399,858
Pool Fund	67,887	66,523	423,747	65,159	365,968
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	25,286	-	70,526	-	71,583
Water Fund	1,400,122	1,342,214	3,122,919	2,075,376	3,316,082
Water SDC Fund	313,447	314,035	811,573	311,085	897,569
Wastewater Fund	1,206,175	1,249,662	2,385,979	1,928,021	2,372,359
Wastewater SDC Fund	24,704	114,712	1,156,361	243,225	1,172,510
GO Debt Service Fund	50,837	50,837	51,275	50,837	51,154
Airpark Water Debt Service Fund	124,685	126,229	159,340	127,506	109,216
Total	6,693,191	7,317,224	16,671,381	10,418,731	19,628,035



TOTAL EXPENDITURES 10 YEAR HISTORY

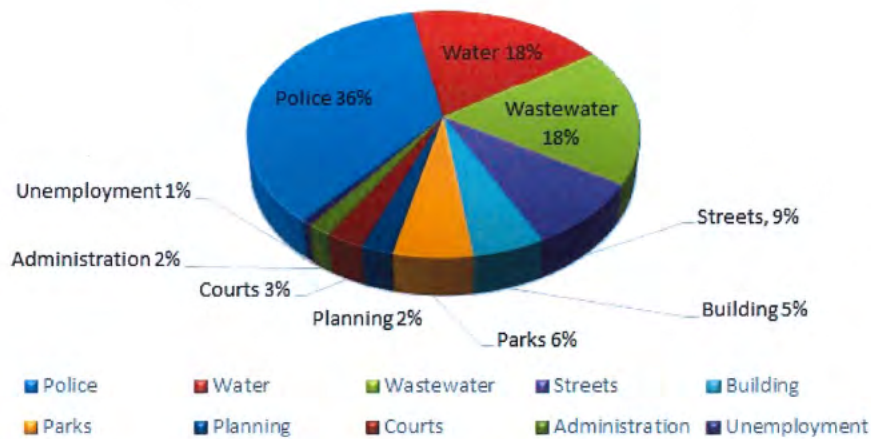


Summary Personnel Services

Total Personnel Services

Department	Unemployment	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
COLA 2.5%								
Unemployment	35,500	-	-	-	-	-	-	35,500
Administration Department	-	45,534	10,925	12,945	3,643	245	-	73,292
Building Department	-	152,113	40,646	46,818	13,174	4,438	2,743	259,932
Municipal Court Department	-	64,738	12,246	19,030	5,355	269	2,197	103,835
Parks Department	-	135,437	37,035	38,511	12,165	5,595	4,045	232,788
Planning Department	-	68,477	25,574	17,894	6,047	862	4,280	123,134
Police Department	-	886,024	289,808	247,765	76,082	40,756	65,002	1,605,436
Storm Water Department	-	-	-	-	-	-	-	-
Street Department	-	235,194	74,010	58,498	19,761	5,903	3,877	397,244
Wastewater Department	-	483,650	154,579	109,836	38,148	16,351	10,526	813,089
Water Department	-	476,810	165,041	115,076	37,830	16,139	11,912	822,807
Grand Total	35,500	2,547,976	809,864	666,371	212,205	90,557	104,583	4,467,057

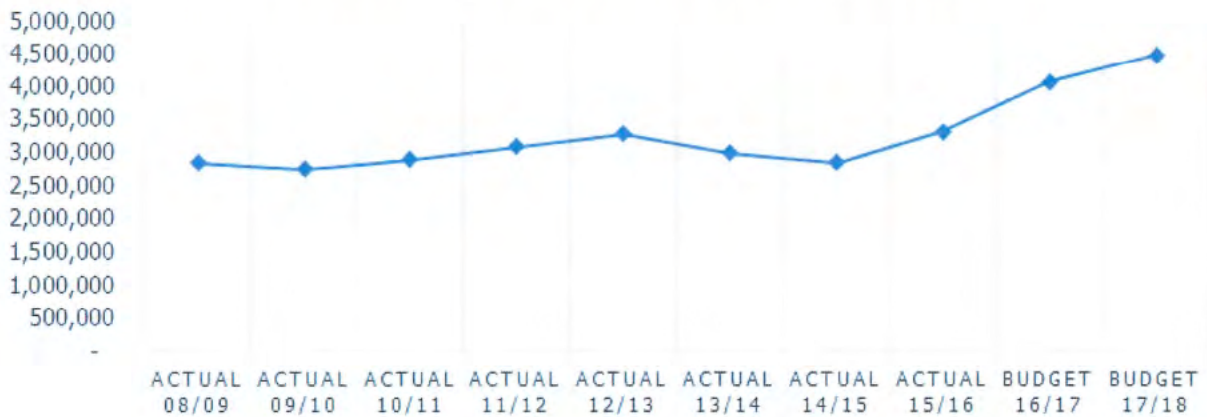
2017-2018 PERSONNEL DISTRIBUTION



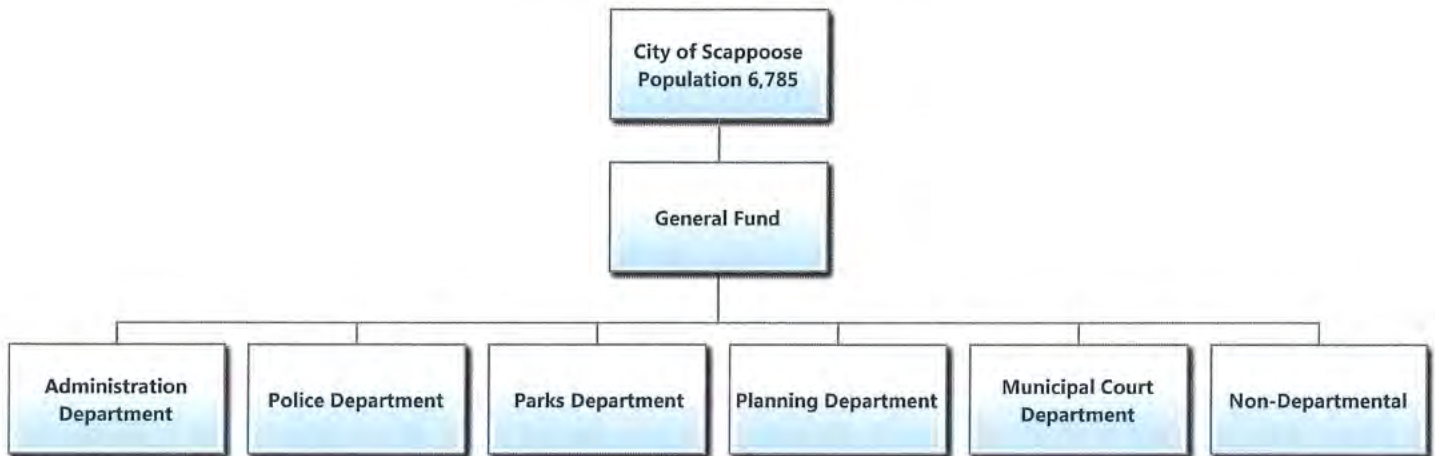
Full Time Equivalent Positions				
Department	14-15	15-16	16-17	17-18
Administration	0.35	0.35	0.45	0.45
Police	11.42	11.42	11.52	11.52
Parks	1.90	2.25	2.05	2.05
Municipal Court	1.11	1.11	1.13	1.13
Planning	0.71	0.78	0.76	0.95
Building	1.25	1.10	1.53	1.58
Streets	1.88	2.39	2.58	2.84
Storm Water	-	-	-	-
Water	5.69	5.86	6.04	6.24
Wastewater	5.59	5.76	5.94	6.24
Total Personnel	30	31	32	33

City of Scappoose Compensation Schedule						
City of Scappoose	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Office Administrator I	1	1	1	1	16.23	20.71
Office Administrator III	1	1	1	1	19.73	25.18
Utility/Parks Worker I	2	2	1	1	18.32	23.38
Utility/Parks Worker II	3	3	3	3	21.82	27.85
Utility/Parks Worker III	-	-	1	1	24.05	30.69
Operator II	2	2	1	1	24.05	30.69
Operator III	-	-	1	1	26.53	33.86
Treatment Plant Supervisor	2	2	2	2	27.34	42.41
Field Services Supervisor	1	1	1	1	27.34	42.41
Public Works Director	-	1	1	1	30.49	47.30
Engineer Assistant PW				1	23.58	36.00
Associate City Planner	1	1	-	-	19.73	25.18
City Planner		-	1	1	27.44	35.02
Planning Supervisor	-	-	-	-	27.34	42.41
City Engineer CDC	1	1	1	1	30.49	47.30
Building Official/Building Inspector	1	1	1	1	27.34	42.41
Chief of Police	1	1	1	1	35.26	54.70
Police Sergeant	2	2	2	2	27.32	42.37
Patrol Officer	7	7	7	7	23.99	30.62
Police Administrator	1	1	1	1	19.13	24.41
Court Clerk	1	1	1	1	19.13	24.41
Program Analyst	-	-	1	1	19.07	29.57
Assistant to City Manager				-	21.03	32.62
Finance Administrator/Office Manager	1	1	1	1	29.56	45.85
City Recorder	1	1	1	1	24.55	38.07
City Manager	1	1	1	1	40.05	62.13
Total FTE	30	31	32	33		

PERSONNEL SERVICES 10 YEAR HISTORY



GENERAL FUND 10



PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

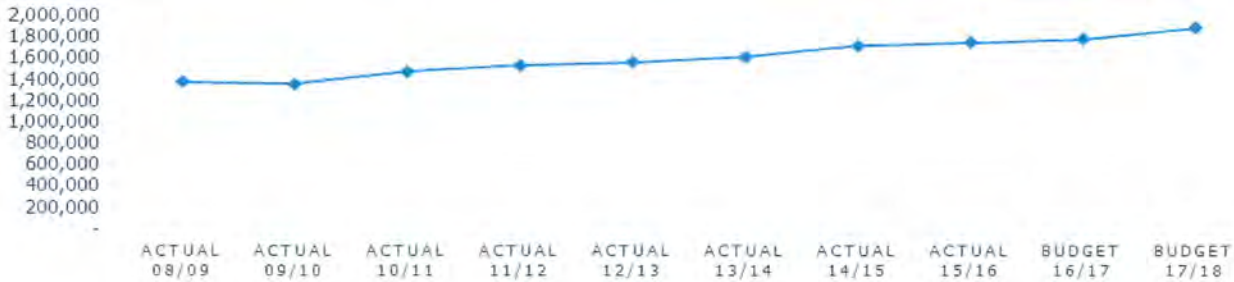
The General Fund for fiscal year 17-18 has a beginning cash position of \$2,177,884. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$610,940 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 18-19 beginning cash carryover.



Property tax revenue is projected to be \$1,881,990. 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

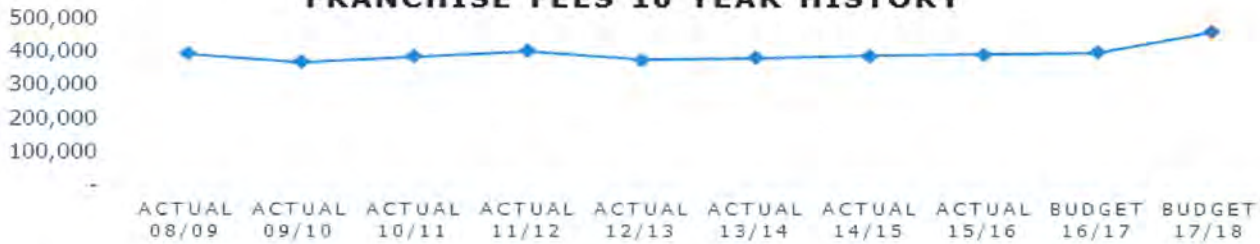
\$1,000 on the assessed value of the district. The City estimates a 93% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 43% of the General Fund revenues.

PROPERTY TAX REVENUE 10 YEAR HISTORY



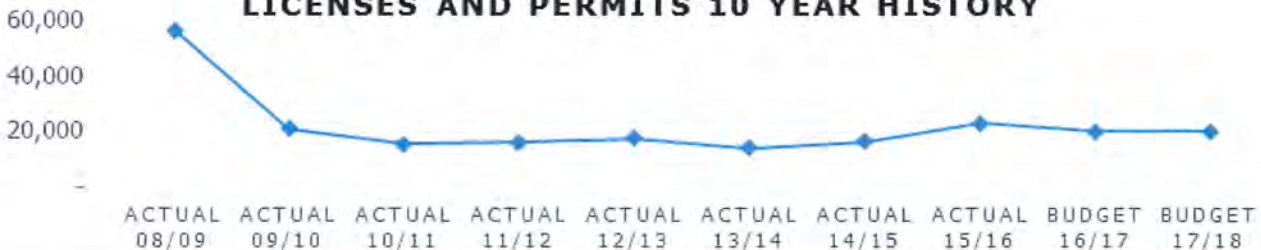
Franchise fee revenue is estimated to be \$459,000. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2021, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.

FRANCHISE FEES 10 YEAR HISTORY



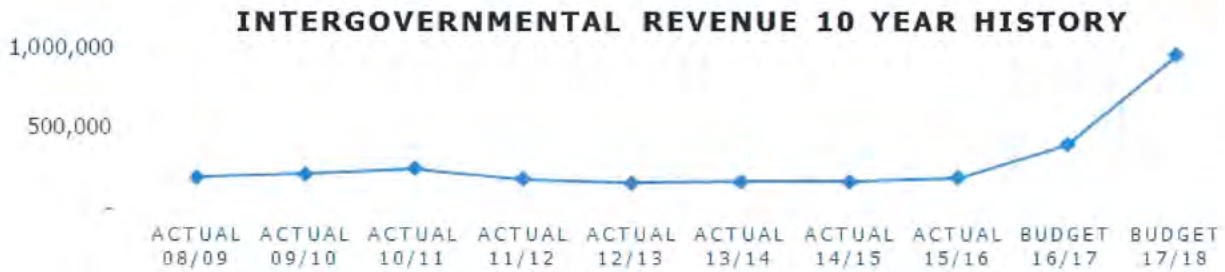
The City anticipates collecting \$20,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

LICENSES AND PERMITS 10 YEAR HISTORY

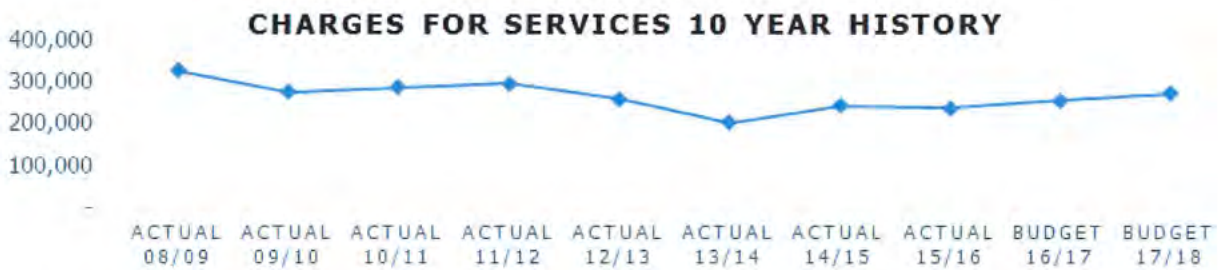


The total intergovernmental revenue is estimated to be \$949,510. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$116,365 for liquor, \$8,145 for cigarettes and \$140,000 for state shared revenue. The previous 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. We applied for a Local Government Grant with the Oregon Parks and Recreation Department in the amount of \$442,505. If we are awarded the grant construction on Seely Lane Park will start in late spring of 2018. We also identified and applied for The Recreational Trail Program Grant available through the Oregon

Parks and Recreation Department in the amount of \$60,000. This grant will be used towards creating a walking trail on the Bella Vista Property. Intergovernmental revenues account for 22% of the General Fund revenues.



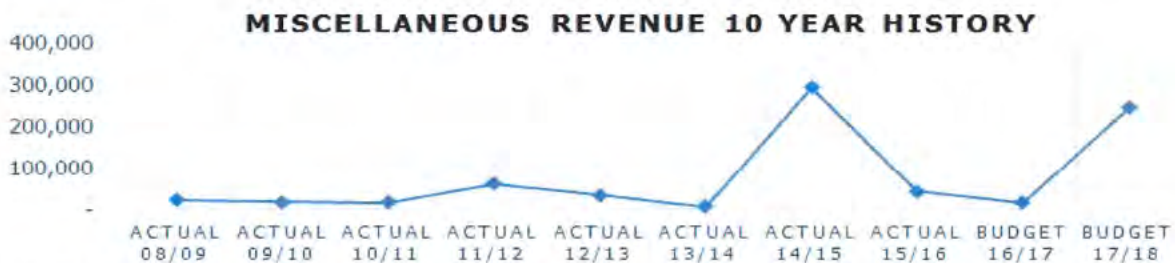
The charge for services has anticipated revenue of \$270,950. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$45,450 from Planning revenue, and \$16,500 from police administrative fees. Charges for services account for 6% of the General Fund revenues.



Interest income for the year is estimated at \$28,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 1% of the General Fund revenues.



Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$245,000. Miscellaneous revenue accounts for 6% of the General Fund revenues.



Transfers to the General Fund are projected to be \$478,892. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 11% of the General Fund revenues.

TRANSFERS 10 YEAR HISTORY



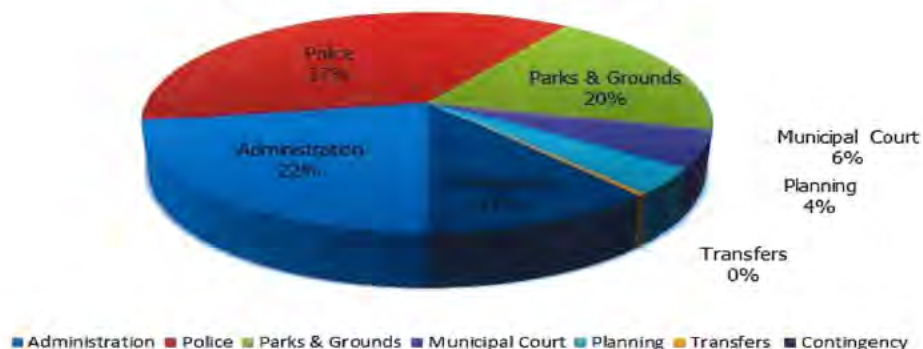
Total amount of revenue for the General Fund is projected to be \$4,333,342. Total fund resources are \$6,511,226.

