



# City of Scappoose

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**Proactive, Efficient and Friendly Service**

## Adopted Budget Fiscal Year 2014-2015

Committee Members

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CITY OF SCAPPOOSE  
2014-2015 Annual Budget  
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# 2014-2015 Budget Message

April 21, 2014

Dear Mayor, City Council and Budget Committee Members:

The proposed 2014-2015 Budget is pretty much a status quo budget. Expenses continue to rise, and revenue is lagging behind. Maintenance items will need to be deferred again. The economic climate in Oregon, and nationally is improving, but at a slow pace. The city has made it through the past years because of prudent budgeting and following the philosophy of living within our means. It is getting more and more difficult to achieve this because all departmental budgets have reached a critical lack of revenue. Conflicting with this is the expectation that municipal government should to provide more and more services.

There is nothing wrong with increasing municipal service expectations provided it is tempered with sound financial planning and management. On February 15, Council established new council goals (which are included in the proposed budget document) and are organized under the categories of Live, Plan and Work. While accomplishing each of these goals in a short time frame would be admirable, the reality of our financial situation necessitates that it will take longer than anticipated. The monetary means simply are not there to reach all of our goals.

With our financial constraints in mind, staff developed the Fiscal Year 14-15 budget. The goal is to maintain status quo as much as possible. As required by law, the proposed budget balances resources with expenditures. Total expenditure for all funds in the proposed budget is \$13,641,245. This is \$800,369 more than the previous budget, however, a majority of the increase is in water fund to accomplish water system improvements that simply should not be deferred. The submitted budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$640,128. The Contingency line item continues to be less than the desired 20% of expenditures that we try to maintain. This is reflective of the City's diminishing financial resources and is a trend that will be seen throughout this budget document.

## Financial Policy

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

The goals of the fiscal policies are as follows:

- To enhance City Council's policy-making ability by providing accurate information on program and operating costs.

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

### **Personnel, Salaries and Benefits**

Total Personnel Services in the proposed budget is \$3,327,769, \$106,093 less than the current budget. This equals 24.0% of the total proposed budget, down from 29.4% for the current year. Total personnel will remain at 30 Full Time Equivalencies (FTE) but there will be a change in staffing by increasing the Utility Worker I position from one to two persons, reducing Operator III positions from two to zero, and creating a new City Engineer position to address the complaints that have been received regarding the long turnaround time for plan check for street improvements and to keep small project engineering in house.

Personnel Services costs in the other areas of the City (Administration, Police, Planning, and Courts) decreased \$96,638 or 5%. Much of the decrease in costs is from a reduction in retirement costs due to a reduction in the PERS rate compared to what was anticipated last year. Much of that reduction in costs was made up in increased costs in insurance, step increases for employees eligible to receive them, and a 1.25% cost of living increase. One new position, City Engineer, has been proposed, and 10% of the costs are paid out of the Planning Department budget.

The staff has started meetings with the Scappoose Police Guild to negotiate a new two year contract. I am hopeful that we will be able to complete negotiations before July 1 but that remains to be seen.

### **General Fund**

The General Fund anticipates a beginning cash position of \$2,053,769, down from \$2,255,486 the current fiscal year, with anticipated revenues of \$2,905,077 up from \$2,719,867 for the 2013-14 Fiscal Year. Total resources for the fund are budgeted at \$4,958,846 down from \$4,975,353 the

current Fiscal Year. Expenditures within the General Fund are budgeted at \$3,858,846 down \$16,507 from the \$3,875,353 budgeted this Fiscal Year. The Administration Department budget is \$691,192 up from \$588,859. Of the budgeted amount, \$51,649 is for Personnel Services and \$628,743 is budgeted for Materials and Services. This year, \$25,000 has been budgeted for economic development activities, down from \$60,000. The Budget Committee/City Council needs to allocate those funds.

The Police Department's budget is \$1,678,930, down from \$1,690,487 and accounts for 43 percent of General Fund expenditures. Police is the most labor intensive department in the City budget. Personnel Services are budgeted at \$1,319,899 which is a decrease of \$46,255 over the previous year. The Materials and Services line items are budgeted at \$179,596 which is \$90,834 less than the previous year's budget.

Parks Department's budget is \$370,316 down substantially from the current fiscal year. The main reduction is in capital outlay due to the fact that the skate park was finished, and paid for, in the current fiscal year. The budget is pretty much the same as last year's budget, but staff has tighten the amount of funds budgeted for Materials and Services. The second payment for the two Bocce Ball Courts and payment for the Rotary fountain are included in the budget.

Municipal Court Department's budget is \$283,655 and accounts for 7 percent of the General Fund expenditures. Over the past year, our Judge, Prosecuting Attorney, and staff have worked diligently to make improvements in the Court fine collection process. In 2008, the Courts had an uncollected revenue balance of approximately \$1,263,023. Today that balance is \$838,935 with \$639,944 of that turned over to a collection agency. The Judge, Prosecuting Attorney, and staff have done a good job of enforcing payment plans and need to be commended for their efforts. 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 \$194,625 up from \$161,980 and accounts for 5 percent of the General Fund expenditures. The Planning Department will continue to work on updating the City's Transportation Master Plan, working with the Port of St. Helens on the Airport Master Plan update and will continue to work with our attorneys and the State related to the appeal of our Urban Growth Boundary (UGB) approval to the Court of Appeals. The City has been working on the UGB application since 2008 and its approval will be an important part of helping our city to create the jobs that will ease our budget situation.

As stated earlier, the General Fund Budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$640,128. The City has two loans that will be coming due in the next two years. These are the Veterans Park loan and the Pool Site Property. The Veterans Park loan is due in 2014 and the balance will be \$305,601. The City originally borrowed \$600,000 and over the 10 years of the loan, the City will have spent over \$200,957 on interest payments. The pool site land loan comes due in 2015 and will have a payoff amount of \$427,053. The Council has decided to refinance these loans and the General Fund will have to be used to make up the short fall in the payments after about the second year.

## **Enterprise Funds**

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

The Building Department is considered the barometer of the City's economic health and is anticipating 30 homes to be constructed. This estimate of 30 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These include; Water, Sewer, Transportation, Parks, and Storm Water. The Building Department has a beginning cash position of \$94,971 and anticipated revenues of \$160,340 and no transfer from the General Fund. Total resources are budgeted at \$255,311. Total expenditures in the department are budgeted at \$255,311 including an allocation to Contingency of \$29,181. The prolonged recession has greatly impacted the financial stability of this department but that is beginning to change.

The Water Fund begins with a cash carryover of \$646,297. The fund anticipates receiving \$2,318,422 in revenues and has total resources of \$2,964,719. While the budget in this fund is balanced, the revenues are not able to sustain the future maintenance needs. In November 2013 the City Council approved a rate increase of \$5 per month on a ¾" meter and the rate will increase \$5 a month in November 2014 and November 2015. The commodity rate was also increased by up to \$.05 per month.

The City has approximately 90 acres of timber that is marketable, the City Council recently approved the harvest of 33 acres of timber that will generate approximately \$550,000 this has been included in the Water Fund revenue.

On the expenditure side of the fund, Personnel Services are anticipated to be \$621,406. Material and Services are budgeted at \$406,227 and Capital Outlay is estimated at \$573,500. The City has budgeted \$150,000 for well rehabilitation and new source discovery, \$150,000 for dam cleaning, \$100,000 for South Fork dam bypass, \$130,000 for J.P. West Road bridge project, \$16,500 for replacement electrodes for the chlorine generator at Miller Road, and \$10,000 for repairs to the floor at Keys Road. Contingency is \$1,079,525 or 36%, up from 9% of expenditures.

The Wastewater Fund has an operational budget of \$1,956,223. Personnel Services are budgeted at \$595,237. Material and Services are budgeted at \$460,343. The City of Scappoose continues to implement its sewer line cleaning program. Each year, the City TVs and cleans 20% of the sewer lines. As the City identifies where repairs are need, one thing is becoming more and more apparent. The concrete sewer lines, most of which was installed before 1972, are definitely coming to the end of their life cycle. Within the next 10 years, the city will need to start making preparations for replacing old, broken lines. Replacing 88,440 feet of concrete pipe would cost in the neighborhood of \$10,500,000. Council needs to take this project into consideration when discussing future sewer rate increases.

The Wastewater Fund also anticipates \$126,500 in Capital Outlay expenditures. These items include the upgrades to electrical hardware, collection system maintenance and pump and motor replacement.

The Street Fund has an operational budget of \$1,015,179. The fund has a beginning cash position of \$468,662 and anticipated revenues of \$546,517. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$172,276 in Personnel Services and \$168,460 in Materials and Services. The City anticipates spending \$201,309 on Capital Outlay, \$20,000 for street light replacements and \$163,310 on road maintenance projects. The fund also anticipates a contingency of \$426,396.

## **SDC Funds**

System Development Charge revenues collected on new building permits and can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on 30 new homes being constructed over the coming fiscal year.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The fund is anticipating total revenues of \$108,316 and has expenditures of \$108,316. The fund anticipates a contingency of \$54,728. As has been previously stated, the Veterans Park loan is due in 2014 and the balloon payment of \$305,601. The City Council has authorized staff to negotiate the refinance of the loan for a term of eight years.

The Water SDC Fund anticipates a cash carry over position of \$133,888. The fund anticipates revenues of \$235,164. Of that amount, \$95,319 is a transfer received from the Water Department. Total resources for the fund are \$369,052. Expenditures within the fund are for debt service. Two loans are paid from this fund totaling \$280,349. The fund anticipates a contingency of \$55,604.

The Wastewater SDC Fund anticipates a cash carry over position of \$525,344. The fund only anticipates revenues of \$76,648 for total resources of \$601,992. The fund lists Capital Outlay expenditures of \$450,000. Sludge treatment improvements are budgeted at \$400,000 and the Wastewater Master Plans needs to be updated. The budget allocates \$50,000 for that project. The current Wastewater Master Plan was adopted in 1998. Contingency is anticipated to be \$148,310.

The Transportation SDC Fund has a beginning cash position of \$320,222 with total revenue resources of \$388,122. The fund has one notable expenditure budgeted that is the loan payment for the Crown Zellerbach Rail Crossing (\$56,213). The fund anticipates a contingency of \$328,624.

## **Conclusion**

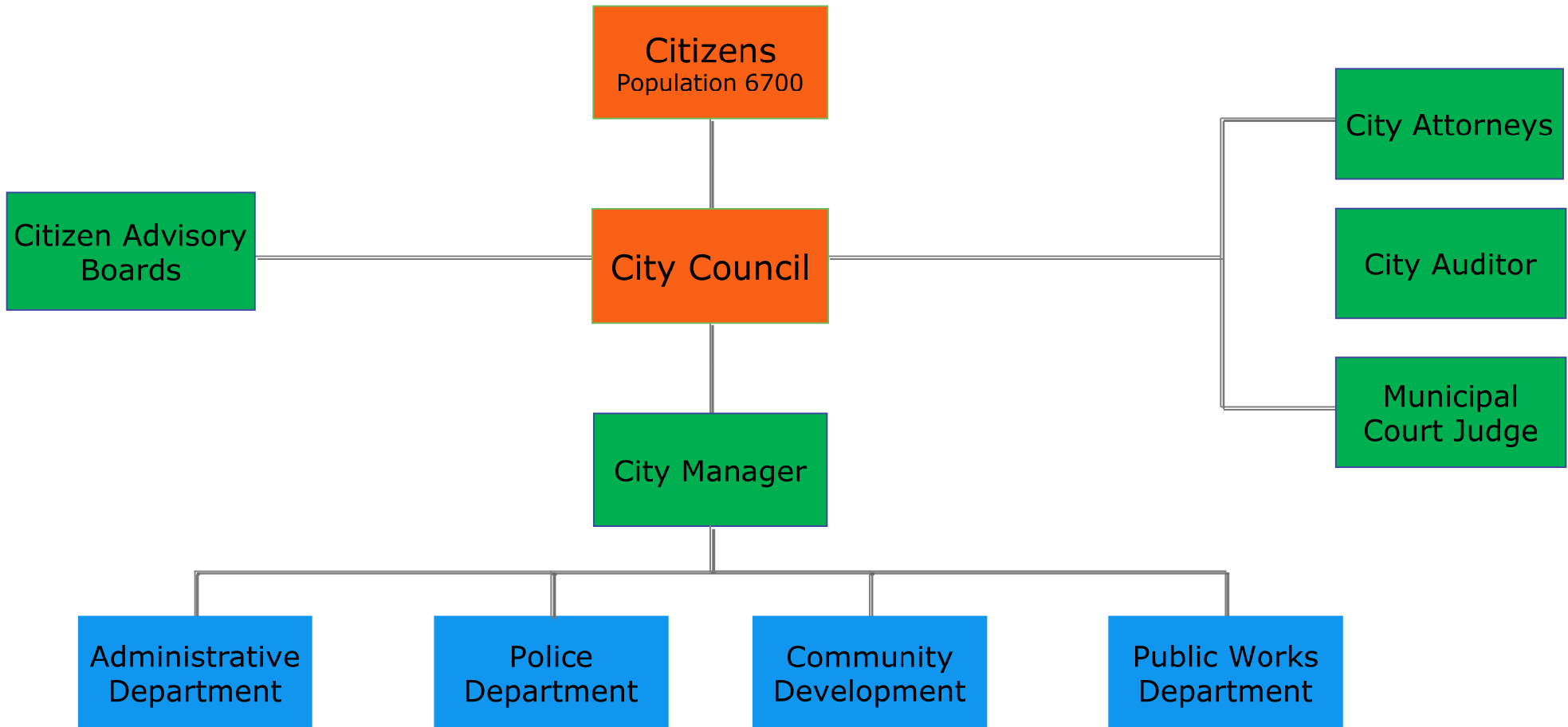
As we begin deliberations, the Budget Committee will recognize this year's budget proposal as "status quo". The economic recession is beginning to improve. The Building Department, the Water Department and all of our System Development Charge Funds are improving, but are still in trouble. Debts for land purchases will be coming due and need to be refinanced, that process has begun. We, as community, will be able to get through this tough time because of one basic principle, "WE LIVE WITHIN OUR MEANS".

While the current economic picture isn't all that bright, citizens need to remember that at some point in time the economy will come back and our community will be in a position to take advantage of the growth. The City continues to work to get the Urban Growth Boundary application approved; the City will continue to work with the Columbia County Economic Team on business retention and recruitment efforts; the City is focusing on updating its Transportation and Wastewater Master Plans; and, the City will be developing implementation strategies to accomplish the goals it established on February 15<sup>th</sup>.

Sincerely,

Donald H. Otterman  
Interim City Manger

# City of Scappoose Organizational Chart





# ***City of Scappoose Vision Statement***

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

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

### **Live:**

- ❖ Invest in community infrastructure
- ❖ Create City beautification programs
- ❖ Develop community gardens
- ❖ Maintain community fiscal responsibility
- ❖ Continue community safety initiatives
- ❖ Develop world class educational complex with Portland Community College facilities
- ❖ Develop community assistance and youth center
- ❖ Develop a Scappoose “brand” with one City logo
- ❖ Increase communications with citizens
- ❖ Develop podcasts related to quality of life
- ❖ Put up a reader board
- ❖ Upgrade technologies
- ❖ Develop a Scappoose App. For social media
- ❖ Develop a Columbia County Council of Governments

### **Play:**

- ❖ Develop a boat ramp at the Chapman Landing area

- ❖ Develop a river walk trail
- ❖ Light Heritage Park and the Skate Park
- ❖ Attract a YMCA/YWCA to the community
- ❖ Explore an outdoor swimming pool
- ❖ Partner with soccer organization on soccer complex
- ❖ Attract an outlet mall to the City
- ❖ Organize mountain bike races from Vernonia to Scappoose
- ❖ Develop a Crown Zellerbach bike cruise
- ❖ Promote biking activities around the community
- ❖ Market recreational opportunities through podcasts and other media forms

**Work:**

- ❖ Expand economic development efforts
- ❖ Market Scappoose airport to aviation related businesses
- ❖ Develop small business retention program
- ❖ Develop a buy local campaign
- ❖ Review business license ordinances
- ❖ Create a business incubator
- ❖ Develop a community square like Orenco Station

- ❖ Acquire property for parking in the business district
- ❖ Review moving engineering services in house
- ❖ Look at the impacts of the downtown overlay
- ❖ Review traffic circulation at the Havlik Dr. & Hwy 30 Intersection

# 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 6,090.

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

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

## Section 2. Scope

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

## Section 3. Objectives

The City's principal investment objectives are:

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

#### **Section 4. Delegation of Authority**

- 4.1 The ultimate responsibility and authority for the investment of City funds resides with the City Council. The City hereby designates the City Manager as the Investment Officer for the City's funds. The Investment Officer shall invest City funds in accordance with ORS Chapter 294, Public Financial Administration, and with this Investment Policy. This Policy shall constitute a "written order" from City Council per ORS 294.035. The Investment Officer may further delegate the authority to invest City funds to City Finance personnel.
- 4.2 Subject to required procurement procedures, the City may engage the support services of outside professionals in regard to its financial program, so long as it can be demonstrated or anticipated that these services produce a net financial advantage or necessary financial protection of the City's resources. External service providers shall be subject to Oregon Revised Statutes and the provisions of this Investment Policy.
- 4.3 In order to optimize total return through active portfolio management, resources shall be allocated to the cash management program. This commitment of resources shall include financial and staffing considerations.

#### **Section 5. Prudence and Indemnification**

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

#### **Section 6. Safekeeping and Custody**

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

## **Section 7. Accounting Method**

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

## **Section 8. Internal Controls**

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

## **Section 9. Reporting Requirements**

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

## **Section 10. Investment Policy Adoption**

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

## **Section 11. Qualified Institutions**

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

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

## Section 12. Investment Maturity

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

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

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

## Section 13. Portfolio Diversification

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

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

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



*\*As determined on the settlement date.*

#### **Section 14. Competitive Transactions**

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

#### **Section 15. Monitoring, Adjusting and Evaluating the Portfolio**

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

#### **Section 16. List of Authorized Investments**

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

than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.

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

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

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

Repurchase Agreements shall be entered into only with:

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

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

16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a

long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.

- 16.9 Obligations of the States or Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal or the interest of obligations of the issuing entity within five years preceding investment, ORS 294.040. Ownership of such obligations shall be limited to twenty-five percent of the portfolio, with no more than 10 percent of the portfolio held in any one issuer. Maturities for these obligations shall not exceed seven years.
- 16.10 As of this date of this Policy, all of the above securities, deposits and transactions have been approved by the State Treasurer pursuant to ORS 294.046.

## Section 17. Glossary of Terms

- 17.1 **Accrued Interest:** The interest accumulated on a security since the issue date or since the last coupon payment. The buyer of the security pays the market price plus accrued interest.
- 17.2 **Arbitrage:** Effecting sales and purchases simultaneously in the same or related securities to take advantage of market inefficiency.
- 17.3 **Basis Point:** One-hundredth of 1 percent. One hundred basis points equal 1 percent.
- 17.4 **Bear Market:** A period of generally pessimistic attitudes and declining market prices. Compare Bull Market.
- 17.5 **Bond:** An interest-bearing security issued by a corporation, government, governmental agency, or other body. It is a form of debt with an interest rate, maturity, and face value, and it is usually secured by specific assets. Most bonds have a maturity of greater than one year and generally pay interest semiannually. See Debenture.
- 17.6 **Bond Anticipation Notes (BANs):** Short-term notes sold by states and municipalities to obtain interim financing for projects that will eventually be financed by the sale of bonds.
- 17.7 **Bond Discount:** The difference between a bond's face value and a selling price, when the selling price is lower than the face value.
- 17.8 **Broker:** An intermediary who brings buyers and sellers together and handles their orders, generally charging a commission for this service. In contrast to a principal or a dealer, the broker does not own or take a position in

securities.

- 17.9 **Bull Market:** A period of generally optimistic attitudes and increasing market prices. Compare Bear Market.
- 17.10 **Buyer's Market:** A market in which supply is greater than demand, giving buyers an advantage.
- 17.11 **Call:** An option to buy a specific asset at a certain price within a certain period of time.
- 17.12 **Callable:** A bond or preferred stock that may be redeemed by the issuer before maturity for a call price specified at the time of issuance.
- 17.13 **Call Date:** The date before maturity on which a bond may be redeemed at the option of the issuer.
- 17.14 **Collateral:** Securities or other property that a borrower pledges as security for the repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
- 17.15 **Commercial Paper:** Short-term, unsecured, negotiable promissory notes issued by businesses.
- 17.16 **Commission:** Broker's or agent's fee for purchasing or selling securities for a client.
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or its yield to maturity.
- 17.19 **Current Maturity:** The amount of time left until an obligation matures. For example, a one-year bill issued nine months ago has a current maturity of three months.
- 17.20 **Current Yield:** The coupon payments on a security as a percentage of the security's market price. In many instances the price should be gross of accrued interest, particularly on instruments where no coupon is left to be paid until maturity.
- 17.21 **CUSIP:** The Committee on Uniform Security Identification Procedures, which was established under the auspices of the American Bankers Association to develop a uniform method of identifying municipal, U.S. government, and corporate securities.
- 17.22 **Dealer:** An individual or firm that ordinarily acts as a principal in security transactions. Typically, dealers buy for their own account and sell to a customer from their inventory. The dealer's profit is determined by the difference between

the price paid and the price received.

- 17.23 **Delivery:** Either of two methods of delivering securities: delivery vs. payment and delivery vs. receipt (also called "free"). Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.
- 17.24 **Discount:** The reduction in the price of a security; the difference between its selling price and its face value at maturity. A security may sell below face value in return of such things as prompt payment and quantity purchase. "At a discount" refers to a security selling at less than the face value, as opposed to "at a premium," when it sells for more than the face value.
- 17.25 **Fannie Mae:** Trade name for Federal National Mortgage Association (FNMA).
- 17.26 **Finance Committee.** Subcommittee of the City Council appointed by the Mayor on an annual basis.
- 17.27 **Freddie Mac:** Trade name for Federal Home Loan Mortgage Corporation (FHLMC).
- 17.28 **Full Faith and Credit:** Indicator that the unconditional guarantee of the United States government backs the repayment of a debt.
- 17.29 **General Obligation Bonds (GOs):** Bonds secured by the pledge of the municipal issuer's full faith and credit, which usually includes unlimited taxing power.
- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as "governments."
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.

- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.
- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.

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

# 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**

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

### **Budget Changes after Adoption**

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

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

### **City Funds (excluding Cogeneration Fund)**

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

### **Cogeneration Fund**

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

### **Capital and Equipment**

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

## **Enterprise Funds**

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

## **Interfund Advances and Transfers**

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

Transfers move resources between funds with no expectation of repayment.

## **Internal Service Funds**

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

## **Contingency Reserves Policy**

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

## **General Fund Reserves**

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

## **Enterprise Fund Reserves**

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

## **Special Revenue Funds**

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

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

## **REVENUE POLICY**

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

### **Revenue Policy Goals**

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

### **Specific Revenue Policies**

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

- New and expanded unrestricted revenue streams should be first applied to support existing programs prior to funding new or expanded programs.
- All City funds shall be safely invested to provide a sufficient level of liquidity to meet cash flow needs and to provide the maximum yield possible, in that order. One hundred percent of all idle cash will be continuously invested.

## **Cogeneration Revenues**

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

## **FEE POLICY**

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

## **Ongoing Review**

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

## **User Fee Cost Recovery Levels**

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

- Community-wide versus special benefit.  
The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.
- Service recipient versus service driver.  
After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- Effect of pricing on the demand for services.

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

➤ Feasibility of collection and recovery.

Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

## **General Concepts Regarding the Use of Service Charges**

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

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

## **Factors Favoring Low Cost Recovery Levels**

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

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

## **Factors Favoring High Cost Recovery Levels**

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

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

## **Low Cost - Recovery Services**

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

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

## **Development Review Programs – Example of High Cost Recovery and Methodology**

Services provided under this category include:

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

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

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

- Comparability with other communities.

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

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

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

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

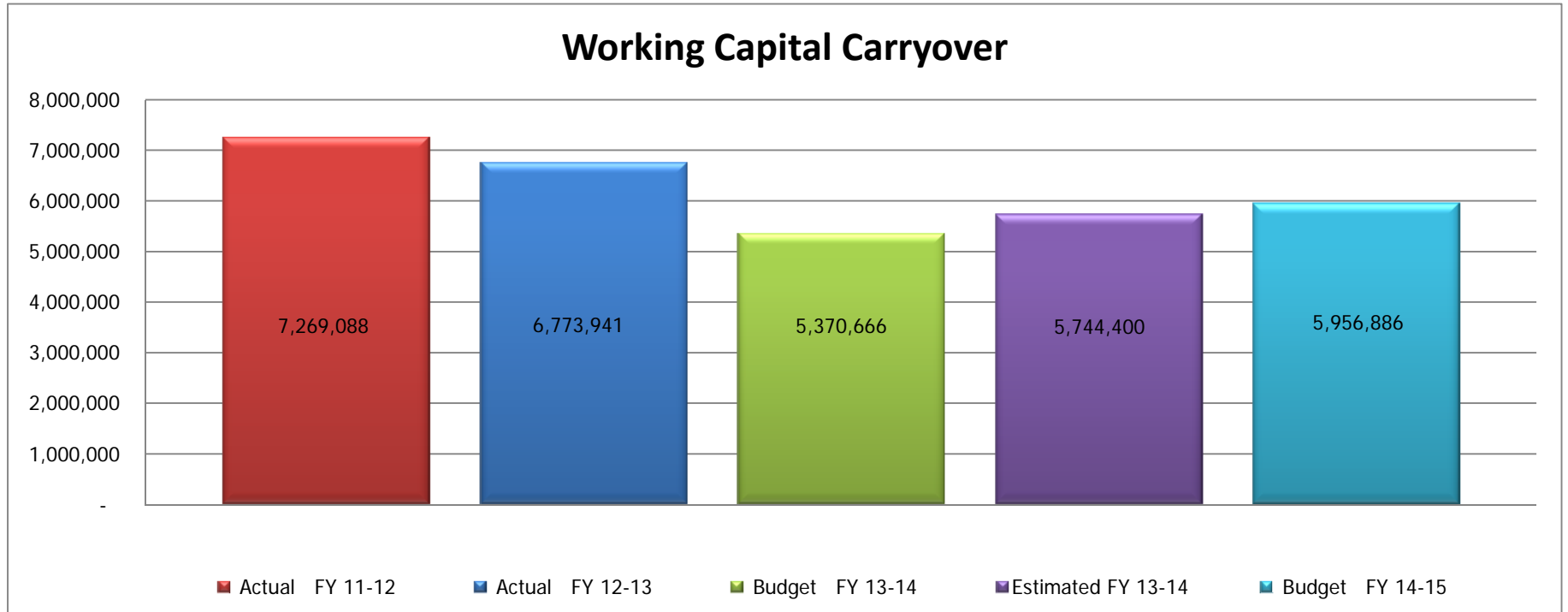
These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

### **Enterprise Fund Rates**

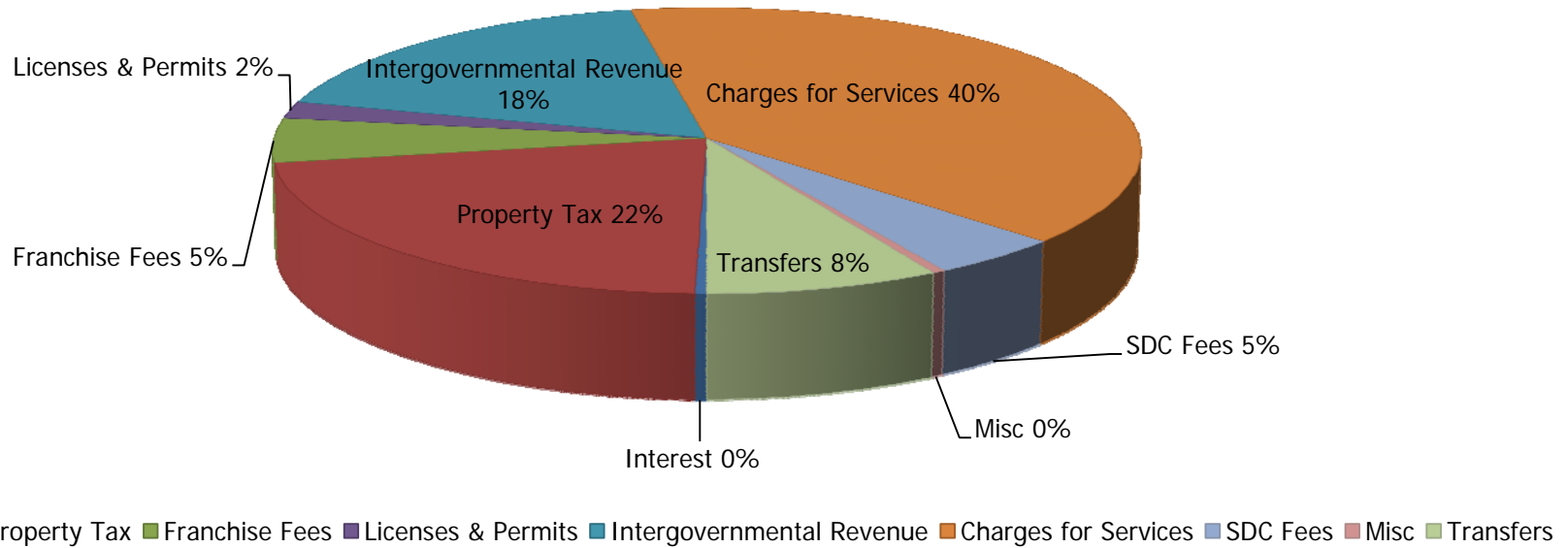
- The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: Water, Wastewater and Storm Water.
- The City will review and adjust enterprise fees and rate structures as required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