General Fund 10							
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 2,220,235	\$ 2,719,852	\$ 2,237,102	\$ 2,548,007	\$ 2,177,884	\$ 2,177,884	\$ 2,177,884
Current year resources							
Property taxes	\$ 1,717,770	\$ 1,745,017	\$ 1,778,100	\$ 1,823,900	\$ 1,881,990	\$ 1,881,990	\$ 1,881,990
Interest	12,016	16,768	15,500	24,500	28,000	28,000	28,000
Franchise fees	386,201	390,687	396,500	407,597	459,000	459,000	459,000
Licenses and permits	16,315	22,908	20,000	20,000	20,000	20,000	20,000
Intergovernmental revenue	165,210	187,626	391,224	206,629	949,510	949,510	949,510
Charges for services	242,098	235,334	255,450	293,350	270,950	270,950	270,950
Miscellaneous	294,348	43,514	15,000	298,000	245,000	245,000	245,000
Transfers	448,076	343,483	496,214	496,214	478,892	478,892	478,892
Total current year resources	\$ 3,282,034	\$ 2,985,337	\$ 3,367,988	\$ 3,570,190	\$ 4,333,342	\$ 4,333,342	\$ 4,333,342
Total resources	\$ 5,502,269	\$ 5,705,189	\$ 5,605,090	\$ 6,118,197	\$ 6,511,226	\$ 6,511,226	\$ 6,511,226
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Administration	\$ 662,842	\$ 468,429	\$ 902,643	\$ 843,520	\$ 1,206,078	\$ 1,206,078	\$ 1,206,078
Police	1,461,854	1,491,861	1,848,572	1,718,715	2,010,684	2,010,684	2,010,684
Parks & Grounds	284,023	398,297	621,453	585,206	1,046,999	1,046,999	1,046,999
Municipal Court	237,176	246,565	294,286	268,792	295,393	295,393	295,393
Planning	136,522	138,030	190,284	154,080	221,132	221,132	221,132
Non Departmental Transfers	0	414,000	370,000	370,000	20,000	20,000	20,000
Contingency			277,852		610,940	610,940	610,940
Total expenditures	\$ 2,782,417	\$ 3,157,182	\$ 4,505,090	\$ 3,940,313	\$ 5,411,226	\$ 5,411,226	\$ 5,411,226
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	\$ 2,719,852	\$ 2,548,007	\$ -	\$ 1,077,884	\$ -	\$ -	\$ -

General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-000-001	Taxes Necessary to Balance B	1,612,287	1,657,872	1,716,600	1,756,500	1,821,990
10-000-002	Delinquent Taxes	105,483	87,145	61,500	67,400	60,000
10-000-003	Interest Earned	12,017	16,768	15,500	24,500	28,000
10-000-015	State Liquor Tax	96,513	96,682	111,697	93,500	116,365
10-000-020	State Cigarette Tax	8,982	8,222	8,027	8,000	8,145
10-000-025	State Revenue Sharing	59,715	60,197	60,000	82,500	140,000
10-000-030	Court Fines/Fees/Costs	173,535	193,100	200,000	220,000	200,000
10-000-055	Street Trees (1% of land use	600	304	450	450	450
10-000-060	Business Licenses	16,315	22,908	20,000	20,000	20,000
10-000-065	Planning & Developing Fees	59,549	30,128	45,000	45,000	45,000
10-000-081	CenturyTel Franchise (7%)	13,191	12,401	12,500	11,500	12,000
10-000-082	PUD Franchise (4%)	139,378	141,917	143,000	149,601	150,000
10-000-083	NW Natural Gas Franchise (3%)	75,266	70,210	75,000	68,246	70,000
10-000-084	Garbage Franchise (5%)	52,466	57,066	54,000	60,250	65,000
10-000-085	Cable Franchise (5%)	98,808	103,324	102,000	107,500	112,000
10-000-087	Misc Franchise Fees	-	244	-	500	-
10-000-088	Astound Broadband Franchise	-	2	-	-	-
10-000-100	Miscellaneous	36,579	42,310	15,000	8,000	15,000
10-000-101	Donations & Grants	-	22,525	211,500	22,629	685,000
10-000-102	Police Administrative Fees	8,413	11,802	10,000	16,500	16,500
10-000-105	CET Administrative Fees (4%)	-	-	-	11,400	9,000
10-000-106	CET School District (96%)	-	-	-	285,000	225,000
10-000-145	Vehicle Sales	60,000	-	-	-	-
10-000-150	Advance Funding Reimbursement	196,893	-	-	-	-
10-000-161	Parks Misc Revenue	875	1,205	-	5,000	5,000
10-000-670	Natural Gas Royalties	7,092	5,523	10,000	10,000	10,000
10-000-671	Enterprise Zone Betterment	-	-	-	-	40,000
10-000-901	Transfer in Municipal Court	19,271	4,563	5,452	5,452	4,188
10-000-903	Transfer in Building Fund	29,879	19,850	25,967	25,967	26,182
10-000-915	Transfer in Parks	23,257	8,953	15,471	15,471	27,949
10-000-916	Transfer in Planning Fund	28,908	20,483	27,067	27,067	27,333
10-000-917	Transfer in Street Fund	43,138	53,969	81,865	81,865	83,388
10-000-918	Transfer in Water Fund	74,405	62,223	79,646	79,646	44,295
10-000-919	Transfer in Sewer Fund	107,540	63,101	93,607	93,607	123,776
10-000-920	Transfer in Police	104,112	74,629	80,022	80,022	85,662
10-000-921	Transfer in Street SDC Fund	3,285	6,792	14,475	14,475	7,816
10-000-922	Transfer in Parks SDC Fund	2,788	5,646	12,081	12,081	8,033
10-000-923	Transfer in Storm Drain SDC	842	1,704	3,644	3,644	2,422
10-000-924	Transfer in Water SDC Fund	6,969	14,112	30,192	30,192	20,077
10-000-926	Transfer in Sewer SDC Fund	3,682	7,458	26,725	26,725	17,771
	Total General Fund Revenue	3,282,034	2,985,337	3,367,988	3,570,190	4,333,342

Expenditures

General Fund Expenditures



Within the General Fund, the City expects to expend \$5,396,226. These expenditures are budgeted into the following departments: Administration 22% \$1,206,078, Police 37% \$2,010,684, Parks & Grounds 20% \$1,046,999, Municipal Court 6% \$295,393, Planning 4% \$206,132, Transfers less than 1% \$20,000 and Contingency 11% \$610,940.

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.

COUNCIL AND DEPARTMENT GOALS:

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

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Adopt Budget												
Annual Town Meeting												
Apply for RARE Student												
Boards & Commissions Banquet												
CEP Process												
Complete Chapman Landing acquisition												
Coordination/One Stop Meetings												
Council Goal Setting												
Council Retreat												
Create Marketing/Branding Program												
Develop Park funding strategy												
Develop a City Riparian Ordinance												
Explore possibilities/feasibility of an Urban Renewal District												
Explore possibility of Community Center												
Explore City Wide Facility Master Plan												

ADMINISTRATION	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Hookup City wide Wi-Fi												
Install Power Point Projector ~ Council Chambers												
Maintain web page												
Monthly Newsletter												
Personnel Policies & Procedures update												
Prepare Budget												
Prepare Department Work Plans												
Prepare Financial Statements												
Promote development of way finder / ODOT signage												
Pursue Grants												
Review Municipal Court Process												
Select Auditor												
Staff Economic Development Committee												
Submit Grant Application for Seely Lane												
Support Development of OMIC/PCC												

BUDGET NOTES:

The Administrative Department’s proposed budget is \$1,206,078. The fund allocates \$73,292 for personnel services, \$1,062,786 for materials and services. Within materials and services the largest expenditures are insurance at \$175,975, contractual professional at \$280,600 and CET School District at \$225,000. Capital outlay is budgeted at \$70,000, staff is still working on the project list related to improving the building and grounds around City Hall.

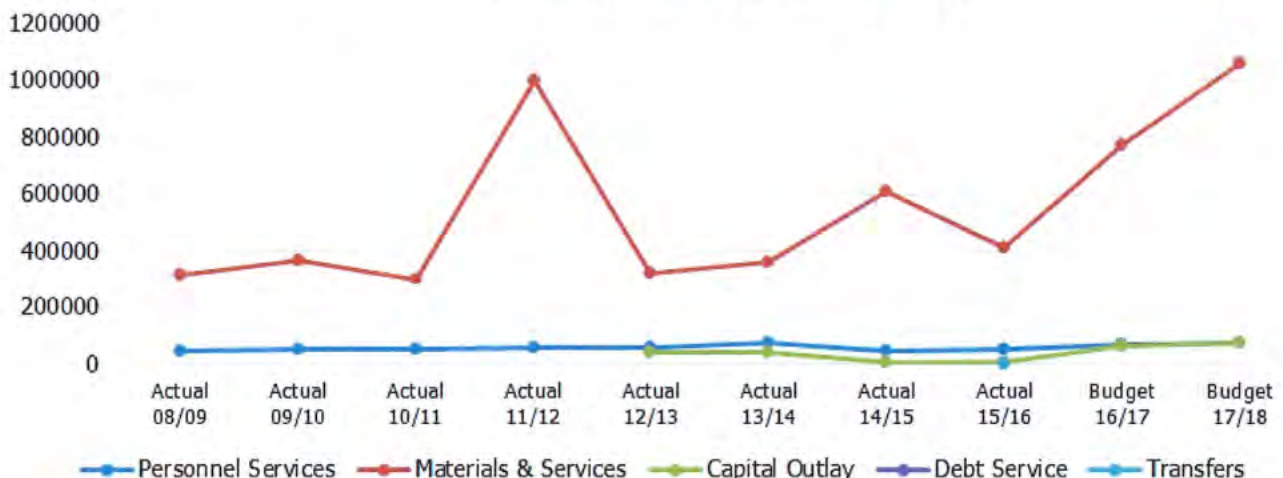
PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Administration Department						
City Manager	10%	10%	10%	10%	40.05	62.13
City Recorder	15%	15%	15%	15%	24.55	38.07
Finance Administrator/Office Manager	10%	10%	10%	10%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	10%	10%	19.07	29.57
TOTAL FTE'S	0.35	0.35	0.45	0.45		

Administration Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Administration							
Personnel services	\$ 46,244	\$ 51,308	\$ 65,937	\$ 60,367	\$ 73,292	\$ 73,292	\$ 73,292
Materials & services	609,110	411,881	774,206	774,206	1,062,786	1,062,786	1,062,786
Capital outlay	6,688	5,240	62,500	8,947	70,000	70,000	70,000
Transfers	800						
Total expenditures	\$ 662,842	\$ 468,429	\$ 902,643	\$ 843,520	\$ 1,206,078	\$ 1,206,078	\$ 1,206,078

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-100-100	City Manager	5,715	12,842	13,807	13,807	17,273
10-100-106	Finance/Office Manager	13,329	9,107	9,383	9,383	9,756
10-100-107	Program Analyst	-	-	5,026	5,026	6,356
10-100-110	City Recorder	11,071	11,346	11,691	11,691	12,149
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	7,144	7,145	12,489	8,000	10,925
10-100-148	Retirement Benefits	6,585	7,991	9,701	9,000	12,945
10-100-150	Social Security	2,252	2,500	3,240	3,100	3,643
10-100-152	Workers' Compensation	150	377	600	360	245
	Total Personnel Services	46,244	51,308	65,937	60,367	73,292
10-100-200	Building/Facilities Maintenance	5,212	6,196	30,300	8,000	30,300
10-100-201	Building Lease	44,541	42,519	32,409	32,409	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	12,552	19,680	26,025	25,000	27,385
10-100-204	Vehicle Maintenance	1,528	57	2,600	200	2,600
10-100-205	Small Equipment	1,496	1,956	12,500	3,000	14,500
10-100-216	Office Supplies	15,691	9,161	15,600	15,000	15,600
10-100-218	Operational Supplies	-	-	2,500	-	2,500
10-100-228	Utilities	7,139	31,234	43,320	38,000	52,800
10-100-230	Contractual/Professional	124,783	62,255	231,600	132,101	280,600
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	-	100	3,000	-	3,000
10-100-234	Miscellaneous	(254)	(660)	600	100	600
10-100-238	Insurance	107,074	132,917	175,975	125,000	175,975
10-100-240	Travel/Training	12,551	19,559	27,000	15,000	27,000
10-100-242	Dues/Fees/Subscriptions	17,686	21,500	59,284	30,000	52,960
10-100-243	Economic Development	25,000	28,676	70,000	25,000	75,000
10-100-244	Publications/Notices/Advertise	400	902	3,175	2,000	3,200
10-100-245	Emergency Management	6,818	6,818	6,818	7,920	8,966
10-100-246	Community Contributions	30,000	29,012	30,000	30,476	30,000
10-100-249	CET School District	-	-	-	285,000	225,000
10-100-250	Advance Funding Reimbursement	196,893	-	-	-	-
	Total Materials & Services	609,110	411,881	774,206	774,206	1,062,786
10-100-300	Equipment	-	-	32,500	8,947	30,000
10-100-311	Capital Equipment Replacement	-	-	20,000	-	30,000
10-100-344	Computer Hardware and Software	6,688	5,240	10,000	-	10,000
	Total Capital Outlay	6,688	5,240	62,500	8,947	70,000
10-100-401	Transfer to Unemployment Fun	800	-	-	-	-
	Total Transfers	800	-	-	-	-
	Total Expenditures	662,842	468,429	902,643	843,520	1,206,078

Administration Department 10 Year History



POLICE DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--|------------------------------------|
| National night out | Updating City Ordinances and Codes |
| Continue emergency preparedness planning | Explore new City building |
| Partnership with the School District | |

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

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

BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,010,684. Personnel services are \$1,605,436. Material and services costs are budgeted at \$222,102. The largest expenditures within materials and services are vehicle maintenance \$59,478, utilities \$22,680 and contractual professional \$49,100. Capital outlay is budgeted at \$70,509 which includes replacement of our heating system. The department anticipates spending \$26,975 on debt service payments for four leased vehicles. There will be a transfer of \$85,622 to the Administration Department.

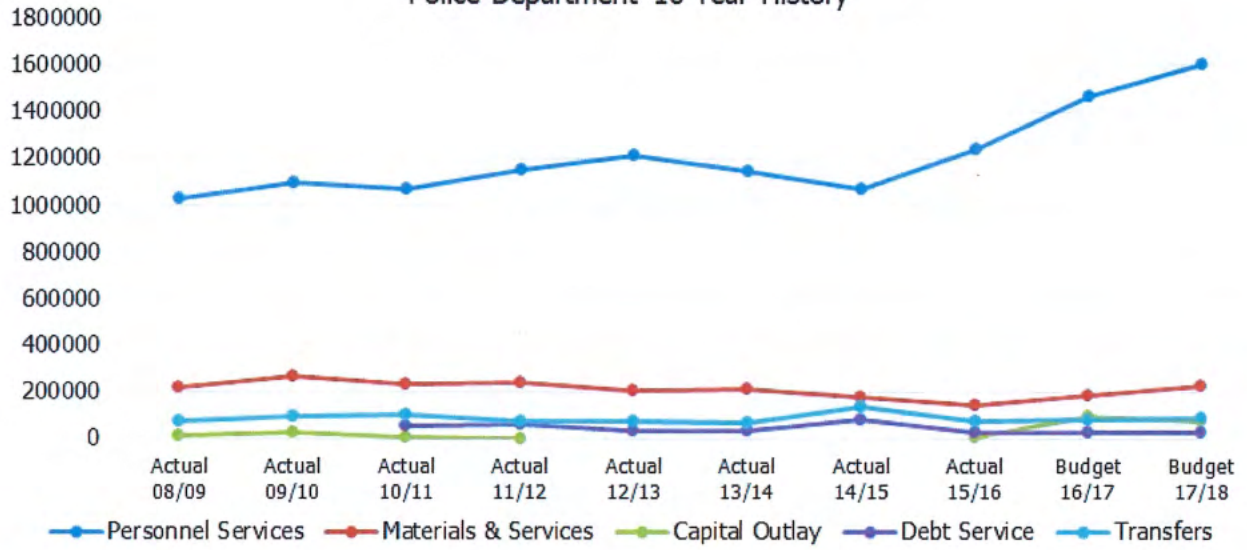
PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Police Department						
Chief of Police	100%	100%	100%	100%	35.26	54.70
Sergeant	200%	200%	200%	200%	27.32	42.37
Patrol Officer	700%	700%	700%	700%	23.99	30.62
Police Administrator	100%	100%	100%	100%	19.13	24.41
City Manager	10%	10%	10%	10%	40.05	62.13
City Recorder	15%	15%	15%	15%	24.55	38.07
Finance Administrator/Office Manager	15%	15%	15%	15%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	10%	10%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	11.42	11.42	11.52	11.52		

Police Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Police							
Personnel services	\$ 1,066,471	\$ 1,243,049	\$ 1,467,728	\$ 1,374,147	\$ 1,605,436	\$ 1,605,436	\$ 1,605,436
Materials & services	179,225	145,208	181,247	158,810	222,102	222,102	222,102
Capital outlay		2,000	92,600	78,761	70,509	70,509	70,509
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	79,935	21,407	22,681	22,681	24,030	24,030	24,030
2006-2011 Interest Ford Motor Lease 12/01	2,135	5,568	4,294	4,294	2,945	2,945	2,945
Transfers	134,088	74,629	80,022	80,022	85,662	85,662	85,662
Total expenditures	\$ 1,461,854	\$ 1,491,861	\$ 1,848,572	\$ 1,718,715	\$ 2,010,684	\$ 2,010,684	\$ 2,010,684

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-140-100	City Manager	8,572	12,842	13,807	13,807	17,273
10-140-106	Finance/Office Manager	13,329	13,660	14,074	14,074	14,635
10-140-107	Program Analyst	-	-	5,026	5,026	6,356
10-140-108	Office Administrator I	806	829	931	931	970
10-140-110	City Recorder	11,071	11,346	11,691	11,691	12,149
10-140-124	Police Chief	105,614	108,660	111,957	111,957	116,398
10-140-125	Lieutenant	-	-	-	-	-
10-140-126	Police Sergeant	103,273	149,897	160,266	160,266	173,778
10-140-128	Patrol Officers	350,886	387,819	433,031	433,031	492,162
10-140-130	Office Administrator I	41,563	49,387	52,833	52,833	52,304
10-140-142	Overtime	35,113	47,406	64,731	64,731	65,002
10-140-146	Health Insurance	177,761	205,834	289,756	222,000	289,808
10-140-148	Retirement Benefits	139,960	168,014	195,067	185,000	247,765
10-140-150	Social Security	50,262	58,252	70,676	65,000	76,082
10-140-152	Workers' Compensation	28,262	29,102	43,882	33,800	40,754
	Total Personnel Services	1,066,471	1,243,049	1,467,728	1,374,147	1,605,436
10-140-200	Building Maintenance	1,757	3,699	7,500	7,500	4,700
10-140-202	Equipment Maintenance	567	326	1,520	500	1,500
10-140-203	Maintenance Agreements	4,347	3,656	6,717	5,000	9,558
10-140-204	Vehicle Maintenance	34,088	38,793	41,055	41,055	59,478
10-140-205	Small Equipment	3,154	4,779	4,000	3,000	10,499
10-140-216	Office Supplies	3,630	5,572	8,020	5,500	9,880
10-140-218	Operational Supplies	890	1,007	960	1,500	4,830
10-140-228	Utilities	23,413	20,920	21,744	21,000	22,680
10-140-230	Contractual/Professional Services	51,345	34,280	41,575	30,000	49,100
10-140-234	Miscellaneous	74	-	-	-	-
10-140-236	Medical Mandates	2,445	2,101	3,225	1,500	3,225
10-140-238	Insurance	26,002	-	-	-	-
10-140-240	Travel/Training	7,468	6,845	10,000	10,000	10,000
10-140-242	Dues/Fees/Subscriptions	10,274	11,953	15,755	15,755	20,209
10-140-244	Publications/Notices/Advertise	509	866	1,000	500	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	9,261	10,410	16,676	15,000	13,943
10-140-253	Special Investigations	-	-	1,500	1,000	1,500
	Total Materials & Services	179,225	145,208	181,247	158,810	222,102
10-140-300	Equipment	-	2,000	32,500	18,950	44,200
10-140-311	Capital Equipment Replacement	-	-	60,100	59,811	26,309
	Total Capital Outlay	-	2,000	92,600	78,761	70,509
10-140-500	Vehicle Lease Principal	79,935	21,407	22,681	22,681	24,030
10-140-501	Vehicle Lease Interest	2,135	5,568	4,294	4,294	2,945
	Total Debt Service	82,070	26,975	26,975	26,975	26,975
10-140-401	Transfer to Unemployment	29,976	-	-	-	-
10-140-402	Transfer to GF ISF	104,112	74,629	80,022	80,022	85,662
	Total Transfers	134,088	74,629	80,022	80,022	85,662
	Total Expenditures	1,461,854	1,491,861	1,848,572	1,718,715	2,010,684

Police Department 10 Year History



PARKS DEPARTMENT



PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--|--|
| Complete Parks Master Plan | Develop funding strategy |
| Complete Heritage Park improvements | Miller Park Improvements |
| Complete Chapman Landing acquisition | Develop a City Riparian Ordinance |
| Crown Zellerbach Trail beautification | Explore Community Center |
| Begin to develop a South Scappoose Creek Trail Plan | Examine/promote Vista Property Development opportunities |
| Decide future of pool property/explore ballot measure/explore future options | |

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Chapman Landing acquisition												
Complete Heritage Park Improvements												
Complete Parks Master Plan												
Crown Zellerbach Trail beautification												
Opportunities												
Explore Community Center												
Miller Park Improvements												

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 \$1,046,999. This figure represents personnel services costs of \$232,788, and material and service costs of \$86,262. The fund also has \$700,000 identified for capital outlay projects. These projects include additions to Heritage Park, Miller Park improvements matching grant money for development of Seely Lane Park. There will be \$27,949 transferred to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

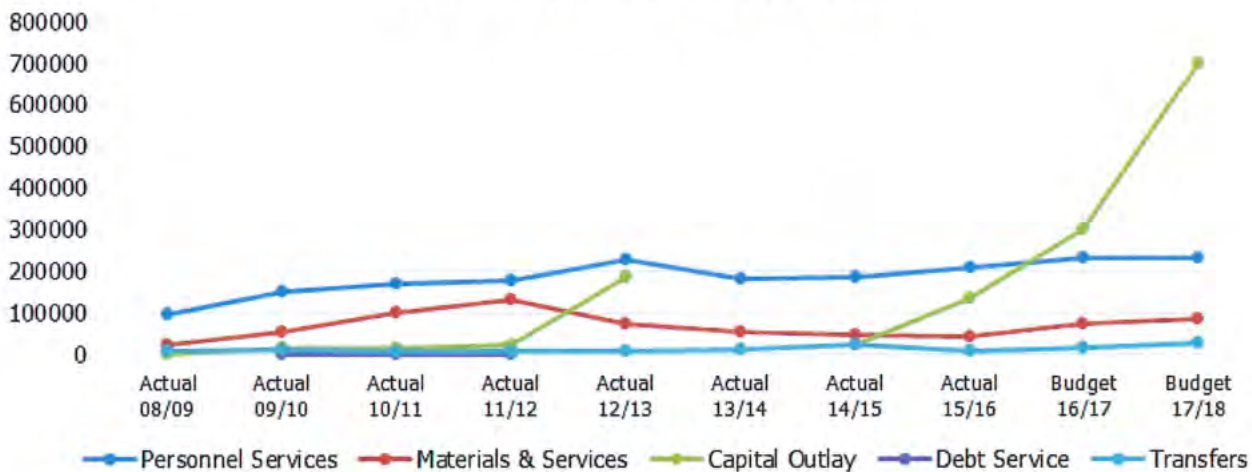
Parks Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Public Works Director	0%	10%	10%	10%	30.49	47.30
Field Services Supervisor	10%	10%	10%	10%	27.34	42.41
Utility/Parks Worker I	100%	5%	5%	5%	18.32	23.38
Utility/Parks Worker II	100%	155%	155%	155%	21.82	27.85
Utility/Parks Worker III	0%	5%	5%	5%	24.05	30.69
Office Administrator III	0%	25%	0%	0%	19.73	25.18
City Manager	5%	5%	5%	5%	40.05	62.13
City Recorder	5%	5%	5%	5%	24.55	38.07
Finance Administrator/Office Manager	3%	3%	3%	3%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	5%	5%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	2.25	2.25	2.05	2.05		

Parks Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Parks							
Personnel services	\$ 186,866	\$ 207,399	\$ 229,797	\$ 214,075	\$ 232,788	\$ 232,788	\$ 232,788
Materials & services	46,950	44,546	74,865	55,660	86,262	86,262	86,262
Capital outlay	25,750	137,399	301,320	300,000	700,000	700,000	700,000
Transfers	24,457	8,953	15,471	15,471	27,949	27,949	27,949
Total expenditures	\$ 284,023	\$ 398,297	\$ 621,453	\$ 585,206	\$ 1,046,999	\$ 1,046,999	\$ 1,046,999

Account	Description	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
10-160-100	City Manager	2,857	6,421	6,904	6,904	8,637
10-160-102	Public Works Director	-	956	9,400	10,000	9,828
10-160-106	Finance/Office Manager	1,777	2,732	2,815	2,815	2,927
10-160-107	Program Analyst	-	-	2,513	2,513	3,178
10-160-108	Office Administrator I	806	829	931	931	970
10-160-110	City Recorder	3,690	3,782	3,897	3,897	4,050
10-160-118	Field Services Supervisor	12,349	6,270	6,815	6,815	7,437
10-160-121	Utility Workers	91,767	91,041	96,821	95,000	98,411
10-160-132	Office Administrator CDC	-	12,560	-	-	-
10-160-142	Over Time	995	827	2,421	2,000	4,045
10-160-146	Health Insurance	38,553	45,234	54,606	44,500	37,035
10-160-148	Retirement Benefits	20,958	22,849	24,936	24,000	38,511
10-160-150	Social Security	8,342	9,133	10,625	9,500	12,165
10-160-152	Workers' Compensation	4,772	4,765	7,113	5,200	5,594
	Total Personnel Services	186,866	207,399	229,797	214,075	232,788

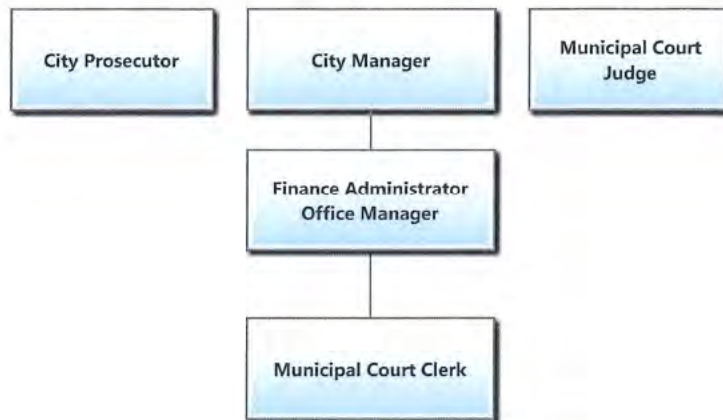
Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-160-200	Building/Facilities Maintenance	532	964	3,130	1,000	3,130
10-160-202	Equipment Maintenance	3,187	1,812	4,000	2,000	4,000
10-160-203	Maintenance Agreements	473	531	740	500	980
10-160-204	Vehicle Maintenance	1,006	1,184	3,210	2,100	3,805
10-160-205	Small Equipment	1,348	1,270	3,205	1,500	3,205
10-160-206	Fuel, Oil, Lube	3,900	3,080	3,192	3,700	4,242
10-160-214	Skate Park Maintenance	86	-	2,500	-	2,500
10-160-216	Office Supplies	805	661	1,100	1,000	1,120
10-160-218	Operational Supplies	11,545	10,146	14,360	13,500	12,860
10-160-220	Shop Maintenance Supplies	-	-	-	-	-
10-160-228	Utilities	6,670	6,259	3,600	4,600	5,280
10-160-230	Contractual/Profession	12,773	15,311	28,603	20,000	37,825
10-160-234	Miscellaneous	-	-	-	-	-
10-160-235	Property Taxes	574	621	650	3,060	650
10-160-238	Insurance	-	-	-	-	-
10-160-240	Travel/Training	2,103	1,422	3,000	1,000	2,400
10-160-242	Dues/Fees/Subscriptions	131	123	250	100	190
10-160-244	Publications/Notices/Advertise	95	87	200	-	200
10-160-252	Uniforms/Safety/Equipment	1,192	990	2,125	1,500	2,875
10-160-254	Equipment Rental	530	83	1,000	100	1,000
	Total Materials & Services	46,950	44,546	74,865	55,660	86,262
10-160-300	Equipment	25,750	137,399	301,320	300,000	700,000
10-160-315	Skate Park	-	-	-	-	-
	Total Capital Outlay	25,750	137,399	301,320	300,000	700,000
10-160-401	Transfer to Unemployment	1,200	-	-	-	-
10-160-402	Transfer to GF ISF	23,257	8,953	15,471	15,471	27,949
	Total Transfers	24,457	8,953	15,471	15,471	27,949
	Total Expenditures	284,023	398,297	621,453	585,206	1,046,999

Parks Department 10 Year History





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 in ensuring Council goals are met.

BUDGET NOTES:

The Municipal Court’s budget is \$295,393. Within that budget, \$103,835 is budgeted for personnel services costs. The materials and services budget is \$187,370. 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 \$4,188 transferred to the Administration Department.

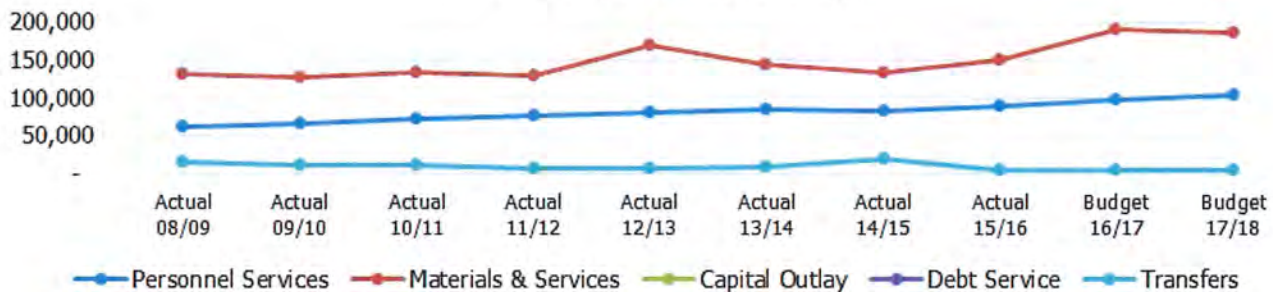
PERCENTAGE OF TIME ALLOCATION:

Municipal Court Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Court Clerk	100%	100%	100%	100%	19.13	24.41
City Manager	2%	2%	2%	2%	40.05	62.13
City Recorder	2%	2%	2%	2%	24.55	38.07
Finance Administrator/Office Manager	5%	5%	5%	5%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	2%	2%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	1.11	1.11	1.13	1.13		

Municipal Court Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Municipal Court							
Personnel services	\$ 84,010	\$ 90,369	\$ 98,884	\$ 95,190	\$ 103,835	\$ 103,835	\$ 103,835
Materials & services	133,095	151,633	189,950	168,150	187,370	187,370	187,370
Capital outlay							
Transfers	20,071	4,563	5,452	5,452	4,188	4,188	4,188
	\$ 237,176	\$ 246,565	\$ 294,286	\$ 268,792	\$ 295,393	\$ 295,393	\$ 295,393

Municipal Court Department Line Item Detail		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
10-150-100	City Manager	1,143	2,568	2,761	2,761	3,455
10-150-106	Finance Administrator	4,443	4,553	4,691	4,691	4,878
10-150-107	Program Analyst	-	-	1,005	1,005	1,271
10-150-108	Office Administrator I	806	829	931	931	970
10-150-110	City Recorder	1,476	1,513	1,559	1,559	1,620
10-150-142	Overtime	813	741	2,154	700	2,197
10-150-144	Court Clerk	47,715	49,236	50,567	50,567	52,544
10-150-146	Health Insurance	10,717	11,509	13,960	12,500	12,246
10-150-148	Retirement Benefits	12,334	14,236	15,277	15,000	19,030
10-150-150	Social Security	4,300	4,531	5,103	4,900	5,355
10-150-152	Worker's Compensation	264	652	876	576	269
	Total Personnel Services	84,010	90,369	98,884	95,190	103,835
10-150-200	Building/Facilities Maintenance	744	682	2,000	250	-
10-150-202	Equipment Maintenance	-	-	-	-	-
10-150-203	Maintenance Agreements	2,997	3,371	3,800	3,500	3,800
10-150-205	Small Equipment	-	505	2,000	700	2,000
10-150-216	Office Supplies	1,563	1,911	3,000	3,000	2,700
10-150-228	Utilities	4,384	4,493	5,100	4,000	4,500
10-150-230	Contractual/Professional	75,304	88,664	114,900	100,000	114,900
10-150-234	Miscellaneous	-	-	-	-	-
10-150-238	Insurance	-	-	-	300	300
10-150-240	Travel/Training	1,212	1,953	3,600	2,000	3,600
10-150-242	Dues/Fees/Subscriptions	153	359	750	400	775
10-150-244	Publications/Notices/Advertise	-	485	700	-	695
10-150-248	Jail/Jury	-	30	100	-	100
10-150-250	Assessments	46,739	49,179	54,000	54,000	54,000
	Total Materials & Services	133,095	151,633	189,950	168,150	187,370
10-150-344	Computer Hardware & Software	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
10-150-401	Transfer to Unemployment	800	-	-	-	-
10-150-402	Transfer to GF ISF	19,270	4,563	5,452	5,452	4,188
	Total Transfers	20,070	4,563	5,452	5,452	4,188
	Total Expenditures	237,176	246,565	294,286	268,792	295,393

Municipal Court 10 Year History



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 completing the 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:

Complete Housing Needs Analysis/Residential Buildable Lands Inventory
 Update Comprehensive Plan with Master Plans
 Coordinate with County to Explore Alternative Route to East Airport

Sponsor 3rd Annual Town Meeting
 Update Ordinances and Codes

Planning Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Add Master Plan Updates to Comp Plan												
Complete Annexations												
Complete Housing Needs Analysis Study												
Coordinate with County - Alternate Route												
Decide Future of Pool Property/Ballot Measure												
Hire RARE Participant												
Identify Possible UGB Expansion												
PCC ~ process application												

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$206,132. The Planning Department anticipates revenue of \$45,000. Personnel services costs are budgeted at \$123,134. Material and services costs are estimated at \$70,665. There will be a transfer to the Administration Department of \$27,333.

PERCENTAGE OF TIME ALLOCATION:

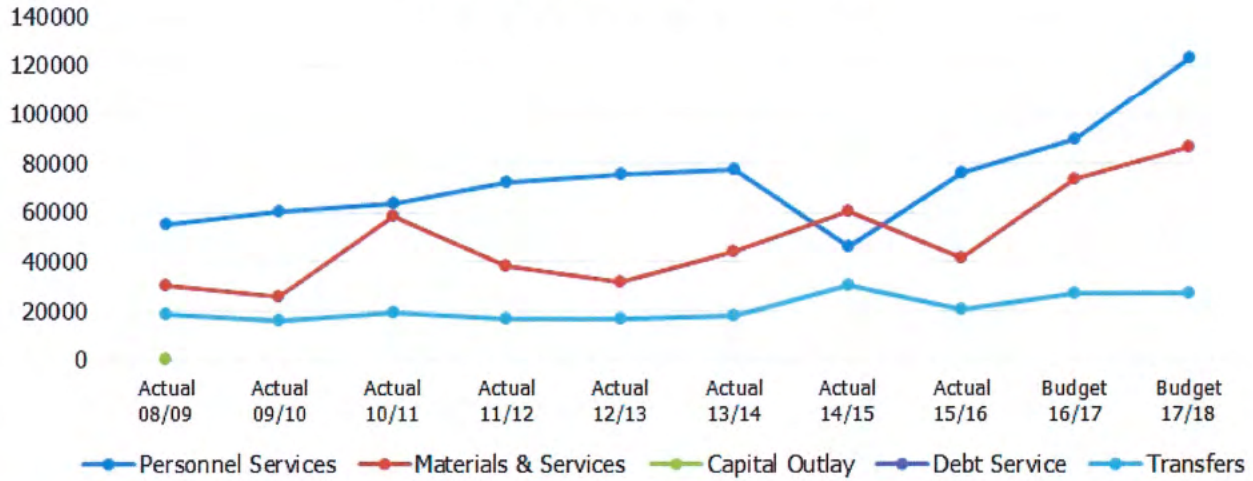
Planning Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	14-15	15-16	16-17	17-18		
Associate City Planner	0%	50%	0%	0%	19.73	25.18
City Planner	40%	0%	40%	61%	27.44	35.02
Planning Supervisor	0%	0%	0%	0%	27.34	42.41
City Engineer CDC	0%	10%	0%	0%	30.49	47.30
Office Administrator III	5%	0%	15%	13%	19.73	25.18
City Manager	5%	5%	5%	5%	40.05	62.13
City Recorder	6%	6%	6%	6%	24.55	38.07
Finance Administrator/Office Manager	2%	3%	3%	3%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	5%	5%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	0.60	0.76	0.76	0.95		

Planning Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Planning							
Personnel services	\$ 45,962	\$ 76,028	\$ 89,542	\$ 82,973	\$ 123,134	\$ 123,134	\$ 123,134
Materials & services	60,452	41,519	73,675	44,040	70,665	70,665	70,665
Capital outlay							
Transfers	30,108	20,483	27,067	27,067	27,333	27,333	27,333
Total expenditures	\$ 136,522	\$ 138,030	\$ 190,284	\$ 154,080	\$ 221,132	\$ 221,132	\$ 221,132

Account	Description	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
10-120-100	City Manager	2,857	6,421	6,904	6,904	8,637
10-120-104	City Planner	10,802	22,424	24,330	24,330	40,875
10-120-106	Finance Administrator	1,777	2,732	2,815	2,815	2,928
10-120-107	Program Analyst	-	-	2,513	2,513	3,178
10-120-108	Office Administrator I	806	829	931	931	970
10-120-110	City Recorder	4,428	4,539	4,676	4,676	4,859
10-120-113	City Engineer	6,235	9,215	-	-	-
10-120-132	Office Administrator CDC	2,441	-	7,734	7,734	7,030
10-120-142	Overtime	26	1,020	2,669	2,500	4,280
10-120-146	Health Insurance	10,106	15,637	21,665	16,000	25,574
10-120-148	Retirement Benefits	3,579	9,115	10,339	10,000	17,894
10-120-150	Social Security	2,173	3,504	4,230	4,000	6,047
10-120-152	Workers' Compensation	731	593	736	570	862
	Total Personnel Services	45,962	76,028	89,542	82,973	123,134
10-120-200	Building /Facilities Maintenance	344	111	1,000	500	1,000
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	2,087	1,746	2,000	1,600	2,000
10-120-204	Vehicle Maintenance	506	-	1,530	1,400	1,030
10-120-205	Small Equipment	1,320	145	700	240	1,100
10-120-206	Fuel, Oil & Lube	62	92	195	100	195
10-120-216	Office Supplies	1,592	3,121	2,960	2,500	2,900
10-120-228	Utilities	1,752	1,950	1,920	1,800	1,740
10-120-230	Contractual/Professional	49,964	25,693	53,070	32,000	50,900
10-120-234	Miscellaneous	-	-	-	-	-
10-120-240	Travel/Training	764	1,171	2,900	1,200	2,700
10-120-242	Dues/Fees/Subscriptions	475	388	950	300	650
10-120-244	Publications/Notices/Advertise	1,586	7,102	6,450	2,400	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	60,452	41,519	73,675	44,040	70,665

Planning Department Line Item Detail	Actual	Actual	Budget	Estimated	Budget
Account Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-120-401 Transfer to Unemployment	1,200	-	-	-	-
10-120-402 Transfer to GF ISF	28,908	20,483	27,067	27,067	27,333
Total Transfers	30,108	20,483	27,067	27,067	27,333
Total Expenditures	136,522	138,030	190,284	154,080	221,132

Planning Department 10 Year History



GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

The contingency line item has been budgeted at \$610,940. The unappropriated ending fund balance is budgeted at \$1,100,000.

Non Departmental Department Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Non Departmental Transfers	\$ -	\$ 414,000	\$ 370,000	\$ 370,000	\$ 20,000	\$ 20,000	\$ 20,000
Total expenditures	\$ -	\$ 414,000	\$ 370,000	\$ 370,000	\$ 20,000	\$ 20,000	\$ 20,000

Non Departmental Transfers Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
10-999-406	Swimming Pool Reserve Fund	-	404,000	-	-	-
10-999-425	Transfer to Parks SDC	-	-	350,000	350,000	-
10-999-428	Transfer to Watts House Fund	-	10,000	20,000	20,000	20,000
	Total Transfers	-	414,000	370,000	370,000	20,000
10-999-600	Contingency	-	-	277,852	-	610,940
10-999-900	Unappropriated Ending Fund Balance	-	-	1,100,000	-	1,100,000
	Total Expenditures	-	414,000	1,747,852	370,000	1,730,940
	Total General Fund	2,782,417	3,157,182	5,605,090	3,955,313	6,496,226

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 | National Night Out |
| Donut Day | Ice Cream Social |
| Halloween Safety | Citizen Academy |
| Maintain community Safety | Safety Equipment for Officer in the Field |

BUDGET NOTES:

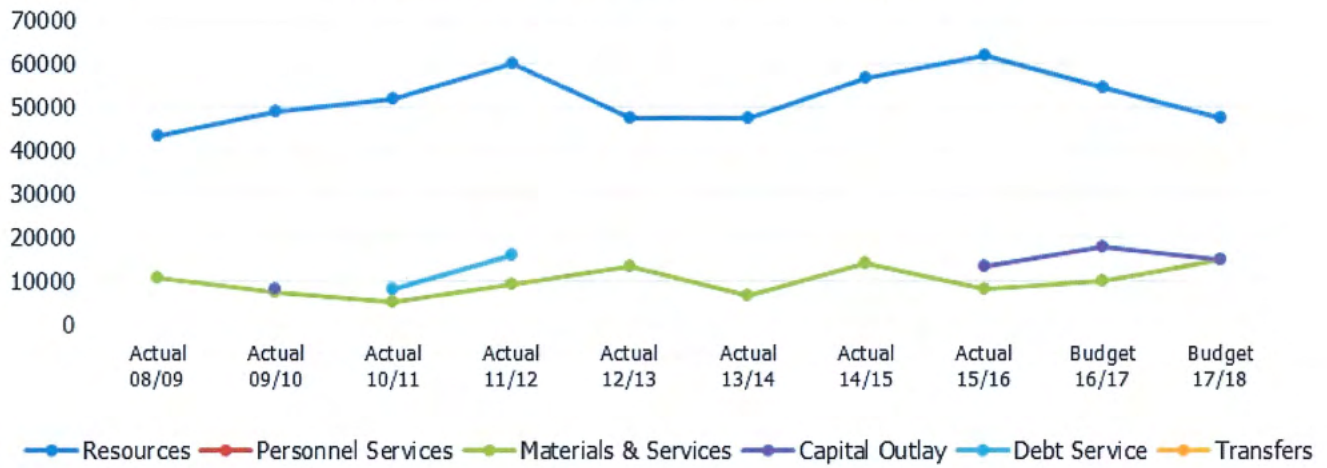
This year there is working capital carryover of \$32,268. The fund anticipates intergovernmental revenue of \$15,000 and interest income of \$220. Total fund resources are estimated at \$47,488. The fund anticipates spending \$15,000 in training activities and \$15,000 for equipment. The fund has a contingency of \$17,488.