# All Funds Combined Summary

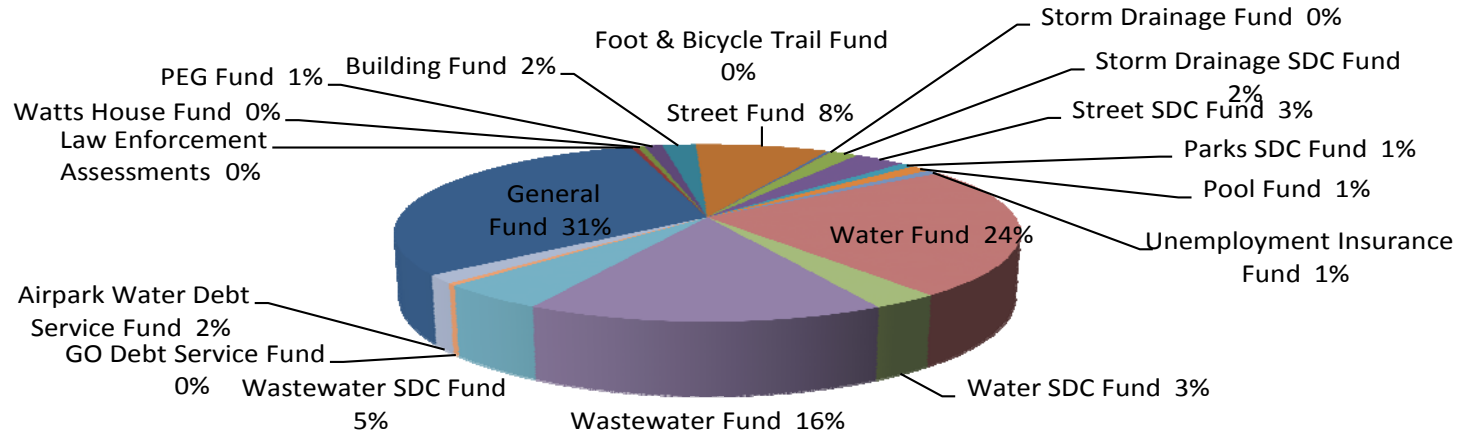


## Total Resources Fiscal Year 2014-2015



	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
Working Capital Carry Over	7,269,088	6,773,941	5,370,666	5,744,400	5,956,886
Interest	\$ 36,123	\$ 34,216	\$ 34,866	\$ 29,749	\$ 30,525
Property Tax	\$ 1,550,763	\$ 1,571,535	\$ 1,610,274	\$ 1,602,500	\$ 1,679,640
Franchise Fees	\$ 401,157	\$ 374,098	\$ 386,500	\$ 374,715	\$ 386,000
Licenses & Permits	\$ 111,027	\$ 76,016	\$ 97,000	\$ 171,500	\$ 147,500
Intergovernmental Revenue	\$ 658,997	\$ 735,322	\$ 2,042,313	\$ 1,556,504	\$ 1,363,756
Charges for Services	\$ 2,446,562	\$ 2,530,234	\$ 2,557,858	\$ 2,684,854	\$ 3,075,122
SDC Fees	\$ 203,442	\$ 71,751	\$ 136,133	\$ 453,234	\$ 351,316
Misc	\$ 707,135	\$ 42,204	\$ 3,000	\$ 30,951	\$ 33,000
Transfers	\$ 630,714	\$ 794,324	\$ 602,265	\$ 558,265	\$ 617,500

## Total Expenditures Fiscal Year 2014-2015



	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15
General Fund	\$ 3,242,610	\$ 2,749,098	\$ 3,875,353	\$ 2,975,546	\$ 3,858,846
Law Enforcement Assessments	\$ 25,766	\$ 13,366	\$ 44,141	\$ 10,000	\$ 47,626
Watts House Fund	\$ 8,676	\$ 8,224	\$ 62,897	\$ 8,700	\$ 59,238
PEG Fund	\$ -	\$ 6,716	\$ 138,048	\$ 14,500	\$ 137,195
Building Fund	\$ 228,725	\$ 191,615	\$ 217,613	\$ 204,906	\$ 255,311
Street Fund	\$ 279,537	\$ 335,557	\$ 938,541	\$ 473,408	\$ 1,015,179
Foot & Bicycle Trail Fund	\$ 3,270	\$ 228	\$ 24,827	\$ 1,000	\$ 28,069
Storm Drainage Fund	\$ -	\$ -	\$ 6,468	\$ -	\$ 6,501
Storm Drainage SDC Fund	\$ 262	\$ 133	\$ 180,482	\$ 329	\$ 213,735
Street SDC Fund	\$ 206,599	\$ 92,612	\$ 487,222	\$ 267,426	\$ 388,122
Parks SDC Fund	\$ 35,693	\$ 35,265	\$ 36,257	\$ 35,918	\$ 108,316
Pool Fund	\$ 42,601	\$ 41,807	\$ 192,761	\$ 41,013	\$ 152,261
Skate Park Fund	\$ -	\$ 124,694	\$ -	\$ -	\$ -
Unemployment Insurance Fund	\$ 4,437	\$ -	\$ 57,067	\$ 9,684	\$ 95,631
Water Fund	\$ 1,541,970	\$ 1,706,687	\$ 2,029,605	\$ 1,199,700	\$ 2,964,719
Water SDC Fund	\$ 336,148	\$ 306,963	\$ 316,901	\$ 305,399	\$ 369,052
Wastewater Fund	\$ 1,076,710	\$ 1,440,572	\$ 2,320,881	\$ 1,492,114	\$ 1,956,223
Wastewater SDC Fund	\$ 28,042	\$ 28,834	\$ 495,684	\$ 36,443	\$ 601,992
GO Debt Service Fund	\$ 50,837	\$ 50,837	\$ 50,837	\$ 50,837	\$ 51,596
Airpark Water Debt Service Fund	\$ 129,183	\$ 126,033	\$ 214,453	\$ 122,863	\$ 191,633

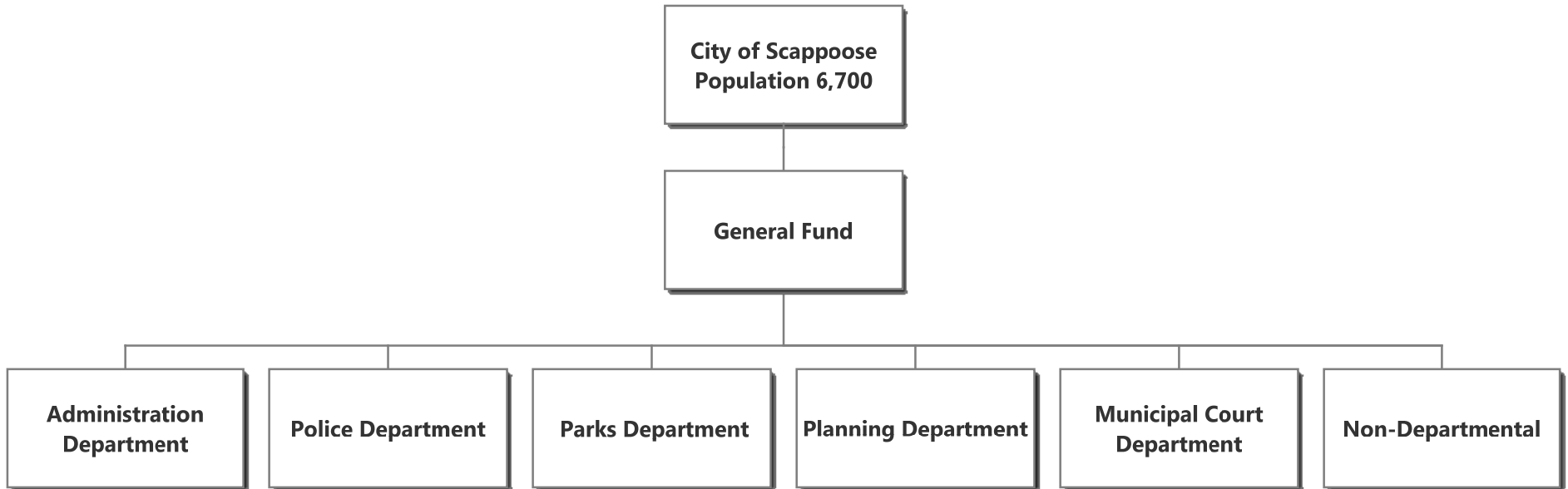
## Summary Personnel Services

### Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Office Administrator I	1	1	1	1	15.06	19.22
Office Administrator III	1	1	1	1	18.32	23.38
Utility Worker I	1	1	1	2	17.00	21.70
Utility Worker II	5	5	3	3	20.26	25.86
Operator II	2	2	2	2	22.33	28.50
Operator III	2	2	2	0	24.63	31.42
City Planner	1	1	1	1	25.48	35.52
Patrol Officer	6	6	6	6	22.04	28.13
Court Clerk	1	1	1	1	17.57	22.42
Police Administrator	1	1	1	1	17.57	22.42
City Engineer	0	0	0	1	27.78	43.92
Field Services Supervisor	1	1	1	1	24.28	39.39
WW Treatment Plant Supervisor	1	1	1	1	24.28	39.39
W Treatment Plant Supervisor	1	1	1	1	24.28	39.39
Building Official	1	1	1	1	26.91	42.57
Police Sergeant	2	2	2	2	24.45	39.35
Police Lieutenant	1	1	1	1	28.49	45.07
Chief of Police	1	1	1	1	32.11	50.79
Finance Administrator/Office Manager	1	1	1	1	26.91	42.57
City Recorder	1	1	1	1	22.80	35.36
City Manager	1	1	1	1	35.83	54.03
<b>Total FTE</b>	<b>32</b>	<b>32</b>	<b>30</b>	<b>30</b>		

BUDGET YEAR 2014-2015 Total Personnel Services 1.25% Cola & 5% Step Increase	TOTAL WAGES	ADMIN 10-100	POLICE 10-140	PLANNING 10-120	BUILDING 13-130	COURT 10-150	PARKS 10-160	STREETS 20-200	WATER 40-400	SEWER 41-410	TOTAL WAGES
Total Unemployment	41,965										41,965
Total Wages	1,917,400	31,497	745,204	45,494	103,651	54,840	113,515	106,049	361,853	355,297	1,917,400
Total Health Insurance	677,925	10,608	263,334	20,317	32,115	11,775	46,374	33,979	130,170	129,253	677,925
Total PERS	408,479	6,888	168,194	8,569	25,164	12,435	21,245	20,937	74,989	70,058	408,479
Total Social Security	159,309	2,520	63,679	3,680	9,314	4,549	9,218	8,524	29,285	28,540	159,309
Total Workers Comp	61,511	136	28,707	731	2,057	211	4,849	2,284	11,895	10,642	61,511
Total Overtime & Holiday	61,180	-	50,781	506	-	2,018	1,710	504	4,214	1,448	61,180
<b>Grand Total</b>	<b>3,327,769</b>	<b>51,649</b>	<b>1,319,899</b>	<b>79,297</b>	<b>172,301</b>	<b>85,828</b>	<b>196,911</b>	<b>172,276</b>	<b>612,406</b>	<b>595,237</b>	<b>3,327,769</b>

## GENERAL FUND 10

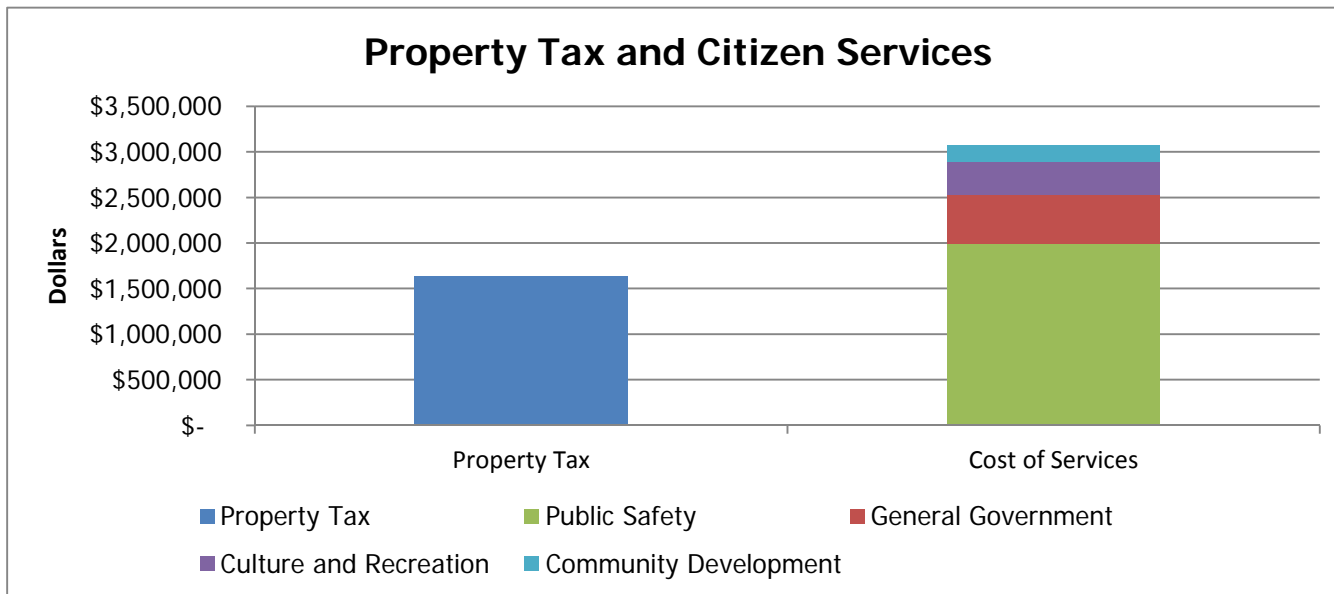
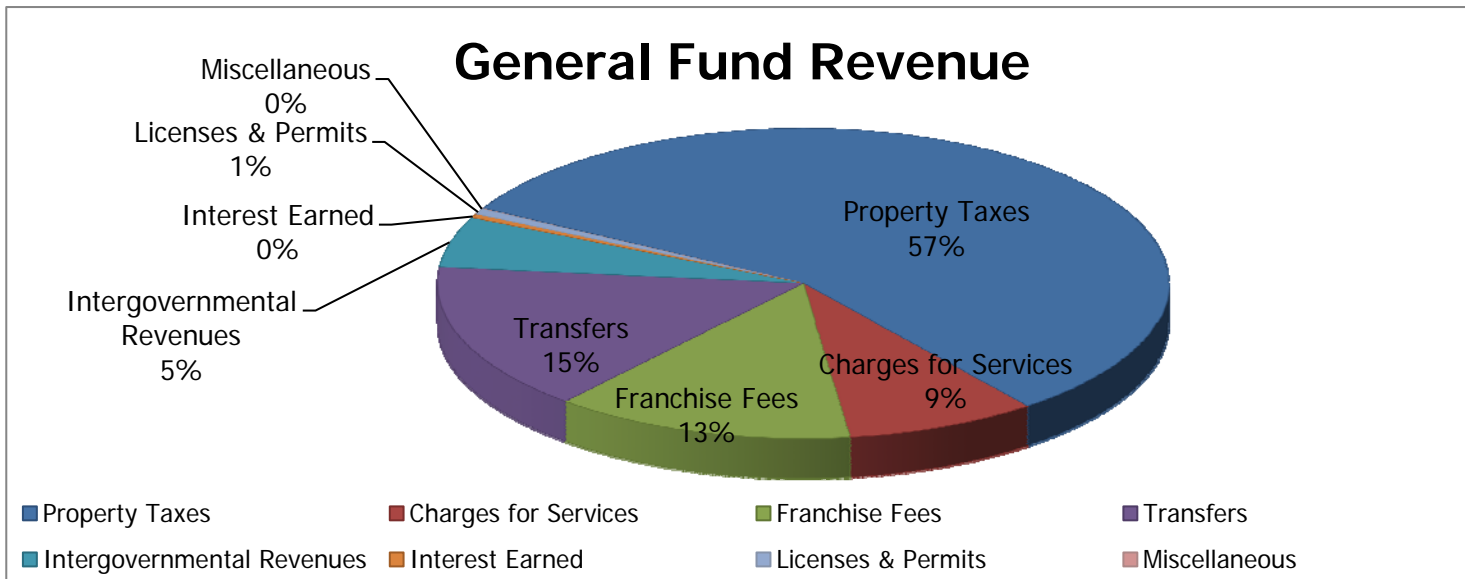


### **PURPOSE:**

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 14-15 has a beginning cash position of \$2,053,769. 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 \$640,128 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 15-16 beginning cash carryover.

Property tax revenue is projected to be \$1,639,902. 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 92% 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 59% of the General Fund revenues.

Franchise fee revenue is estimated to be \$386,000. 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. Franchise fees are received from the following utilities: CenturyTel (\$16,000); Columbia River PUD (\$132,500); NW Natural Gas (\$75,000); Waste Management of Oregon (\$47,500); Comcast Cable (\$95,000) and Natural Gas Royalties (\$20,000). Franchise fees account for 13% of General Fund revenues.

The City anticipates collecting \$17,500 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for 1% of General Fund revenue.

The total intergovernmental revenue is estimated to be \$153,850. 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 \$95,475 for liquor, \$8,375 for cigarettes and \$50,000 for state shared revenue. Intergovernmental revenues account for 5% of the General Fund revenues.

The charge for services has anticipated revenue of \$245,250. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. Court revenue is anticipated to be \$200,000, planning revenue of \$25,000, street trees \$250, and police administrative fees of \$20,000. Charges for services accounts for 9% of General Fund revenues.

Interest income for the year is estimated at \$12,000. The City places the vast majority of its funds in the state local government investment pool.

Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$2,500.

Transfers to the General Fund are projected to be \$448,075. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers is found in the General Fund revenue line item detail. They are also found in each department's budget line item detail.

Total amount of revenue for the General Fund is projected to be \$2,905,077. Total fund resources are \$4,958,846.

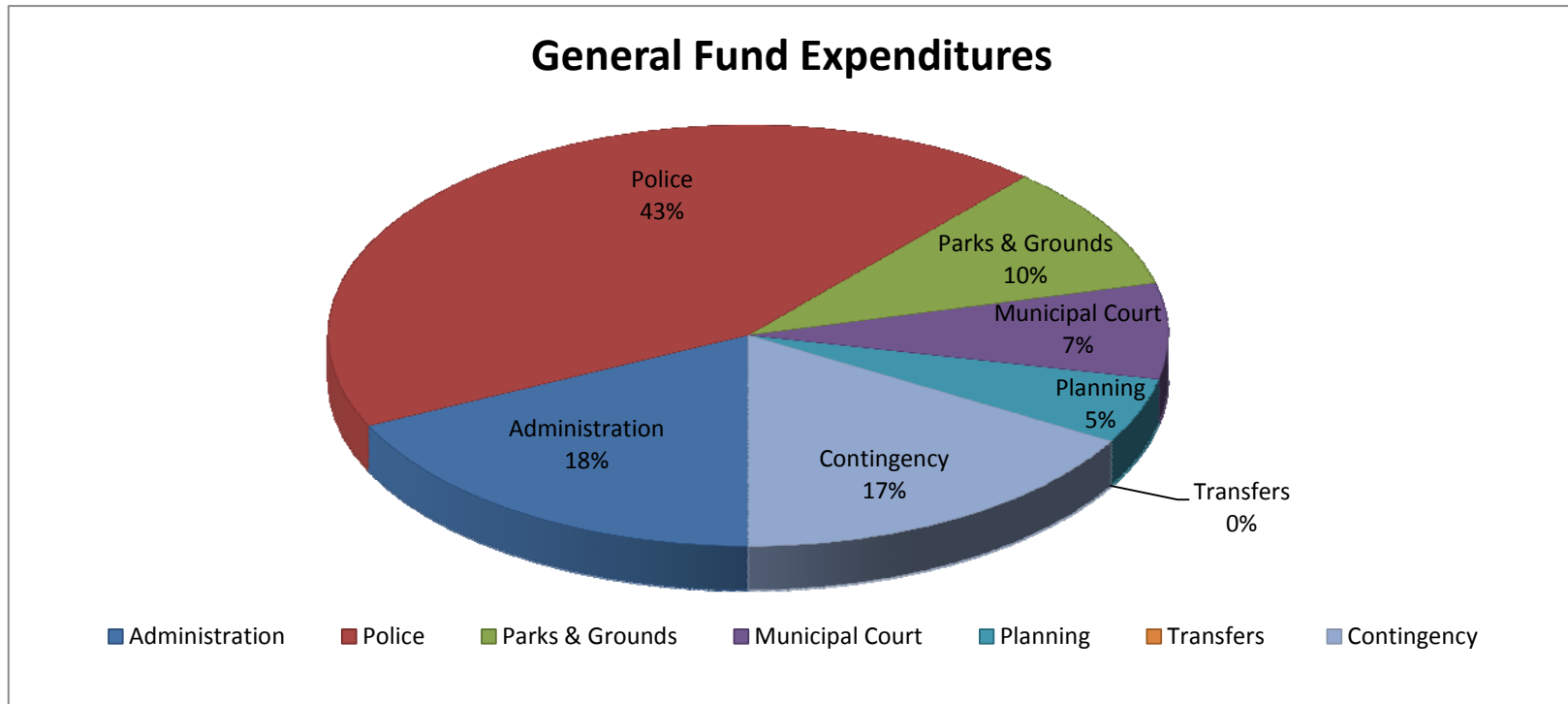


**General Fund 10**

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 2,309,038	\$ 2,408,693	\$ 2,255,486	\$ 2,444,705	\$ 2,053,769	\$ 2,053,769	2,053,769
Current year resources							
Property taxes	\$ 1,529,899	\$ 1,556,128	\$ 1,577,274	\$ 1,565,000	\$ 1,639,902	\$ 1,639,902	\$ 1,639,902
Interest	12,666	13,249	12,900	11,800	12,000	12,000	12,000
Franchise fees	401,157	374,098	386,500	374,715	386,000	386,000	386,000
Licenses and permits	16,130	17,410	30,000	16,500	17,500	17,500	17,500
Intergovernmental revenue	180,747	154,051	185,505	160,382	153,850	153,850	153,850
Charges for services	254,866	259,001	277,575	204,250	245,250	245,250	245,250
Miscellaneous	696,412	32,580	2,500	4,350	2,500	2,500	2,500
Transfers	250,388	378,593	247,613	247,613	448,075	448,075	448,075
<b>Total current year resources</b>	<b>\$ 3,342,265</b>	<b>\$ 2,785,110</b>	<b>\$ 2,719,867</b>	<b>\$ 2,584,610</b>	<b>\$ 2,905,077</b>	<b>\$ 2,905,077</b>	<b>2,905,077</b>
<b>Total resources</b>	<b>\$ 5,651,303</b>	<b>\$ 5,193,803</b>	<b>\$ 4,975,353</b>	<b>\$ 5,029,315</b>	<b>\$ 4,958,846</b>	<b>\$ 4,958,846</b>	<b>4,958,846</b>
<b>Expenditures</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Administration	\$ 1,054,437	\$ 415,218	\$ 588,859	\$ 475,937	\$ 704,133	\$ 704,133	\$ 691,192
Police	1,517,960	1,526,445	1,690,487	1,528,093	1,734,198	1,734,198	1,678,930
Parks & Grounds	321,478	336,215	512,410	451,784	375,040	375,040	370,316
Municipal Court	214,310	257,725	293,335	253,585	285,450	285,450	283,655
Planning	126,425	123,495	161,980	150,147	208,788	208,788	194,625
Non Departmental Transfers	8,000	90,000	160,000	116,000	0	0	0
Contingency			468,282		551,237	551,237	640,128
<b>Total expenditures</b>	<b>\$ 3,242,610</b>	<b>\$ 2,749,098</b>	<b>\$ 3,875,353</b>	<b>\$ 2,975,546</b>	<b>\$ 3,858,846</b>	<b>\$ 3,858,846</b>	<b>3,858,846</b>
<b>Other requirements</b>							
Unappropriated ending fund balance	\$-	\$-	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
<b>Total other requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>1,100,000</b>
<b>Ending available working capital</b>	<b>\$ 2,408,693</b>	<b>\$ 2,444,705</b>	<b>\$ -</b>	<b>\$ 953,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

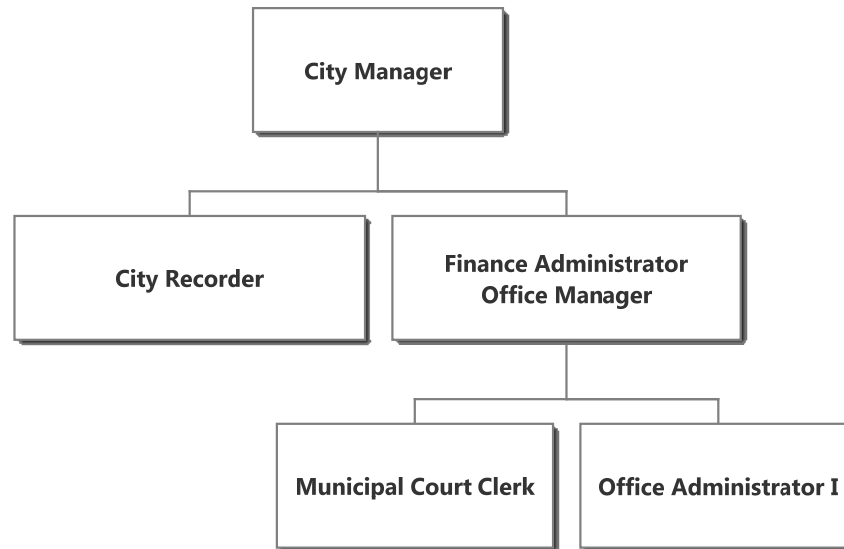
2011/2012	2012/2013	2013/2014	2013/2014			2014/2015
Actual	Actual	Adopted	Estimated	Account	Description	Budget
1,431,084	1,441,501	1,454,493	1,475,000	10-000-001	Taxes Necessary to Balance	1,511,292
98,814	114,626	122,781	90,000	10-000-002	Delinquent Taxes	128,610
12,666	13,249	12,900	11,800	10-000-003	Interest Earned	12,000
82,456	89,584	95,796	90,000	10-000-015	State Liquor Tax	95,475
9,807	9,485	8,824	8,500	10-000-020	State Cigarette Tax	8,375
52,026	54,982	50,000	57,800	10-000-025	State Revenue Sharing	50,000
35,818	-	30,885	-	10-000-026	911 Revenue	-
237,445	236,284	250,000	160,000	10-000-030	Court Fines/Fees/Costs	200,000
107	96	75	250	10-000-055	Street Trees (1% of land use fees)	250
16,130	17,410	30,000	16,500	10-000-060	Business Licenses	17,500
10,569	9,464	7,500	25,000	10-000-065	Planning & Developing Fees	25,000
18,202	17,839	18,500	15,900	10-000-081	CenturyTel Franchise (7%)	16,000
128,734	132,431	132,500	132,500	10-000-082	PUD Franchise (4%)	132,500
81,655	74,075	75,000	74,415	10-000-083	NW Natural Gas Franchise (3%)	75,000
49,116	47,481	48,500	47,500	10-000-084	Garbage Franchise (5%)	47,500
87,385	92,872	92,000	95,000	10-000-085	Cable Franchise (5%)	95,000
164	-	-	-	10-000-087	Vonage Franchise (7%)	-
25,750	29,575	2,500	4,100	10-000-100	Miscellaneous	2,500
640	-	-	4,082	10-000-101	Police Donations & Grants	-
6,745	13,158	20,000	19,000	10-000-102	Police Administrative Fees	20,000
670,623	-	-	-	10-000-150	Advance Funding Reimbursement	-
39	3,005	-	250	10-000-161	Parks Miscellaneous Revenue	-
35,901	9,400	20,000	9,400	10-000-670	Natural Gas Royalties	20,000
7,127	7,367	8,363	8,363	10-000-901	Transfer in Municipal Court	19,271
17,856	18,264	18,930	18,930	10-000-903	Transfer in Building Fund	29,879
9,247	9,725	11,499	11,499	10-000-915	Transfer in Parks	23,257
16,356	16,776	17,887	17,887	10-000-916	Transfer in Planning Fund	28,908
12,567	12,837	15,871	15,871	10-000-917	Transfer in Street Fund	43,138
58,864	57,448	43,016	43,016	10-000-918	Transfer in Water Fund	74,405
50,430	52,632	56,433	56,433	10-000-919	Transfer in Sewer Fund	107,539
72,019	76,110	68,807	68,807	10-000-920	Transfer in Police	104,112
1,478	488	1,213	1,213	10-000-921	Transfer in Street SDC Fund	3,285
868	440	1,092	1,092	10-000-922	Transfer in Parks SDC Fund	2,788
262	133	329	329	10-000-923	Transfer in Storm Drain SDC	842
2,168	1,098	2,730	2,730	10-000-924	Transfer in Water SDC Fund	6,969
1,146	581	1,443	1,443	10-000-926	Transfer in Sewer SDC Fund	3,682
-	124,694	-	-	10-000-928	Transfer in from Skate Park	-
<b>3,342,264</b>	<b>2,785,110</b>	<b>2,719,867</b>	<b>2,584,610</b>		<b>Total General Fund Revenue</b>	<b>2,905,077</b>

## Expenditures



Within the General Fund, the City expects to expend \$3,806,861. These expenditures are budgeted into the following departments: Administration 18% \$704,133, Police 46% \$1,734,198, Parks & Grounds 10% \$375,040, Municipal Court 8% \$285,450, Planning 5% \$208,788 and contingency 13% \$499,252.