Law Enforcement Assessments 94

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 40,911	\$ 42,708	\$ 39,378	\$ 40,053	\$ 32,268	\$ 32,268	\$ 32,268
Current year resources							
Interest	\$ 190	\$ 219	\$ 190	\$ 215	\$ 220	\$ 220	\$ 220
Intergovernmental Transfers	15,710	18,950	15,000	20,000	15,000	15,000	15,000
Total current year resources	\$ 15,900	\$ 19,169	\$ 15,190	\$ 20,215	\$ 15,220	\$ 15,220	\$ 15,220
Total resources	\$ 56,811	\$ 61,877	\$ 54,568	\$ 60,268	\$ 47,488	\$ 47,488	\$ 47,488
Expenditures							
Materials and services	\$ 14,103	\$ 8,304	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Capital outlay		13,520	18,000	18,000	15,000	15,000	15,000
Debt service							
Transfers							
Contingency			26,568		17,488	17,488	17,488
Total expenditures	\$ 14,103	\$ 21,824	\$ 54,568	\$ 28,000	\$ 47,488	\$ 47,488	\$ 47,488
Ending available working capital	\$ 42,708	\$ 40,053	\$ -	\$ 32,268	\$ -	\$ -	\$ -

Law Enforcement Line Item Detail		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
Account	Description					
94-000-003	Interest Earned	190	219	190	215	220
94-000-040	Municipal Court Assessments	15,710	18,950	15,000	20,000	15,000
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	Total Revenue	15,900	19,169	15,190	20,215	15,220
94-940-240	Law Enforcement & Prevention	14,103	8,304	10,000	10,000	15,000
	Total Materials & Services	14,103	8,304	10,000	10,000	15,000
94-940-300	Equipment	-	13,520	18,000	18,000	15,000
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	Total Capital Outlay	-	13,520	18,000	18,000	15,000
94-940-400	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
94-940-600	Contingency	-	-	26,568	-	17,488
	Total Expenditures	14,103	21,824	54,568	28,000	47,488

Law Enforcement Assessment Fund 10 Year History



WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility

BUDGET NOTES:

This year has a beginning working cash carry over of \$26,785. The fund anticipates revenue of \$200 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 \$66,985. The fund anticipates spending \$9,880 for materials and services. Under capital outlay \$50,000 has been budgeted to replace the front porch. Contingency is budgeted at \$7,105.

Watts House Fund 62							
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 43,828	\$ 40,386	\$ 13,086	\$ 14,295	\$ 26,785	\$ 26,785	\$ 26,785
Current year resources							
Interest	\$ 213	\$ 96	\$ 100	\$ 190	\$ 200	\$ 200	\$ 200
Intergovernmental		20,000	20,000		20,000	20,000	20,000
Transfers	-	10,000	20,000	20,000	20,000	20,000	20,000
Total current year resources	\$ 213	\$ 30,096	\$ 40,100	\$ 20,190	\$ 40,200	\$ 40,200	\$ 40,200
Total resources	\$ 44,041	\$ 70,482	\$ 53,186	\$ 34,485	\$ 66,985	\$ 66,985	\$ 66,985
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Materials and services	\$ 3,655	\$ 6,187	\$ 10,000	\$ 7,700	\$ 9,880	\$ 9,880	\$ 9,880
Capital outlay		50,000	40,000		50,000	50,000	50,000
Transfers							
Contingency			3,186		7,105	7,105	7,105
Total expenditures	\$ 3,655	\$ 56,187	\$ 53,186	\$ 7,700	\$ 66,985	\$ 66,985	\$ 66,985
Ending available working capital	\$ 40,386	\$ 14,295	\$ -	\$ 26,785	\$ -	\$ -	\$ -

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
62-000-003	Interest Earned	213	96	100	190	200
62-000-100	Miscellaneous	-	-	-	-	-
62-000-120	Watts House Donations	-	-	-	-	-
62-000-125	Intergovernmental Revenue	-	20,000	20,000	-	20,000
62-000-401	Transfers In	-	10,000	20,000	20,000	20,000
	Total Revenue	213	30,096	40,100	20,190	40,200
62-620-200	Watts House Maintenance	1,621	4,151	7,000	5,000	7,000
62-620-228	Watts House Utilities	2,033	2,037	3,000	2,700	2,880
	Total Materials & Services	3,655	6,187	10,000	7,700	9,880
62-620-326	Council Approved Projects	-	50,000	40,000	-	50,000
	Total Capital Outlay	-	50,000	40,000	-	50,000
62-620-401	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
62-620-600	Contingency	-	-	3,186	-	7,105
	Total Expenditures	3,655	56,187	53,186	7,700	66,985



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:

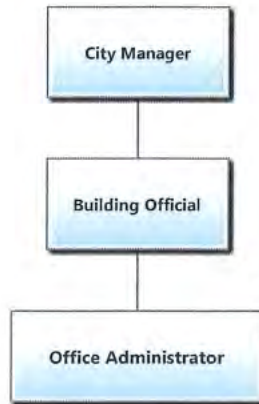
The fund has a beginning cash position of \$100,749. The fund anticipates PEG Fee revenue of \$9,600, the city collects .52 cents per user per month and the franchise agreement expires 12/2022. Total fund resources are estimated to be \$111,549. The fund expects to spend \$35,200 for materials & services and contingency is budgeted at \$76,349.

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18	Budget FY 17-18	Budget FY 17-18
Working capital carryover	\$ 92,388	\$ 110,976	\$ 88,556	\$ 141,250	\$ 227,906	\$ 227,906	\$ 227,906
Current year resources							
Interest	\$ 481	\$ 772	\$ 700	\$ 1,300	\$ 1,400	\$ 1,400	\$ 1,400
Permits and licenses	214,472	227,291	235,000	380,000	280,000	280,000	280,000
Miscellaneous	29,847	15,558					
Transfers	-						
Total current year resources	\$ 244,800	\$ 243,621	\$ 235,700	\$ 381,300	\$ 281,400	\$ 281,400	\$ 281,400
Total resources	\$ 337,188	\$ 354,597	\$ 324,256	\$ 522,550	\$ 509,306	\$ 509,306	\$ 509,306

Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Personnel services	\$ 160,780	\$ 159,879	\$ 231,693	\$ 218,610	\$ 259,932	\$ 259,932	\$ 259,932
Materials & services	34,753	31,618	56,297	50,067	63,140	63,140	63,140
Capital outlay		2,000			30,000	30,000	30,000
Debt service							
Transfers	30,679	19,850	25,967	25,967	26,182	26,182	26,182
Contingency			10,299		130,052	130,052	130,052
Total expenditures	\$ 226,212	\$ 213,347	\$ 324,256	\$ 294,644	\$ 509,306	\$ 509,306	\$ 509,306
Ending working capital	\$ 110,976	\$ 141,250	\$ -	\$ 227,906	\$ -	\$ -	\$ -

PEG Fee Fund Line Item Detail		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
61-000-003	Interest Earned	674	842	650	1,175	1,200
61-000-100	Miscellaneous	-	-	-	4,200	-
61-000-120	Peg Fees	9,389	9,404	9,600	9,500	9,600
61-000-401	Transfers In	-	-	-	-	-
	Total Revenue	10,062	10,246	10,250	14,875	10,800
61-610-230	Contractual/Professional	1,145	136	43,000	34,000	20,500
61-610-242	Dues Fees & Subscriptions	6,150	7,370	17,600	17,000	14,700
	Total Materials & Services	7,295	7,506	60,600	51,000	35,200
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-600	Contingency	-	-	77,934	-	76,349
	Total Expenditures	7,295	7,506	138,534	51,000	111,549

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 80 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.

COMPLIANCE WITH COUNCIL GOALS:

Support development of OMIC/PCC

Help on updating Public works design standards
 Update Ordinances and Codes

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$227,906. Permit revenue and miscellaneous fees are anticipated to be \$280,000. Total anticipated revenue for this fund is projected to be \$281,400 and total fund resources are expected to be \$509,306. Personnel services costs are budgeted at \$259,932. The Materials and services are estimated at \$63,140. There will be a transfer to the General Fund of \$26,182. The contingency is \$130,052.

PERCENTAGE OF TIME ALLOCATION:

Building Fund	14-15	15-16	16-17	17-18	Minimum Salary	Maximum Salary
Building Official/Building Inspector	100%	100%	100%	100%	27.34	42.41
Office Administrator III	15%	0%	40%	45%	19.73	25.18
Planning Supervisor	0%	0%	0%	0%	27.34	42.41
City Manager	3%	3%	3%	3%	40.05	62.13
City Recorder	2%	2%	2%	2%	24.55	38.07
Finance Administrator/Office Manager	2%	3%	3%	3%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	3%	3%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	1.24	1.10	1.53	1.58		

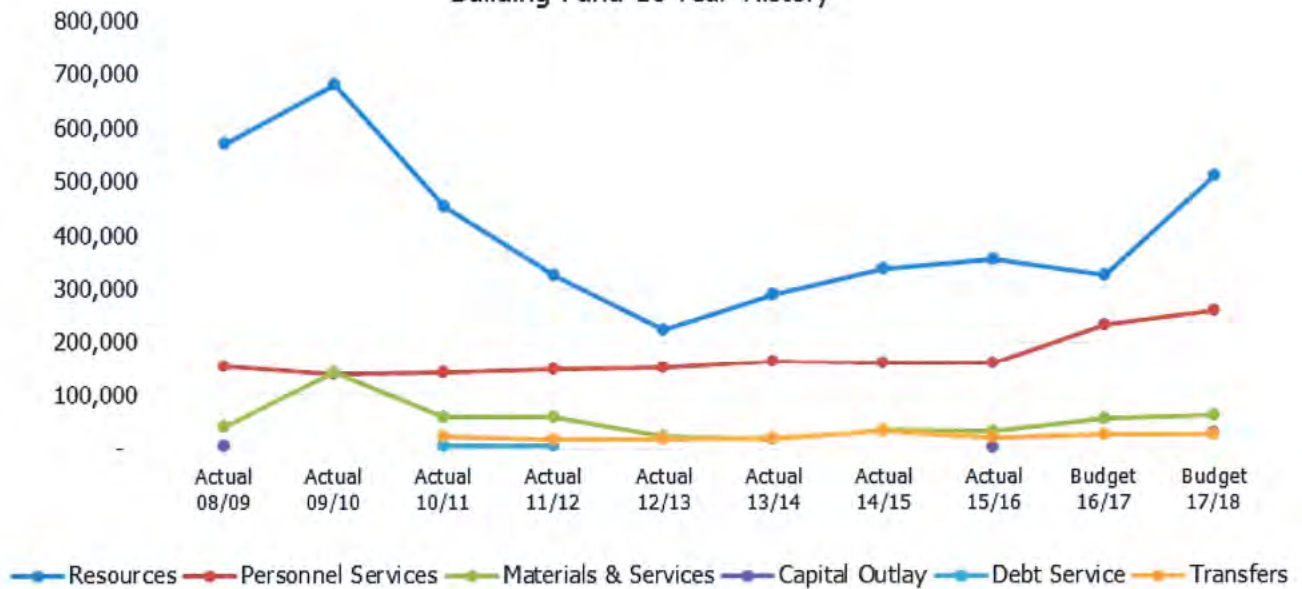
Building Fund 13

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 92,388	\$ 110,976	\$ 88,556	\$ 141,250	\$ 227,906	\$ 227,906	\$ 227,906
Current year resources							
Interest	\$ 481	\$ 772	\$ 700	\$ 1,300	\$ 1,400	\$ 1,400	\$ 1,400
Permits and licenses	214,472	227,291	255,000	400,000	280,000	280,000	280,000
Miscellaneous	29,847	15,558					
Transfers	-						
Total current year resources	\$ 244,800	\$ 243,621	\$ 255,700	\$ 401,300	\$ 281,400	\$ 281,400	\$ 281,400
Total resources	\$ 337,188	\$ 354,597	\$ 344,256	\$ 542,550	\$ 509,306	\$ 509,306	\$ 509,306
Expenditures							
Personnel services	\$ 160,780	\$ 159,879	\$ 231,693	\$ 218,610	\$ 259,932	\$ 259,932	\$ 259,932
Materials & services	34,753	31,618	76,297	70,067	63,140	63,140	63,140
Capital outlay		2,000			30,000	30,000	30,000
Debt service							
Transfers	30,679	19,850	25,967	25,967	26,182	26,182	26,182
Contingency			10,299		130,052	130,052	130,052
Total expenditures	\$ 226,212	\$ 213,347	\$ 344,256	\$ 314,644	\$ 509,306	\$ 509,306	\$ 509,306
Ending working capital	\$ 110,976	\$ 141,250	\$ -	\$ 227,906	\$ -	\$ -	\$ -

Building Department Line Item Detail	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
Account Description					
13-000-003 Interest Earned	481	772	700	1,300	1,400
13-000-070 Building Permits	214,472	227,291	255,000	400,000	280,000
13-000-100 Miscellaneous	29,847	15,558	-	-	-
13-000-260 Infrastructure Inspection Fees	-	-	-	-	-
13-000-900 Transfers In	-	-	-	-	-
Total Revenue	244,800	243,621	255,700	401,300	281,400
13-130-100 City Manager	1,714	3,853	4,142	4,142	5,182
13-130-104 City Planner	-	-	-	-	-
13-130-105 Building Official	88,518	91,068	107,310	107,310	115,171
13-130-106 Finance/Office Manager	1,777	2,732	2,815	2,815	2,927
13-130-107 Program Analyst	-	-	1,508	1,508	1,907
13-130-108 Office Administrator I	806	829	931	931	970
13-130-110 City Recorder	1,476	1,513	1,559	1,559	1,620
13-130-132 Office Administrator CDC	7,323	-	20,623	20,623	24,336
13-130-142 Overtime	-	-	1,422	1,422	2,743
13-130-146 Health Insurance	27,688	26,402	44,650	37,000	40,646
13-130-148 Retirement Benefits	21,925	23,949	32,172	29,000	46,818
13-130-150 Social Security	7,540	7,424	11,239	9,600	13,174
13-130-152 Worker's Compensation	2,014	2,109	3,322	2,700	4,438
Total Personnel Services	160,780	159,879	231,693	218,610	259,932

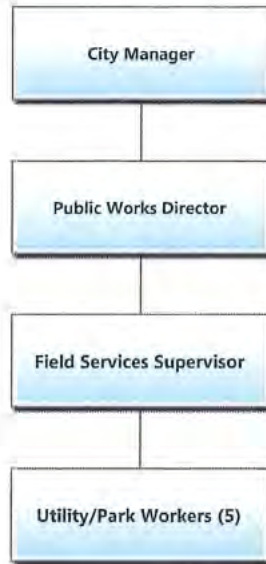
Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
13-130-200	Building /Facilities Maintenance	494	121	3,000	500	3,000
13-130-202	Equipment Maintenance	-	-	-	-	-
13-130-203	Maintenance Agreements	995	519	690	900	1,350
13-130-204	Vehicle Maintenance	716	51	290	100	290
13-130-205	Small Equipment	144	131	400	200	6,850
13-130-206	Fuel, Oil, Lube	1,071	941	1,325	1,125	1,300
13-130-216	Office Supplies	1,613	1,625	3,780	1,250	3,580
13-130-228	Utilities	3,858	2,673	3,120	3,000	3,120
13-130-230	Contractual/Professional	24,092	25,021	60,200	60,000	40,200
13-130-234	Miscellaneous	-	-	-	-	-
13-130-238	Insurance	-	-	-	-	-
13-130-240	Travel/Training	1,480	169	2,500	2,000	2,500
13-130-242	Dues/Fees/Subscriptions	161	75	442	442	400
13-130-244	Publications/Notices/Advertise	-	68	250	250	250
13-130-252	Uniforms & Safety Equipment	130	223	300	300	300
13-130-254	Equipment Rental	-	-	-	-	-
	Total Materials & Services	34,753	31,618	76,297	70,067	63,140
13-130-300	Equipment	-	2,000	-	-	30,000
13-130-311	Capital Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	-	2,000	-	-	30,000
13-130-416	Transfer to General Fund	29,879	19,850	25,967	25,967	26,182
13-130-418	Transfer to Unemployment	800	-	-	-	-
	Total Transfers	30,679	19,850	25,967	25,967	26,182
13-130-600	Contingency	-	-	10,299	-	130,052
	Total Expenditures	226,212	213,347	344,256	314,644	509,306

Building Fund 10 Year History





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:

- | | |
|---|---|
| Complete Housing needs analysis | Complete West Lane Road Improvement Project |
| Support development of OMIC access road | Explore viability of Gas Tax |
| Develop 5 year CIP, pavement management program | Develop a Sidewalk Improvement program |
| Update Public Works Design Standards | Update Transportation Master Plan |
| Facilitate/promote ODOT Coordination/signal timing | |
| Coordinate with County to explore alternate route to east side of airport | |

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Sidewalk Improvements												
Update Public Works Design Standards												
Facilitate/Promote ODOT Coordination/Signal Timing												
Develop 5 year CIP, Pavement Management Program												
Explore Viability of Gas Tax												
Complete West Lane Road Improvement Project												
Support Development of OMIC Access Road												

BUDGET NOTES:

The Street Fund is funded by monies received from multiple sources. These include; state gas tax revenue which are based on dollars per capita of our city, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. Intergovernmental Funds are going to be used to help fund the West Lane Road Improvement Project. The proposed budget shows beginning cash balance of \$948,441 with anticipated current year revenue of \$1,945,059. Beginning with interest income of \$4,700, the state gas tax revenue is \$386,975, surface transportation program at \$289,841, infrastructure inspection fees at \$40,000, and intergovernmental revenue of \$1,188,543. The total resources for this fund is \$2,893,500. The proposed budgeted expenditures for the Street Fund are \$2,893,500. Beginning with personnel services costs which are budgeted at \$397,244. Materials and services are budgeted at \$244,404. The fund also budgeted \$2,114,045 for capital outlay projects. Capital outlay projects include

equipment purchases for a Fork lift, Pavement Roller and Trailer. Street improvements project, West Lane Road improvements and Crack Sealing. There is also \$83,388 in transfers. The fund anticipates a contingency of \$54,419.