# 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; managing city contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, managing the city records, and working with state and federal elected officials and departments. The Administration department is responsible for all City Recorder and Human Resources functions. The City Manager receives direction from the City Council, who set policy for the City through the passage of ordinances and resolutions. The Mayor, Council members and City Manager are responsible for ensuring effective working relationships with citizens, community groups and other governmental agencies.

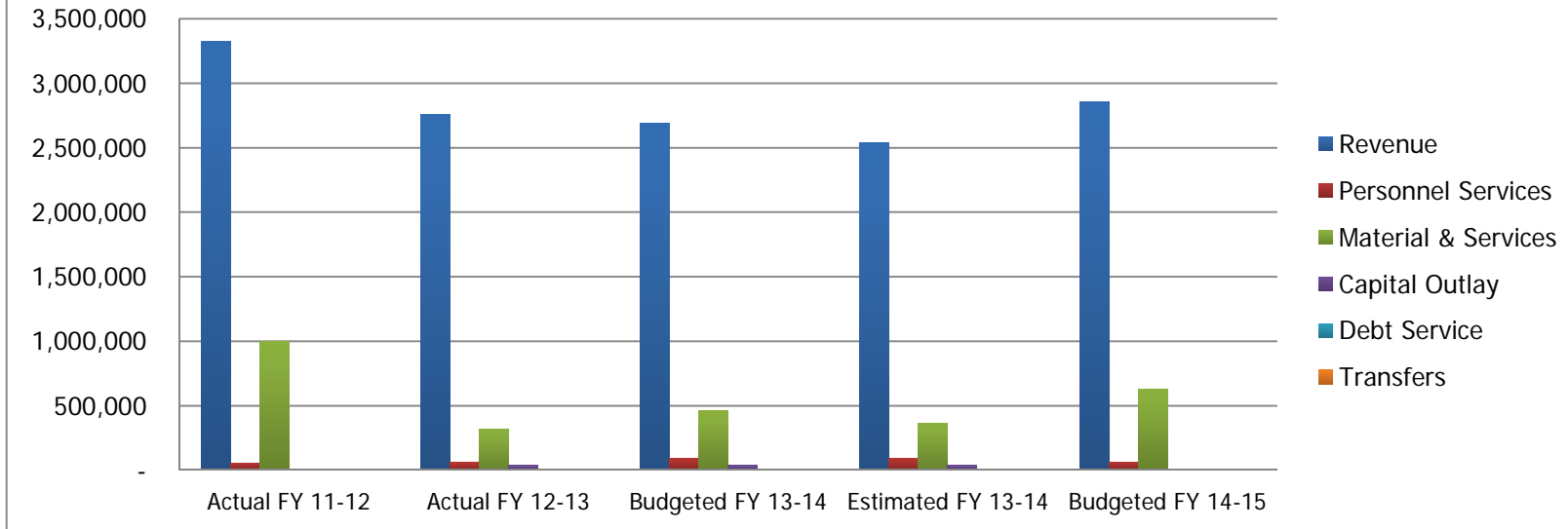
## VISION FOR THE YEAR:

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

## COMPLIANCE WITH COUNCIL GOALS:

The Administrative Department is responsible for insuring Council goals are met.

## Administration Department Summary



**BUDGET NOTES:**

The Administrative Department proposed budget is \$691,192. The fund allocates \$51,649 for personnel services, \$628,743 for materials and services and \$10,000 for capital outlay. Under building maintenance, staff is still working on the project list related to improving the building and grounds around City Hall. Budget Committee members will find that \$25,000 has been budgeted for economic development efforts. This includes \$5,000 for the Scappoose Sauerkraut Festival, \$10,000 for Columbia County Economic Team and \$10,000 for Columbia County Rider. Within the departmental budget there is also capital outlay of \$10,000 for continued technology upgrades. The City will continue to upgrade our technology systems to accommodate future needs.

**Administration Department Expenditures**

**Administration**

	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
Personnel services	\$ 55,730	\$ 58,476	\$ 88,551	\$ 72,181	\$ 64,590	\$ 64,590	\$ 51,649
Materials & services	998,707	318,603	460,308	365,534	628,743	628,743	628,743
Capital outlay		38,140	40,000	38,222	10,000	10,000	10,000
Transfers					800	800	800
<b>Total expenditures</b>	<b>\$ 1,054,437</b>	<b>\$ 415,218</b>	<b>\$ 588,859</b>	<b>\$ 475,937</b>	<b>\$ 704,133</b>	<b>\$ 704,133</b>	<b>691,192</b>

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Administration Department Description	2014/2015 Budget
15,453	15,453	41,239	28,700	10-100-100	City Manager	7,089
11,787	12,814	13,164	13,164	10-100-106	Finance/Office Manager	13,333
10,277	10,726	10,937	10,937	10-100-110	City Recorder	11,075
-	-	-	-	10-100-142	Overtime	-
7,007	7,742	9,052	6,550	10-100-146	Health Insurance	10,608
8,137	8,458	10,513	8,950	10-100-148	Retirement Benefits	6,888
2,825	2,932	3,227	3,500	10-100-150	Social Security	2,520
244	351	419	380	10-100-152	Workers' Compensation	136
<b>55,730</b>	<b>58,476</b>	<b>88,551</b>	<b>72,181</b>		<b>Total Personnel Services</b>	<b>51,649</b>
1,004	2,838	30,350	10,000	10-100-200	Building/Facilities Maintenance	19,300
43,273	44,466	44,541	44,541	10-100-201	Building Lease	44,541
125	-	500	-	10-100-202	Equipment Maintenance	500
11,177	12,030	12,535	12,000	10-100-203	Maintenance Agreements	13,035
-	-	-	-	10-100-204	Vehicle Maintenance	-
2,605	1,549	6,000	-	10-100-205	Small Equipment	8,000
7,442	8,361	13,120	10,000	10-100-216	Office Supplies	13,120
-	-	2,500	-	10-100-218	Operational Supplies	2,500
6,251	7,018	15,600	7,000	10-100-228	Utilities	34,800
43,058	41,659	82,700	60,000	10-100-230	Contractual/Professional	240,300
-	403	1,000	-	10-100-231	Nuisance Abatement	1,000
4,258	3,975	3,000	-	10-100-232	Elections	3,000
185	(2,195)	600	600	10-100-234	Miscellaneous	600

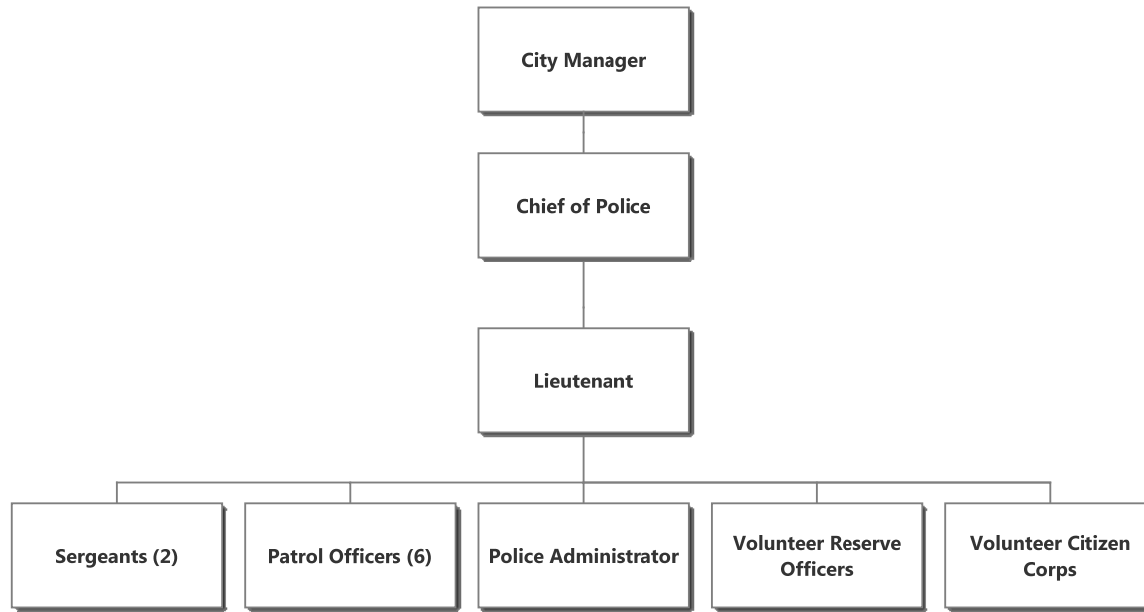
2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Administration Department Description	2014/2015 Budget
89,592	87,273	101,000	95,000	10-100-238	Insurance	134,435
11,506	10,907	15,500	15,500	10-100-240	Travel/Training	21,500
28,751	25,458	31,269	23,000	10-100-242	Dues/Fees/Subscriptions	27,269
36,592	30,000	60,000	31,000	10-100-243	Economic Development	25,000
695	1,042	3,275	3,275	10-100-244	Publications/Notices/Advertise	3,025
6,818	6,818	6,818	6,818	10-100-245	Emergency Management	6,818
34,700	37,000	30,000	46,800	10-100-246	Community Contributions	30,000
670,674	-	-	-	10-100-250	Advance Funding Reimbursement	-
<b>998,707</b>	<b>318,603</b>	<b>460,308</b>	<b>365,534</b>		<b>Total Materials &amp; Services</b>	<b>628,743</b>
-	24,415	-	18,439	10-100-300	Equipment & Furniture	-
-	13,725	40,000	19,783	10-100-344	Computer Hardware and Software	10,000
-	<b>38,140</b>	<b>40,000</b>	<b>38,222</b>		<b>Total Capital Outlay</b>	<b>10,000</b>
-	-	-	-	10-100-401	Transfer to Unemployment Fund	800
-	-	-	-		<b>Total Transfers</b>	<b>800</b>
<b>1,054,437</b>	<b>415,218</b>	<b>588,859</b>	<b>475,937</b>		<b>Total Expenditures</b>	<b>691,192</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
City Manager	15%	15%	15%	15%	35.83	54.03
City Recorder	15%	15%	15%	15%	22.80	35.36
Finance Administrator/Office Mgr	15%	15%	15%	15%	26.91	42.57
<b>TOTAL FTE'S</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>		

# POLICE DEPARTMENT



## PURPOSE:

The purpose of the Police Department is to continue maintaining the peace and quality of life to the citizens of Scappoose. The department strives to enhance community livability by working in partnership with the community, to promote public safety and crime prevention through education and enforcement. All while providing effective, efficient and courteous service.

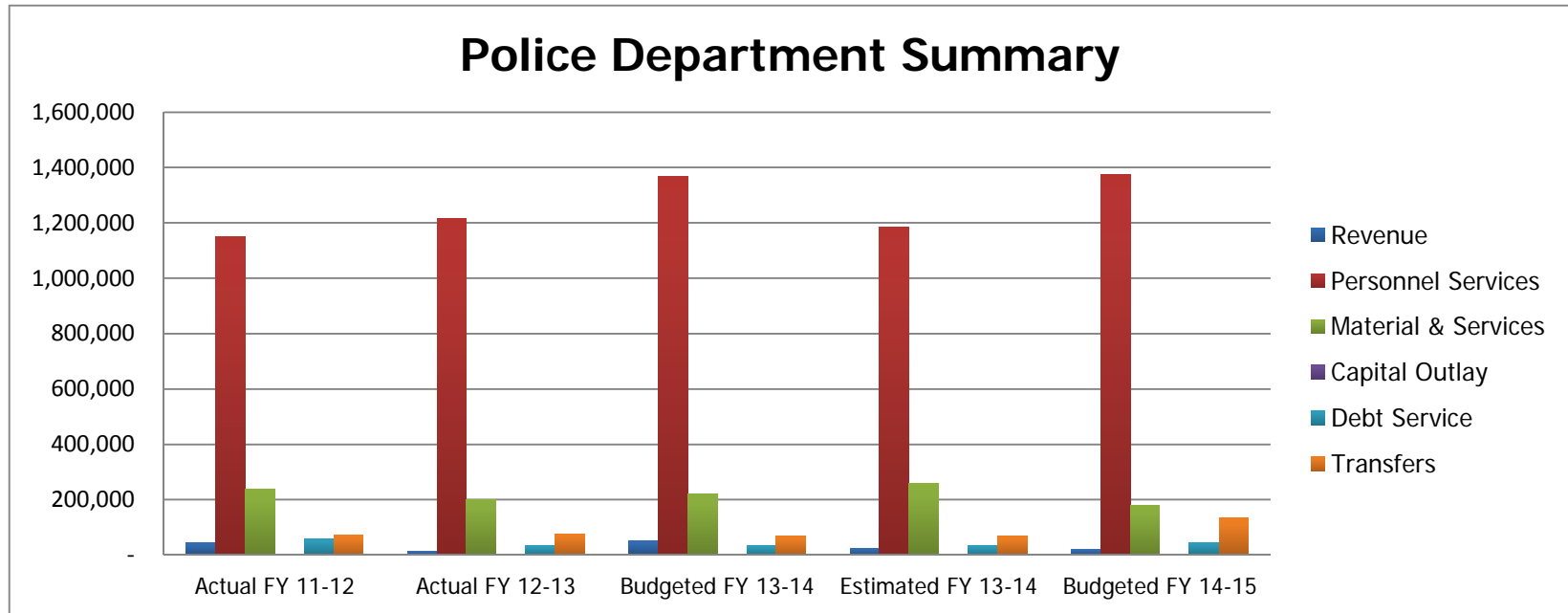
## VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue criminal investigations; traffic safety enforcement, and programs we feel are beneficial to our community.

## COMPLIANCE WITH COUNCIL GOALS:



Continue community safety initiatives.  
 Maintain community fiscal responsibility  
 Increase communications with citizens



**BUDGET NOTES:**

Total operational cost for the department is budgeted at \$1,678,930. Personnel services are \$1,319,899. Material and services costs are budgeted at \$179,596. The largest expenditures within that line item are vehicle maintenance \$46,320, utilities \$28,272 and contractual professional \$33,300. The department anticipates spending \$45,347 in the debt service line item for three older and one new leased vehicle.

**Police Department Expenditures**

	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Budget FY 14-15	Budget FY 14-15	Budget FY 14-15
<b>Police</b>							
Personnel services	\$ 1,150,499	\$ 1,214,168	\$ 1,366,154	\$ 1,164,615	\$ 1,375,167	\$ 1,375,167	\$ 1,319,899
Materials & services	237,657	201,072	220,430	259,575	179,596	179,596	179,596
Capital outlay							
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	53,934	29,075	30,957	30,957	43,212	43,212	43,212
2006-2011 Interest Ford Motor Lease 12/01	3,851	6,020	4,139	4,139	2,135	2,135	2,135
Transfers	72,019	76,110	68,807	68,807	134,088	134,088	134,088

<b>Total expenditures</b>	\$ 1,517,960	\$ 1,526,445	\$ 1,690,487	\$ 1,528,093	\$ 1,734,198	\$ 1,734,198	1,678,930
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2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Police Department Description	2014/2015 Budget
15,453	15,453	16,239	28,700	10-140-100	City Manager	7,089
11,787	12,814	13,164	13,164	10-140-106	Finance/Office Manager	13,333
750	780	793	793	10-140-108	Office Administrator I	803
10,277	10,726	10,937	10,937	10-140-110	City Recorder	11,075
98,784	102,288	104,729	116,600	10-140-124	Police Chief	106,042
87,973	91,105	92,936	103,000	10-140-125	Lieutenant	94,105
138,359	146,445	152,762	110,000	10-140-126	Police Sergeant	143,770
299,385	317,907	332,738	278,000	10-140-128	Patrol Officers	324,393
35,485	37,337	41,921	41,921	10-140-130	Office Administrator I	44,595
42,984	42,419	50,163	50,000	10-140-142	Overtime	50,780
184,296	194,746	249,780	176,000	10-140-146	Health Insurance	263,334
154,848	162,383	206,851	155,000	10-140-148	Retirement Benefits	168,194
55,598	58,125	65,311	56,000	10-140-150	Social Security	63,679
14,520	21,639	27,830	24,500	10-140-152	Workers' Compensation	28,707
<b>1,150,499</b>	<b>1,214,168</b>	<b>1,366,154</b>	<b>1,164,615</b>		<b>Total Personnel Services</b>	<b>1,319,899</b>
7,940	5,153	5,750	1,800	10-140-200	Building Maintenance	5,900
2,802	308	1,420	1,000	10-140-202	Equipment Maintenance	1,420
6,273	7,115	6,013	7,400	10-140-203	Maintenance Agreements	6,442
60,486	56,870	56,785	48,000	10-140-204	Vehicle Maintenance	46,320
16,022	13,296	4,825	2,500	10-140-205	Small Equipment	3,225
8,921	7,572	8,220	6,500	10-140-216	Office Supplies	8,220
11,534	10,822	7,690	2,000	10-140-218	Operational Supplies	1,140
22,461	24,938	29,328	29,000	10-140-228	Utilities	28,272
20,467	30,502	23,720	125,000	10-140-230	Contractual/Professional Services	33,300

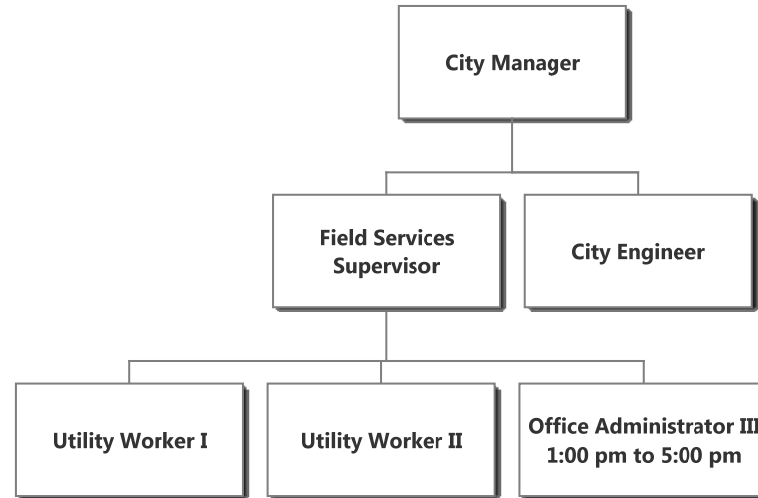
2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Police Department Description	2014/2015 Budget
373	103	300	100	10-140-234	Miscellaneous	300
336	455	2,125	2,000	10-140-236	Medical Mandates	3,075
848	800	-	-	10-140-238	Insurance	-
10,001	9,893	10,000	7,000	10-140-240	Travel/Training	10,000
17,402	12,384	12,049	13,049	10-140-242	Dues/Fees/Subscriptions	13,942
81	89	300	1,226	10-140-244	Publications/Notices/advertise	300
-	-	-	100	10-140-245	Matching Grant Funds	-
13,731	20,402	19,520	12,400	10-140-252	Uniforms	16,240
2,162	370	1,500	500	10-140-253	Special Investigations	1,500
35,818	-	30,885	-	10-140-270	Public Safety Communications	-
<b>237,657</b>	<b>201,072</b>	<b>220,430</b>	<b>259,575</b>		<b>Total Materials &amp; Services</b>	<b>179,596</b>
-	-	-	-	10-140-300	Equipment/Furniture	-
-	-	-	-	10-140-305	Radio Equipment	-
-	-	-	-	10-140-344	Computer & Software	-
-	-	-	-		<b>Total Capital Outlay</b>	<b>-</b>
53,934	29,075	30,957	30,957	10-140-500	Vehicle Lease Principal	43,212
3,851	6,020	4,139	4,139	10-140-501	Vehicle Lease Interest	2,135
<b>57,785</b>	<b>35,095</b>	<b>35,096</b>	<b>35,096</b>		<b>Total Debt Service</b>	<b>45,347</b>
-	-	-	-	10-140-401	Transfer to Unemployment Fund	29,976
72,019	76,110	68,807	68,807	10-140-402	Transfer to GF ISF	104,112
<b>72,019</b>	<b>76,110</b>	<b>68,807</b>	<b>68,807</b>		<b>Total Transfers</b>	<b>134,088</b>
<b>1,517,960</b>	<b>1,526,445</b>	<b>1,690,487</b>	<b>1,528,093</b>		<b>Total Expenditures</b>	<b>1,678,930</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Chief of Police	100%	100%	100%	100%	32.11	50.79
Lieutenant	100%	100%	100%	100%	28.49	45.07
Sergeant	200%	200%	200%	200%	24.45	39.35
Patrol Officer	600%	600%	600%	600%	22.04	28.13
Police Administrator	100%	100%	100%	100%	17.57	22.42
City Manager	15%	15%	15%	15%	35.39	53.36
City Recorder	15%	15%	15%	15%	22.80	35.36
Finance Administrator/Office Mgr	15%	15%	15%	15%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>11.47</b>	<b>11.47</b>	<b>11.47</b>	<b>11.47</b>		

# PARKS DEPARTMENT



## PURPOSE:

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

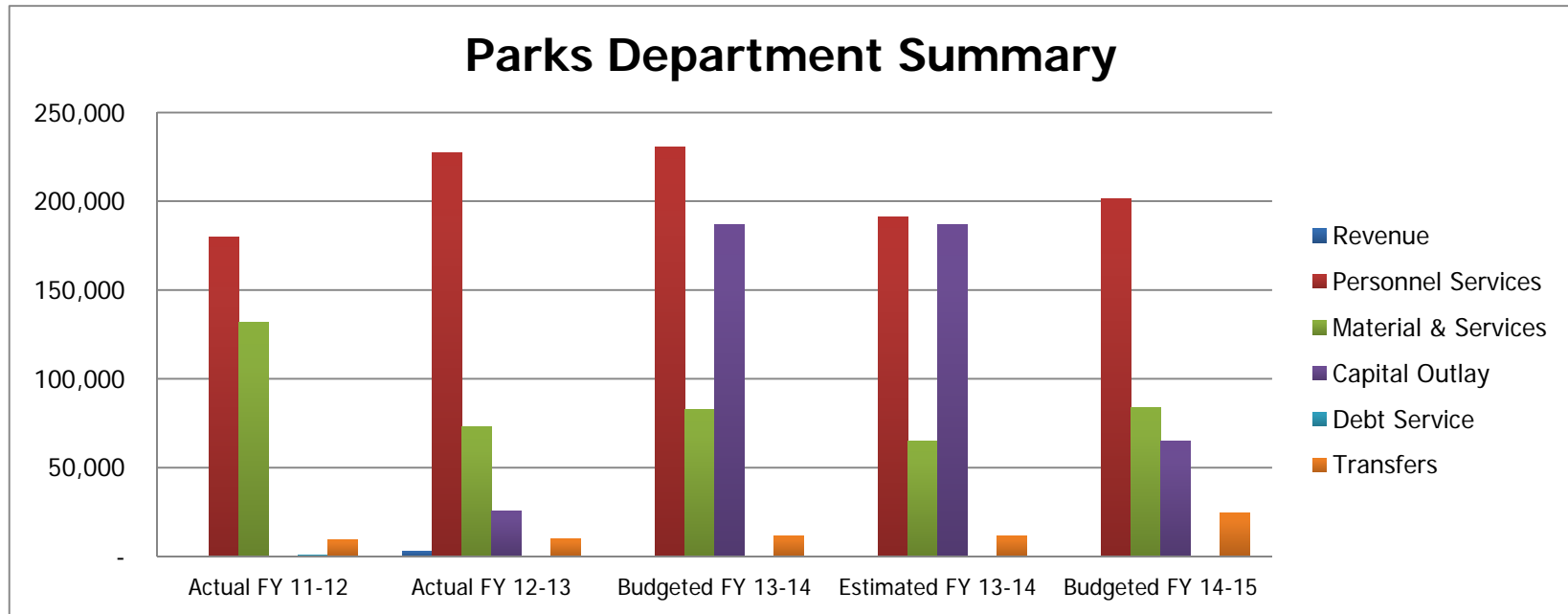
## VISION:

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

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Create City beautification programs
- Develop community gardens
- Maintain community fiscal responsibility
- Light Heritage Park and the Skate Park
- Attract a YMCA/YWCA to the community
- Organize mountain bike races from Vernonia to Scappoose
- Develop a Crown Zellerbach bike cruise

Market recreational opportunities through podcasts and other media forms  
 Increase communications with citizens  
 Develop a river walking trail



**BUDGET NOTES:**

The Parks Department budget, which is a part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$370,316. This figure represents personnel services costs of \$196,912, and material and service costs of \$83,695. The fund has \$65,252 identified for capital outlay. These projects include the final payment of the two bocce ball courts, and the Rotary fountain project.

**Parks Department Expenditures**

	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Parks</b>							
Personnel services	\$ 179,685	\$ 227,219	\$ 230,917	\$ 188,207	\$ 201,636	\$ 201,636	\$ 196,912
Materials & services	131,608	72,976	82,894	65,037	83,695	83,695	83,695
Capital outlay		25,818	187,100	187,041	65,252	65,252	65,252
Debt service							
2008 Principal Ford Motor Lease 12/01	857	449					
2008 Interest Ford Motor Lease 12/01	81	28					
Transfers	9,247	9,725	11,499	11,499	24,457	24,457	24,457
<b>Total expenditures</b>	<b>\$ 321,478</b>	<b>\$ 336,215</b>	<b>\$ 512,410</b>	<b>\$ 451,784</b>	<b>\$ 375,040</b>	<b>\$ 375,040</b>	<b>370,316</b>

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Parks Department Description	2014/2015 Budget
5,151	5,151	5,413	9,565	10-160-100	City Manager	2,363
1,572	1,709	1,754	1,754	10-160-106	Finance/Office Manager	1,778
750	780	793	793	10-160-108	Office Administrator I	803
3,426	3,575	3,646	3,646	10-160-110	City Recorder	3,692
7,690	22,742	13,299	13,299	10-160-118	Field Services Supervisor	11,878
92,813	107,660	104,829	88,000	10-160-121	Utility Workers	93,003
-	-	-	-	10-160-122	Mechanic	-
-	-	213	500	10-160-142	Over Time	1,709
35,952	42,900	55,014	36,300	10-160-146	Health Insurance	46,374
21,313	27,402	30,010	21,000	10-160-148	Retirement Benefits	21,245
8,206	10,392	10,396	8,500	10-160-150	Social Security	9,218
2,812	4,907	5,550	4,850	10-160-152	Workers' Compensation	4,849
<b>179,685</b>	<b>227,219</b>	<b>230,917</b>	<b>188,207</b>		<b>Total Personnel Services</b>	<b>196,912</b>
3,501	1,107	1,500	750	10-160-200	Building/Facilities Maintenance	3,500
4,194	2,396	4,000	4,500	10-160-202	Equipment Maintenance	6,500
459	376	580	386	10-160-203	Maintenance Agreements	388
1,405	3,125	4,000	2,000	10-160-204	Vehicle Maintenance	3,000
6,518	9,525	2,085	2,085	10-160-205	Small Equipment	4,362
3,996	4,833	4,592	4,300	10-160-206	Fuel, Oil, Lube	5,442
-	-	5,000	5,000	10-160-214	Skate Park Maintenance	5,000
719	942	740	900	10-160-216	Office Supplies	904
13,276	9,992	16,333	10,000	10-160-218	Operational Supplies	12,963

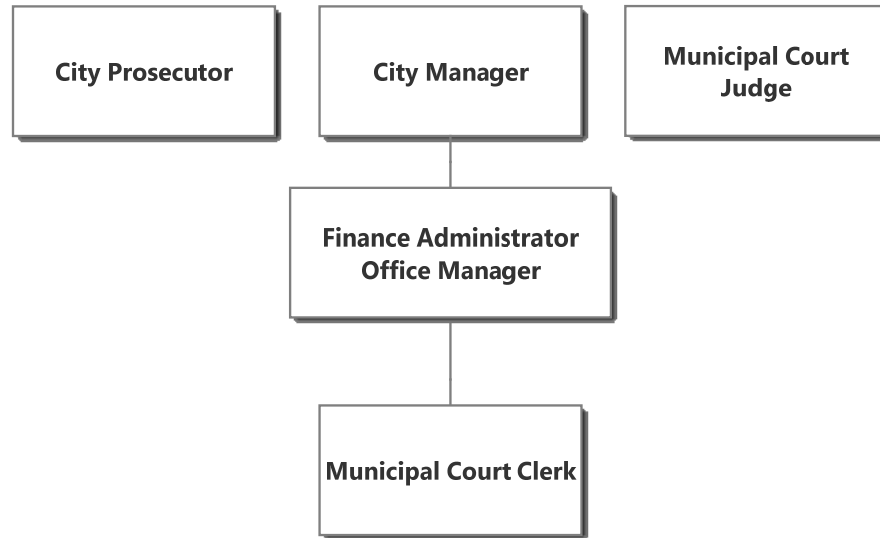
2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Parks Department Description	2014/2015 Budget
75	25	250	10	10-160-220	Shop Maintenance Supplies	250
5,965	6,390	6,600	6,286	10-160-228	Utilities	6,936
89,204	31,022	31,300	25,000	10-160-230	Contractual/Profession	27,900
-	-	250	-	10-160-234	Miscellaneous	50
-	113	114	470	10-160-235	Property Taxes	500
-	-	-	100	10-160-238	Insurance	-
822	1,305	2,000	1,500	10-160-240	Travel/Training	2,500
201	369	300	300	10-160-242	Dues/Fees/Subscriptions	300
-	42	250	50	10-160-244	Publications/Notices/advertise	200
1,199	1,323	2,000	1,200	10-160-252	Uniforms/Safety/Equipment	2,000
75	90	1,000	200	10-160-254	Equipment Rental	1,000
<b>131,608</b>	<b>72,976</b>	<b>82,894</b>	<b>65,037</b>		<b>Total Materials &amp; Services</b>	<b>83,695</b>
-	17,680	120,000	66,698	10-160-300	Equipment	65,252
-	8,138	67,100	120,343	10-160-315	Skate Park	-
-	<b>25,818</b>	<b>187,100</b>	<b>187,041</b>		<b>Total Capital Outlay</b>	<b>65,252</b>
857	449	-	-	10-160-500	Vehicle Lease Principal	-
81	28	-	-	10-160-501	Vehicle Lease Interest	-
<b>939</b>	<b>477</b>	-	-		<b>Total Debt Service</b>	-
-	-	-	-	10-160-401	Transfer to Unemployment	1,200
9,247	9,725	11,499	11,499	10-160-402	Transfer to GF ISF	23,257
<b>9,247</b>	<b>9,725</b>	<b>11,499</b>	<b>11,499</b>		<b>Total Transfers</b>	<b>24,457</b>
<b>321,478</b>	<b>336,215</b>	<b>512,410</b>	<b>451,784</b>	-	<b>Total Expenditures</b>	<b>370,316</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Field Services Supervisor	10%	25%	20%	20%	24.28	39.39
Utility I	100%	100%	155%	115%	17.00	21.70
Utility II	110%	125%	70%	70%	20.26	25.86
City Manager	5%	5%	5%	5%	35.83	54.03
City Recorder	5%	5%	5%	5%	22.80	35.36
Finance Administrator/Office Mgr	2%	2%	2%	2%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>2.34</b>	<b>2.64</b>	<b>2.59</b>	<b>2.19</b>		

# 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:

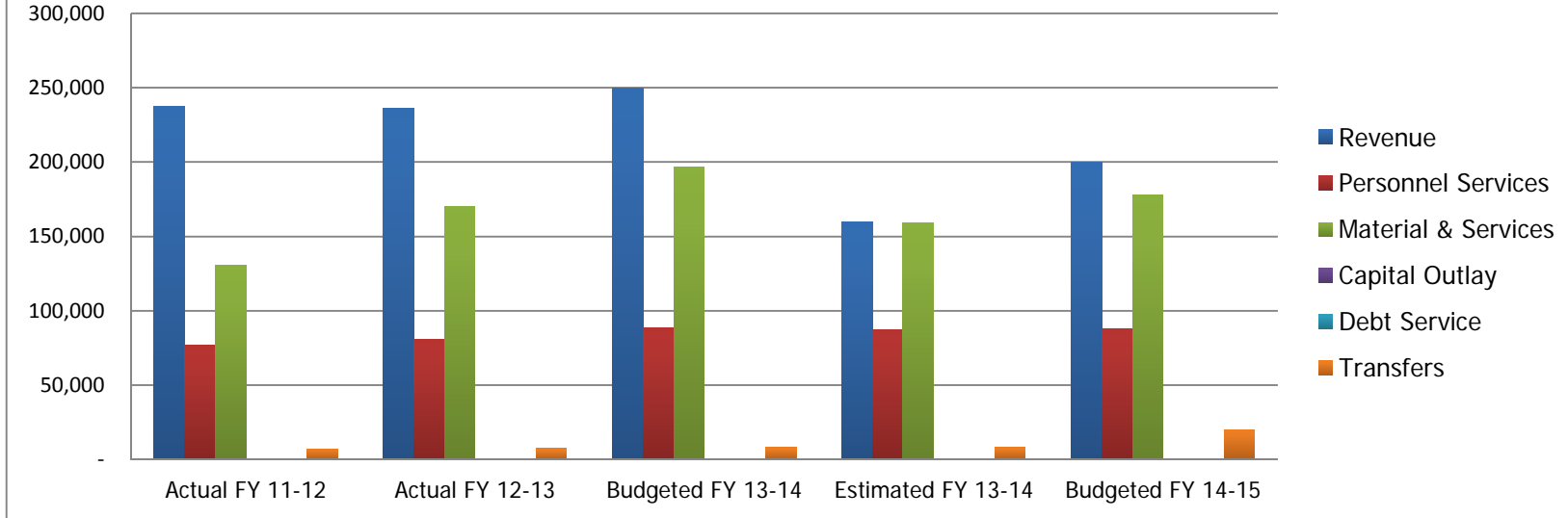
The Municipal Court's vision for the coming year is to continue to preside over misdemeanors and violations. The Municipal Court plans to continue to substantially reduce the number of outstanding uncollected citations.

## COMPLIANCE WITH COUNCIL GOALS:

- Maintain community fiscal responsibility
- Continue community safety initiatives
- Increase communications with citizens



## Municipal Court Department Summary



### BUDGET NOTES:

The Municipal Court's budget is \$283,655. Within that budget, \$85,828 is budgeted for personnel services costs. The materials and services budget is \$177,756. Of that amount, contractual services for the Judge, City Attorney, court appointed attorneys and Prosecuting Attorney represent \$108,375. The second largest expenditure in the materials & services is assessments at \$50,000.

Municipal Court Department Expenditures	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Municipal Court</b>							
Personnel services	\$ 76,783	\$ 80,433	\$ 88,648	\$ 85,727	\$ 87,623	\$ 87,623	\$ 85,828
Materials & services	130,400	169,924	196,324	159,495	177,756	177,756	177,756
Capital outlay	0	0					
Transfers	7,127	7,367	8,363	8,363	20,071	20,071	20,071
<b>Total expenditures</b>	<b>\$ 214,310</b>	<b>\$ 257,725</b>	<b>\$ 293,335</b>	<b>\$ 253,585</b>	<b>\$ 285,450</b>	<b>\$ 285,450</b>	<b>283,655</b>

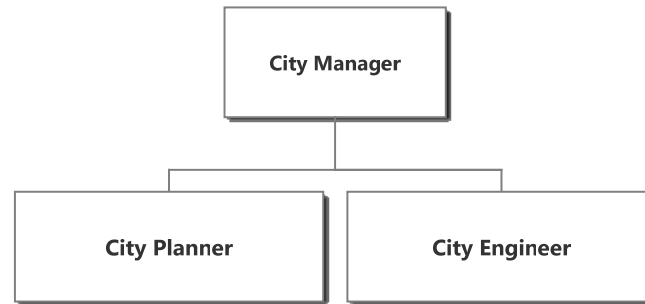
2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Municipal Court Department Description	2014/2015 Budget
2,060	2,060	2,165	3,826	10-150-100	City Manager	945
3,929	4,271	4,387	4,387	10-150-106	Finance Administrator	4,444
750	780	793	793	10-150-108	Office Administrator I	803
1,370	1,430	1,458	1,458	10-150-110	City Recorder	1,477
887	259	1,993	750	10-150-142	Overtime	2,018
43,305	45,211	46,593	46,593	10-150-144	Court Clerk	47,171
8,986	10,339	11,466	10,250	10-150-146	Health Insurance	11,776
11,344	11,715	14,956	12,800	10-150-148	Retirement Benefits	12,435
3,954	4,116	4,591	4,600	10-150-150	Social Security	4,549
197	251	246	270	10-150-152	Worker's Compensation	210
<b>76,783</b>	<b>80,433</b>	<b>88,648</b>	<b>85,727</b>		<b>Total Personnel Services</b>	<b>85,828</b>
988	1,190	1,300	1,000	10-150-200	Building/Facilities Maintenance.	1,950
-	-	-	-	10-150-202	Equipment Maintenance	-
3,033	3,215	3,800	3,500	10-150-203	Maintenance Agreements	3,600
798	-	-	-	10-150-205	Small Equipment	2,000
4,179	2,621	3,200	1,500	10-150-216	Office Supplies	2,720
4,449	4,951	5,064	4,900	10-150-228	Utilities	5,196
66,350	107,854	119,175	100,000	10-150-230	Contractual/Professional	108,375
-	-	100	-	10-150-234	Miscellaneous	-
-	-	-	-	10-150-238	Insurance	-
1,809	1,759	3,000	3,000	10-150-240	Travel/Training	3,200
142	145	165	145	10-150-242	Dues/Fees/Subscriptions	145
210	14	370	450	10-150-244	Publications/Notices/advertise	370
75	-	150	-	10-150-248	Jail/Jury	100
48,367	48,176	60,000	45,000	10-150-250	Assessments	50,100
<b>130,400</b>	<b>169,924</b>	<b>196,324</b>	<b>159,495</b>		<b>Total Materials &amp; Services</b>	<b>177,756</b>
-	-	-	-	10-150-344	Computer Hardware & Software	-
-	-	-	-		<b>Total Capital Outlay</b>	-
-	-	-	-	10-150-401	Transfer to Unemployment	800
7,127	7,367	8,363	8,363	10-150-402	Transfer to GF ISF	19,271
<b>7,127</b>	<b>7,367</b>	<b>8,363</b>	<b>8,363</b>		<b>Total Transfers</b>	<b>20,071</b>
<b>214,311</b>	<b>257,725</b>	<b>293,335</b>	<b>253,585</b>		<b>Total Expenditures</b>	<b>283,655</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Court Clerk	100%	100%	100%	100%	17.57	22.42
City Manager	2%	2%	2%	2%	35.83	54.03
City Recorder	2%	2%	2%	2%	22.80	35.36
Finance Administrator/Office Mgr	5%	5%	5%	5%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	14.87	15.87
<b>TOTAL FTE'S</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>	<b>1.11</b>		

# PLANNING DEPARTMENT



## PURPOSE:

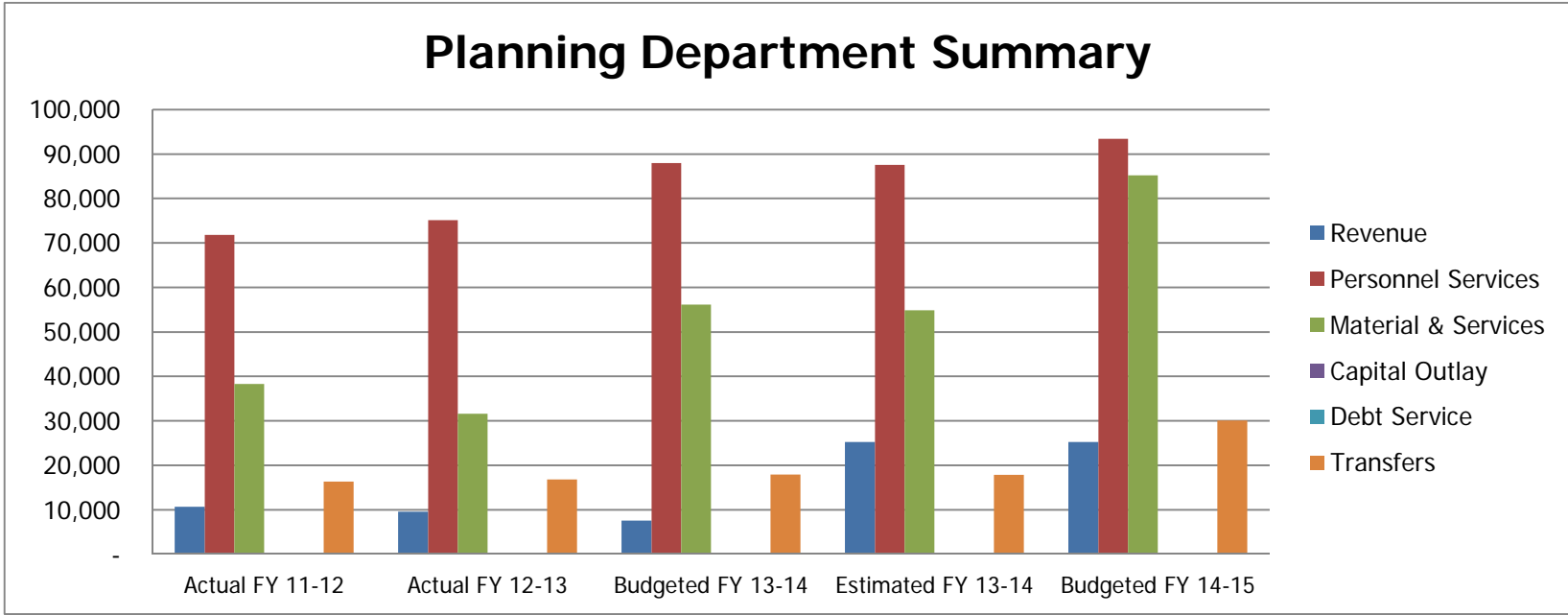
The Planning Department is committed to serving existing and new residents and businesses with comprehensive planning services in the belief that a growing community can remain livable, can meet the needs of its citizens, and can become a diverse community with jobs and housing options. The department guides public and private development through long-range planning and development review and serves as an information resource for residents for wide-ranging 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 coordination with the state of Oregon on the UGB amendment; continuing the process of updating the Transportation System Plan (TSP) in partnership with stakeholders; and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate best practices and improve consistency. Near-term projects include working with the Columbia County Economic Team as opportunities arise to provide information to potential employers and identification and oversight of capital projects that improve the transportation network.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Develop world class educational complex with Portland Community College facilities
- Upgrade technologies
- Develop a community square like Orenco Station
- Review moving engineering services in house
- Look at the impacts of the downtown overlay



**BUDGET NOTES:**

The budgeted amount from the General Fund for the department is \$194,625. The Planning Department anticipates revenue of \$25,000. Personnel services costs are budgeted at \$79,297. Material and services costs are \$85,220. Within those line items there is \$12,000 budgeted for mapping & aerial photography and \$25,200 for attorney fees (primarily related to the UGB). There is \$6,470 for publications, notices, and advertising for continued work on the Urban Growth Boundary amendment and the Transportation System Plan update.

Planning Department Expenditures	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Planning</b>							
Personnel services	\$ 71,781	\$ 75,114	\$ 87,953	\$ 77,420	\$ 93,460	\$ 93,460	\$ 79,297
Materials & services	38,288	31,605	56,140	54,850	85,220	85,220	85,220
Capital outlay		0					
Transfers	16,356	16,776	17,887	17,877	30,108	30,108	30,108
<b>Total expenditures</b>	<b>\$ 126,425</b>	<b>\$ 123,495</b>	<b>\$ 161,980</b>	<b>\$ 150,147</b>	<b>\$ 208,788</b>	<b>\$ 208,788</b>	<b>194,625</b>

2011/2012	2012/2013	2013/2014	2013/2014	Account	Planning Department Description	2014/2015 Budget
Actual	Actual	Adopted	Estimated			
5,151	5,151	12,413	9,564	10-120-100	City Manager	2,363
31,653	33,036	33,543	31,760	10-120-104	Planner / Part Time	26,892
1,571	1,709	1,755	1,755	10-120-106	Finance Administrator	1,778
750	780	793	793	10-120-108	Office Administrator I	803
4,111	4,290	4,375	4,375	10-120-110	City Recorder	4,430
-	-	-	-	10-120-113	City Engineer	6,789
2,273	2,368	2,409	2,409	10-120-132	CDC Administrator	2,441
1,072	354	289	629	10-120-142	Overtime	506
12,628	14,474	16,487	12,600	10-120-146	Health Insurance	20,317
8,609	8,817	11,184	9,000	10-120-148	Retirement Benefits	8,569
3,480	3,441	3,886	3,800	10-120-150	Social Security	3,680
482	695	819	735	10-120-152	Workers' Compensation	729
<b>71,781</b>	<b>75,114</b>	<b>87,953</b>	<b>77,420</b>		<b>Total Personnel Services</b>	<b>79,297</b>
11	26	250	100	10-120-200	Building /Facilities Maintenance	1,250
-	-	-	-	10-120-202	Equipment Maintenance	-
1,550	1,459	2,710	2,000	10-120-203	Maintenance Agreements	2,530
427	169	980	500	10-120-204	Vehicle Maintenance	930
-	125	900	200	10-120-205	Small Equipment	2,000
272	69	390	200	10-120-206	Fuel, Oil & Lube	270
1,337	903	2,000	1,500	10-120-216	Office Supplies	2,000
1,609	1,947	2,040	1,750	10-120-228	Utilities	1,920
29,704	24,817	35,400	43,000	10-120-230	Contractual/Professional	63,200
55	-	250	100	10-120-234	Miscellaneous	200
1,425	497	1,700	1,100	10-120-240	Travel/Training	1,600
450	530	2,900	900	10-120-242	Dues/Fees/Subscriptions	2,850
1,448	1,063	6,620	3,500	10-120-244	Publications/Notices/advertise	6,470
-	-	-	-	10-120-245	Matching Grant Fund	-
<b>38,288</b>	<b>31,605</b>	<b>56,140</b>	<b>54,850</b>		<b>Total Materials &amp; Services</b>	<b>85,220</b>
-	-	-	-	10-120-300	Equipment/Furniture/Computer	-
-	-	-	-		<b>Total Capital Outlay</b>	-
-	-	-	-	10-120-401	Transfer to Unemployment	1,200
16,356	16,776	17,887	17,877	10-120-402	Transfer to GF ISF	28,908
<b>16,356</b>	<b>16,776</b>	<b>17,887</b>	<b>17,877</b>		<b>Total Transfers</b>	<b>30,108</b>
<b>126,425</b>	<b>123,495</b>	<b>161,980</b>	<b>150,147</b>		<b>Total Expenditures</b>	<b>194,625</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
City Planner	50%	50%	50%	50%	25.48	35.52
City Engineer	0%	0%	0%	10%	27.78	43.92
Office Administrator III	5%	5%	5%	5%	18.32	23.38
City Manager	5%	5%	5%	5%	35.83	54.03
City Recorder	6%	6%	6%	6%	22.80	35.36
Finance Administrator/Office Mgr	2%	2%	2%	2%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.80</b>		

# GENERAL FUND NON-DEPARTMENTAL

## PURPOSE:

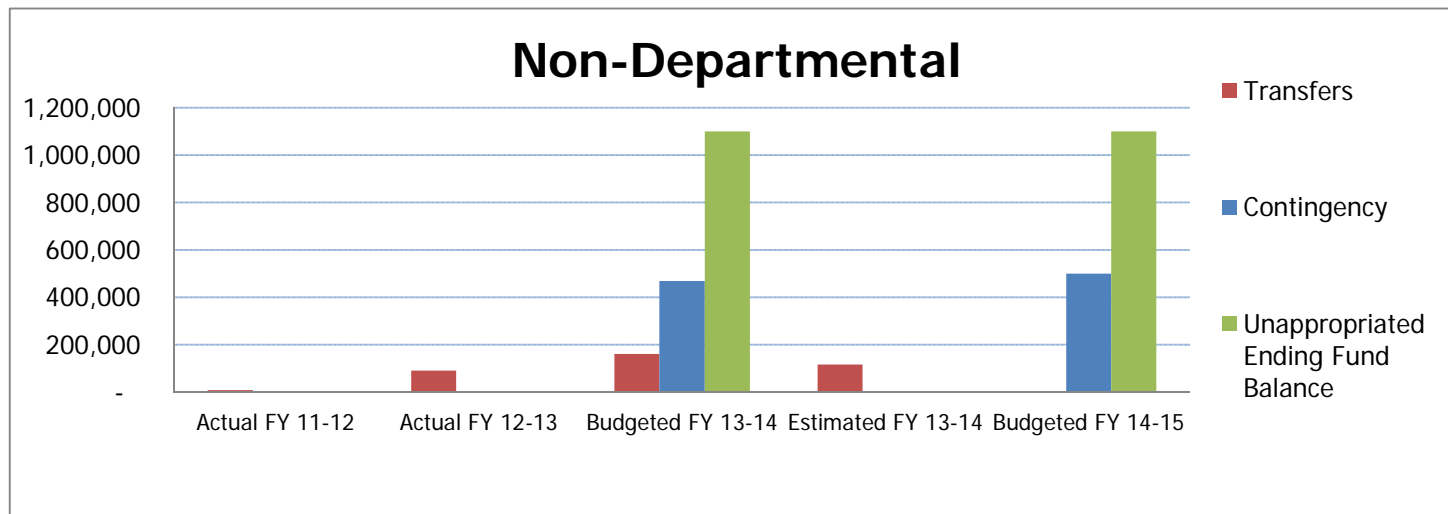
The fund contains transfers out, contingency and unappropriated ending fund balance.

## 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.

## COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility





**BUDGET NOTES:**

The contingency line item has been budgeted at \$499,252. The unappropriated ending fund balance is budgeted at \$1,100,000.

<b>Non Departmental Department Expenditures</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
<b>Non Departmental Transfers</b>	8,000	90,000	160,000	116,000	0	0	
<b>Total expenditures</b>	<b>\$ 8,000</b>	<b>\$ 90,000</b>	<b>\$ 160,000</b>	<b>\$ 116,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>2011/2012 Actual</b>	<b>2012/2013 Actual</b>	<b>2013/2014 Adopted</b>	<b>2013/2014 Estimated</b>	<b>Account</b>	<b>Non Departmental Transfers Description</b>	<b>2014/2015 Budget</b>
-	70,000	132,000	88,000	10-999-416	Transfer to Building Fund	-
8,000	20,000	28,000	28,000	10-999-428	Transfer to Watts House Fund	-
<b>8,000</b>	<b>90,000</b>	<b>160,000</b>	<b>116,000</b>		<b>Total Transfers</b>	<b>-</b>
-	-	468,282	-	10-999-600	Contingency	640,128
-	-	1,100,000	-	10-999-900	Unappropriated Ending Fund	1,100,000
<b>8,000</b>	<b>90,000</b>	<b>1,728,282</b>	<b>116,000</b>		<b>Total Expenditures</b>	<b>1,740,128</b>
<b>3,242,612</b>	<b>2,749,098</b>	<b>4,975,353</b>	<b>2,975,546</b>		<b>Total General Fund</b>	<b>4,958,846</b>

# LAW ENFORCEMENT ASSESSMENTS FUND 94

## PURPOSE:

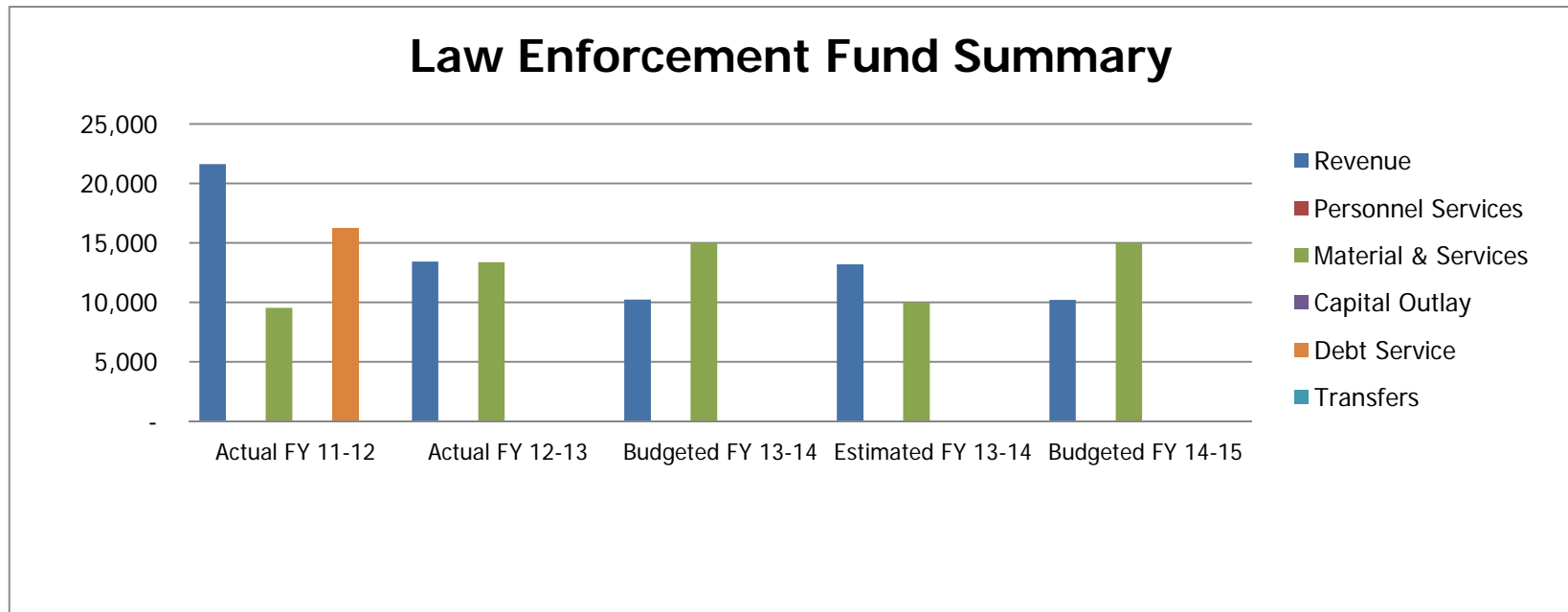
This fund was established for Law Enforcement Assessment Fees.

## VISION FOR THE YEAR:

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

## COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives.  
Maintain community fiscal responsibility



**BUDGET NOTES:**

This year there is working capital carryover of \$37,436. The fund anticipates intergovernmental revenue of \$10,000 and interest income of \$190. Total fund resources are estimated at \$47,626. The fund anticipates spending \$15,000 in training activities and equipment. The fund has a contingency of \$32,626.