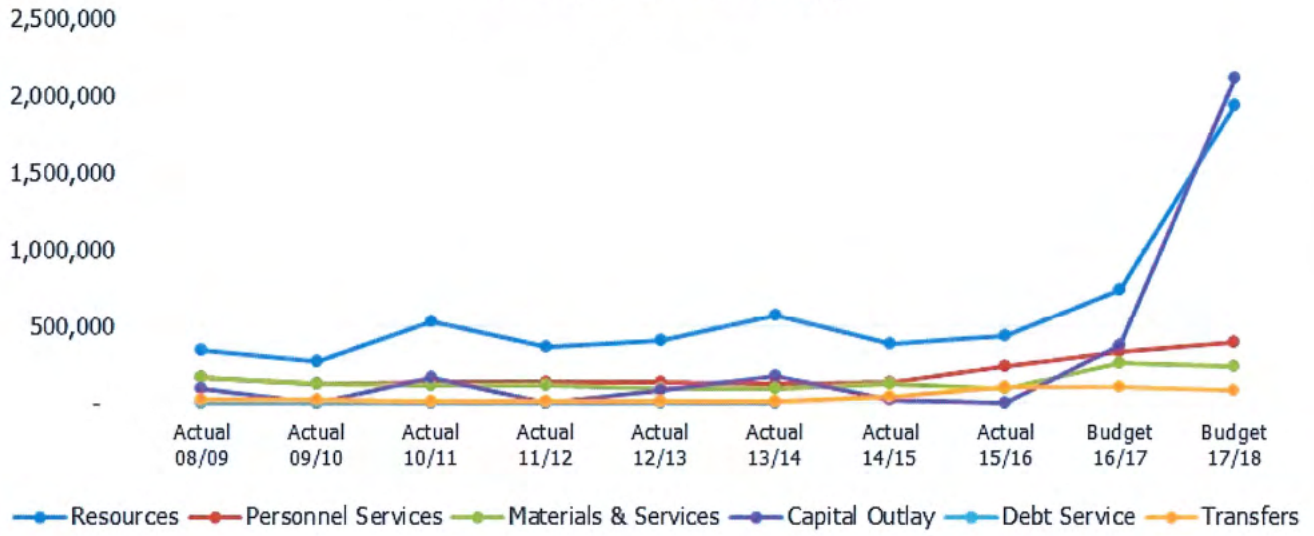
PERCENTAGE OF TIME ALLOCATION:

Street Fund	14-15	15-16	16-17	17-18	Minimum Salary	Maximum Salary
Public Works Director	0%	30%	30%	30%	30.49	47.30
Field Services Supervisor	20%	20%	20%	30%	27.34	42.41
Utility/Parks Worker I	15%	15%	15%	15%	18.32	23.38
Utility/Parks Worker II	30%	30%	30%	25%	21.82	27.85
Utility/Parks Worker III	20%	20%	20%	15%	24.05	30.69
Office Administrator III	4%	25%	15%	14%	19.73	25.18
Associate City Planner	16%	16%	0%	0%	19.73	25.18
City Planner	0%	0%	20%	13%	27.44	35.02
Planning Supervisor	0%	0%	0%	0%	27.34	42.41
City Manager	21%	21%	21%	21%	40.05	62.13
City Recorder	15%	15%	15%	15%	24.55	38.07
City Engineer CDC	30%	30%	34%	33%	30.49	47.30
Engineer Assistant PW	0%	0%	0%	33%	23.58	36.00
Finance Administrator/Office Manager	15%	15%	15%	15%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	21%	21%	19.07	29.57
Office Administrator I	2%	2%	2%	2%	16.23	20.71
TOTAL FTE'S	1.88	2.39	2.58	2.82		

Street Fund 20							
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 522,458	\$ 571,991	\$ 437,808	\$ 556,205	\$ 948,441	\$ 948,441	\$ 948,441
Current year resources							
Interest	\$ 2,580	\$ 3,358	\$ 3,000	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700
Intergovernmental	377,254	394,586	698,355	1,085,000	1,865,359	1,865,359	1,865,359
Charges for services	2,375	37,131	40,000	40,000	40,000	40,000	40,000
Miscellaneous	4,870	1,842		200			
Transfers					35,000	35,000	35,000
Total current year resources	\$ 387,079	\$ 436,917	\$ 741,355	\$ 1,129,900	\$ 1,945,059	\$ 1,945,059	\$ 1,945,059
Total resources	\$ 909,537	\$ 1,008,908	\$ 1,179,163	\$ 1,686,105	\$ 2,893,500	\$ 2,893,500	\$ 2,893,500
Expenditures							
Personnel services	\$ 142,409	\$ 241,294	\$ 334,342	\$ 312,862	\$ 397,244	\$ 397,244	\$ 397,244
Materials & services	127,762	98,532	259,865	180,437	244,404	244,404	244,404
Capital outlay	20,637	5,900	376,096	162,500	2,114,045	2,114,045	2,114,045
Debt service							
Transfers	46,738	106,977	108,865	81,865	83,388	83,388	83,388
Contingency			99,995		54,419	54,419	54,419
Total expenditures	\$ 337,546	\$ 452,703	\$ 1,179,163	\$ 737,664	\$ 2,893,500	\$ 2,893,500	\$ 2,893,500
Ending working capital	\$ 571,991	\$ 556,205	\$ -	\$ 948,441	\$ -	\$ -	\$ -

Street Fund Line Item Detail	Actual	Actual	Budget	Estimated	Budget	
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
20-000-003	Interest Earned	2,580	3,358	3,000	4,700	4,700
20-000-100	Miscellaneous	4,870	1,842	-	200	-
20-000-120	Surface Trans Program Funds	-	-	314,596	110,000	289,841
20-000-125	Intergovernmental Revenue	-	-	-	575,000	1,188,543
20-000-160	State Gas Tax	377,254	394,586	383,759	400,000	386,975
20-000-260	Infrastructure Inspection Fees	2,375	37,131	40,000	40,000	40,000
20-000-904	Transfer in Storm Drainage	-	-	-	-	35,000
	Total Revenue	387,079	436,917	741,355	1,129,900	1,945,059
20-200-100	City Manager	11,429	26,968	28,996	28,996	36,274
20-200-102	Public Works Director	-	2,868	28,199	30,000	29,484
20-200-104	City Planner	2,157	7,176	12,165	12,165	8,711
20-200-106	Finance/Office Manager	13,329	13,660	14,074	14,074	14,636
20-200-107	Program Analyst	-	-	10,554	10,554	13,347
20-200-108	Office Administrator I	806	829	931	931	970
20-200-110	City Recorder	11,071	11,346	11,691	11,691	12,149
20-200-113	City Engineer CDC	18,706	27,644	32,888	32,888	34,346
20-200-118	Field Service Supervisor	10,966	12,540	13,629	13,629	22,310
20-200-121	Utility Workers	21,796	35,908	37,186	36,500	32,034
20-200-123	Engineering Assistant PW	-	-	-	-	23,363
20-200-132	Office Administrator CDC	1,953	12,560	7,734	7,734	7,571
20-200-142	Overtime	336	1,022	2,529	2,000	3,877
20-200-146	Health Insurance	25,427	42,913	69,347	50,000	74,010
20-200-148	Retirement Benefits	15,390	30,918	42,128	40,000	58,498
20-200-150	Social Security	6,899	11,377	16,146	15,500	19,761
20-200-152	Workers' Compensation	2,145	3,564	6,145	6,200	5,903
	Total Personnel Services	142,409	241,294	334,342	312,862	397,244
20-200-200	Building/Facilities Maintenance	2,330	1,034	3,430	500	930
20-200-202	Equipment Maintenance	1,637	420	2,000	2,000	3,000
20-200-203	Maintenance Agreements	642	577	1,070	825	1,190
20-200-204	Vehicle Maintenance	669	2,563	11,814	8,000	8,220
20-200-205	Small Equipment	1,779	2,028	5,905	3,500	4,050
20-200-206	Fuel/Oil/Lube	1,602	1,641	4,230	3,500	4,230
20-200-208	Street Maintenance	6,635	2,519	15,600	12,500	50,040
20-200-210	Street Light Maintenance	5,829	7,194	16,200	10,000	10,200
20-200-212	Sign Maintenance	3,575	2,522	4,025	3,500	4,318
20-200-216	Office Supplies	1,443	1,595	3,400	2,000	2,400
20-200-218	Operational Supplies	3,314	5,900	19,545	15,000	34,545
20-200-220	Shop Maintenance Supplies	-	-	-	-	-
20-200-227	Electrical Operations	31,596	32,847	36,000	34,000	38,400
20-200-228	Utilities	5,397	2,330	4,140	3,250	4,140
20-200-230	Contractual/Professional	53,608	28,254	119,546	72,000	65,591
20-200-234	Miscellaneous	196	-	-	-	-
20-200-235	Property Tax	3,515	3,804	4,000	3,812	4,000
20-200-238	Insurance	-	-	-	-	-
20-200-240	Travel/Training	1,455	1,232	5,000	4,000	5,000
20-200-242	Dues/Fees/Subscriptions	236	273	660	300	600
20-200-244	Publications/Notices/Advertise	1,313	936	1,500	100	1,000
20-200-252	Uniforms\Safety	955	862	1,650	1,650	2,400
20-200-254	Equipment Rental	35	-	150	-	150
	Total Materials & Services	127,762	98,532	259,865	180,437	244,404
20-200-300	Equipment	15,277	5,900	61,500	17,500	40,670
20-200-305	Street Improvements	5,360	-	314,596	110,000	2,073,375
20-200-311	Capital Equipment Replacement	-	-	-	35,000	-
	Total Capital Outlay	20,637	5,900	376,096	162,500	2,114,045
20-200-500	Vehicle Lease Principal	-	-	-	-	-
20-200-501	Vehicle Lease Interest	-	-	-	-	-
	Total Debt Service	-	-	-	-	-
20-200-410	Transfer to GF ISF	43,138	53,969	81,865	81,865	83,388
20-200-411	Transfer to Storm Drainage	-	53,008	27,000	-	-
20-200-418	Transfer to Unemployment	3,600	-	-	-	-
	Total Transfers	46,738	106,977	108,865	81,865	83,388
20-200-600	Contingency	-	-	99,995	-	54,419
	Total Expenditures	337,546	452,703	1,179,163	737,664	2,893,500

Street Fund 10 Year History



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:

Begin to develop a South Scappoose Creek Trail Plan
Crown Zellerbach Trail Beautification

Foot Path & Bicycle Trails Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Crown Zellerbach Trail beautification												
Examine/Promote Vista Property Development												
Begin to develop a South Scappoose Creek Trail Plan												

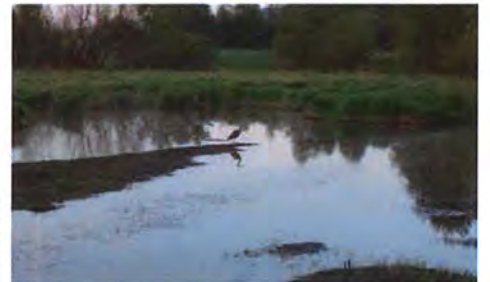
BUDGET NOTES:

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$33,047. The fund anticipates revenue in the amount of \$4,259. The City expects to receive \$3,909 from state gas tax revenue and \$350 from interest income. The total revenue for the fund is \$37,306. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$30,000 in capital outlay towards a developing new trails. The fund anticipates a contingency of \$4,306.

Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 25,104	\$ 28,718	\$ 28,609	\$ 28,747	\$ 33,047	\$ 33,047	\$ 33,047
Current year resources							
Interest	\$ 134	\$ 168	\$ 150	\$ 300	\$ 350	\$ 350	\$ 350
Intergovernmental	3,811	3,986	3,988	4,000	3,909	3,909	3,909
Total current year resources	\$ 3,945	\$ 4,154	\$ 4,138	\$ 4,300	\$ 4,259	\$ 4,259	\$ 4,259
Total resources	\$ 29,049	\$ 32,872	\$ 32,747	\$ 33,047	\$ 37,306	\$ 37,306	\$ 37,306
Expenditures							
Material & services	\$ 331	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	-	4,125	28,000		30,000	30,000	30,000
Contingency			1,597		4,306	4,306	4,306
Total expenditures	\$ 331	\$ 4,125	\$ 32,597	\$ -	\$ 37,306	\$ 37,306	\$ 37,306
Ending working capital	\$ 28,718	\$ 28,747	\$ 150	\$ 33,047	\$ -	\$ -	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
25-000-003	Interest Earned	135	168	150	300	350
25-000-160	State Gas Tax (1%)	3,811	3,986	3,838	4,000	3,909
25-000-170	Intergovernmental Revenue	-	-	-	-	-
	Total Revenue	3,946	4,153	3,988	4,300	4,259
25-250-218	Operational Supplies	331	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	Total Materials & Services	331	-	3,000	-	3,000
25-250-326	Council Approved Projects	-	4,125	28,000	-	30,000
	Total Capital Outlay	-	4,125	28,000	-	30,000
25-250-410	Transfer to Street Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
25-250-600	Contingency	-	-	1,597	-	4,306
	Total Expenditures	331	4,125	32,597	-	37,306



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

Storm Water Drainage Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Storm Water Infrastructure Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												
Update SDC Fees												

BUDGET NOTES:

The beginning Storm Drainage fund balance is \$230,928. The budget anticipates revenue of \$1,800 from interest income. The Storm Drainage Fund expects to collect \$163,420 in Storm Water user fees. Total current resources are \$165,220 and total resources for the Storm Drainage Fund is \$396,148. The fund anticipates expenditures of \$104,600 for materials and services. In capital outlay \$100,000 is for Scappoose Bay Watershed OWEB grant, and \$8,000 is for a push camera to help inspect our infrastructure. The contingency line item is \$148,548.

Storm Water Drainage Fund 26

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 6,461	\$ 6,494	\$ 99,485	\$ 112,478	\$ 230,928	\$ 230,928	\$ 230,928
Current year resources							
Interest	\$ 33	\$ 238	\$ 35	\$ 1,700	\$ 1,800	\$ 1,800	\$ 1,800
Charges for services		78,072	157,122	160,000	163,420	163,420	163,420
Transfers		53,008	27,000				
Total current year resources	\$ 33	\$ 131,318	\$ 184,157	\$ 161,700	\$ 165,220	\$ 165,220	\$ 165,220
Total resources	\$ 6,494	\$ 137,812	\$ 283,642	\$ 274,178	\$ 396,148	\$ 396,148	\$ 396,148
Expenditures							
Materials & services		\$ 25,334	\$ 91,100	\$ 43,250	\$ 104,600	\$ 104,600	\$ 104,600
Capital outlay					108,000	108,000	108,000
Debt service			54,000				
Transfers					35,000	35,000	35,000
Contingency			138,542	0	148,548	148,548	148,548
Total expenditures	\$ -	\$ 25,334	\$ 283,642	\$ 43,250	\$ 396,148	\$ 396,148	\$ 396,148
Ending working capital	\$ 6,494	\$ 112,478	\$ -	\$ 230,928	\$ -	\$ -	\$ -

Storm Water Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
26-000-003	Interest Earned	33	238	35	1,700	1,800
26-000-100	Miscellaneous	-	-	-	-	-
26-000-220	User Fees	-	78,072	157,122	160,000	163,420
26-000-260	Infrastructure Inspection Fees	-	-	-	-	-
26-000-902	Transfer in General Fund	-	-	-	-	-
	Total Revenue	33	131,318	184,157	161,700	165,220
26-260-204	Vehicle Maintenance	-	-	-	-	4,500
26-260-205	Small Equipment	-	-	-	7,000	2,000
26-260-218	Operational Supplies	-	-	11,000	750	8,000
26-260-230	Contractual/Professional	-	25,282	74,000	35,000	84,000
26-260-242	Dues/Fees/Subscriptions	-	-	5,600	-	5,600
26-260-244	Publications/Notices/Advertise	-	52	500	500	500
	Total Materials & Services	-	25,334	91,100	43,250	104,600
26-260-300	Equipment Upgrades	-	-	-	-	8,000
26-260-305	Storm Drainage Improvements	-	-	-	-	100,000
26-260-311	Capital Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	108,000
26-260-500	Principal Lease	-	-	54,000	-	-
26-260-501	Interest Lease	-	-	-	-	-
	Total Debt Service	-	-	54,000	-	-
26-260-411	Transfer to Streets	-	-	-	-	35,000
	Total Transfers	-	-	-	-	35,000
26-260-600	Contingency	-	-	138,542	-	148,548
	Total Expenditures	-	25,334	283,642	43,250	396,148

Storm Drainage Fund 10 Year History



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:

Update Public Works Design Standards
Update Storm Water Master Plan

Update SDC Fees
Develop Capital Improvement Plan

SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Update of all Master Plans												
Updates SDC Fees												

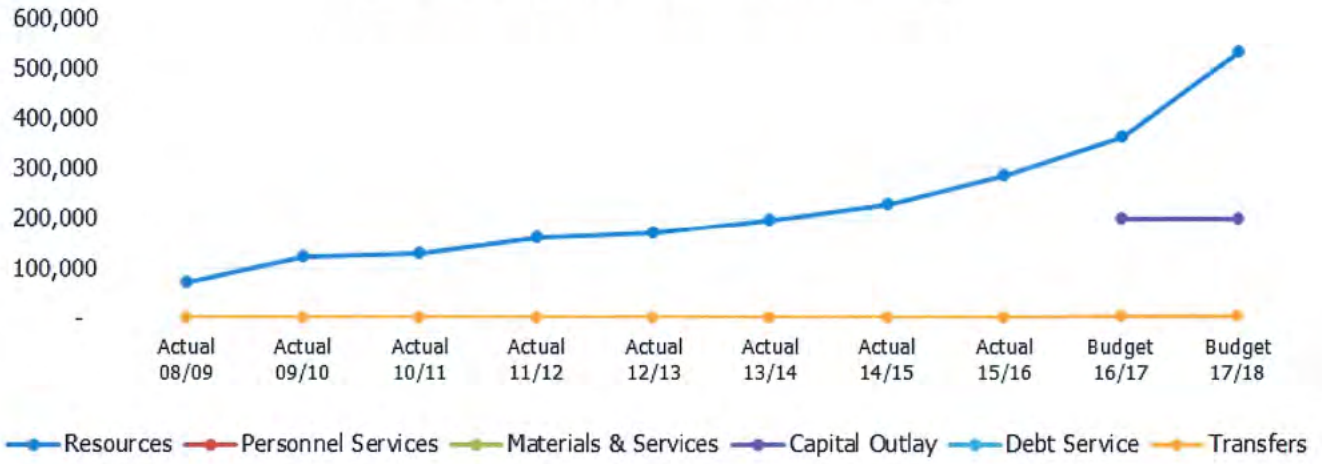
BUDGET NOTES:

The Storm Water Drainage SDC fund has a working capital carryover of \$479,420. The fund expects to collect \$48,411 in SDC fees, and \$3,600 in interest income for a current year resource total of \$52,041. The total fund resources are \$531,461. On the expenditure side the city has budgeted \$200,000 for capital outlay to update the Storm Water Master Plan, approved Storm Water projects and a transfer of \$2,422 to the General Fund to cover administrative costs. The contingency is budget at \$329,039. The total expenditures for the storm SDC fund is \$531,461.

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 194,193	\$ 226,298	\$ 287,359	\$ 282,610	\$ 479,420	\$ 479,420	\$ 479,420
Current year resources							
Interest	\$ 1,069	\$ 1,770	\$ 1,605	\$ 3,500	\$ 3,600	\$ 3,600	\$ 3,600
System development charges	31,878	56,246	72,875	196,954	48,441	48,441	48,441
Total current year resources	\$ 32,947	\$ 58,016	\$ 74,480	\$ 200,454	\$ 52,041	\$ 52,041	\$ 52,041
Total resources	\$ 227,140	\$ 284,314	\$ 361,839	\$ 483,064	\$ 531,461	\$ 531,461	\$ 531,461
Expenditures							
Capital outlay			\$ 200,000		\$ 200,000	\$ 200,000	\$ 200,000
Transfers	842	1,704	3,644	3,644	2,422	2,422	2,422
Contingency			158,195		329,039	329,039	329,039
Total expenditures	\$ 842	\$ 1,704	\$ 361,839	\$ 3,644	\$ 531,461	\$ 531,461	\$ 531,461
Ending working capital	\$ 226,298	\$ 282,610	\$ -	\$ 479,420	\$ -	\$ -	\$ -

Storm Water Drainage SDC Fund Line Item Detail		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
28-000-003	Interest Earned	1,070	1,770	1,605	3,500	3,600
28-000-100	Miscellaneous	-	-	-	-	-
28-000-400	Transfers In	-	-	-	-	-
28-000-993	Storm Drainage SDC	31,878	56,246	72,875	196,954	48,441
	Total Revenue	32,948	58,016	74,480	200,454	52,041
28-280-312	Council Approved Projects	-	-	-	-	150,000
28-280-314	Storm Drainage Improvements	-	-	200,000	-	50,000
	Total Capital Outlay	-	-	200,000	-	200,000
28-280-400	Transfers Out	842	1,704	3,644	3,644	2,422
	Total Transfers	842	1,704	3,644	3,644	2,422
28-280-600	Contingency	-	-	158,195	-	329,039
	Total Expenditures	842	1,704	361,839	3,644	531,461

Storm Drainage SDC Fund 10 Year History



STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

Develop a plan for improving City Streets.

COMPLIANCE WITH COUNCIL GOALS:

- Update Public Works Design Standards
- Develop 5 year CIP, pavement management program
- Work with County to improve County Roads within the City
- Coordinate with County to explore alternate route to east side of airport

SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop 5 year CIP, Pavement Management Program												

BUDGET NOTES:

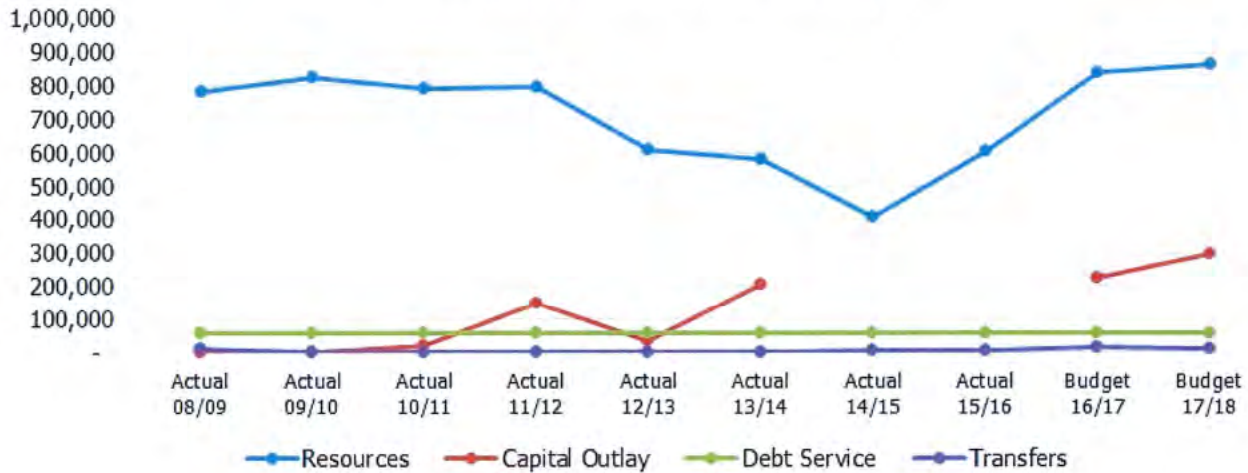
The Street SDC fund is projected to have a beginning cash of \$704,947. The fund anticipates a collection of SDC revenue of \$156,320 and interest revenue of \$5,500. Current year resources total \$161,820 and the total estimated fund revenue is \$866,767. The proposed expenditures for the Street SDC fund are \$866,767. Capital outlay projects total \$300,000. The yearly loan payment for Crown Zellerbach Road is \$56,213. This loan will mature in 2019. A transfer to the General Fund of \$7,816 to cover administrative costs and the contingency line item is \$502,738.