***Law Enforcement Assessments 94***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 38,320	\$ 34,181	\$ 33,911	\$ 34,246	\$ 37,436	\$ 37,436	37,436
<b>Current year resources</b>							
Interest	\$ 176	\$ 216	\$ 230	\$ 190	\$ 190	\$ 190	\$ 190
Intergovernmental	\$ 21,451	\$ 13,215	\$ 10,000	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfers	\$ -						
<b>Total current year resources</b>	\$ 21,627	\$ 13,431	\$ 10,230	\$ 13,190	\$ 10,190	\$ 10,190	10,190
<b>Total resources</b>	\$ 59,947	\$ 47,612	\$ 44,141	\$ 47,436	\$ 47,626	\$ 47,626	47,626
<b>Expenditures</b>							
Materials and services	\$ 9,535	\$ 13,366	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Capital outlay							
Debt service							
2008 Principal Ford Motor Lease 12/01	15,004		0				
2008 Interest Ford Motor Lease 12/01	1,227		0				
Transfers							
Contingency			29,141		32,626	32,626	32,626
<b>Total expenditures</b>	\$ 25,766	\$ 13,366	\$ 44,141	\$ 10,000	\$ 47,626	\$ 47,626	47,626
<b>Ending available working capital</b>	\$ 34,181	\$ 34,246	\$ -	\$ 37,436	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Law Enforcement Assessment Fund Description	2014/2015 Budget
176	216	230	190	94-000-003	Interest Earned	190
9,781	13,214	10,000	13,000	94-000-040	Municipal Court Assessments	10,000
11,670	-	-	-	94-000-100	Miscellaneous	-
-	-	-	-	94-000-400	Transfers In	-
<b>21,627</b>	<b>13,431</b>	<b>10,230</b>	<b>13,190</b>		<b>Total Revenue</b>	<b>10,190</b>
9,535	13,366	15,000	10,000	94-940-240	Law Enforcement & Prevention	15,000
<b>9,535</b>	<b>13,366</b>	<b>15,000</b>	<b>10,000</b>		<b>Total Materials &amp; Services</b>	<b>15,000</b>
-	-	-	-	94-940-306	Vehicle Lease or Purchase	-
-	-	-	-		<b>Total Capital Outlay</b>	-
15,004	-	-	-	94-940-500	Vehicle Lease Principal	-
1,227	-	-	-	94-940-501	Vehicle Lease Interest	-
<b>16,231</b>	-	-	-		<b>Total Debt Service</b>	-
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-		<b>Total Transfers</b>	-
-	-	29,141	-	94-940-600	Contingency	32,626
<b>25,766</b>	<b>13,366</b>	<b>44,141</b>	<b>10,000</b>		<b>Total Expenditures</b>	<b>47,626</b>

# WATTS HOUSE FUND 62

## PURPOSE:

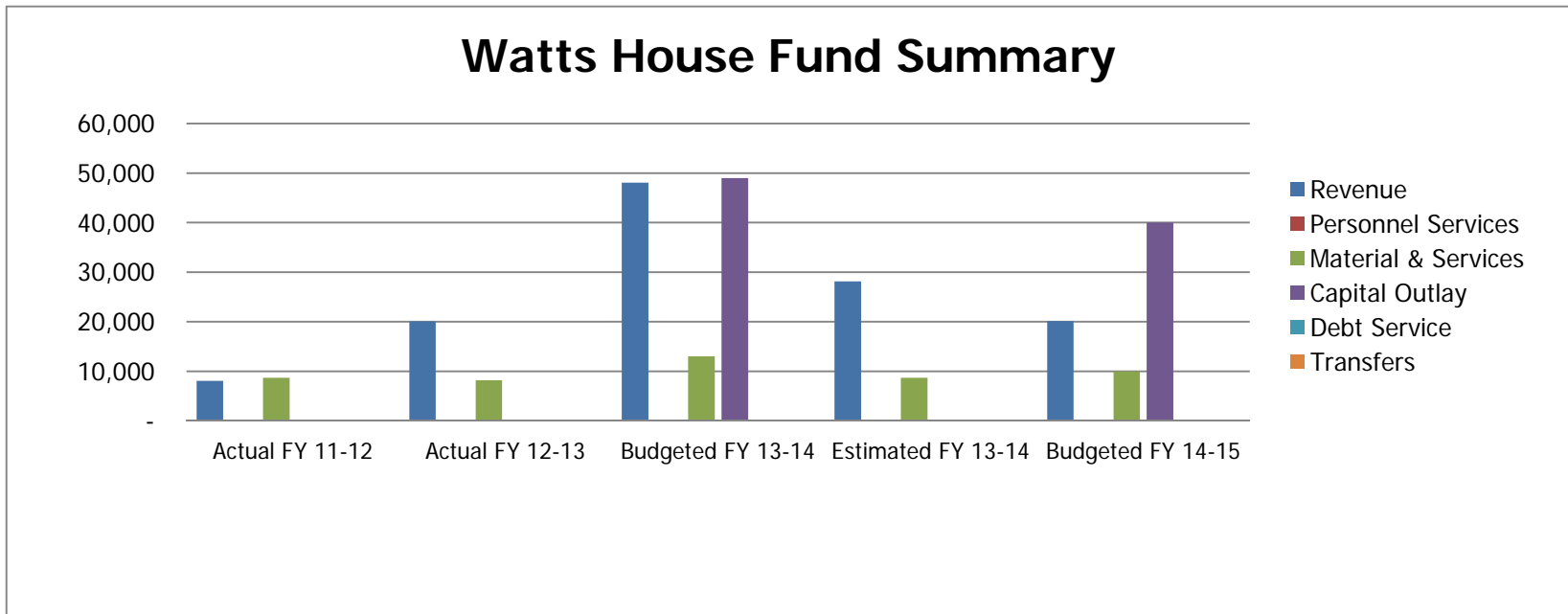
This fund was established to provide a more efficient method of tracking Watts House expenditures.

## VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

## COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility  
Increase communications with citizens



**BUDGET NOTES:**

This year has a beginning working balance of \$39,088. The fund anticipates revenue of \$150 in interest, and \$20,000 from a grant to be secured by the Historical Society. Total fund resources are estimated at \$59,238. The fund anticipates spending \$10,000 for materials and services. \$40,000 is budgeted to replace the roof. Contingency is budgeted at \$9,238.

***Watts House Fund 62***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 8,431	\$ 7,797	\$ 14,852	\$ 19,638	\$ 39,088	\$ 39,088	39,088
<b>Current year resources</b>							
Interest	\$ 42	\$ 65	\$ 45	\$ 150	\$ 150	\$ 150	\$ 150
Intergovernmental			\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000
Transfers	\$ 8,000	\$ 20,000	\$ 28,000	\$ 28,000	\$ -		
<b>Total current year resources</b>	\$ 8,042	\$ 20,065	\$ 48,045	\$ 28,150	\$ 20,150	\$ 20,150	20,150
<b>Total resources</b>	\$ 16,473	\$ 27,862	\$ 62,897	\$ 47,788	\$ 59,238	\$ 59,238	59,238
<b>Expenditures</b>							
Materials and services	\$ 8,676	\$ 8,224	\$ 13,000	\$ 8,700	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			49,000		40,000	40,000	40,000
Transfers							
Contingency			897		9,238	9,238	9,238
<b>Total expenditures</b>	\$ 8,676	\$ 8,224	\$ 62,897	\$ 8,700	\$ 59,238	\$ 59,238	59,238
<b>Ending available working capital</b>	\$ 7,797	\$ 19,638	\$ -	\$ 39,088	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Watt House Fund Description	2014/2015 Budget
42	65	45	150	62-000-003	Interest Earned	150
-	-	-	-	62-000-100	Miscellaneous	-
-	-	-	-	62-000-120	Watts House Donations	-
-	-	20,000	-	62-000-125	Intergovernmental Revenue	20,000
8,000	20,000	28,000	28,000	62-000-401	Transfers In	-
<b>8,042</b>	<b>20,065</b>	<b>48,045</b>	<b>28,150</b>		<b>Total Revenue</b>	<b>20,150</b>
6,110	5,997	10,000	6,000	62-620-200	Watts House Maintenance	7,000
2,566	2,227	3,000	2,700	62-620-228	Watts House Utilities	3,000
<b>8,676</b>	<b>8,224</b>	<b>13,000</b>	<b>8,700</b>		<b>Total Materials &amp; Services</b>	<b>10,000</b>
-	-	49,000	-	62-620-326	Council Approved Projects	40,000
-	-	<b>49,000</b>	-		<b>Total Capital Outlay</b>	<b>40,000</b>
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-		<b>Total Transfers</b>	-
-	-	897	-	62-620-600	Contingency	9,238
<b>8,676</b>	<b>8,224</b>	<b>62,897</b>	<b>8,700</b>		<b>Total Expenditures</b>	<b>59,238</b>

# PEG FEE FUND 61

## PURPOSE:

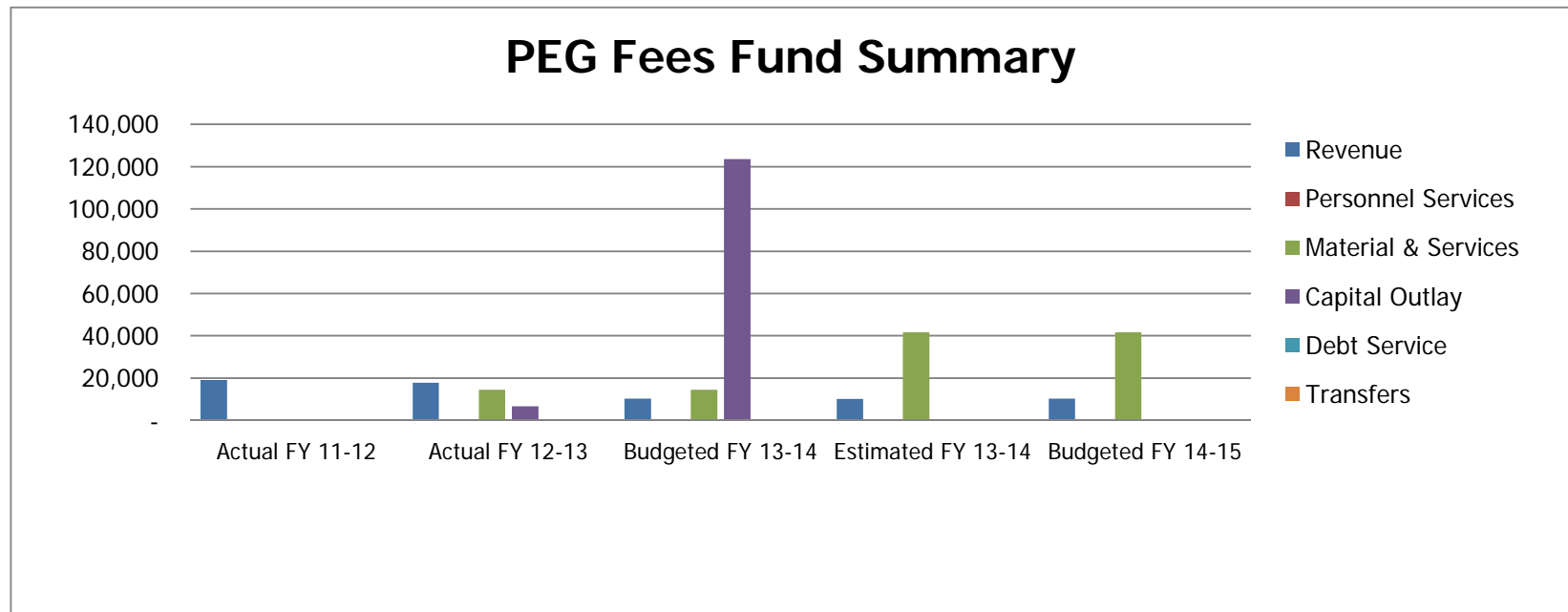
This fund was established for tracking of revenue and expenditures related to PEG Fees.

## VISION FOR THE YEAR:

Develop the ability to live stream our own City committee meetings and make them available for viewing on the City's website.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Increase communications with citizens
- Upgrade technologies
- Develop a Scappoose App for social media





**BUDGET NOTES:**

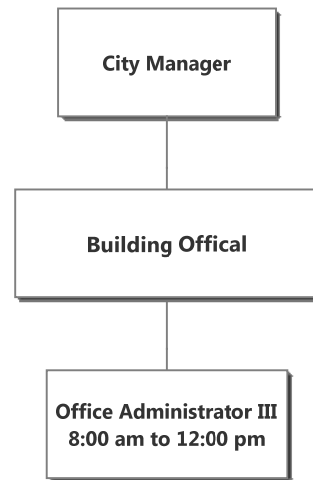
The fund has a beginning cash position of \$126,855. The fund anticipates PEG Fee revenue of \$9,600 the city collects .52 cents per user per quarter. Total fund resources are estimated to be \$137,195. We will continue progress towards the goal of live streaming all City committee meetings, as well as improve our website.

***PEG Fee Fund 61***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 100,762	\$ 119,948	\$ 127,748	\$ 131,115	\$ 126,855	\$ 126,855	126,855
<b>Current year resources</b>							
Interest	\$ 590	\$ 763	\$ 700	\$ 740	\$ 740	\$ 740	\$ 740
Intergovernmental Transfers	\$ 18,596	\$ 17,120	\$ 9,600	\$ 9,500	\$ 9,600	\$ 9,600	\$ 9,600
<b>Total current year resources</b>	\$ 19,186	\$ 17,883	\$ 10,300	\$ 10,240	\$ 10,340	\$ 10,340	10,340
<b>Total resources</b>	\$ 119,948	\$ 137,831	\$ 138,048	\$ 141,355	\$ 137,195	\$ 137,195	137,195
<b>Expenditures</b>							
Materials and services			\$ 14,500	\$ 14,500	\$ 41,700	\$ 41,700	\$ 41,700
Capital outlay		6,716	123,548				
Transfers							
Contingency			0		95,495	95,495	95,495
<b>Total expenditures</b>	\$ -	\$ 6,716	\$ 138,048	\$ 14,500	\$ 137,195	\$ 137,195	137,195
<b>Ending available working capital</b>	\$ 119,948	\$ 131,115	\$ -	\$ 126,855	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	PEG Fee Fund Description	2014/2015 Budget
590	763	700	740	61-000-003	Interest Earned	740
-	-	-	-	61-000-100	Miscellaneous	-
18,596	17,120	9,600	9,500	61-000-120	Peg Fees	9,600
-	-	-	-	61-000-401	Transfers In	-
<b>19,186</b>	<b>17,883</b>	<b>10,300</b>	<b>10,240</b>		<b>Total Revenue</b>	<b>10,340</b>
-	-	8,400	6,018	61-610-228	Utilities	33,600
-	-	-	2,382	61-610-230	Contractual/Professional	2,000
-	-	6,100	6,100	61-610-242	Dues Fees & Subscriptions	6,100
-	-	<b>14,500</b>	<b>14,500</b>		<b>Total Materials &amp; Services</b>	<b>41,700</b>
-	6,716	123,548	-	61-610-326	Council Approved Expenditure	-
-	<b>6,716</b>	<b>123,548</b>	-		<b>Total Capital Outlay</b>	-
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		<b>Total Transfers</b>	-
-	-	-	-	61-610-600	Contingency	95,495
-	<b>6,716</b>	<b>138,048</b>	<b>14,500</b>		<b>Total Expenditures</b>	<b>137,195</b>

## BUILDING FUND 13



### **PURPOSE:**

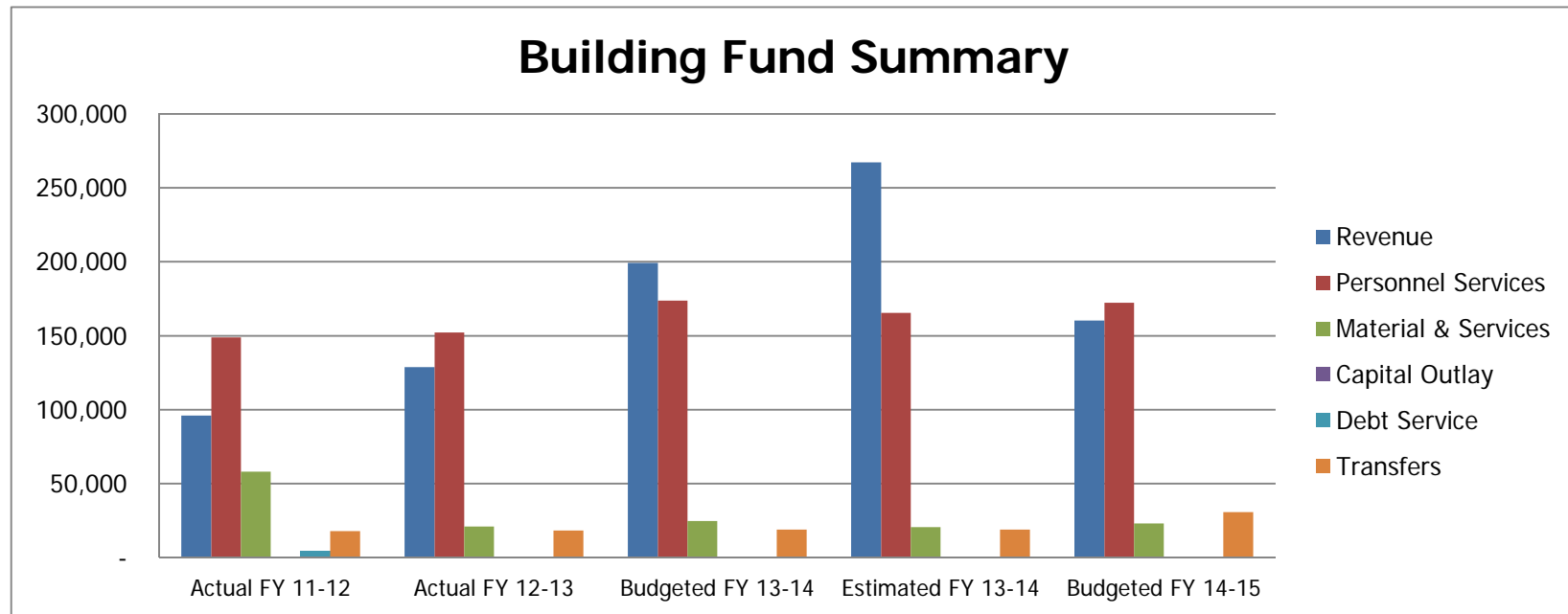
The Building department is committed to serving existing and new residents, with comprehensive enforcement of building, plumbing, mechanical and fire and life safety codes of the State of Oregon. This department ensures that commercial and industrial buildings, residential dwellings, and public buildings 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 and building starts up from previous years the building department estimates that more than 30 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 building permits being issued. However, the department is taking a conservative approach to estimating revenue for the fiscal year. The Building department will be working with the State Building Code Division and the GIS system to bring E-Permitting for the convenience of new and existing citizens and business in the City. The building department will be looking for other revenue sources to help offset short falls in revenues in the past years. This coming year will be a complete code book change from the 2010 to the 2014 codes. The Building Official will be inspecting most City projects along with any new infrastructure projects coming in the next year.

### **COMPLIANCE WITH COUNCIL GOALS:**

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Increase communications with citizens



**BUDGET NOTES:**

The Building Fund begins the year with a starting position of \$94,941. Permit revenue and miscellaneous fees are anticipated to be \$160,000. Total anticipated revenue for this fund is projected to be \$160,340 and total fund resources are expected to be \$255,311. Personnel services costs are budgeted at \$172,301. The Materials and services are estimated at \$23,150. Contractual professional service expenditure will drop in the operational budget to \$13,020 from \$17,000. This is for fire life & safety review of commercial and industrial development projects along with the State of Oregon Surcharge on all permits. There will be a transfer to the General Fund of \$29,181 and \$800 to the unemployment fund. The contingency is \$29,181.

## Building Fund 13

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 227,931	\$ 95,312	\$ 18,413	\$ 32,552	\$ 94,971	\$ 94,971	94,971
<b>Current year resources</b>							
Interest	\$ 892	\$ 210	\$ 200	\$ 325	\$ 340	\$ 340	\$ 340
Permits and licenses	94,897	58,606	67,000	155,000	130,000	130,000	130,000
Miscellaneous	317	39		24,000	30,000	30,000	30,000
Transfers		70,000	132,000	88,000			
<b>Total current year resources</b>	\$ 96,106	\$ 128,855	\$ 199,200	\$ 267,325	\$ 160,340	\$ 160,340	160,340
<b>Total resources</b>	\$ 324,037	\$ 224,167	\$ 217,613	\$ 299,877	\$ 255,311	\$ 255,311	255,311
<b>Expenditures</b>							
Personnel services	\$ 148,853	\$ 152,264	\$ 173,782	\$ 165,444	\$ 172,301	\$ 172,301	\$ 172,301
Materials & services	58,006	21,087	24,735	20,532	23,150	23,150	23,150
Capital outlay							
Debt service							
2008 Principal Ford Motor Lease 12/01	3,767						
2008 Interest Ford Motor Lease 12/01	243						
Transfers	17,856	18,264	18,930	18,930	30,679	22,579	22,579
Contingency			166		29,181	37,281	37,281
<b>Total expenditures</b>	\$ 228,725	\$ 191,615	\$ 217,613	\$ 204,906	\$ 255,311	\$ 255,311	255,311
<b>Ending working capital</b>	\$ 95,312	\$ 32,552	\$ -	\$ 94,971	\$ -	\$ -	-

2011/2012	2012/2013	2013/2014	2013/2014	Building Department	2014/2015
Actual	Actual	Adopted	Estimated	Description	Budget
892	210	200	325	13-000-003 Interest Earned	340
88,965	56,546	65,000	150,000	13-000-070 Building Permits	130,000
317	39	-	24,000	13-000-100 Miscellaneous	30,000
5,932	2,060	2,000	5,000	13-000-260 Infrastructure Inspection Fees	-
-	70,000	132,000	88,000	13-000-900 Transfers In	-
<b>96,106</b>	<b>128,855</b>	<b>199,200</b>	<b>267,325</b>	<b>Total Revenue</b>	<b>160,340</b>
3,091	3,091	3,248	7,881	13-130-100 City Manager	3,384
82,800	82,800	87,780	87,780	13-130-105 Building Official	88,889
1,572	1,709	1,754	1,754	13-130-106 Finance/Office Manager	1,778
750	780	793	793	13-130-108 Office Administrator I	803
1,370	1,430	1,458	1,458	13-130-110 City Recorder	1,477
6,820	7,104	7,228	7,228	13-130-132 CDC Administrator	7,322
-	-	-	-	13-130-142 Overtime	-
23,655	26,013	30,608	26,100	13-130-146 Health Insurance	32,115
20,619	20,717	29,642	22,700	13-130-148 Retirement Benefits	25,164
7,162	7,190	9,190	7,900	13-130-150 Social Security	9,312
1,014	1,430	2,081	1,850	13-130-152 Worker's Compensation	2,057
<b>148,853</b>	<b>152,264</b>	<b>173,782</b>	<b>165,444</b>	<b>Total Personnel Services</b>	<b>172,301</b>
11	26	100	50	13-130-200 Building /Facilities Maintenance	1,100
-	-	-	-	13-130-202 Equipment Maintenance	-
633	545	820	500	13-130-203 Maintenance Agreements	700
35	-	40	150	13-130-204 Vehicle Maintenance	790
-	50	250	-	13-130-205 Small Equipment	250
1,082	944	1,105	1,100	13-130-206 Fuel, Oil, Lube	1,220
692	360	880	400	13-130-216 Office Supplies	840
2,355	2,281	2,220	2,200	13-130-228 Utilities	2,760
51,737	15,622	17,000	15,000	13-130-230 Contractual/Professional	13,020
-	-	150	-	13-130-234 Miscellaneous	-
-	-	-	-	13-130-238 Insurance	-
832	997	1,500	500	13-130-240 Travel/Training	1,500
250	206	370	370	13-130-242 Dues/Fees/Subscriptions	370
36	-	100	-	13-130-244 Publications/Notices/advertise	450
344	55	200	262	13-130-252 Uniforms & Safety Equipment	150
-	-	-	-	13-130-254 Equipment Rental	-
<b>58,006</b>	<b>21,087</b>	<b>24,735</b>	<b>20,532</b>	<b>Total Materials &amp; Services</b>	<b>23,150</b>

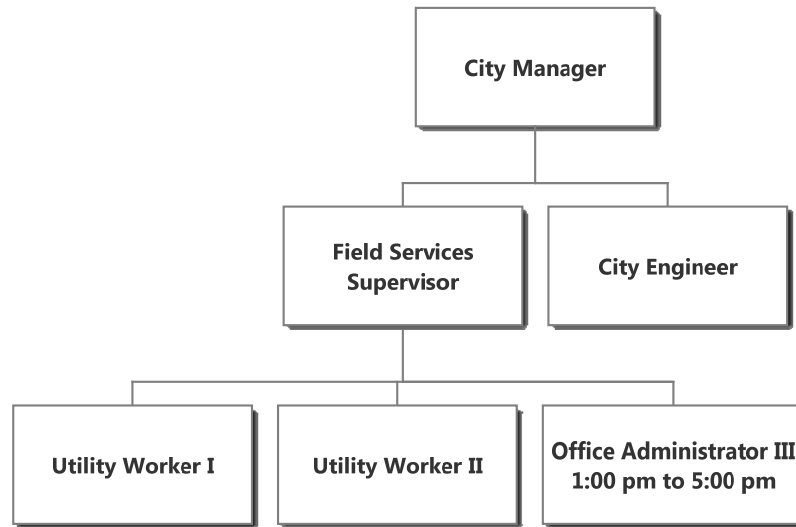
2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Building Department Description	2014/2015 Budget
-	-	-	-	13-130-300	Equipment & Furniture	-
-	-	-	-	-	<b>Total Capital Outlay</b>	-
3,767	-	-	-	13-130-500	Vehicle Principle	-
243	-	-	-	13-130-501	Vehicle Interest	-
<b>4,010</b>	-	-	-	-	<b>Total Debt Service</b>	-
17,856	18,264	18,930	18,930	13-130-416	Transfer to General Fund	29,879
-	-	-	-	13-130-418	Transfer to Unemployment	800
<b>17,856</b>	<b>18,264</b>	<b>18,930</b>	<b>18,930</b>	-	<b>Total Transfers</b>	<b>30,679</b>
-	-	166	-	13-130-600	Contingency	29,181
<b>228,725</b>	<b>191,615</b>	<b>217,613</b>	<b>204,906</b>	-	<b>Total Expenditures</b>	<b>255,311</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	100%	26.91	42.57
Office Administrator III	15%	15%	15%	15%	18.32	23.38
City Manager	3%	3%	3%	3%	35.83	54.03
City Recorder	2%	2%	2%	2%	22.80	35.36
Finance Administrator/Office Mgr	2%	2%	2%	2%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>	<b>1.24</b>		

## 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.

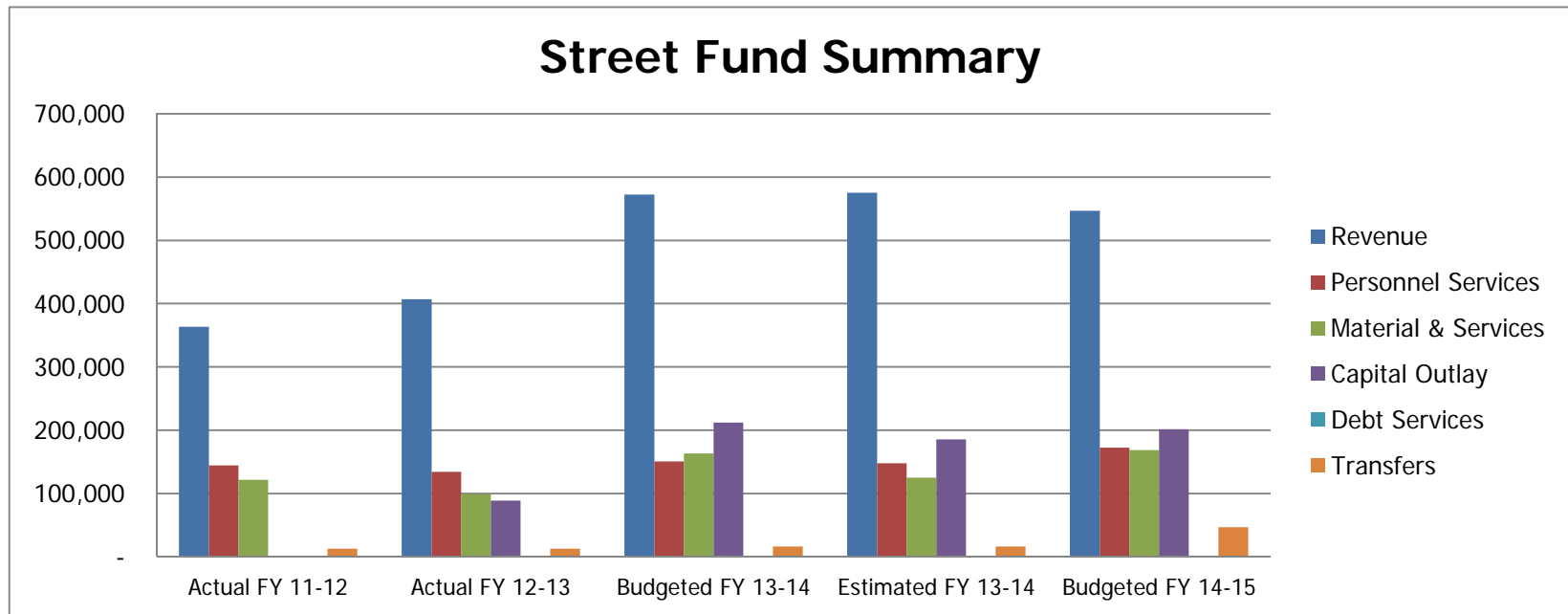
### VISION FOR THE YEAR:

To provide maintenance and repairs to City owned streets.

### COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain community fiscal responsibility
- Increase communications with citizens
- Upgrade technologies





**BUDGET NOTES:**

The Street Fund is funded by the state gas tax revenue. The monies received are based on dollars per capita and the federal surface transportation program fund. The proposed budget shows beginning cash balance of \$468,662 with anticipated revenue of \$546,517. This year, the per capita rate is \$57.23 per person. With our population at 6,700, the state gas tax revenue is \$379,607. The surface transportation program is anticipated to receive \$163,310 and interest income \$1,600. The total anticipated revenue for the fund is \$1,015,179. The proposed budgeted expenditures for the Street Fund are \$1,015,179. Personnel services costs are budgeted at \$172,276. Materials and services are budgeted at \$168,460. The fund also budgeted \$201,309 for capital outlay projects which include \$20,000 to replace old Mercury Vapor street lights, equipment upgrade needs, and \$163,310 for street resurfacing. The fund anticipates a contingency of \$426,396.

## Street Fund 20

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 211,665	\$ 295,283	\$ 366,052	\$ 366,849	\$ 468,662	\$ 468,662	468,662
<b>Current year resources</b>							
Interest	\$ 1,184	\$ 1,721	\$ 1,600	\$ 1,540	\$ 1,600	\$ 1,600	\$ 1,600
Intergovernmental	358,310	403,128	570,889	572,280	542,917	542,917	542,917
Charges for services					2,000	2,000	2,000
Miscellaneous	3,662	2,274		1,401			
Transfers							
<b>Total current year resources</b>	\$ 363,155	\$ 407,123	\$ 572,489	\$ 575,221	\$ 546,517	\$ 546,517	546,517
<b>Total resources</b>	\$ 574,820	\$ 702,406	\$ 938,541	\$ 942,070	\$ 1,015,179	\$ 1,015,179	\$ 1,015,179
<b>Expenditures</b>							
Personnel services	\$ 144,072	\$ 134,323	\$ 150,648	\$ 147,608	\$ 172,276	\$ 172,276	\$ 172,276
Materials & services	121,489	98,885	163,143	124,696	168,460	168,460	168,460
Capital outlay		88,796	212,000	185,233	201,309	201,309	201,309
Debt service							
2008 Principal Ford Motor Lease 12/01	1,286	674					
2008 Interest Ford Motor Lease 12/01	122	42					
Transfers	12,567	12,837	15,871	15,871	46,738	22,438	22,438
Contingency			396,879		426,396	450,696	450,696
<b>Total expenditures</b>	\$ 279,537	\$ 335,557	\$ 938,541	\$ 473,408	\$ 1,015,179	\$ 1,015,179	1,015,179
<b>Ending working capital</b>	\$ 295,283	\$ 366,849	\$ -	\$ 468,662	\$ -	\$ -	-

2011/2012	2012/2013	2013/2014	2013/2014	Street Fund	2014/2015
Actual	Actual	Adopted	Estimated	Account Description	Budget
1,184	1,721	1,600	1,540	20-000-003 Interest Earned	1,600
3,662	2,276	-	1,401	20-000-100 Miscellaneous	-
-	42,205	192,000	194,280	20-000-120 Surface Trans Program Funds	163,310
358,310	360,923	378,889	378,000	20-000-160 State Gas Tax	379,607
-	-	-	-	20-000-260 Infrastructure Inspection Fees	2,000
<b>363,155</b>	<b>407,124</b>	<b>572,489</b>	<b>575,221</b>	<b>Total Revenue</b>	<b>546,517</b>
15,453	15,453	16,239	39,404	20-200-100 City Manager	16,922
6,331	6,607	6,709	6,709	20-200-104 City Planner	6,790
11,787	12,814	13,163	13,163	20-200-106 Finance/Office Manager	13,333
750	780	793	793	20-200-108 Office Administrator I	803
10,277	10,726	10,937	10,937	20-200-110 City Recorder	11,075
-	-	-	-	20-200-113 City Engineer	22,211
11,535	13,645	7,979	8,000	20-200-118 Field Service Supervisor	11,878
36,216	25,904	23,923	18,000	20-200-121 Utility Workers	21,085
1,819	1,894	1,927	1,927	20-200-132 CDC Administrator	1,952
200	51	15,200	5,000	20-200-142 Overtime	503
21,774	19,924	25,140	16,800	20-200-146 Health Insurance	33,979
19,240	18,055	20,067	18,575	20-200-148 Retirement Benefits	20,937
7,095	6,591	6,550	6,500	20-200-150 Social Security	8,524
1,596	1,877	2,021	1,800	20-200-152 Workers' Compensation	2,284
<b>144,072</b>	<b>134,323</b>	<b>150,648</b>	<b>147,608</b>	<b>Total Personnel Services</b>	<b>172,276</b>
541	94	1,500	500	20-200-200 Building/Facilities Maintenance	5,500
976	306	1,200	900	20-200-202 Equipment Maintenance	1,200
540	733	1,190	700	20-200-203 Maintenance Agreements	1,142
758	2,219	2,500	1,800	20-200-204 Vehicle Maintenance	2,500
5,144	1,698	3,775	2,000	20-200-205 Small Equipment	7,637
1,840	1,608	3,498	2,000	20-200-206 Fuel/Oil/Lube	2,211
7,359	4,353	12,000	7,000	20-200-208 Street Maintenance	15,600
19,931	10,355	18,000	15,000	20-200-210 Street Light Maintenance	16,200
2,523	2,899	4,025	4,000	20-200-212 Sign Maintenance	4,025
1,131	909	1,480	1,480	20-200-216 Office Supplies	1,540
1,827	3,096	6,925	4,500	20-200-218 Operational Supplies	7,925
160	-	200	50	20-200-220 Shop Maintenance Supplies	200
29,346	28,654	33,600	30,000	20-200-227 Electrical Operations	32,400
4,218	4,498	5,700	4,500	20-200-228 Utilities	4,620
38,179	31,860	62,400	45,000	20-200-230 Contractual/Professional	56,000
186	289	450	200	20-200-234 Miscellaneous	250
1,177	688	700	2,666	20-200-235 Property Tax	3,000
3,672	1,044	-	-	20-200-238 Insurance	-
600	1,110	2,000	750	20-200-240 Travel/Training	3,500

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Street Fund Description	2014/2015 Budget
167	383	350	350	20-200-242	Dues/Fees/Subscriptions	360
441	1,183	500	500	20-200-244	Publications/Notices/advertise	1,000
774	906	1,000	750	20-200-252	Uniforms\Safety	1,500
-	-	150	50	20-200-254	Equipment Rental	150
<b>121,489</b>	<b>98,885</b>	<b>163,143</b>	<b>124,696</b>		<b>Total Materials &amp; Services</b>	<b>168,460</b>
-	16,335	20,000	20,000	20-200-300	Equipment	38,000
-	72,461	192,000	165,233	20-200-305	Street Improvements	163,309
-	<b>88,796</b>	<b>212,000</b>	<b>185,233</b>		<b>Total Capital Outlay</b>	<b>201,309</b>
1,286	674	-	-	20-200-500	Vehicle Lease Principal	-
122	42	-	-	20-200-501	Vehicle Lease Interest	-
<b>1,408</b>	<b>716</b>	-	-		<b>Total Debt Service</b>	-
12,567	12,837	15,871	15,871	20-200-410	Transfer to GF ISF	43,138
-	-	-	-	20-200-418	Transfer to Unemployment	3,600
<b>12,567</b>	<b>12,837</b>	<b>15,871</b>	<b>15,871</b>		<b>Total Transfers</b>	<b>46,738</b>
-	-	396,879	-	20-200-600	Contingency	426,396
<b>279,537</b>	<b>335,558</b>	<b>938,541</b>	<b>473,408</b>		<b>Total Expenditures</b>	<b>1,015,179</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Field Services Supervisor	15%	15%	20%	20%	24.28	39.39
Utility I	0%	0%	20%	10%	17.00	21.70
Utility II	75%	50%	30%	30%	20.26	25.86
Office Administrator III	4%	4%	4%	4%	18.32	23.38
City Planner	10%	10%	10%	10%	25.48	35.52
City Manager	15%	15%	15%	15%	35.83	54.03
City Engineer	0%	0%	0%	30%	27.78	43.92
City Recorder	15%	15%	15%	15%	22.80	35.36
Finance Administrator/Office Mgr	15%	15%	15%	15%	26.91	42.57
Office Administrator I	2%	2%	2%	2%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>1.51</b>	<b>1.26</b>	<b>1.31</b>	<b>1.51</b>		

## FOOT PATH & BICYCLE TRAILS FUND 25

### PURPOSE:

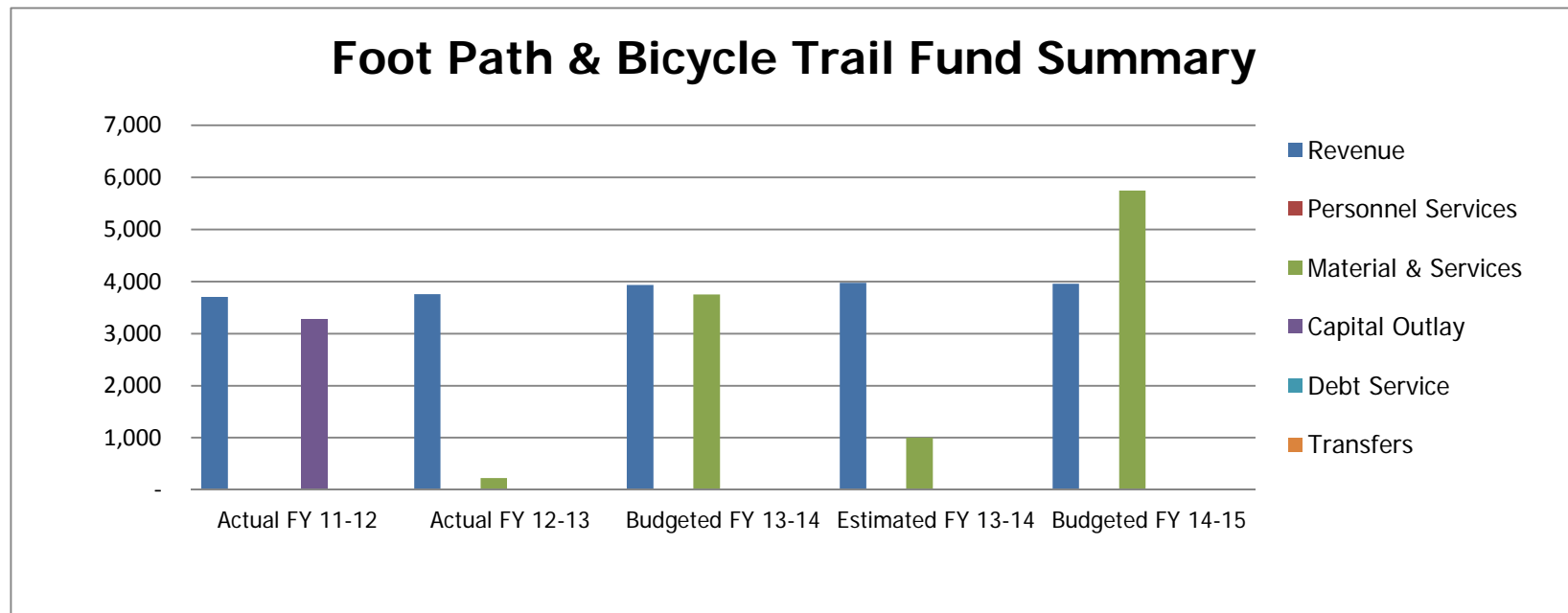
This fund is intended for special sidewalk and path projects. Funding comes from one percent of the state gas tax revenue into this fund.

### VISION FOR THE YEAR:

There is not a specific project identified in this year's budget.

### COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Develop a Crown Zellerbach bike cruise.
- Develop a river walking trail.
- Maintain responsible fiscal management.
- Increase communications with citizens
- Promote biking activities around the community
- Upgrade technologies



**BUDGET NOTES:**

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$24,110. The fund anticipates revenue in the amount of \$3,959. The City expects to receive \$3,834 from the one percent transfer of the state gas tax revenue received, and \$125 will be from interest income. The total resources for the fund are \$28,069. The City plans to spend \$5,750 for repairs and maintenance of the foot paths. The fund anticipates a contingency of \$22,319.

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

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 17,166	\$ 17,603	\$ 20,890	\$ 21,135	\$ 24,110	\$ 24,110	24,110
<b>Current year resources</b>							
Interest	\$ 88	\$ 114	\$ 110	\$ 125	\$ 125	\$ 125	\$ 125
Intergovernmental	3,619	3,646	3,827	3,850	3,834	3,834	3,834
<b>Total current year resources</b>	\$ 3,707	\$ 3,760	\$ 3,937	\$ 3,975	\$ 3,959	\$ 3,959	3,959
<b>Total resources</b>	\$ 20,873	\$ 21,363	\$ 24,827	\$ 25,110	\$ 28,069	\$ 28,069	28,069
<b>Expenditures</b>	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
Material & services		\$ 228	\$ 3,750	\$ 1,000	\$ 5,750	\$ 5,750	\$ 5,750
Capital outlay	3,270						
Transfers							
Contingency			21,077		22,319	22,319	22,319
<b>Total expenditures</b>	\$ 3,270	\$ 228	\$ 24,827	\$ 1,000	\$ 28,069	\$ 28,069	28,069
<b>Ending working capital</b>	\$ 17,603	\$ 21,135	\$ -	\$ 24,110	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2014/2015 Budget
88	114	110	125	25-000-003	Interest Earned	125
3,619	3,646	3,827	3,850	25-000-160	State Gas Tax (1%)	3,834
-	-	-	-	25-000-170	Intergovernmental Revenue	-
<b>3,707</b>	<b>3,760</b>	<b>3,937</b>	<b>3,975</b>		<b>Total Revenue</b>	<b>3,959</b>
-	228	1,000	-	25-250-218	Operational Supplies	1,000
-	-	2,750	1,000	25-250-230	Contractual Professional	4,750
-	<b>228</b>	<b>3,750</b>	<b>1,000</b>		<b>Total Materials &amp; Services</b>	<b>5,750</b>
3,270	-	-	-	25-250-326	Council Approved Projects	-
<b>3,270</b>	-	-	-		<b>Total Capital Outlay</b>	-
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		<b>Total Transfers</b>	-
-	-	21,077	-	25-250-600	Contingency	22,319
<b>3,270</b>	<b>228</b>	<b>24,827</b>	<b>1,000</b>		<b>Total Expenditures</b>	<b>28,069</b>

# STORM WATER DRAINAGE FUND 26

## PURPOSE:

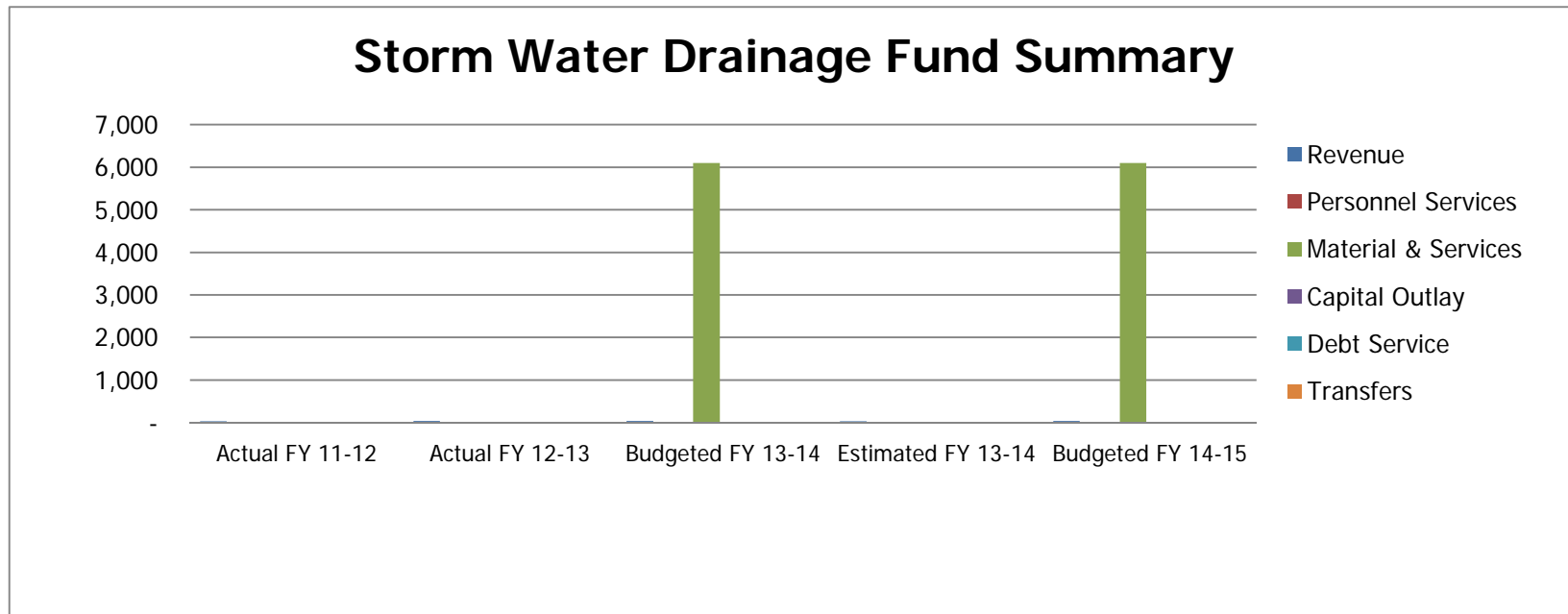
This fund was established with the intention to provide the revenue needed to meet federal and state storm water requirements.

## VISION FOR THE YEAR:

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

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies





**BUDGET NOTES:**

The beginning Storm Drainage fund balance is \$6,461. The budget anticipates revenue of \$40 from interest income. The total fund resources are \$6,501. The fund anticipated expenditures of \$6,100 for materials and services. The contingency line item is \$401.

***Storm Water Drainage Fund 26***

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 6,355	\$ 6,388	\$ 6,428	\$ 6,426	\$ 6,461	\$ 6,461	6,461
<b>Current year resources</b>							
Interest	\$ 33	\$ 38	\$ 40	\$ 35	\$ 40	\$ 40	\$ 40
Intergovernmental							
Charges for services							
Miscellaneous							
Transfers							
<b>Total current year resources</b>	\$ 33	\$ 38	\$ 40	\$ 35	\$ 40	\$ 40	40
<b>Total resources</b>	\$ 6,388	\$ 6,426	\$ 6,468	\$ 6,461	\$ 6,501	\$ 6,501	6,501
<b>Expenditures</b>							
Personnel services							
Materials & services			6,100		6,100	6,100	6,100
Capital outlay							
Transfers							
Contingency			368	0	401	401	401
<b>Total expenditures</b>	\$ -	\$ -	\$ 6,468	\$ -	\$ 6,501	\$ 6,501	6,501
<b>Ending working capital</b>	\$ 6,388	\$ 6,426	\$ -	\$ 6,461	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Storm Water Drainage Fund Description	2014/2015 Budget
33	38	40	35	26-000-003	Interest Earned	40
-	-	-	-	26-000-100	Miscellaneous	-
-	-	-	-	26-000-220	User Fees	-
-	-	-	-	26-000-902	Transfer in General Fund	-
<b>33</b>	<b>38</b>	<b>40</b>	<b>35</b>		<b>Total Revenue</b>	<b>40</b>
-	-	-	-	26-260-230	Contractual/Professional	-
-	-	5,600	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	500	-	26-260-244	Publications/Notices/advertise	500
-	-	<b>6,100</b>	-		<b>Total Materials &amp; Services</b>	<b>6,100</b>
-	-	368	-	26-260-600	Contingency	401
-	-	<b>6,468</b>	-		<b>Total Expenditures</b>	<b>6,501</b>

# STORM DRAINAGE SDC FUND 28

## PURPOSE:

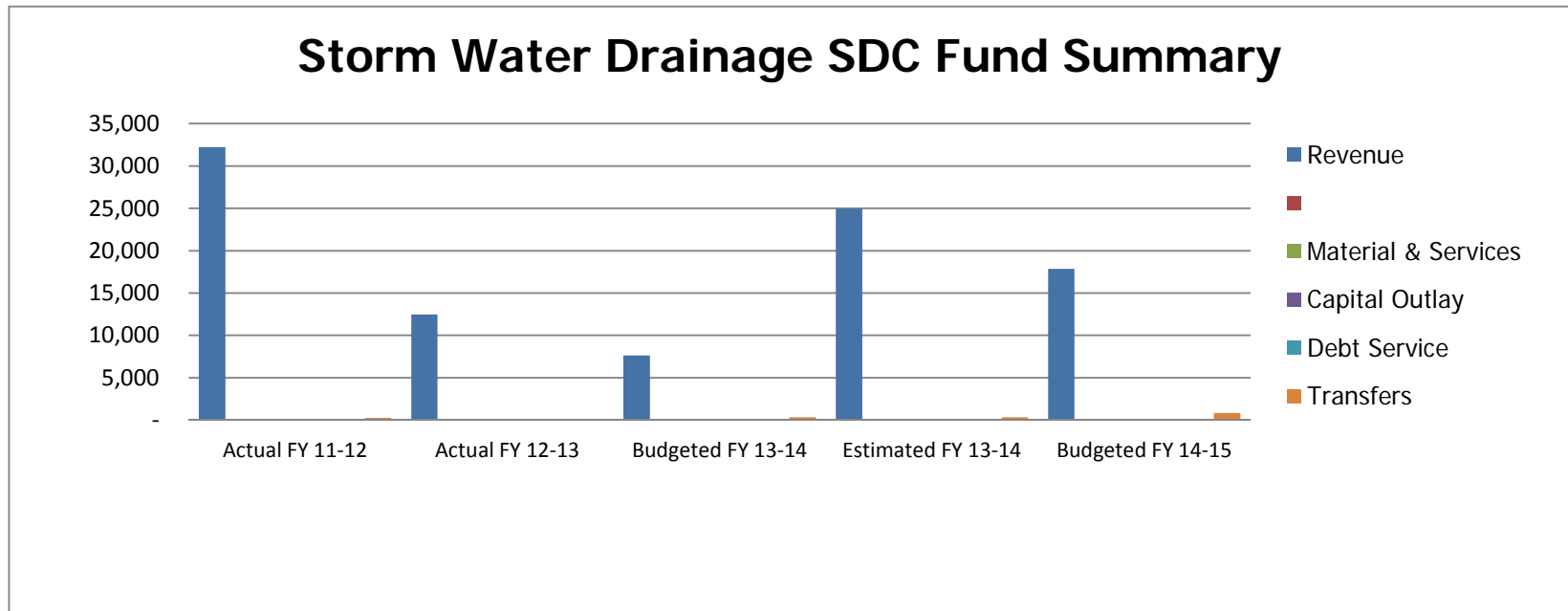
The Storm Drainage System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future storm water improvement needs generated by development.

## VISION FOR THE YEAR:

There are no specific projects identified within this fund for the coming budget year.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies



**BUDGET NOTES:**

The Storm Drainage SDC fund has a beginning cash position of \$195,880. The fund expects to be able to collect \$16,830 in SDC fees and \$1,025 in interest income for a current year resource total of \$17,855. The total fund resources are \$213,735. The only expenditure in the fund is a transfer of \$842 made to the General Fund to cover administrative costs. There is a contingency of \$212,893.

***Storm Water Drainage SDC 28***

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 126,920	\$ 158,884	\$ 172,861	\$ 171,234	\$ 195,880	\$ 195,880	195,880
<b>Current year resources</b>							
Interest	\$ 799	\$ 995	\$ 1,035	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025
Intergovernmental							
System development charges	31,427	11,488	6,586	23,950	16,830	16,830	16,830
Transfers							
<b>Total current year resources</b>	\$ 32,226	\$ 12,483	\$ 7,621	\$ 24,975	\$ 17,855	\$ 17,855	17,855
<b>Total resources</b>	\$ 159,146	\$ 171,367	\$ 180,482	\$ 196,209	\$ 213,735	\$ 213,735	213,735
Expenditures	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
Material & services							
Capital outlay							
Transfers	262	133	329	329	842	842	842
Contingency			180,153		212,893	212,893	212,893
<b>Total expenditures</b>	\$ 262	\$ 133	\$ 180,482	\$ 329	\$ 213,735	\$ 213,735	213,735
<b>Ending working capital</b>	\$ 158,884	\$ 171,234	\$ -	\$ 195,880	\$ -	\$ -	-

2011/2012	2012/2013	2013/2014	2013/2014	Storm Water Drainage SDC Fund		2014/2015
Actual	Actual	Adopted	Estimated	Account	Description	Budget
799	995	1,035	1,025	28-000-003	Interest Earned	1,025
-	-	-	-	28-000-100	Miscellaneous	-
-	-	-	-	28-000-400	Transfers In	-
31,427	11,488	6,586	23,950	28-000-993	Storm Drainage SDC	16,830
<b>32,226</b>	<b>12,483</b>	<b>7,621</b>	<b>24,975</b>		<b>Total Revenue</b>	<b>17,855</b>
-	-	-	-	28-280-312	Council Approved Projects	-
-	-	-	-	28-280-314	Storm Drainage Improvements	-
-	-	-	-		<b>Total Capital Outlay</b>	-
262	133	329	329	28-280-400	Transfers Out	842
<b>262</b>	<b>133</b>	<b>329</b>	<b>329</b>		<b>Total Transfers</b>	<b>842</b>
-	-	180,153	-	28-280-600	Contingency	212,893
<b>262</b>	<b>133</b>	<b>180,482</b>	<b>329</b>		<b>Total Expenditures</b>	<b>213,735</b>

# STREET SDC FUND 30

## PURPOSE:

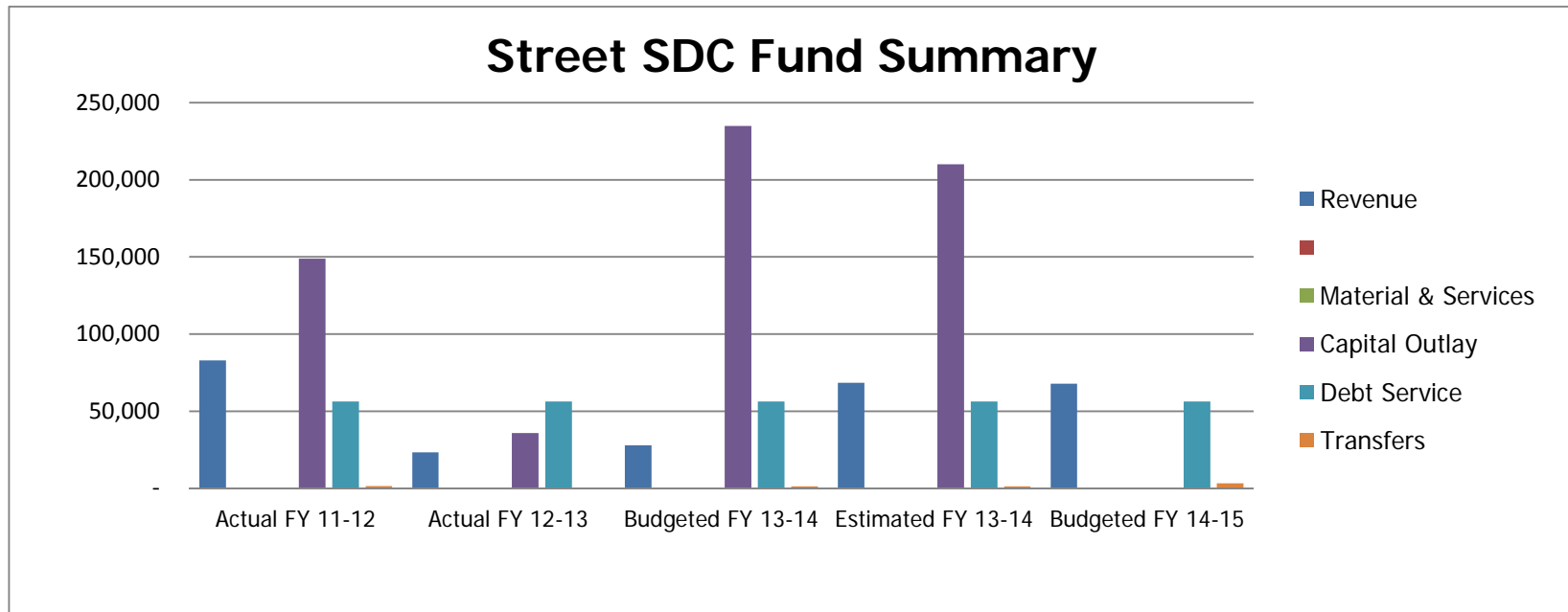
Transportation System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

## VISION FOR THE YEAR:

There are no anticipated projects for this fiscal year since the City is in the process of updating the Transportation System Plan.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Upgrade technologies



**BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash of \$320,222. The fund anticipates a collection of SDC revenue of \$65,700 and interest revenue of \$2,200 for a current year resource total of \$67,900. The total estimated fund revenue is \$388,122. The proposed expenditures for the Street SDC fund are \$388,122. The yearly loan payment for the Crown Zellerbach Road which is \$56,213 this loan will mature in 2019. A transfer to the General Fund of \$3,285 to cover administrative costs and the contingency line item is \$328,624.