Street SDC Fund 30

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 319,011	\$ 351,142	\$ 548,337	\$ 542,296	\$ 704,947	\$ 704,947	\$ 704,947
Current year resources							
Interest	\$ 1,615	\$ 3,261	\$ 2,900	\$ 5,400	\$ 5,500	\$ 5,500	\$ 5,500
Intergovernmental							
System development charges	90,014	250,898	289,500	242,939	156,320	156,320	156,320
Miscellaneous							
Transfers							
Total current year resources	\$ 91,629	\$ 254,159	\$ 292,400	\$ 248,339	\$ 161,820	\$ 161,820	\$ 161,820
Total resources	\$ 410,640	\$ 605,301	\$ 840,737	\$ 790,635	\$ 866,767	\$ 866,767	\$ 866,767
Expenditures							
Material & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Debt service							
2004 Principal-OTIB0025 1/02	47,155	49,041	51,003	51,003	53,043	53,043	53,043
2004 Interest-OTIB0025 1/02	9,058	7,172	5,210	5,210	3,170	3,170	3,170
Transfers	3,285	6,792	14,475	14,475	7,816	7,816	7,816
Contingency			545,049		502,738	502,738	502,738
Total expenditures	\$ 59,498	\$ 63,005	\$ 840,737	\$ 85,688	\$ 866,767	\$ 866,767	\$ 866,767
Ending working capital	\$ 351,142	\$ 542,296	\$ -	\$ 704,947	\$ -	\$ -	\$ -

Street SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
30-000-003	Interest Earned	1,614	3,261	2,900	5,400	5,500
30-000-100	Miscellaneous	-	-	-	-	-
30-000-150	Intergovernmental Revenue	-	-	-	-	-
30-000-993	Street SDC Ext. Cap. Improvements.	90,014	250,898	289,500	242,939	156,320
	Total Revenue	91,629	254,159	292,400	248,339	161,820
30-300-312	Council Approved Projects	-	-	25,000	15,000	-
30-300-314	Street Extra Capacity Improvements	-	-	200,000	-	300,000
	Total Capital Outlay	-	-	225,000	15,000	300,000
30-300-150	Principal Crown Zellerbach	47,155	49,041	51,003	51,003	53,043
30-300-151	Interest Crown Zellerbach	9,058	7,172	5,210	5,210	3,170
	Total Debt Services	56,213	56,213	56,213	56,213	56,213
30-300-402	Transfer to GF SDC Admin.	3,285	6,792	14,475	14,475	7,816
	Total Transfers	3,285	6,792	14,475	14,475	7,816
30-300-600	Contingency	-	-	545,049	-	502,738
	Total Expenditures	59,498	63,005	840,737	85,688	866,767

Street SDC Fund 10 Year History



PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

The Parks SDC fund will develop Seely Lane Park, finish the parks master plan, and complete the Chapman Landing land acquisition.

COMPLIANCE WITH COUNCIL GOALS:

Complete Park Master Plan	Update Public Works Design Standards
Complete Chapman Landing Acquisition	Begin to develop a South Scappoose Creek Trail Plan
Decide future of pool property/explore future pool options/explore ballot measure issues	

SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Update of all Master Plans												
Updates SDC Fees												

BUDGET NOTES:

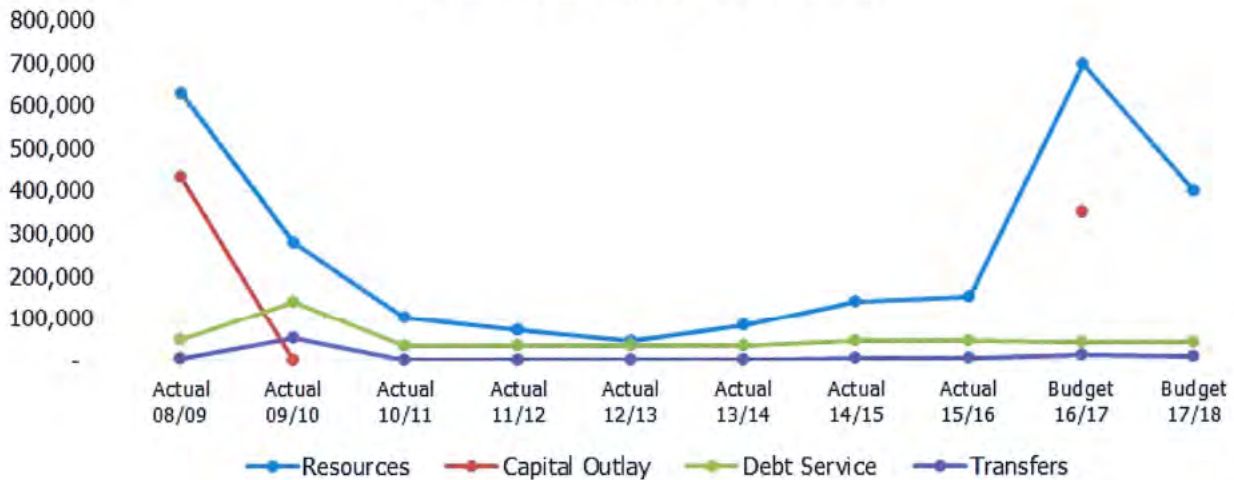
The Beginning working capital carryover for the Parks SDC fund is \$238,854. The City anticipates \$350 in interest revenue and \$160,654 in SDC revenue. The total fund revenue is \$161,004, bringing the total resources to \$399,858. For expenditures, the City has budgeted for \$300,000 in capital outlay to assist with development of Seely Lane Park. Debt service in the amount of \$42,626, this loan matures in 2022. There will be a transfer of \$8,033 to the General Fund to cover administrative costs. The fund has a contingency of \$399,858.

Parks SDC Fund 35

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 46,832	\$ 92,223	\$ 103,854	\$ 99,638	\$ 238,854	\$ 238,854	\$ 238,854
Current year resources							
Interest	\$ 445	\$ 657	\$ 570	\$ 320	\$ 350	\$ 350	\$ 350
Intergovernmental							
System development charges	93,095	56,853	241,625	194,515	160,654	160,654	160,654
Transfers			350,000	350,000			
Total current year resources	\$ 93,540	\$ 57,510	\$ 592,195	\$ 544,835	\$ 161,004	\$ 161,004	\$ 161,004
Total resources	\$ 140,372	\$ 149,733	\$ 696,049	\$ 644,473	\$ 399,858	\$ 399,858	\$ 399,858
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay			350,000	350,000	300,000	300,000	300,000
Debt service							
2010 Principal 20013576242 4/1 & 10/1	38,297	38,297	38,297	38,297	38,297	38,297	38,297
2010 Interest 20013576242 4/1 & 10/1	7,064	6,152	5,241	5,241	4,329	4,329	4,329
Transfers	2,788	5,646	12,081	12,081	8,033	8,033	8,033
Contingency			290,430		49,199	49,199	49,199
Total expenditures	\$ 48,149	\$ 50,095	\$ 696,049	\$ 405,619	\$ 399,858	\$ 399,858	\$ 399,858
Ending working capital	\$ 92,223	\$ 99,638	\$ -	\$ 238,854	\$ -	\$ -	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
35-000-003	Interest Earned	445	657	570	320	350
35-000-426	Transfers In	-	-	-	350,000	-
35-000-993	Parks SDC - Ext. Cap	93,095	56,853	241,625	194,515	160,654
	Total Revenue	93,540	57,510	242,195	544,835	161,004
35-350-312	Council Approved Projects	-	-	350,000	350,000	-
35-350-314	Parks Extra Capacity Improve	-	-	-	-	300,000
	Total Capital Outlay	-	-	350,000	350,000	300,000
35-350-150	Installment Note Principal	38,297	38,297	38,297	38,297	38,297
35-350-151	Installment Note Interest	7,064	6,152	5,241	5,241	4,329
	Total Debt Services	45,361	44,450	43,538	43,538	42,626
35-350-902	Transfer to GF SDC Admin	2,788	5,646	12,081	12,081	8,033
35-350-903	Transfer to Park	-	-	-	-	-
	Total Transfers	2,788	5,646	12,081	12,081	8,033
35-350-600	Contingency	-	-	290,430	-	49,199
	Total Expenditures	48,149	50,096	696,049	405,619	399,858

Parks SDC Fund 10 Year History



POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

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

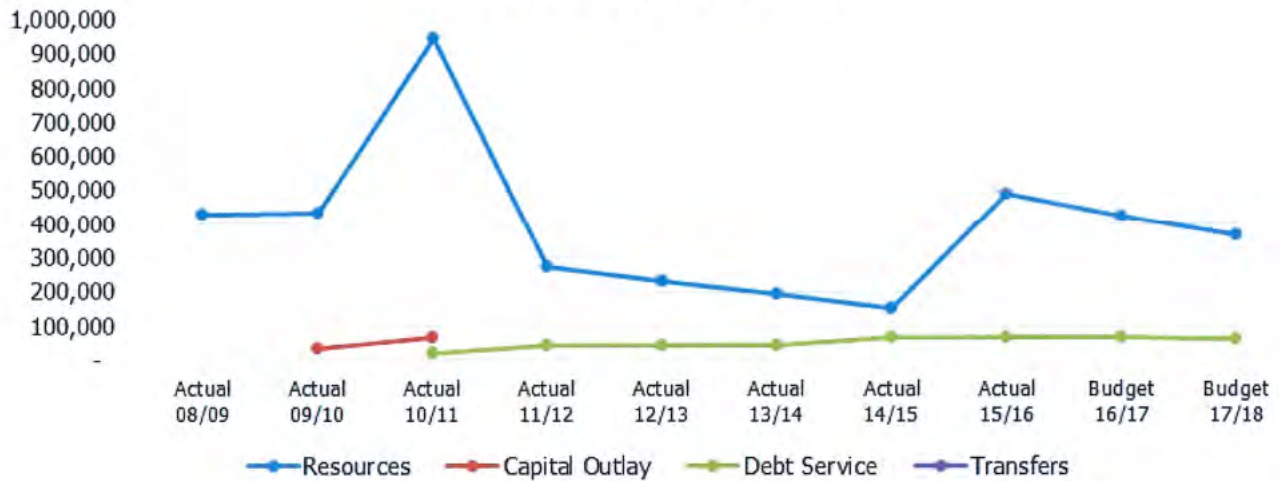
BUDGET NOTES:

The Pool fund has a beginning cash position of \$361,968. Interest income is projected to be \$4,000. Total fund resources are \$365,968. The budget anticipates expenditures of \$63,794 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 \$302,174.

Pool Fund 15		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Resources								
Working capital carryover		\$ 151,201	\$ 83,970	\$ 422,597	\$ 423,127	\$ 361,968	\$ 361,968	\$ 361,968
Current year resources								
Interest		\$ 656	\$ 1,680	\$ 1,150	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Intergovernmental Transfers			404,000					
Total current year resources		\$ 656	\$ 405,680	\$ 1,150	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total resources		\$ 151,857	\$ 489,650	\$ 423,747	\$ 427,127	\$ 365,968	\$ 365,968	\$ 365,968
Expenditures								
Materials & services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay								
Debt service								
2010 Principal-USNB 0000000034 2/26 & 8/26		57,315	57,315	57,315	57,315	57,315	57,315	57,315
2010 Interest-USNB 0000000034 2/26 & 8/26		10,572	9,208	7,844	7,844	6,479	6,479	6,479
Transfers								
Contingency				358,588		302,174	302,174	302,174
Total expenditures		\$ 67,887	\$ 66,523	\$ 423,747	\$ 65,159	\$ 365,968	\$ 365,968	\$ 365,968
Ending available working capital		\$ 83,970	\$ 423,127	\$ -	\$ 361,968	\$ -	\$ -	\$ -

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
15-000-003	Interest Earned	656	1,680	1,150	4,000	4,000
15-000-100	Pool Revenue	-	-	-	-	-
15-000-160	Loan Proceeds	-	-	-	-	-
15-000-900	Transfer in General Fund	-	404,000	-	-	-
	Total Revenue	656	405,680	1,150	4,000	4,000
15-150-235	Property Tax	-	-	-	-	-
15-150-242	Dues, Fees & Subscriptions	-	-	-	-	-
	Total Materials & Services	-	-	-	-	-
15-150-326	Council Approved Projects	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
15-150-150	Principal	57,315	57,315	57,315	57,315	57,315
15-150-151	Interest	10,572	9,208	7,844	7,844	6,479
	Total Debt Service	67,887	66,523	65,159	65,159	63,794
15-150-401	Transfer to General Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
15-150-600	Contingency	-	-	358,588	-	302,174
	Total Expenditures	67,887	66,523	423,747	65,159	365,968

Pool Fund 10 Year History



UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

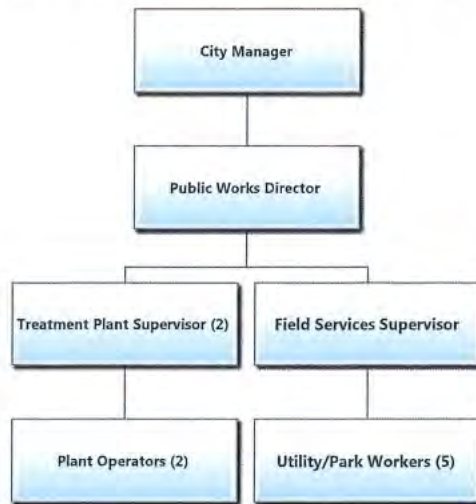
BUDGET NOTES:

The proposed budget has a beginning cash position of \$70,858, interest income of \$725 and total fund resources are \$71,583. 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 \$36,083.

<i>Unemployment Fund 87</i>								
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18	
Working capital carryover	\$ 46,776	\$ 69,726	\$ 70,126	\$ 70,158	\$ 70,858	\$ 70,858	\$ 70,858	
Current year resources								
Interest	\$ 260	\$ 432	\$ 400	\$ 700	\$ 725	\$ 725	\$ 725	
Transfers	47,976							
Total current year resources	\$ 48,236	\$ 432	\$ 400	\$ 700	\$ 725	\$ 725	\$ 725	
Total resources	\$ 95,012	\$ 70,158	\$ 70,526	\$ 70,858	\$ 71,583	\$ 71,583	\$ 71,583	
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18	
Personnel services	\$ 25,286	\$ -	\$ 35,500		\$ 35,500	\$ 35,500	\$ 35,500	
Contingency			35,026		36,083	36,083	36,083	
Total expenditures	\$ 25,286	\$ -	\$ 70,526	\$ -	\$ 71,583	\$ 71,583	\$ 71,583	
Ending working capital	\$ 69,726	\$ 70,158	\$ -	\$ 70,858	\$ -	\$ -	\$ -	

Unemployment Insurance Fund Line Item Detail		Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Budget FY 17-18
87-000-003	Interest Earned	260	432	400	700	725
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	48,236	432	400	700	725
87-870-154	Unemployment Insurance Benefits	25,286	-	35,500	-	35,500
	Total Personnel Services	25,286	-	35,500	-	35,500
87-870-600	Contingency	-	-	35,026	-	36,083
	Total Expenditures	25,286	-	70,526	-	71,583

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 of aging infrastructure will be this budgets year's focus.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--------------------------------------|------------------------------|
| Increase water production capacity | Address aging infrastructure |
| Update Public Works Design Standards | Update Water Master Plan |
| Develop Capital Improvement Plan | |

Water Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cla-Val Valve Rebuild												
Construct Replacement Dutch Canyon Well												
DC New Well Construction/Development												
DC Well House Roof Replacement												
Dutch Canyon Raw Water Line Repair												
Dutch Canyon Well Fence												
Energy Trust Project Feasibility												
Filter 1 & 2 Media Replacement Keys												
Green Reservoir Cathodic Corrosion Control												
High Zone Transfer Line Replacement												
High Zone Reservoir Inspection												
Keypad Entry Lock Installation Keys/Miller												
Keys Rd Chemical Piping Replacement/Upgrade												
Keys Rd. Effluent Meter Relocation Engineering												
Keys Rd. Feed Pump Upgrade												
Master Plan Update												
Miller Rd. Treatment Plant Painting												
Replace Keys Auto dialer												
Treatment Plant Telemetry Controls Upgrades												
Update Forestry Management Plan												
Water Dams Maintenance												
Water Management Conservation Plan												
Water Quality Report												

BUDGET NOTES:

For the 17-18 budget year, the Water Fund will begin with a cash carryover of \$2,155,382. The fund expects to collect \$1,225,928 in charges for services, \$814,390 in charges for services infrastructure and \$20,000 in interest income. The total fund revenue is \$2,160,700. Proposed expenditures in the water fund include \$822,807 for personnel services, \$544,849 for materials and services, and \$1,061,470 for capital outlay. The fund budgets \$175,867 for debt service and \$138,932 for transfers to other funds. The fund has a projected contingency of \$572,157 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:

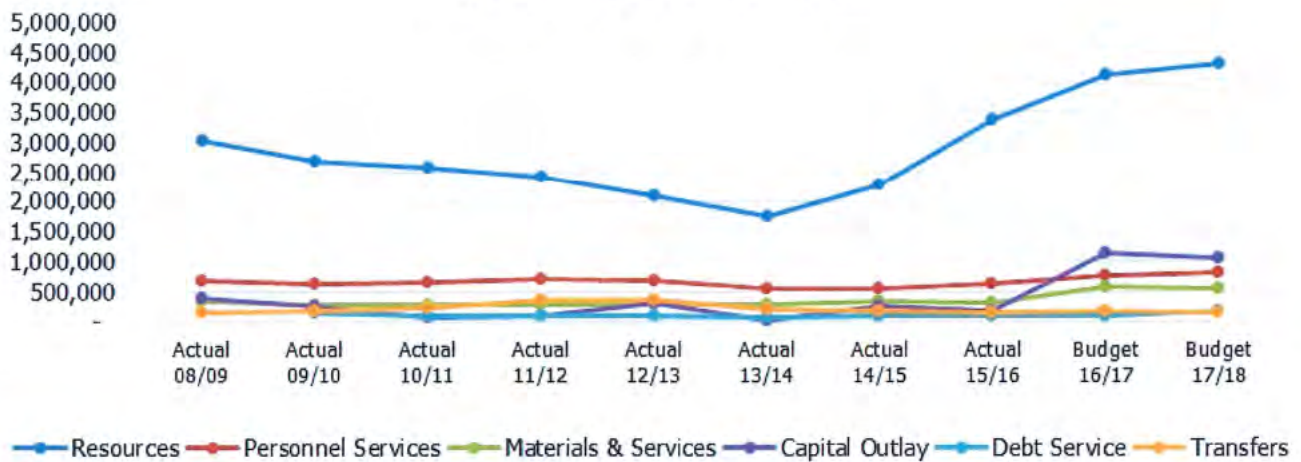
Water Fund	14-15	15-16	16-17	17-18	Minimum Salary	Maximum Salary
Public Works Director	0%	30%	30%	30%	30.49	47.30
Treatment Plant Supervisor	100%	100%	100%	100%	27.34	42.41
Operator II	100%	100%	100%	100%	24.05	30.69
Field Services Supervisor	35%	35%	35%	30%	27.34	42.41
Utility/Parks Worker I	40%	40%	40%	40%	18.32	23.38
Utility/Parks Worker II	60%	60%	60%	60%	21.82	27.85
Utility/Parks Worker III	40%	40%	40%	40%	24.05	30.69
Office Administrator III	38%	25%	15%	14%	19.73	25.18
Associate City Planner	17%	17%	0%	0%	19.73	25.18
City Planner	0%	0%	20%	13%	27.44	35.02
Planning Supervisor	0%	0%	0%	0%	27.34	42.41
City Engineer CDC	30%	30%	33%	34%	30.49	47.30
Engineer Assistant PW	0%	0%	0%	34%	23.58	36.00
City Manager	22%	22%	22%	22%	40.05	62.13
City Recorder	20%	20%	20%	20%	24.55	38.07
Finance Administrator/Office Manager	23%	23%	23%	23%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	22%	22%	19.07	29.57
Office Administrator I	44%	44%	44%	44%	16.23	20.71
TOTAL FTE'S	5.69	5.86	6.04	6.25		