***Street SDC Fund 30***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
<b>Working capital carryover</b>	\$ 712,047	\$ 588,419	\$ 459,393	\$ 519,189	\$ 320,222	\$ 320,222	320,222
<b>Current year resources</b>							
Interest	\$ 3,276	\$ 3,316	\$ 3,565	\$ 2,025	\$ 2,200	\$ 2,200	\$ 2,200
Intergovernmental	-						
System development charges	79,695	20,066	24,264	65,734	65,700	65,700	65,700
Miscellaneous				700			
Transfers							
<b>Total current year resources</b>	\$ 82,971	\$ 23,382	\$ 27,829	\$ 68,459	\$ 67,900	\$ 67,900	67,900
<b>Total resources</b>	\$ 795,018	\$ 611,801	\$ 487,222	\$ 587,648	\$ 388,122	\$ 388,122	388,122
<b>Expenditures</b>							
Material & services						\$ -	
Capital outlay	148,908	35,911	235,000	210,000			
Debt service							
2004 Principal-OTIB0025 1/02	41,921	43,598	45,342	45,342	47,155	47,155	47,155
2004 Interest-OTIB0025 1/02	14,292	12,615	10,871	10,871	9,058	9,058	9,058
Transfers	1,478	488	1,213	1,213	3,285	3,285	3,285
Contingency			194,796		328,624	328,624	328,624
<b>Total expenditures</b>	\$ 206,599	\$ 92,612	\$ 487,222	\$ 267,426	\$ 388,122	\$ 388,122	388,122
<b>Ending working capital</b>	\$ 588,419	\$ 519,189	\$ -	\$ 320,222	\$ -	\$ -	-

2011/2012	2012/2013	2013/2014	2013/2014	Street SDC Fund	2014/2015
Actual	Actual	Adopted	Estimated	Account Description	Budget
3,276	3,316	3,565	2,025	30-000-003 Interest Earned	2,200
-	-	-	700	30-000-100 Miscellaneous	-
-	-	-	-	30-000-150 Intergovernmental Revenue	-
79,695	20,066	24,264	65,734	30-000-993 Street SDC Ext. Cap. Improvements.	65,700
<b>82,971</b>	<b>23,382</b>	<b>27,829</b>	<b>68,459</b>	<b>Total Revenue</b>	<b>67,900</b>
-	-	-	-	30-300-312 Council Approved Projects	-
148,908	35,911	235,000	210,000	30-300-314 Street Extra Capacity Improvements	-
<b>148,908</b>	<b>35,911</b>	<b>235,000</b>	<b>210,000</b>	<b>Total Capital Outlay</b>	<b>-</b>
41,921	43,598	45,342	45,342	30-300-150 Principal Crown Zellerbach	47,155
14,292	12,615	10,871	10,871	30-300-151 Interest Crown Zellerbach	9,058
<b>56,213</b>	<b>56,213</b>	<b>56,213</b>	<b>56,213</b>	<b>Total Debt Services</b>	<b>56,213</b>
1,478	488	1,213	1,213	30-300-402 Transfer to GF SDC Admin.	3,285
<b>1,478</b>	<b>488</b>	<b>1,213</b>	<b>1,213</b>	<b>Total Transfers</b>	<b>3,285</b>
-	-	194,796	-	30-300-600 Contingency	328,624
<b>206,599</b>	<b>92,612</b>	<b>487,222</b>	<b>267,426</b>	<b>Total Expenditures</b>	<b>388,122</b>



# PARK SDC FUND 35

## PURPOSE:

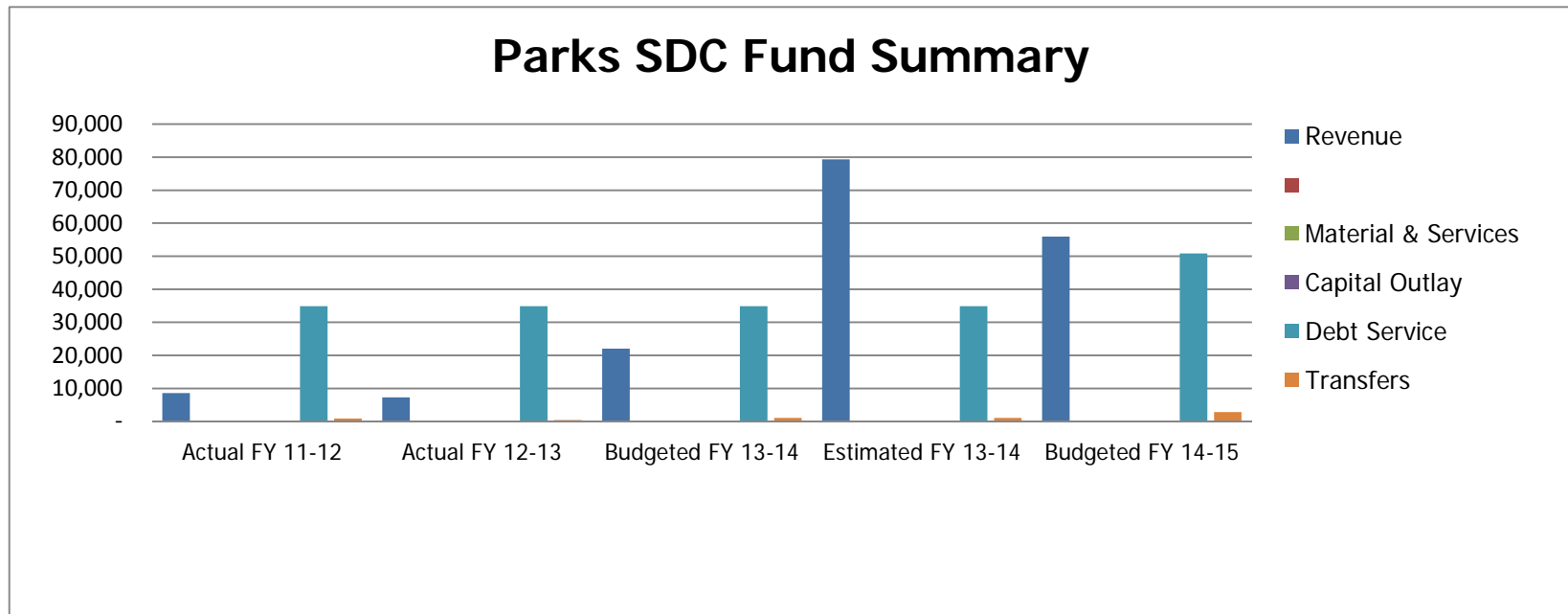
Park System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development.

## VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Upgrade technologies
- Develop a boat ramp at the Chapman Landing area
- Develop a river walk trail



**BUDGET NOTES:**

Beginning cash position in the Parks SDC fund is \$52,383. The city anticipates \$175 in interest revenue and \$55,758 SDC revenue. The total fund revenue is \$55,933. On the expenditure side, the City has budgeted for debt service in the amount of \$50,800. This loan was scheduled mature this fiscal year. It was anticipated the City would pay off this loan with General Fund resources at maturity. However, because of the concern regarding finances, staff will be recommending that the City refinance the loan for another eight years. There will be a transfer of \$2,788 to the General Fund to cover the administrative cost. The fund has a contingency of \$54,728.

***Parks SDC Fund 35***

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 64,016	\$ 36,918	\$ 14,255	\$ 8,931	\$ 52,383	\$ 52,383	52,383
<b>Current year resources</b>							
Interest	\$ 254	\$ 122	\$ 160	\$ 170	\$ 175	\$ 175	\$ 175
Intergovernmental			-				
System development charges	8,341	7,156	21,842	79,200	55,758	55,758	55,758
Transfers							
<b>Total current year resources</b>	\$ 8,595	\$ 7,278	\$ 22,002	\$ 79,370	\$ 55,933	\$ 55,933	55,933
<b>Total resources</b>	\$ 72,611	\$ 44,196	\$ 36,257	\$ 88,301	\$ 108,316	\$ 108,316	108,316
<b>Expenditures</b>							
Capital outlay		-	-				
Debt service							
2010 Principal 20013576242 4/1 & 10/1	21,287	22,093	22,929	22,717	47,300	47,300	47,300
2010 Interest 20013576242 4/1 & 10/1	13,538	12,732	11,896	12,109	3,500	3,500	3,500
Transfers	868	440	1,092	1,092	2,788	2,788	2,788
Contingency			340		54,728	54,728	54,728
<b>Total expenditures</b>	\$ 35,693	\$ 35,265	\$ 36,257	\$ 35,918	\$ 108,316	\$ 108,316	108,316
<b>Ending working capital</b>	\$ 36,918	\$ 8,931	\$ -	\$ 52,383	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Park SDC Fund Description	2014/2015 Budget
254	122	160	170	35-000-003	Interest Earned	175
-	-	-	-	35-000-426	Transfers In	-
8,341	7,156	21,842	79,200	35-000-993	Parks SDC - Ext. Cap	55,758
<b>8,595</b>	<b>7,278</b>	<b>22,002</b>	<b>79,370</b>		<b>Total Revenue</b>	<b>55,933</b>
-	-	-	-	35-350-312	Council Approved Projects	-
-	-	-	-	35-350-314	Parks Extra Capacity Improve	-
-	-	-	-		<b>Total Capital Outlay</b>	-
21,287	22,093	22,929	22,717	35-350-150	Installment Note Principal	47,300
13,538	12,732	11,896	12,109	35-350-151	Installment Note Interest	3,500
<b>34,825</b>	<b>34,825</b>	<b>34,825</b>	<b>34,826</b>		<b>Total Debt Services</b>	<b>50,800</b>
868	440	1,092	1,092	35-350-902	Transfer to GF SDC Admin	2,788
-	-	-	-	35-350-903	Transfer to Park	-
<b>868</b>	<b>440</b>	<b>1,092</b>	<b>1,092</b>		<b>Total Transfers</b>	<b>2,788</b>
-	-	340	-	35-350-600	Contingency	54,728
<b>35,693</b>	<b>35,266</b>	<b>36,257</b>	<b>35,918</b>		<b>Total Expenditures</b>	<b>108,316</b>

# POOL FUND 15

## PURPOSE:

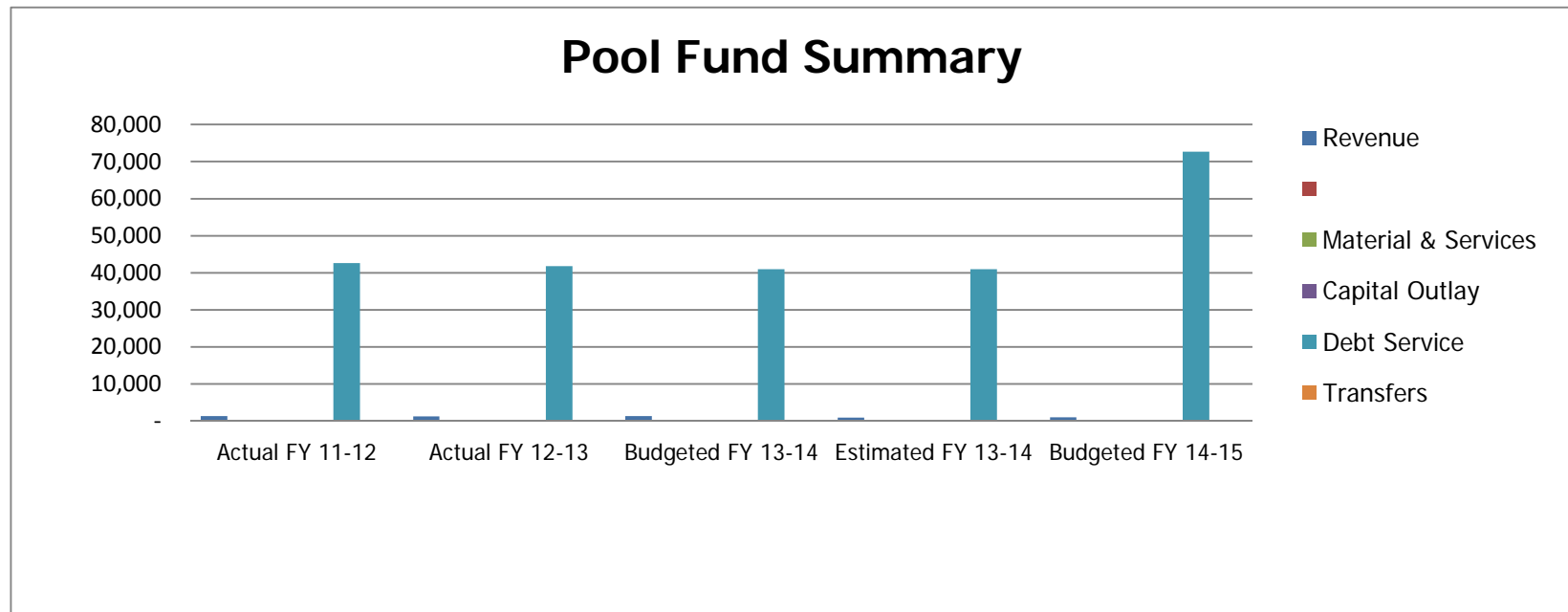
The Pool Fund was created as a result of a Ballot Initiative which directed the City to construct a basic covered pool. This is a dedicated fund and the resources can only be used with expenses related to the construction of a pool.

## VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Attract a YMCA/YWCA to the community
- Explore an outdoor swimming pool



**BUDGET NOTES:**

The budget has a beginning cash position of \$151,261. Interest income is projected to be \$1,000. Total fund resources are \$152,261. The budget anticipates expenditures of \$72,684 for debt service. This loan was scheduled mature next fiscal year. It was anticipated the City would pay off this loan with General Fund resources at maturity. However, because of the concern regarding finances, staff will be recommending that the City refinance the loan for another eight years. The fund anticipates a contingency of \$79,577.

***Pool Fund 15***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 273,084	\$ 231,869	\$ 191,411	\$ 191,299	\$ 151,261	\$ 151,261	151,261
<b>Current year resources</b>							
Interest	\$ 1,289	\$ 1,237	\$ 1,350	\$ 975	\$ 1,000	\$ 1,000	\$ 1,000
Intergovernmental Transfers	\$ 97						
<b>Total current year resources</b>	\$ 1,386	\$ 1,237	\$ 1,350	\$ 975	\$ 1,000	\$ 1,000	1,000
<b>Total resources</b>	\$ 274,470	\$ 233,106	\$ 192,761	\$ 192,274	\$ 152,261	\$ 152,261	152,261
<b>Expenditures</b>							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital outlay							
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26	27,414	27,413	27,414	27,414	68,059	68,059	68,059
2010 Interest-USNB 0000000034 2/26 & 8/26	15,187	14,394	13,599	13,599	4,625	4,625	4,625
Transfers							
Contingency			151,748		79,577	79,577	79,577
<b>Total expenditures</b>	\$ 42,601	\$ 41,807	\$ 192,761	\$ 41,013	\$ 152,261	\$ 152,261	152,261
<b>Ending available working capital</b>	<b>\$ 231,869</b>	<b>\$ 191,299</b>	<b>\$ -</b>	<b>\$ 151,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

2011/2012	2012/2013	2013/2014	2013/2014	Pool Fund	2014/2015
Actual	Actual	Adopted	Estimated	Account Description	Budget
1,289	1,237	1,350	975	15-000-003 Interest Earned	1,000
97	-	-	-	15-000-100 Pool Revenue	-
-	-	-	-	15-000-160 Loan Proceeds	-
-	-	-	-	15-000-900 Transfer in General Fund	-
<b>1,386</b>	<b>1,237</b>	<b>1,350</b>	<b>975</b>	<b>Total Revenue</b>	<b>1,000</b>
-	-	3,500	-	15-150-235 Property Tax	-
-	-	-	-	15-150-242 Dues, Fees & Subscriptions	-
-	-	<b>3,500</b>	-	<b>Total Materials &amp; Services</b>	-
-	-	-	-	15-150-326 Council Approved Improvement	-
-	-	-	-	<b>Total Capital Outlay</b>	-
27,414	27,414	27,414	27,414	15-150-150 Principal	68,059
15,187	14,394	13,599	13,599	15-150-151 Interest	4,625
<b>42,600</b>	<b>41,807</b>	<b>41,013</b>	<b>41,013</b>	<b>Total Debt Service</b>	<b>72,684</b>
-	-	-	-	15-150-401 Transfer to General Fund	-
-	-	-	-	<b>Total Transfers</b>	-
-	-	151,748	-	15-150-600 Contingency	79,577
<b>42,600</b>	<b>41,807</b>	<b>196,261</b>	<b>41,013</b>	<b>Total Expenditures</b>	<b>152,261</b>

# UNEMPLOYMENT INSURANCE FUND 87

## PURPOSE:

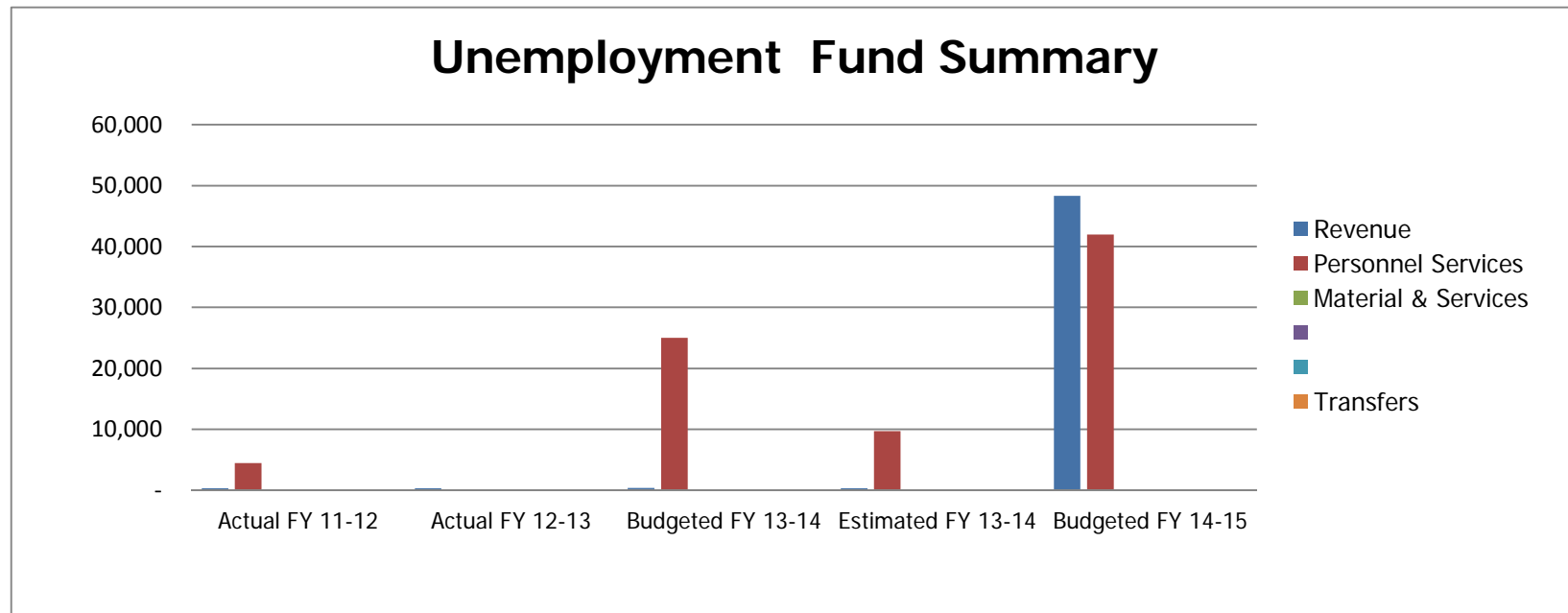
The City of Scappoose is self insured for unemployment insurance and needs to maintain this fund to cover any unemployment claims. The resources in this fund are dedicated and can only be used for unemployment claims against the City.

## 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 \$47,330. The fund anticipates interest income of \$325 and transfers in totaling 47,976. Total fund resources are \$95,631. There is an anticipated expenditure of \$41,964 in the personnel services to cover any past and future claims. The fund has a contingency of \$53,667.

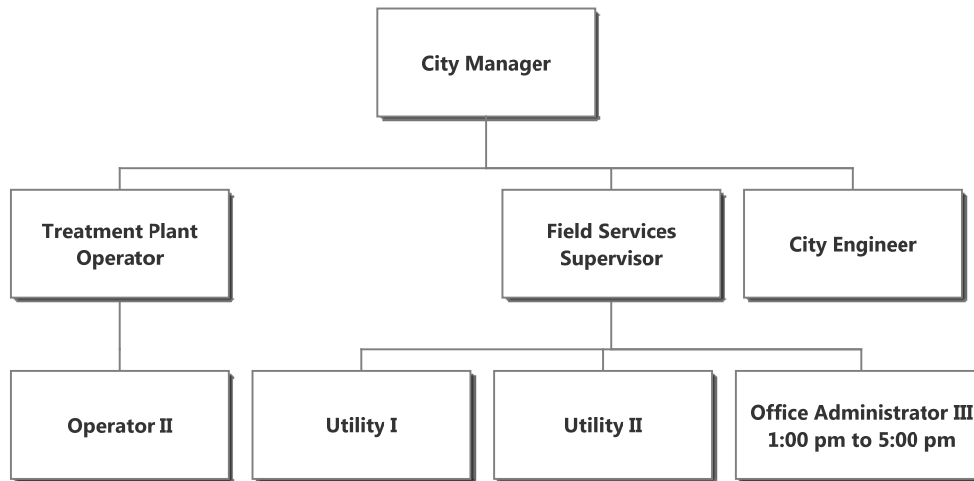
***Unemployment Insurance Fund 87***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 60,508	\$ 56,367	\$ 56,717	\$ 56,704	\$ 47,330	\$ 47,330	47,330
<b>Current year resources</b>							
Interest	\$ 296	\$ 337	\$ 350	\$ 310	\$ 325	\$ 325	\$ 325
Transfers					47,976	47,976	47,976
<b>Total current year resources</b>	\$ 296	\$ 337	\$ 350	\$ 310	\$ 48,301	\$ 48,301	48,301
<b>Total resources</b>	\$ 60,804	\$ 56,704	\$ 57,067	\$ 57,014	\$ 95,631	\$ 95,631	95,631
<b>Expenditures</b>							
Personnel services	4,437		25,000	9,684	41,964	41,964	41,964
Contingency			32,067		53,667	53,667	53,667
<b>Total expenditures</b>	\$ 4,437	\$ -	\$ 57,067	\$ 9,684	\$ 95,631	\$ 95,631	\$ 95,631
<b>Ending working capital</b>	\$ 56,367	\$ 56,704	\$ -	\$ 47,330	\$ -	\$ -	-



2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Unemployment Insurance Fund Description	2014/2015 Budget
296	337	350	310	87-000-003	Interest Earned	325
-	-	-	-	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
<b>296</b>	<b>337</b>	<b>350</b>	<b>310</b>		<b>Total Revenue</b>	<b>48,301</b>
4,437	-	25,000	9,684	87-870-154	Unemployment Insurance Benefits	41,964
<b>4,437</b>	-	<b>25,000</b>	<b>9,684</b>		<b>Total Personnel Services</b>	<b>41,964</b>
-	-	32,067	-	87-870-600	Contingency	53,667
<b>4,437</b>	-	<b>57,067</b>	<b>9,684</b>		<b>Total Expenditures</b>	<b>95,631</b>

## 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.

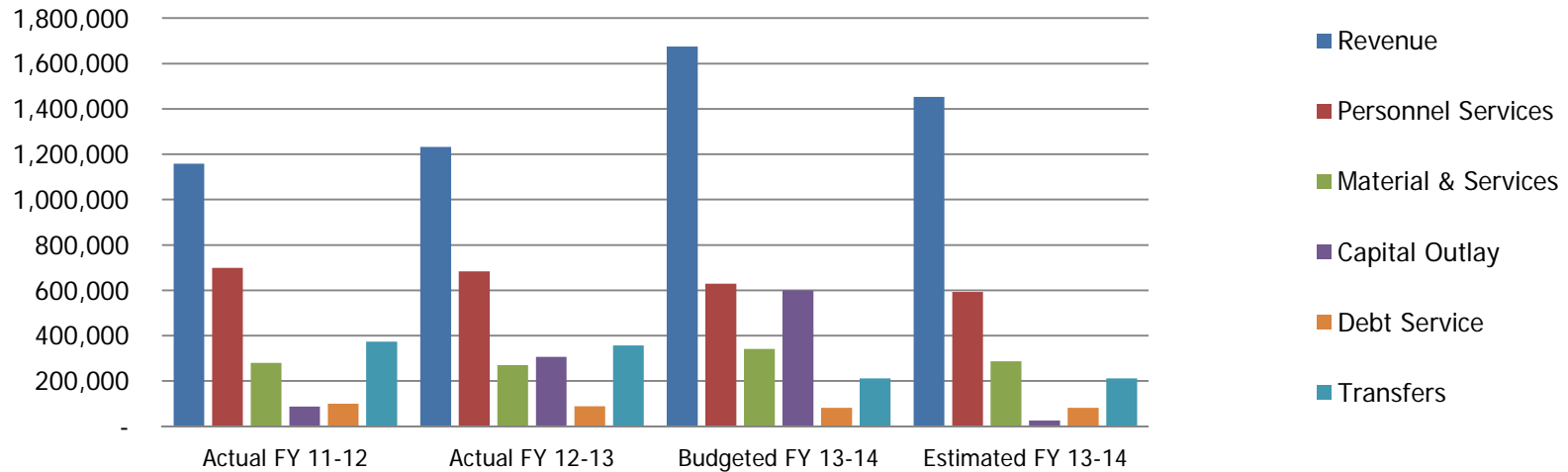
### **VISION FOR THE YEAR:**

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

### **COMPLIANCE WITH COUNCIL GOALS:**

- Invest in community infrastructure
- Maintain responsible fiscal management.
- Increase communications with citizens
- Upgrade technologies

## Utility Water Fund Summary



**BUDGET NOTES:**

For the 14 -15 budget year, the Water Fund will begin the year with a cash carryover of \$646,297. The Fund expects to collect \$1,112,760 in water user fees, \$652,862 in user fees for infrastructure, \$2,300 in interest income, and \$500 from miscellaneous revenue. The total fund revenue is \$2,318,422. Proposed expenditures in the water fund include \$612,406 for Personnel Services, \$406,227 for Materials and Services, and \$573,500 for Capital Outlay. Within those line items, the fund has budgeted \$150,000 for well rehabilitation and new source discovery, \$150,000 for dam cleaning, \$100,000 for repairs to the South Fork dam bypass, \$130,000 for completion of the J.P. West Road bridge project, \$16,500 for replacement electrodes for the chlorine generator at Miller Road, and \$10,000 for repairs to the floor at Keys Road. The fund budgets \$117,426 for debt service and \$175,635 for transfers to other funds. The fund has a projected contingency of \$1,079,525.