Utility Water Fund 40						
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18
Working capital carryover	\$ 611,992	\$ 1,494,335	\$ 1,993,898	\$ 2,047,464	\$ 2,155,382	\$ 2,155,382
Current year resources						
Interest	\$ 6,205	\$ 11,300	\$ 9,500	\$ 21,500	\$ 23,000	\$ 23,000
Charges for services	1,126,986	1,163,262	1,336,250	1,183,924	1,225,928	1,225,928
Charges for services infrastructure	435,609	708,970	783,271	792,260	814,390	814,390
Miscellaneous	1,000	11,811		6,590		
Intergovernmental	712,665			179,020	20,000	20,000
Transfers					77,382	77,382
Total water	\$ 2,282,465	\$ 1,895,343	\$ 2,129,021	\$ 2,183,294	\$ 2,160,700	\$ 2,160,700
Total current year resources	\$ 2,282,465	\$ 1,895,343	\$ 2,129,021	\$ 2,183,294	\$ 2,160,700	\$ 2,160,700
Total resources	\$ 2,894,457	\$ 3,389,678	\$ 4,122,919	\$ 4,230,758	\$ 4,316,082	\$ 4,316,082
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18
Personnel services	\$ 552,620	\$ 624,966	\$ 760,078	\$ 732,861	\$ 822,807	\$ 822,807
Materials & services	323,016	298,912	566,864	327,465	544,849	544,849
Capital outlay	249,984	162,675	1,123,250	741,033	1,061,470	1,061,470
Debt service						
2009 Principal S03003B 12/01	45,835	47,522	49,271	49,271	51,084	51,084
2009 Interest S03003B 12/01	35,604	33,917	32,168	32,168	30,355	30,355
2017 Principal Ford Motor Lease	-	-	-	-	77,000	77,000
2017 Interest Ford Motor Lease	-	-	-	-	-	-
2014 Principal Ford Motor Equipment Lease 12/01	17,428	15,100	15,651	15,651	16,222	16,222
2014 Interest Ford Motor Equipment Lease 12/01		2,328	1,777	1,777	1,206	1,206
Transfers	175,635	156,794	175,150	175,150	138,932	138,932
Contingency			398,710		572,157	572,157
Total expenditures	\$ 1,400,122	\$ 1,342,214	\$ 3,122,919	\$ 2,075,376	\$ 3,316,082	\$ 3,316,082
Other requirements						
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Ending working capital	\$ 1,494,335	\$ 2,047,464	\$ -	\$ 1,155,382	\$ -	\$ -

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
40-000-003	Interest Earned	6,206	11,300	9,500	21,500	23,000
40-000-100	Miscellaneous	1,000	11,811	-	6,590	-
40-000-220	User Fees	1,103,260	1,111,987	1,250,000	1,102,454	1,153,128
40-000-222	User Fees Water Infrastructure	435,608	708,970	783,271	792,260	814,390
40-000-240	Hookup Fees	18,200	12,971	43,750	35,200	28,000
40-000-245	Timber Sale	712,665	-	-	-	-
40-000-246	Intergovernmental Revenue	-	-	-	179,020	20,000
40-000-260	Infra. Insp. Fees	1,975	36,719	40,000	40,000	40,000
40-000-263	Construction Water	3,550	1,584	2,500	6,270	4,800
40-000-272	Transfer in Airpark	-	-	-	-	77,382
40-000-276	Transfer In Dutch Canyon	-	-	-	-	-
40-000-278	Transfer in Water SDC	-	-	-	-	-
	Total Revenue	2,282,465	1,895,343	2,129,021	2,183,294	2,160,700
40-400-100	City Manager	11,429	28,252	30,376	30,376	38,001
40-400-102	Public Works Director	-	2,868	28,199	30,000	29,484
40-400-104	City Planner	4,315	7,624	12,165	12,165	8,711
40-400-106	Finance/Office Manager	19,549	20,946	21,580	21,580	22,440
40-400-107	Program Analyst	-	-	11,056	11,056	13,983
40-400-108	Office Administrator I	17,725	18,247	20,473	20,473	21,350
40-400-110	City Recorder	14,761	15,129	15,588	15,588	16,198
40-400-113	City Engineer CDC	18,706	27,644	31,920	31,920	33,336
40-400-114	Treatment Plant Supervisor	75,089	81,185	86,793	86,793	90,248
40-400-118	Field Service Supervisor	17,486	21,945	23,851	23,851	22,310
40-400-120	Operator	62,999	65,605	68,900	68,900	69,065
40-400-121	Utility Worker	75,610	75,829	78,681	77,000	81,437
40-400-123	Engineering Assistant PW	-	-	-	-	22,676
40-400-132	Office Administrator CDC	18,551	12,560	7,734	7,734	7,571
40-400-142	Overtime	6,323	5,004	6,352	6,300	11,912
40-400-146	Health Insurance	106,452	117,079	163,381	147,000	165,041
40-400-148	Retirement Benefits	66,615	83,677	97,790	94,500	115,076
40-400-150	Social Security	25,543	28,535	35,599	33,000	37,830
40-400-152	Worker's Compensation	11,465	12,838	19,640	14,625	16,138
	Total Personnel Services	552,620	624,966	760,078	732,861	822,807
40-400-200	Building/Facilities Maintenance	14,334	5,060	35,630	5,000	11,130
40-400-202	Equipment Maintenance	6,319	12,677	43,376	30,000	45,876
40-400-203	Maintenance Agreements	4,946	3,727	4,900	4,000	5,020
40-400-204	Vehicle Maintenance	2,602	3,538	12,445	9,000	19,220
40-400-205	Small Equipment	11,440	5,203	16,199	16,200	24,249
40-400-206	Fuel/Oil/Lube	5,210	4,801	6,175	6,000	8,200
40-400-216	Office Supplies	6,122	11,321	12,400	10,500	12,400
40-400-218	Operational Supplies	28,147	33,361	49,570	49,570	102,750
40-400-220	Shop Maintenance Supplies	25	-	-	-	-
40-400-222	Lab Supplies	1,745	1,415	6,710	5,100	6,710
40-400-224	Chemicals	25,730	22,692	29,610	25,500	29,610
40-400-226	Service Parts	-	-	-	-	-
40-400-227	Electrical Operation - Treat	49,272	49,476	60,000	49,250	54,000
40-400-228	Utilities	22,171	16,521	15,200	15,500	17,800
40-400-229	Electrical Operation - Pump	13,755	15,585	19,800	16,500	19,800
40-400-230	Contractual/Professional	118,190	103,463	224,144	65,000	154,229
40-400-234	Miscellaneous	10	52	-	-	-
40-400-235	Property Tax	871	943	1,000	945	1,000
40-400-238	Insurance	-	-	-	-	-
40-400-240	Travel/Training	7,640	2,173	9,865	7,000	9,865
40-400-242	Dues/Fees/Subscriptions	2,654	4,490	9,470	8,300	12,620
40-400-244	Publications/Notices/Advertise	186	907	300	100	300
40-400-252	Uniforms/Safety	1,607	1,426	5,070	4,000	5,070
40-400-254	Equipment Rental	40	83	5,000	-	5,000
	Total Materials & Services	323,016	298,912	566,864	327,465	544,849

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
40-400-300	Equipment	31,599	9,540	4,500	7,500	58,170
40-400-310	Infrastructure Upgrades	73,780	151,920	1,118,750	733,533	1,003,300
40-400-311	Capital Equipment Replacement	-	-	-	-	-
40-400-316	Underground Waterline	144,605	1,215	-	-	-
	Total Capital Outlay	249,984	162,675	1,123,250	741,033	1,061,470
40-400-500	Vehicle Lease Principal	-	-	-	-	77,000
40-400-501	Vehicle Lease Interest	-	-	-	-	-
40-400-505	Equipment Lease Principal	17,428	15,100	15,651	15,651	16,222
40-400-506	Equipment Lease Interest	-	2,328	1,777	1,777	1,206
40-400-511	Principal SO3003B	45,835	47,522	49,271	49,271	51,084
40-400-513	Interest SO3003B	35,604	33,917	32,168	32,168	30,355
	Total Debt Services	98,867	98,867	98,867	98,867	175,867
40-400-411	Transfer to Unemployment Fun	4,800	-	-	-	-
40-400-412	Transfer to General Fund ISF	75,516	62,223	79,646	79,646	44,295
40-400-413	Transfer to GF Water SDC	-	-	-	-	-
40-400-414	Transfer to Water SDC	95,319	94,571	95,504	95,504	94,637
	Total Transfers	175,635	156,794	175,150	175,150	138,932
40-400-600	Contingency	-	-	398,710	-	572,157
40-400-900	Unappropriated Ending Fund Balance	-	-	1,000,000	-	1,000,000
	Total Expenditures	1,400,122	1,342,214	4,122,919	2,075,376	4,316,082

Water Fund 10 Year History





WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Water Master Plan

Update Public Works Design Standards
Develop Capital Improvement Plan

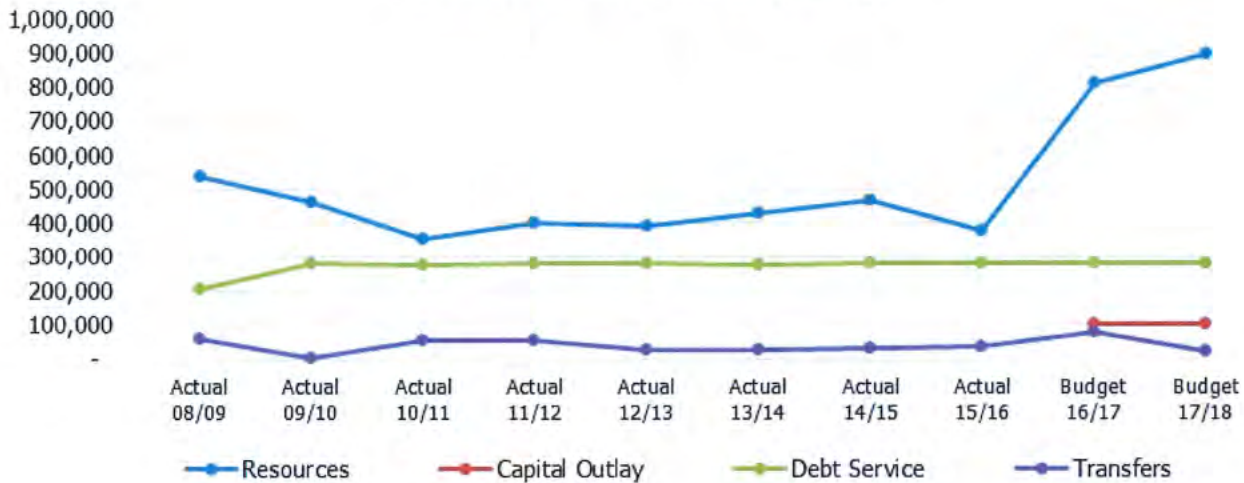
BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$401,002. Anticipated revenue is \$496,567 coming from three sources, \$400 from interest, \$401,530 from Water SDC's, and a transfer of \$94,637 from the Utility Water Fund to cover debt service payments. Total fund resources are \$897,569. Expenses within the fund include debt service in the amount of \$278,343. 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 \$20,077 to the General Fund for SDC administration. The Water SDC Fund anticipates a contingency of \$499,149.

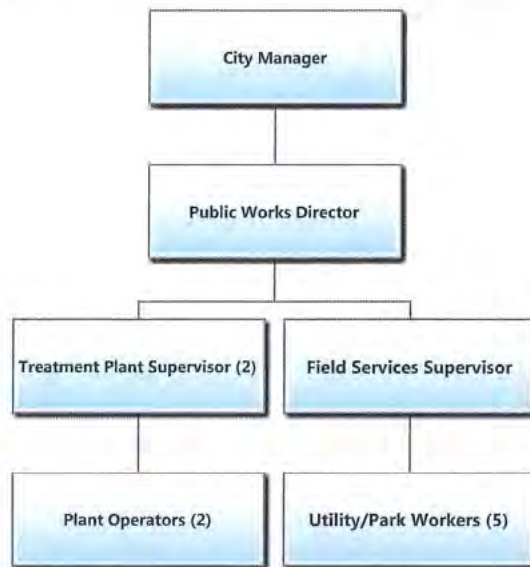
Water SDC 50						
	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18
Resources						
Working capital carryover	\$ 124,603	\$ 154,787	\$ 111,828	\$ 65,301	\$ 401,002	\$ 401,002
Current year resources						
Interest	\$ 589	\$ 393	\$ 400	\$ 385	\$ 400	\$ 400
System development charges	247,723	129,585	603,841	550,897	401,530	401,530
Transfers	95,319	94,571	95,504	95,504	94,637	94,637
Total current year resources	\$ 343,631	\$ 224,549	\$ 699,745	\$ 646,786	\$ 496,567	\$ 496,567
Total resources	\$ 468,234	\$ 379,336	\$ 811,573	\$ 712,087	\$ 897,569	\$ 897,569
Expenditures						
Capital outlay	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
Debt service						
2004 Principal G03003 12/01	66,088	66,532	72,005	72,005	72,515	72,515
2004 Interest G03003 12/01	56,459	53,815	51,087	51,087	48,027	48,027
2003 Principal S03003 12/01	127,961	129,241	130,533	130,533	131,838	131,838
2003 Interest S03003 12/01	29,840	28,561	27,268	27,268	25,963	25,963
Transfers	33,099	35,886	77,175	30,192	20,077	20,077
Contingency			353,505		499,149	499,149
Total expenditures	\$ 313,447	\$ 314,035	\$ 811,573	\$ 311,085	\$ 897,569	\$ 897,569
Ending working capital	\$ 154,787	\$ 65,301	\$ -	\$ 401,002	\$ -	\$ -

Water SDC Fund Line Item Detail Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
50-000-003	Interest Eamed	589	393	400	385	400
50-000-992	Water SDC - Reimbursement	247,723	129,585	603,841	550,897	401,530
50-000-995	Transfer In Utility Fund	95,319	94,571	95,504	95,504	94,637
	Total Revenue	343,631	224,549	699,745	646,786	496,567
50-500-314	Water Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	100,000	-	100,000
	Total Capital Outlay	-	-	100,000	-	100,000
50-500-510	Principal G03003	66,088	66,532	72,005	72,005	72,515
50-500-511	Interest G03003	56,458	53,815	51,087	51,087	48,027
50-500-512	Principal S03003	127,961	129,241	130,533	130,533	131,838
50-500-513	Interest S03003	29,840	28,561	27,268	27,268	25,963
	Total Debt Services	280,347	278,149	280,893	280,893	278,343
50-500-922	Transfer to Airpark Water	26,130	21,774	46,983	-	-
50-500-926	Transfer to GF SDC Admin	6,969	14,112	30,192	30,192	20,077
	Total Transfers	33,099	35,886	77,175	30,192	20,077
50-500-600	Contingency	-	-	353,505	-	499,149
	Total Expenditures	313,447	314,035	811,573	311,085	897,569

Water SDC Fund 10 Year History



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. The biosolids screw press installation and dry solids storage building are priority items early this fiscal year. The facility plan update will be completed and long term priority upgrades will be in design phase.

COMPLIANCE WITH COUNCIL GOALS:

Develop a Long Term Comprehensive Community Vision
Capacity Upgrades – Wastewater treatment and collections

Complete Wastewater Master Plan
Addressing Aging Infrastructure

Wastewater Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Address I & I within Distribution System												
Aerator Upgrade - ML Basin												
Aerators - Sludge Pond Mixing												
Biosolids Land Application												
Biosolids Planning and Design												
EJ Smith Road Pump Station Erosion												
Facility Plan and Update												
Industrial Pretreatment Program												
Motor & Pump Upgrade												
Phase I Improvements												
Screw Press												
UV Bulb Replacement												
Wastewater Capacity Upgrade												

BUDGET NOTES:

The Wastewater fund will begin the year with an \$891,359 beginning cash position. The fund anticipates revenue of \$1,771,000. Total operating revenue in this fund is projected to be \$2,672,359. Expenditures within the department include \$813,089 for personnel services, \$564,494 for materials and services and \$504,795 for capital outlay. The fund budgets \$127,478 for two principle and interest payments, loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund budgets \$123,776 for transfers and has budgeted a contingency of \$238,727.

PERCENTAGE OF TIME ALLOCATION:

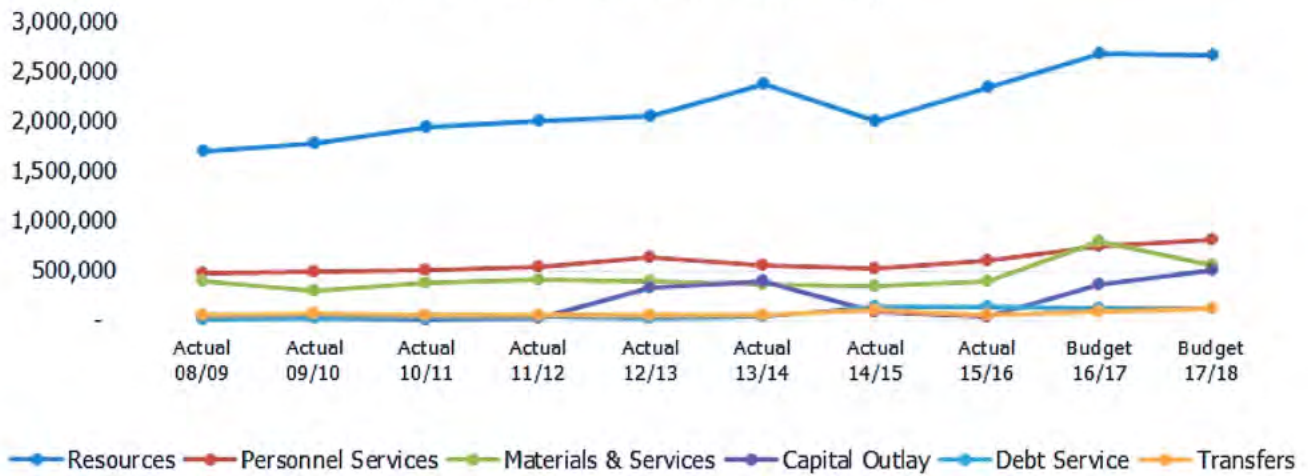
Wastewater Fund	14-15	15-16	16-17	17-18	Minimum Salary	Maximum Salary
Public Works Director	0%	30%	30%	30%	30.49	47.30
Treatment Plant Supervisor	100%	100%	100%	100%	27.34	42.41
Operator II	100%	0%	0%	0%	24.05	30.69
Operator III	0%	100%	100%	100%	26.53	33.86
Field Services Supervisor	35%	35%	35%	30%	27.34	42.41
Utility/Parks Worker I	40%	40%	40%	40%	18.32	23.38
Utility/Parks Worker II	55%	55%	55%	60%	21.82	27.85
Utility/Parks Worker III	35%	35%	35%	40%	24.05	30.69
Office Administrator III	38%	25%	15%	14%	19.73	25.18
Associate City Planner	17%	17%	0%	0%	19.73	25.18
City Planner	0%	0%	20%	13%	27.44	35.02
Planning Supervisor	0%	0%	0%	0%	27.34	42.41
City Engineer CDC	30%	30%	33%	34%	30.49	47.30
Engineer Assistant PW	0%	0%	0%	34%	23.58	36.00
City Manager	22%	22%	22%	22%	40.05	62.13
City Recorder	20%	20%	20%	20%	24.55	38.07
Finance Administrator/Office Manager	23%	23%	23%	23%	29.56	45.85
Assistant to City Manager	0%	0%	0%	0%	21.03	32.62
Program Analyst	0%	0%	22%	22%	19.07	29.57
Office Administrator I	44%	44%	44%	44%	16.23	20.71
TOTAL FTE'S	5.59	5.76	5.94	6.25		

Wastewater Fund 41							
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 956,666	\$ 809,782	\$ 982,104	\$ 1,103,177	\$ 891,359	\$ 891,359	\$ 891,359
Current year resources							
Interest	\$ 3,877	\$ 5,742	\$ 4,500	\$ 9,700	\$ 10,000	\$ 10,000	\$ 10,000
Charges for services	1,054,539	1,534,340	1,699,375	1,706,400	1,771,000	1,771,000	1,771,000
Intergovernmental							
Long term debt proceeds							
Miscellaneous	875	2,975		103			
Total current year resources	\$ 1,059,291	\$ 1,543,057	\$ 1,703,875	\$ 1,716,203	\$ 1,781,000	\$ 1,781,000	\$ 1,781,000
Total resources	\$ 2,015,957	\$ 2,352,839	\$ 2,685,979	\$ 2,819,380	\$ 2,672,359	\$ 2,672,359	\$ 2,672,359
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Personnel services	\$ 523,217	\$ 608,205	\$ 744,651	\$ 723,865	\$ 813,089	\$ 813,089	\$ 813,089
Materials & services	346,526	403,581	803,989	638,513	564,494	564,494	564,494
Capital outlay	90,051	42,181	368,000	342,000	504,795	504,795	504,795
Debt service							
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	1,455	1,367	1,279	1,279	1,191	1,191	1,191
2013 Principal USNB 12/01	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01	16,055	13,585	11,115	11,115	8,645	8,645	8,645
Transfers	111,229	63,101	93,607	93,607	123,776	123,776	123,776
Contingency			245,696		238,727	238,727	238,727
Total expenditures	\$ 1,206,175	\$ 1,249,662	\$ 2,385,979	\$ 1,928,021	\$ 2,372,359	\$ 2,372,359	\$ 2,372,359
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending working capital	\$ 809,782	\$ 1,103,177	\$ -	\$ 591,359	\$ -	\$ -	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
41-000-003	Interest Earned	3,877	5,742	4,500	9,700	10,000
41-000-100	Miscellaneous	875	2,975	-	103	-
41-000-150	Intergovernmental Revenue	-	-	-	-	-
41-000-151	Long Term Debt Proceeds	-	-	-	-	-
41-000-220	User Fees	1,048,414	1,497,885	1,650,000	1,650,000	1,725,000
41-000-240	Hookup Fees	4,150	2,250	9,375	7,550	6,000
41-000-260	Infrastructure Insp Fees	1,975	34,205	40,000	48,850	40,000
	Total Revenue	1,059,291	1,543,057	1,703,875	1,716,203	1,781,000
41-410-100	City Manager	11,429	28,251	30,376	30,376	38,001
41-410-102	Public Works Director	-	2,868	28,199	30,000	29,484
41-410-104	City Planner	4,315	7,624	12,165	12,165	8,711
41-410-106	Finance/Office Manager	19,549	20,946	21,580	21,580	22,440
41-410-107	Program Analyst	-	-	11,056	11,056	13,983
41-410-108	Office Administrator I	17,725	18,247	20,473	20,473	21,350
41-410-110	City Recorder	14,761	15,129	15,588	15,588	16,198
41-410-113	City Engineer CDC	18,706	27,644	31,920	31,920	33,336
41-410-114	Treatment Plant Supervisor	73,407	80,292	86,145	86,145	90,248
41-410-118	Field Services Supervisor	17,486	21,945	23,851	23,851	22,310
41-410-120	Operators	61,658	63,332	70,177	70,177	75,905
41-410-121	Utility Workers	64,169	69,789	72,479	70,000	81,437
41-410-123	Engineering Assistant PW	-	-	-	-	22,676
41-410-132	Office Administrator CDC	18,551	12,560	7,734	7,734	7,571
41-410-142	Overtime	3,039	5,171	6,252	6,200	10,526
41-410-146	Health Insurance	103,870	118,651	162,647	153,000	154,579
41-410-148	Retirement Benefits	60,097	76,237	90,871	86,000	109,836
41-410-150	Social Security	24,189	27,827	35,145	33,000	38,148
41-410-152	Workers Compensation	10,264	11,694	17,993	14,600	16,350
	Total Personnel Services	523,217	608,205	744,651	723,865	813,089
41-410-200	Building/Facilities Maintenance	6,123	9,097	5,930	2,000	5,930
41-410-202	Equipment Maintenance	16,408	30,585	39,300	20,000	40,300
41-410-203	Maintenance Agreements	2,968	2,064	3,000	1,500	3,120
41-410-204	Vehicle Maintenance	3,220	3,614	15,410	10,500	21,550
41-410-205	Small Equipment	7,105	10,516	11,375	11,250	19,400
41-410-206	Fuel/Oil/Lube	2,630	2,898	3,930	3,000	5,280
41-410-216	Office Supplies	6,089	10,898	13,400	9,750	12,400
41-410-218	Operational Supplies	6,908	7,083	10,620	7,500	53,725
41-410-220	Shop Maintenance Supplies	-	48	-	-	-
41-410-222	Lab Supplies	3,616	6,752	9,875	4,500	8,858
41-410-224	Chemicals	1,215	801	3,330	3,000	19,575
41-410-227	Electrical Operations	85,777	88,215	98,400	90,000	108,000
41-410-228	Utilities	11,907	11,246	7,200	6,000	6,300
41-410-229	Electrical Operations Pumps	6,481	(1,056)	6,600	5,500	6,480
41-410-230	Contractual/Professional	140,140	100,342	267,249	192,000	195,391
41-410-234	Miscellaneous	10	(72)	-	-	-
41-410-235	Property Tax	1,863	1,708	2,000	1,713	2,000
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	3,688	4,023	10,450	7,500	10,550
41-410-242	Dues/Fees/Subscriptions	3,978	5,078	11,945	12,400	15,035
41-410-244	Publications/Notices/Advertise	900	198	3,000	1,500	3,000
41-410-252	Uniforms/Safety	1,794	1,037	2,975	2,400	4,600
41-410-253	Sludge Disposal	32,298	99,506	275,000	246,000	20,000
41-410-254	Equipment Rental	1,408	9,000	3,000	500	3,000
	Total Materials & Services	346,526	403,581	803,989	638,513	564,494

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
41-410-300	Equipment	90,051	42,181	368,000	342,000	454,795
41-410-310	Infrastructure Upgrades	-	-	-	-	50,000
41-410-311	Capital Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	90,051	42,181	368,000	342,000	504,795
41-410-500	Vehicle Lease Principal	-	-	-	-	-
41-410-501	Vehicle Lease Interest	-	-	-	-	-
41-410-510	Principal USNB	100,000	100,000	100,000	100,000	100,000
41-410-511	Interest USNB	16,055	13,585	11,115	11,115	8,645
41-410-540	Principal SPWF B92001B	-	-	-	-	-
41-410-541	Interest SPWF B92001B	-	-	-	-	-
41-410-550	Principal SPWF B95001C	-	-	-	-	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,455	1,367	1,279	1,279	1,191
	Total Debt Services	135,152	132,594	130,036	130,036	127,478
41-410-418	Transfer to Unemployment	4,800	-	-	-	-
41-410-419	Transfer to General Fund ISF	106,429	63,101	93,607	93,607	123,776
	Total Transfers	111,229	63,101	93,607	93,607	123,776
41-410-600	Contingency	-	-	245,696	-	238,727
41-410-900	Unappropriated Ending Fund Balance	-	-	300,000	-	300,000
	Total Expenditures	1,206,175	1,249,662	2,385,979	1,928,021	2,672,359

Wastewater Fund 10 Year History





WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

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

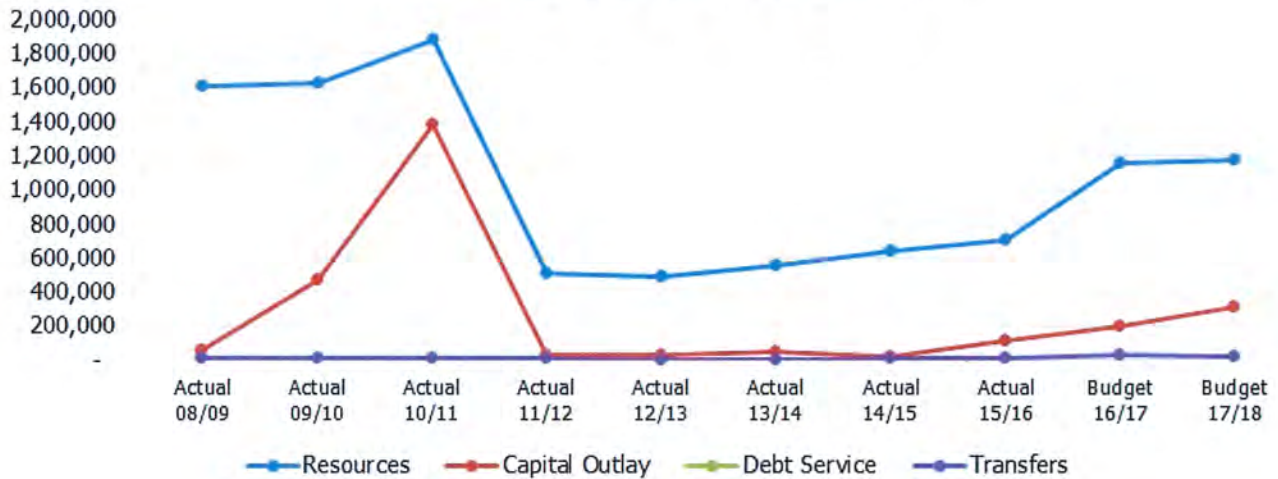
BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$811,085. The City anticipates receiving \$6,000 in interest income and \$355,425 in SDC fees. Total resources for the fund are \$1,172,510. Projects proposed include \$100,000 for predesign on biosolids storage and \$210,375 to complete the screw press project and storage buildings. The fund contains a transfer to the General Fund of \$17,771 for administrative costs and a contingency of \$844,364.

Wastewater SDC 55							
Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 509,263	\$ 616,990	\$ 618,456	\$ 585,451	\$ 811,085	\$ 811,085	\$ 811,085
Current year resources							
Interest	\$ 2,879	\$ 3,821	\$ 3,400	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
System development charges - reimbursement			106,901	92,572	71,085	71,085	71,085
System development charges - extra capacity	129,552	79,352	427,604	370,287	284,340	284,340	284,340
Total current year resources	\$ 132,431	\$ 83,173	\$ 537,905	\$ 468,859	\$ 361,425	\$ 361,425	\$ 361,425
Total resources	\$ 641,694	\$ 700,163	\$ 1,156,361	\$ 1,054,310	\$ 1,172,510	\$ 1,172,510	\$ 1,172,510
Expenditures							
Capital outlay	\$ 21,022	\$ 107,254	\$ 200,000	\$ 216,500	\$ 310,375	\$ 310,375	\$ 310,375
Transfers	3,682	7,458	26,725	26,725	17,771	17,771	17,771
Contingency			929,636		844,364	844,364	844,364
Total expenditures	\$ 24,704	\$ 114,712	\$ 1,156,361	\$ 243,225	\$ 1,172,510	\$ 1,172,510	\$ 1,172,510
Ending working capital	\$ 616,990	\$ 585,451	\$ -	\$ 811,085	\$ -	\$ -	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
55-000-003	Interest Earned	2,879	3,821	3,400	6,000	6,000
55-000-992	Sewer SDC Reimbursements	-	2,403	106,901	92,572	71,085
55-000-993	Sewer SDC Ext. Cap. Improvements	129,552	76,949	427,604	370,287	284,340
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	132,431	83,173	537,905	468,859	361,425
55-550-314	Sewer Extra Capacity Improvements.	21,022	-	100,000	116,500	100,000
55-550-316	Wastewater Reimbursement	-	-	-	-	-
55-550-326	Council Approved Projects	-	107,254	100,000	100,000	210,375
	Total Capital Outlay	21,022	107,254	200,000	216,500	310,375
55-550-408	Transfer to Debt Service	-	-	-	-	-
55-550-409	Transfer to GF SDC Admin.	3,682	7,458	26,725	26,725	17,771
	Total Transfers	3,682	7,458	26,725	26,725	17,771
55-550-600	Contingency	-	-	929,636	-	844,364
	Total Expenditures	24,704	114,712	1,156,361	243,225	1,172,510

Wastewater SDC Fund 10 Year History



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 \$26,372 as cash carry over. The City anticipates receiving revenue of \$44,632, 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 \$71,154. The total expenditure in the fund is \$51,154. The loan payment is \$50,837 per year and matures in 2020, contingency is budgeted at \$317.

General Obligation Debt Service Fund 45

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 51,472	\$ 40,766	\$ 33,973	\$ 33,997	\$ 26,372	\$ 26,372	\$ 26,372
Current year resources							
Property taxes	\$ 39,999	\$ 43,916	\$ 42,192	\$ 42,962	\$ 44,632	\$ 44,632	\$ 44,632
Interest	132	152	110	250	150	150	150
Total current year resources	\$ 40,131	\$ 44,068	\$ 42,302	\$ 43,212	\$ 44,782	\$ 44,782	\$ 44,782
Total resources	\$ 91,603	\$ 84,834	\$ 76,275	\$ 77,209	\$ 71,154	\$ 71,154	\$ 71,154
Expenditures							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 37,433	\$ 39,219	\$ 41,091	\$ 41,091	\$ 43,052	\$ 43,052	\$ 43,052
1978 Interest Water GO 01-0507801 2/01	13,404	11,618	9,746	9,746	7,785	7,785	7,785
Contingency			438		317	317	317
Total expenditures	\$ 50,837	\$ 50,837	\$ 51,275	\$ 50,837	\$ 51,154	\$ 51,154	\$ 51,154
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 25,000		\$ 20,000	\$ 20,000	\$ 20,000
Total other requirements	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Ending available working capital	\$ 40,766	\$ 33,997	\$ -	\$ 1,372	\$ -	\$ -	\$ -

Bonded Debt Service Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
45-000-001	Taxes Necessary To Balance	37,365	41,031	40,962	40,962	43,478
45-000-002	Delinquent Taxes	2,634	2,885	1,230	2,000	1,154
45-000-003	Interest Earned	131	152	110	250	150
	Total Revenue	40,130	44,068	42,302	43,212	44,782
45-450-500	Water - Principal	37,433	39,219	41,091	41,091	43,052
45-450-501	Water - Interest	13,404	11,618	9,746	9,746	7,785
	Total Debt Services	50,837	50,837	50,837	50,837	50,837
45-450-600	Contingency	-	-	438	-	317
45-450-900	Unappropriated Ending Fund	-	-	25,000	-	20,000
	Total Expenditures	50,837	50,837	76,275	50,837	71,154

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 \$90,656. The fund anticipates \$18,560 from the Port of St. Helens. There is one loan associated with the Airpark Water line project, which matures in 2018. Expenditures in the fund total \$109,216. There will be a final debt service payment in the amount of \$30,318 and a transfer in the amount of \$77,382 to the water fund to close out the fund.

Airpark Water Improvement Fund 89

Resources	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Working capital carryover	\$ 91,361	\$ 66,708	\$ 36,933	\$ 141,893	\$ 90,656	\$ 90,656	\$ 90,656
Current year resources							
Interest	\$ 348	\$ 368	\$ 225	\$ 1,070			
Intergovernmental	73,554	179,272	75,199	75,199	18,560	18,560	18,560
OEDD Loan & Grant							
Transfers	26,130	21,774	46,983				
Total current year resources	\$ 100,032	\$ 201,414	\$ 122,407	\$ 76,269	\$ 18,560	\$ 18,560	\$ 18,560
Total resources	\$ 191,393	\$ 268,122	\$ 159,340	\$ 218,162	\$ 109,216	\$ 109,216	\$ 109,216
Expenditures	Actual FY 14-15	Actual FY 15-16	Budget FY 16-17	Estimated FY 16-17	Proposed Budget FY 17-18	Approved Budget FY 17-18	Adopted Budget FY 17-18
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996 Principal OEDD B95010A	53,938	54,429	59,949	59,949			
1996 Interest OEDD B95010A	9,258	6,291	3,298	3,298			
1996 Principal OEDD B95010B 12/01	26,174	27,745	29,409	29,409	30,318	30,318	30,318
1996 Interest OEDD B95010B	5,000	3,429	1,765	1,765			
1998 Principal OEDD B95010C	24,597	29,823	30,065	30,065			
1998 Interest OEDD B95010C 12/01	5,718	4,512	3,020	3,020	1,516	1,516	1,516
Transfers					77,382	77,382	77,382
Contingency			31,834		0	0	0
Total expenditures	\$ 124,685	\$ 126,229	\$ 159,340	\$ 127,506	\$ 109,216	\$ 109,216	\$ 109,216
Ending working capital	\$ 66,708	\$ 141,893	\$ -	\$ 90,656	\$ -	\$ -	\$ -

Airpark Water Line Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18
89-000-003	Interest Earned	348	367	225	1,070	-
89-000-675	OEDD Loan	-	104,818	-	-	-
89-000-680	OEDD Grant	-	-	-	-	-
89-000-800	Port of St. Helens payment	73,554	74,454	75,199	75,199	18,560
89-000-904	Transfer in Water SDC	26,130	21,774	46,983	-	-
	Total Revenue	100,032	201,413	122,407	76,269	18,560
89-890-140	Bond Principal B95010A	53,938	54,429	59,949	59,949	-
89-890-141	Bond Principal B95010B	26,174	27,745	29,409	29,409	-
89-890-142	Bond Principal B95010C	24,597	29,823	30,065	30,065	30,318
89-890-150	Bond Interest B95010A	9,258	6,291	3,298	3,298	-
89-890-151	Bond Interest B95010B	5,000	3,429	1,765	1,765	-
89-890-152	Bond Interest B95010C	5,718	4,512	3,020	3,020	1,516
	Total Debt Services	124,685	126,229	127,506	127,506	31,834
89-890-401	Transfer to Utility Fund	-	-	-	-	77,382
	Total Transfers	-	-	-	-	77,382
89-890-600	Contingency	-	-	31,834	-	-
	Total Expenditures	124,685	126,229	159,340	127,506	109,216

**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, 2017	Issued	Paid	June 30, 2018		
PRINCIPAL TRANSACTIONS									
General Obligations									
Crown Zellerbach	4.00%	2002	2019	\$ 79,245	\$ -	\$ 53,043	\$ 26,202	\$ 26,202	
US Bank	2.38%	2014	2022	478,061	-	95,612	382,449	95,612	
Capital Leases	5.95%	2015	2019	49,490	-	24,030	25,460	25,460	
Enterprise Obligations									
Airpark Waterline Loan	4.74%	1998	2018	30,318	-	30,318	-	-	
GO Water Bond	5.00%	1979	2020	114,608	-	43,052	71,556	45,107	
Dutch Canyon Waterline Loan	3.68%	2010	2031	824,863	-	51,084	773,779	52,964	
Water Plant Phase 1 & 2	4.43%	2002	2028	1,024,298	-	72,515	951,783	78,063	
Water Storage Reservoirs	1.00%	2004	2036	2,596,312	-	131,838	2,464,474	133,157	
Wastewater DEQ Loan	0.00%	2011	2031	238,157	-	17,642	220,515	17,642	
Wastewater US Bank Loan	2.47%	2014	2020	400,000	-	100,000	300,000	100,000	
Capital Leases	3.65%	2015	2019	33,037	-	16,222	16,815	16,814	
Subtotal				\$ 5,868,389	\$ -	\$ 635,357	\$ 5,233,032	\$ 591,021	
INTEREST TRANSACTIONS									
General Obligations									
Crown Zellerbach	4.00%	2002	2019	\$ 4,218	\$ -	\$ 3,170	\$ 1,048	\$ 1,048	
US Bank	2.38%	2014	2022	31,289	-	10,809	20,480	8,533	
Capital Leases	5.95%	2015	2019	4,460	-	2,945	1,515	1,515	
Enterprise Obligations									
Airpark Waterline Loan	4.74%	1998	2018	1,516	-	1,516	-	-	
GO Water Bond	5.00%	1979	2020	17,521	-	7,785	9,736	5,730	
Dutch Canyon Waterline Loan	3.68%	2010	2031	226,253	-	30,355	195,898	28,475	
Water Plant Phase 1 & 2	4.43%	2002	2028	312,811	-	48,027	264,784	44,854	
Water Storage Reservoirs	1.00%	2004	2036	254,556	-	25,963	228,593	24,645	
Wastewater DEQ Loan	0.00%	2011	2031	-	-	-	-	-	
Wastewater US Bank Loan	2.47%	2014	2020	14,820	-	8,645	6,175	6,175	
Capital Leases	3.65%	2015	2019	1,820	-	1,206	614	614	
Subtotal				\$ 869,264	\$ -	\$ 140,421	\$ 728,843	\$ 121,590	
Grand Total				\$ 6,737,653	\$ -	\$ 775,777	\$ 5,961,876	\$ 712,610	

City of Scappoose		
Fiscal Year 2017-2018		
Fund Transfers		
	Transfers in	Transfers out
General Fund	\$ 478,892	\$ 165,132
Law Enforcement Fund	-	-
Watts House Fund	20,000	-
PEG Fund	-	-
Building Fund	-	26,182
Street Fund	35,000	83,388
Foot Paths and Bike Trail Fund	-	-
Storm Drainage Fund	-	35,000
Storm Drainage SDC Fund	-	2,422
Street SDC Fund	-	7,816
Parks SDC Fund	-	8,033
Pool Fund	-	-
Unemployment Fund	-	-
Water Fund	77,382	138,932
Water SDC Fund	94,637	20,077
Wastewater Fund	-	123,776
Wastewater SDC Fund	-	17,771
GO Bonded Debt Service Fund	-	-
Airpark Water Line Fund	-	77,382
	\$ 705,911	\$ 705,911