## Utility Water Fund 40

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 1,251,160	\$ 867,432	\$ 355,422	\$ 393,319	\$ 646,297	\$ 646,297	646,297
<b>Current year resources</b>							
Interest	\$ 5,183	\$ 3,596	\$ 4,300	\$ 2,274	\$ 2,300	\$ 2,300	\$ 2,300
Charges for services	890,933	963,202	971,883	1,078,504	1,112,760	1,112,760	1,112,760
Charges for services infrastructure	257,612	259,193	257,500	346,400	652,862	652,862	652,862
Miscellaneous	4,514	6,583	500	500	500	500	500
System development charges							
Timber sale			440,000	25,000	550,000	550,000	550,000
Transfers							
<b>Total water</b>	\$ 1,158,242	\$ 1,232,574	\$ 1,674,183	\$ 1,452,678	\$ 2,318,422	\$ 2,318,422	\$ 2,318,422
<b>Total current year resources</b>	\$ 1,158,242	\$ 1,232,574	\$ 1,674,183	\$ 1,452,678	\$ 2,318,422	\$ 2,318,422	2,318,422
<b>Total resources</b>	\$ 2,409,402	\$ 2,100,006	\$ 2,029,605	\$ 1,845,997	\$ 2,964,719	\$ 2,964,719	\$ 2,964,719
<b>Expenditures</b>							
Personnel services	\$ 699,274	\$ 684,284	\$ 629,593	\$ 592,459	\$ 612,406	\$ 612,406	\$ 612,406
Materials & services	280,637	270,020	341,379	287,082	406,227	406,277	406,227
Capital outlay	87,561	306,708	600,000	26,423	573,500	573,500	573,500
Debt service							
2009 Principal S03003B 12/01	41,126	42,639	44,208	44,208	45,835	45,835	45,835
2009 Interest S03003B 12/01	40,313	38,800	37,231	37,231	35,604	35,604	35,604
2008 Principal Ford Motor Lease 12/01	17,322	7,292			16,358	16,358	16,358
2008 Interest Ford Motor Lease 12/01	1,584	457					
2014 Principal Ford Motor Equipment Lease 12/01					19,629	19,629	19,629
2014 Interest Ford Motor Equipment Lease 12/01							
Transfers	374,153	356,487	212,297	212,297	175,635	142,124	142,124
Contingency			164,897		1,079,525	1,112,986	1,113,036
<b>Total expenditures</b>	\$ 1,541,970	\$ 1,706,687	\$ 2,029,605	\$ 1,199,700	\$ 2,964,719	\$ 2,964,719	\$ 2,964,719
<b>Ending working capital</b>	\$ 867,432	\$ 393,319	\$ -	\$ 646,297	\$ -	\$ -	\$ -

2011/2012	2012/2013	2013/2014	2013/2014	Utility Water Fund	2014/2015
Actual	Actual	Adopted	Estimated	Account Description	Budget
5,183	3,596	4,300	2,274	40-000-003 Interest Earned	2,300
4,514	6,583	500	500	40-000-100 Miscellaneous	500
885,809	960,833	966,963	1,059,504	40-000-220 User Fees	1,099,540
257,612	259,193	257,500	346,400	40-000-222 User Fees Water Infrastructure	652,862
4,136	1,750	4,200	16,500	40-000-240 Hookup Fees	10,500
-	-	440,000	25,000	40-000-245 Timber Sale	550,000
-	-	-	-	40-000-260 Infra. Insp. Fees	2,000
987	618	720	2,500	40-000-263 Construction Water	720
-	-	-	-	40-000-276 Transfer In Dutch Canyon	-
-	-	-	-	40-000-278 Transfer in Water SDC	-
<b>1,158,241</b>	<b>1,232,574</b>	<b>1,674,183</b>	<b>1,452,678</b>	<b>Total Revenue</b>	<b>2,318,422</b>
20,604	20,604	21,653	52,540	40-400-100 City Manager	22,562
12,661	13,214	13,417	13,417	40-400-104 City Planner	13,581
17,287	18,795	19,306	19,306	40-400-106 Finance/Office Manager	19,555
16,509	17,163	17,438	17,438	40-400-108 Office Administrator I	17,655
13,703	14,301	14,583	14,583	40-400-110 City Recorder	14,766
-	-	-	-	40-400-113 City Engineer	22,211
76,903	79,565	21,649	83,000	40-400-114 Treatment Plant Supervisor	75,794
42,296	27,291	15,959	15,000	40-400-118 Field Service Supervisor	17,816
122,953	128,108	133,915	80,000	40-400-120 Operator	63,403
103,741	93,153	86,836	66,000	40-400-121 Utility Worker	75,960
17,278	17,998	18,310	18,310	40-400-132 CDC Administrator	18,548
3,013	2,171	6,365	6,365	40-400-142 Overtime	4,216
116,380	116,674	125,492	94,000	40-400-146 Health Insurance	130,170
92,720	89,831	92,101	74,000	40-400-148 Retirement Benefits	74,989
33,625	32,505	29,555	27,000	40-400-150 Social Security	29,285
9,600	12,911	13,014	11,500	40-400-152 Worker's Compensation	11,895
<b>699,274</b>	<b>684,284</b>	<b>629,593</b>	<b>592,459</b>	<b>Total Personnel Services</b>	<b>612,406</b>
15,311	6,660	21,000	21,000	40-400-200 Building/Facilities Maintenance	20,000
18,642	15,116	11,621	11,621	40-400-202 Equipment Maintenance	11,621
4,215	3,753	2,720	3,720	40-400-203 Maintenance Agreements	5,948
2,640	3,446	5,000	4,000	40-400-204 Vehicle Maintenance	5,000
6,344	7,983	8,925	8,925	40-400-205 Small Equipment	19,000
8,619	5,388	8,325	7,000	40-400-206 Fuel/Oil/Lube	6,800
7,715	6,268	9,380	7,900	40-400-216 Office Supplies	6,700
22,173	17,080	26,575	26,575	40-400-218 Operational Supplies	30,825
91	54	400	10	40-400-220 Shop Maintenance Supplies	400
3,522	1,668	2,790	4,100	40-400-222 Lab Supplies	3,730
25,373	27,238	25,915	25,000	40-400-224 Chemicals	25,915

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Utility Water Fund Description	2014/2015 Budget
-	-	-	-	40-400-226	Service Parts	-
41,032	40,897	48,000	45,665	40-400-227	Electrical Operation - Treat	50,400
22,216	19,360	20,220	20,220	40-400-228	Utilities	19,080
13,638	17,404	18,000	18,650	40-400-229	Electrical Operation - Pump	19,200
78,039	83,791	110,838	70,000	40-400-230	Contractual/Professional	157,638
-	-	300	-	40-400-234	Miscellaneous	-
-	71	100	716	40-400-235	Property Tax	750
-	-	-	-	40-400-238	Insurance	-
4,038	4,458	5,180	5,180	40-400-240	Travel/Training	7,180
2,478	4,914	5,870	3,500	40-400-242	Dues/Fees/Subscriptions	5,820
546	239	300	300	40-400-244	Publications/Notices/advertise	300
3,932	4,234	4,920	3,000	40-400-252	Uniforms/Safety	4,920
75	-	5,000	-	40-400-254	Equipment Rental	5,000
<b>280,637</b>	<b>270,020</b>	<b>341,379</b>	<b>287,082</b>		<b>Total Materials &amp; Services</b>	<b>406,227</b>
-	-	-	1,423	40-400-300	Equipment & Plant Upgrades	4,000
-	306,708	450,000	-	40-400-310	Infrastructure Upgrades	439,500
87,561	-	150,000	25,000	40-400-316	Underground Waterline	130,000
<b>87,561</b>	<b>306,708</b>	<b>600,000</b>	<b>26,423</b>		<b>Total Capital Outlay</b>	<b>573,500</b>
17,322	7,292	-	-	40-400-500	Vehicle Lease Principal	16,358
1,584	457	-	-	40-400-501	Vehicle Lease Interest	-
-	-	-	-	40-400-505	Equipment Lease Principal	19,629
-	-	-	-	40-400-506	Equipment Lease Interest	-
41,126	42,639	44,208	44,208	40-400-511	Principal SO3003B	45,835
40,313	38,800	37,231	37,231	40-400-513	Interest SO3003B	35,604
<b>100,345</b>	<b>89,188</b>	<b>81,439</b>	<b>81,439</b>		<b>Total Debt Services</b>	<b>117,426</b>
-	-	-	-	40-400-411	Transfer to Unemployment Fun	4,800
58,864	57,448	43,016	43,016	40-400-412	Transfer to General Fund ISF	75,516
-	-	-	-	40-400-413	Transfer to GF Water SDC	-
315,289	299,039	169,281	169,281	40-400-414	Transfer to Water SDC	95,319
<b>374,153</b>	<b>356,487</b>	<b>212,297</b>	<b>212,297</b>		<b>Total Transfers</b>	<b>175,635</b>
-	-	164,897	-	40-400-600	Contingency	1,079,525
<b>1,541,969</b>	<b>1,706,687</b>	<b>2,029,605</b>	<b>1,199,700</b>		<b>Total Expenditures</b>	<b>2,964,719</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Treatment Plant Supervisor	100%	100%	100%	100%	24.28	39.39
Operator II	100%	100%	100%	100%	22.33	28.50
Operator III	100%	100%	100%	0%	24.63	31.42
Field Services Supervisor	55%	30%	30%	30%	24.28	39.39
Utility I	0%	0%	70%	40%	17.00	21.70
Utility II	215%	180%	110%	105%	20.26	25.86
Office Administrator III	38%	38%	38%	38%	18.32	23.38
City Planner	20%	20%	20%	20%	25.48	35.52
City Engineer	0%	0%	0%	30%	27.78	43.92
City Manager	20%	20%	20%	20%	35.83	54.03
City Recorder	20%	20%	20%	20%	22.80	35.36
Finance Administrator/Office Mgr	22%	22%	22%	22%	26.91	42.57
Office Administrator I	44%	44%	44%	44%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>7.34</b>	<b>6.74</b>	<b>6.74</b>	<b>5.69</b>		

## WATER SDC FUND 50

**PURPOSE:**

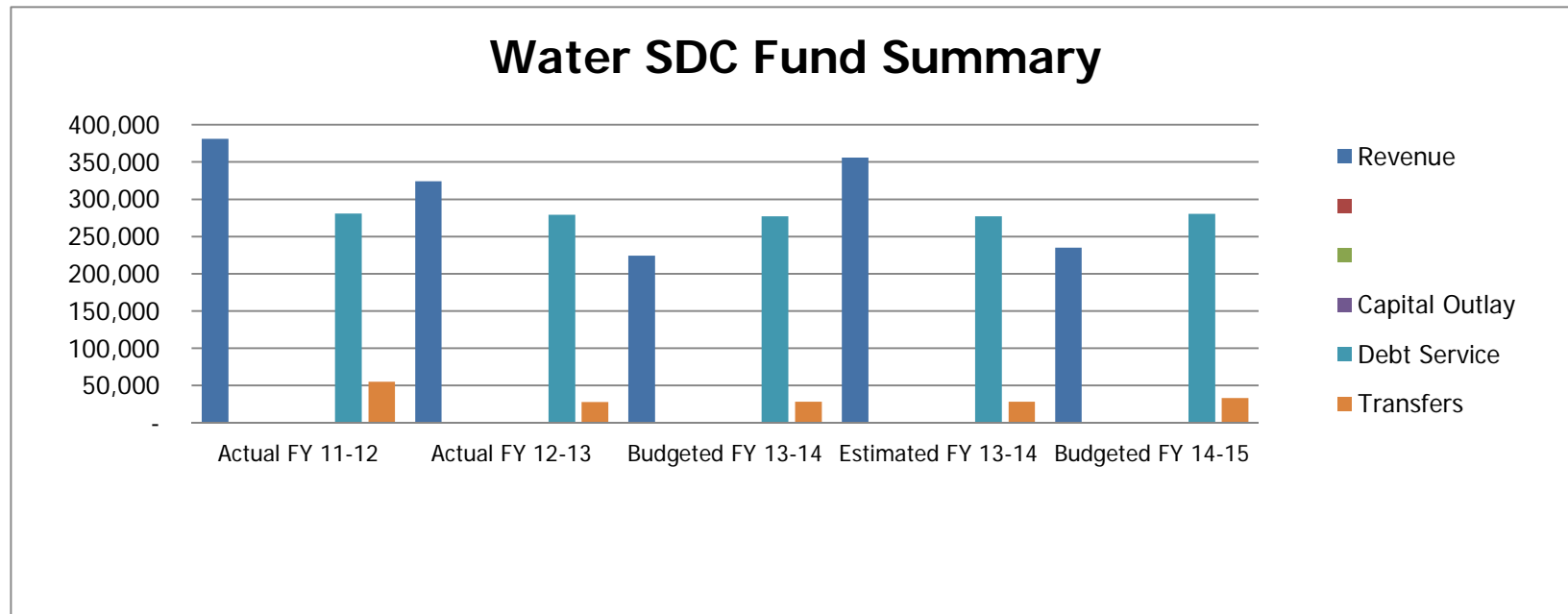
Water System Development Charge Fund is a dedicated fund, it is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements. It also allows for funds to be available to pay for future improvement needs generated by development. Water SDC charges are based on the size of the water meter need for the development project.

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

Invest in community infrastructure  
 Maintain responsible fiscal management.



**BUDGET NOTES:**

In the proposed budget, the Water SDC fund begins the year with projected beginning cash position of \$133,888. Anticipated revenue is \$235,164 coming from three sources, \$465 from interest, \$139,380 from Water SDC's, and a transfer of \$95,319 from the Utility Water Fund to cover debt



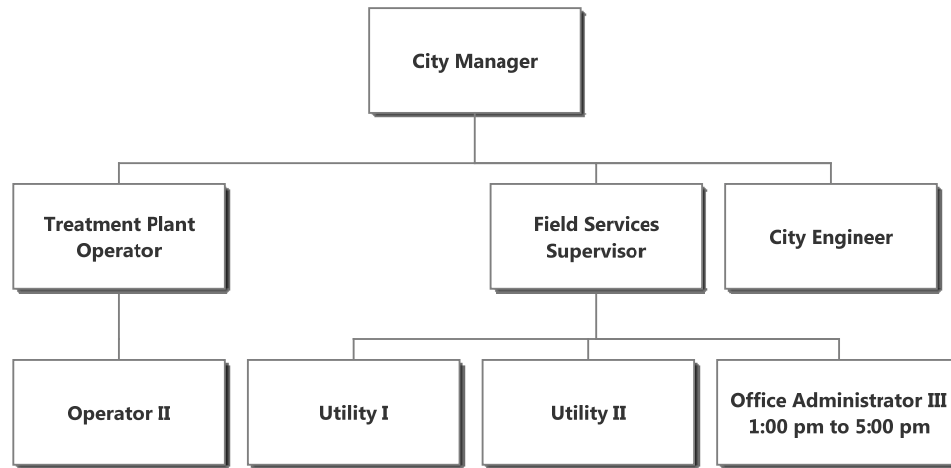
service payments. Total fund resources are \$369,052. Expenses within the fund include debt service in the amount of \$280,349. This is to make principal and interest payments on loans G03003, maturing in 2027 and S03003 maturing in 2035. The fund anticipates a transfer of \$6,969 to the General Fund for SDC administration and a transfer of \$26,130 to the Airpark Water Line Debt Service Fund maturing in 2018. The Water SDC Fund anticipates a contingency of \$55,604.

### ***Water SDC 50***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
<b>Working capital carryover</b>	\$ 21,686	\$ 66,485	\$ 92,699	\$ 83,541	\$ 133,888	\$ 133,888	133,888
<b>Current year resources</b>							
Interest	\$ 159	\$ 271	\$ 330	\$ 465	\$ 465	\$ 465	\$ 465
Intergovernmental	-	-					
System development charges	65,499	24,709	54,591	186,000	139,380	139,380	139,380
Long term debt proceeds							
Transfers	315,289	299,039	169,281	169,281	95,319	95,319	95,319
<b>Total current year resources</b>	\$ 380,947	\$ 324,019	\$ 224,202	\$ 355,746	\$ 235,164	\$ 235,164	235,164
<b>Total resources</b>	\$ 402,633	\$ 390,504	\$ 316,901	\$ 439,287	\$ 369,052	\$ 369,052	369,052
<b>Expenditures</b>							
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
2004 Principal G03003 12/01	59,929	60,286	60,672	60,672	66,088	66,088	66,088
2004 Interest G03003 12/01	63,243	61,085	58,825	58,825	56,459	56,459	56,459
2003 Principal S03003 12/01	\$ 124,198	\$ 125,440	\$ 126,694	\$ 126,694	\$ 127,961	\$ 127,961	\$ 127,961
2003 Interest S03003 12/01	33,604	32,362	31,107	31,107	29,841	29,841	29,841
Transfers	55,174	27,790	28,101	28,101	33,099	33,099	33,099
Contingency			11,502		55,604	55,604	55,604
<b>Total expenditures</b>	\$ 336,148	\$ 306,963	\$ 316,901	\$ 305,399	\$ 369,052	\$ 369,052	369,052
<b>Ending working capital</b>	\$ 66,485	\$ 83,541	\$ -	\$ 133,888	\$ -	\$ -	-

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Water SDC Fund Description	2014/2015 Budget
159	271	330	465	50-000-003	Interest Earned	465
65,499	24,709	54,591	186,000	50-000-992	Water SDC - Reimbursement	139,380
315,289	299,039	169,281	169,281	50-000-995	Transfer In Utility Fund	95,319
<b>380,947</b>	<b>324,019</b>	<b>224,202</b>	<b>355,746</b>		<b>Total Revenue</b>	<b>235,164</b>
-	-	-	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	-	-		<b>Total Capital Outlay</b>	-
59,929	60,286	60,672	60,672	50-500-510	Principal G03003	66,088
63,243	61,085	58,825	58,825	50-500-511	Interest G03003	56,459
124,198	125,440	126,694	126,694	50-500-512	Principal S03003	127,961
33,604	32,362	31,107	31,107	50-500-513	Interest S03003	29,841
<b>280,973</b>	<b>279,173</b>	<b>277,298</b>	<b>277,298</b>		<b>Total Debt Services</b>	<b>280,349</b>
53,006	26,692	25,371	25,371	50-500-922	Transfer to Airpark Water	26,130
2,168	1,098	2,730	2,730	50-500-926	Transfer to GF SDC Admin	6,969
<b>55,174</b>	<b>27,790</b>	<b>28,101</b>	<b>28,101</b>		<b>Total Transfers</b>	<b>33,099</b>
-	-	11,502	-	50-500-600	Contingency	55,604
<b>336,149</b>	<b>306,963</b>	<b>316,901</b>	<b>305,399</b>		<b>Total Expenditures</b>	<b>369,052</b>

# 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.

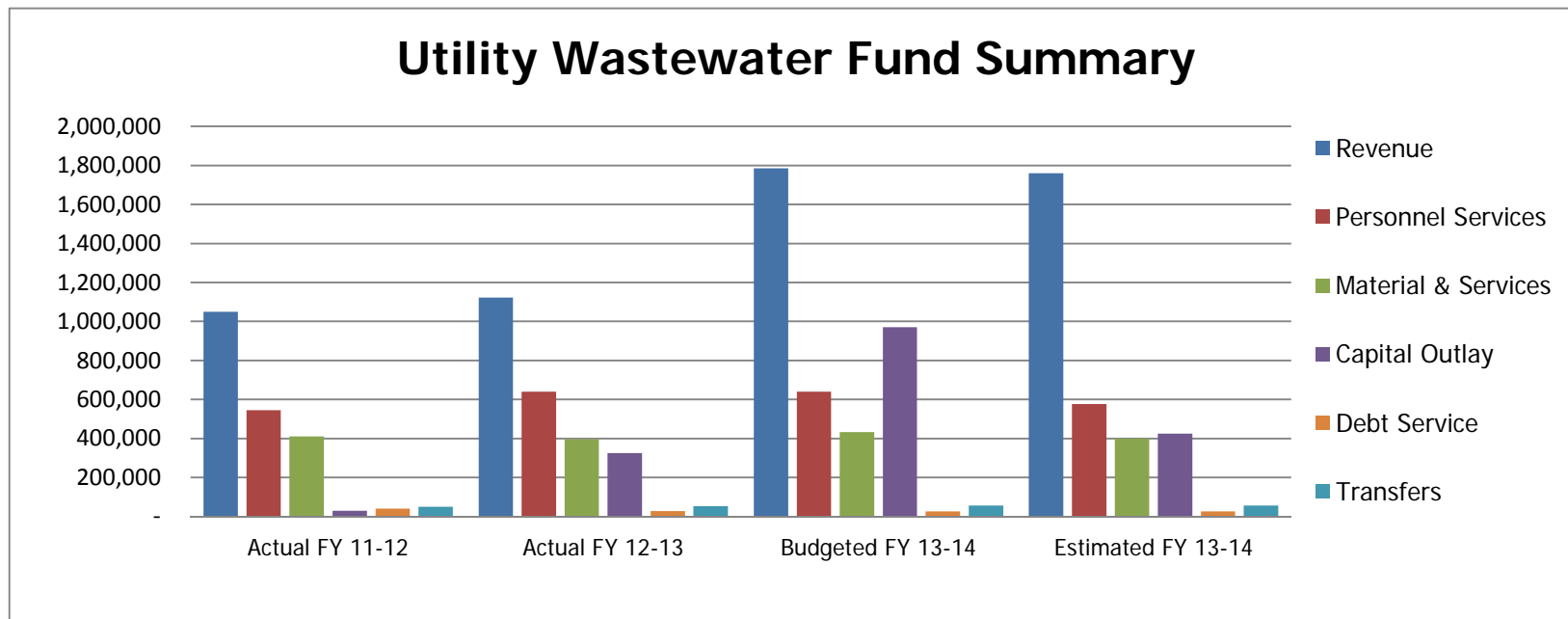
## VISION FOR THE YEAR:

The Wastewater Fund will focus on upgrading the treatment facility monitoring and electrical components, biosolids handling issues, as well as continuing to make improvements to the collection system. Staff will be phasing in SCADA (Supervisory Control and Data Acquisition) and applying for certification of addition land for biosolids application while continuing to update sewer line maps and resolve sewer collection line issues.

## COMPLIANCE WITH COUNCIL GOALS:

Invest in community infrastructure  
Maintain responsible fiscal management.

Increase communications with citizens  
 Upgrade technologies



**BUDGET NOTES:**

The Wastewater fund will begin the year with an \$889,973 beginning cash position. The fund anticipates revenue of \$1,066,250. Total fund resources are projected to be \$1,956,223. Expenditures within the department include \$595,237 for personnel services. The fund budgets \$460,343 for materials and services and \$126,500 for capital outlay. These items include the upgrades to electrical hardware, collection system maintenance and pump and motor replacement. The fund budgets \$143,157 for three principle and interest payments, loan B92001B which matures in 2014, loan R06809 which matures in 2031, US Bank loan which matures in 2021. The fund budgets \$111,229 for transfers and has budgeted a contingency of \$519,757.

## Wastewater Fund 41

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 966,653	\$ 940,106	\$ 536,081	\$ 622,487	\$ 889,973	\$ 889,973	889,973
<b>Current year resources</b>							
Interest	\$ 4,782	\$ 3,565	\$ 3,900	\$ 3,900	\$ 4,000	\$ 4,000	\$ 4,000
Charges for services	1,043,151	1,048,838	1,050,900	1,055,700	1,062,250	1,062,250	1,062,250
Intergovernmental		69,822	30,000				
Long term debt proceeds			700,000	700,000			
Miscellaneous	2,230	728					
<b>Total current year resources</b>	\$ 1,050,163	\$ 1,122,953	\$ 1,784,800	\$ 1,759,600	\$ 1,066,250	\$ 1,066,250	\$ 1,066,250
<b>Total resources</b>	\$ 2,016,816	\$ 2,063,059	\$ 2,320,881	\$ 2,382,087	\$ 1,956,223	\$ 1,956,223	\$ 1,956,223
<b>Expenditures</b>							
Personnel services	\$ 545,760	\$ 640,282	\$ 639,616	\$ 576,568	\$ 595,237	\$ 595,237	\$ 595,237
Materials & services	411,086	395,705	432,972	399,151	460,343	460,343	460,343
Capital outlay	29,216	324,534	969,957	425,000	126,500	126,500	126,500
Debt service							
1994 Principal SPWF B92001B 12/01	6,721	7,125	7,552	7,552	7,552	7,552	7,552
1994 Interest SPWF B92001B 12/01	1,284	881	453	453	453	453	453
1995 Principal SPWF B92001C 12/01	6,964						
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	1,720	816	772	772	1,455	1,455	1,455
2013 Principal USNB 12/01					100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01			8,543	8,543	16,055	16,055	16,055
2008 Principal Ford Motor Lease 12/01	5,481	899					
2008 Interest Ford Motor Lease 12/01	406	56					
Transfers	50,430	52,632	56,433	56,433	111,229	79,939	79,939
Contingency			186,941		519,757	551,047	551,047
<b>Total expenditures</b>	\$ 1,076,710	\$ 1,440,572	\$ 2,320,881	\$ 1,492,114	\$ 1,956,223	\$ 1,956,223	\$ 1,956,223
<b>Ending working capital</b>	\$ 940,106	\$ 622,487	\$ -	\$ 889,973	\$ -	\$ -	\$ -

2011/2012	2012/2013	2013/2014	2013/2014	Utility Wastewater Fund	2014/2015
Actual	Actual	Adopted	Estimated	Description	Budget
4,782	3,565	3,900	3,900	41-000-003 Interest Earned	4,000
2,230	728	-	-	41-000-100 Miscellaneous	-
-	69,822	30,000	-	41-000-150 Intergovernmental Revenue	-
-	-	700,000	700,000	41-000-151 Long Term Debt Proceeds	-
1,042,626	1,048,238	1,050,000	1,052,500	41-000-220 User Fees	1,058,000
525	600	900	3,200	41-000-240 Hookup Fees	2,250
-	-	-	-	41-000-260 Infrastructure Inspection Fees	2,000
<b>1,050,164</b>	<b>1,122,953</b>	<b>1,784,800</b>	<b>1,759,600</b>	<b>Total Revenue</b>	<b>1,066,250</b>
20,604	20,604	21,653	52,540	41-410-100 City Manager	22,562
12,661	13,214	13,417	13,417	41-410-104 City Planner	13,581
17,287	18,795	19,306	19,306	41-410-106 Finance/Office Manager	19,555
16,509	17,163	17,438	17,438	41-410-108 Office Administrator I	17,655
13,703	14,301	14,583	14,583	41-410-110 City Recorder	14,766
-	-	-	-	41-410-113 City Engineer	22,211
76,903	79,685	54,965	78,000	41-410-114 Treatment Plant Supervisor	75,794
15,381	27,291	15,959	15,000	41-410-118 Field Services Supervisor	17,816
112,145	124,109	128,318	100,000	41-410-120 Operators	64,595
48,288	75,360	70,129	48,000	41-410-121 Utility Workers	68,211
17,278	17,998	18,310	18,310	41-410-132 CDC Administrator	18,548
254	1,431	6,074	6,074	41-410-142 Overtime	1,450
90,297	105,256	124,118	85,000	41-410-146 Health Insurance	129,253
71,520	83,130	92,575	70,000	41-410-148 Retirement Benefits	70,058
26,353	30,789	30,412	28,000	41-410-150 Social Security	28,540
6,577	11,156	12,359	10,900	41-410-152 Workers Compensation	10,642
<b>545,760</b>	<b>640,282</b>	<b>639,616</b>	<b>576,568</b>	<b>Total Personnel Services</b>	<b>595,237</b>
11,876	4,720	4,300	4,000	41-410-200 Building/Facilities Maintenance	8,000
52,475	58,805	10,814	9,600	41-410-202 Equipment Maintenance	7,364
2,214	1,774	2,940	2,200	41-410-203 Maintenance Agreements	2,400
3,197	3,129	8,960	3,000	41-410-204 Vehicle Maintenance	8,460
7,843	16,401	19,200	17,500	41-410-205 Small Equipment	9,050
6,522	3,934	4,353	2,900	41-410-206 Fuel/Oil/Lube	3,760
7,576	5,081	10,700	6,000	41-410-216 Office Supplies	7,220
5,238	8,166	8,770	4,000	41-410-218 Operational Supplies	7,770
75	-	650	-	41-410-220 Shop Maintenance Supplies	1,650
5,810	3,586	8,675	3,500	41-410-222 Lab Supplies	7,775

2011/2012 Actual	2012/2013 Actual	2013/2014 Adopted	2013/2014 Estimated	Account	Utility Wastewater Fund Description	2014/2015 Budget
16,319	5,466	4,000	1,000	41-410-224	Chemicals	6,400
88,512	78,135	75,600	83,500	41-410-227	Electrical Operations	85,800
9,141	10,801	12,480	8,400	41-410-228	Utilities	11,724
5,762	6,025	8,100	5,800	41-410-229	Electrical Operations Pumps	7,200
163,358	171,032	166,870	150,000	41-410-230	Contractual/Professional	180,100
-	-	100	-	41-410-234	Miscellaneous	100
1,348	2,099	2,100	1,861	41-410-235	Property Tax	2,000
987	-	-	-	41-410-238	Insurance	-
3,440	6,999	6,275	5,800	41-410-240	Travel/Training	7,475
3,690	4,162	6,360	18,150	41-410-242	Dues/Fees/Subscriptions	4,870
537	61	500	540	41-410-244	Publications/Notices/advertise	500
3,920	3,939	2,725	2,300	41-410-252	Uniforms/Safety	2,725
10,000	-	65,000	65,000	41-410-253	Sludge Disposal	80,000
1,246	1,390	3,500	4,100	41-410-254	Equipment Rental	8,000
<b>411,086</b>	<b>395,706</b>	<b>432,972</b>	<b>399,151</b>		<b>Total Materials &amp; Services</b>	<b>460,343</b>
29,216	324,534	969,957	425,000	41-410-300	Equipment & Plant Upgrades	126,500
<b>29,216</b>	<b>324,534</b>	<b>969,957</b>	<b>425,000</b>		<b>Total Capital Outlay</b>	<b>126,500</b>
5,481	899	-	-	41-410-500	Vehicle Lease Principal	-
406	56	-	-	41-410-501	Vehicle Lease Interest	-
-	-	-	-	41-410-510	Principal USNB	100,000
-	-	8,543	8,543	41-410-511	Interest USNB	16,055
6,721	7,125	7,552	7,552	41-410-540	Principal SPWF B92001B	7,552
1,284	881	453	453	41-410-541	Interest SPWF B92001B	453
6,964	-	-	-	41-410-550	Principal SPWF B95001C	-
17,642	17,642	17,642	17,642	41-410-560	Principal CWSRF R80930	17,642
1,720	816	772	772	41-410-561	Interest CWSRF R80930	1,455
<b>40,219</b>	<b>27,418</b>	<b>34,962</b>	<b>34,962</b>		<b>Total Debt Services</b>	<b>143,157</b>
-	-	-	-	41-410-418	Transfer to Unemployment	4,800
50,430	52,632	56,433	56,433	41-410-419	Transfer to General Fund ISF	106,429
<b>50,430</b>	<b>52,632</b>	<b>56,433</b>	<b>56,433</b>		<b>Total Transfers</b>	<b>111,229</b>
-	-	186,941	-	41-410-600	Contingency	519,757
<b>1,076,710</b>	<b>1,440,572</b>	<b>2,320,881</b>	<b>1,492,114</b>		<b>Total Expenditures</b>	<b>1,956,223</b>

**PERCENTAGE OF TIME ALLOCATION:**

Full Time Equivalent Positions

	11-12	12-13	13-14	14-15	Minimum Salary	Maximum Salary
Treatment Plant Supervisor	100%	100%	100%	100%	24.28	39.39
Operator II	100%	100%	100%	100%	22.33	28.50
Operator III	100%	100%	100%	0%	24.63	31.42
Field Services Supervisor	20%	30%	30%	30%	24.28	39.39
Utility I	0%	0%	55%	35%	17.00	21.70
Utility II	100%	145%	90%	95%	20.26	25.86
Office Administrator III	38%	38%	38%	38%	18.32	23.38
City Planner	20%	20%	20%	20%	25.48	35.52
City Engineer	0%	0%	0%	30%	27.78	43.92
City Manager	20%	20%	20%	20%	35.83	54.03
City Recorder	20%	20%	20%	20%	22.80	35.36
Finance Administrator/Office Mgr	22%	22%	22%	22%	26.91	42.57
Office Administrator I	44%	44%	44%	44%	15.06	19.22
<b>TOTAL FTE'S</b>	<b>5.84</b>	<b>6.39</b>	<b>6.39</b>	<b>5.54</b>		



# WASTEWATER SDC FUND 55

## PURPOSE:

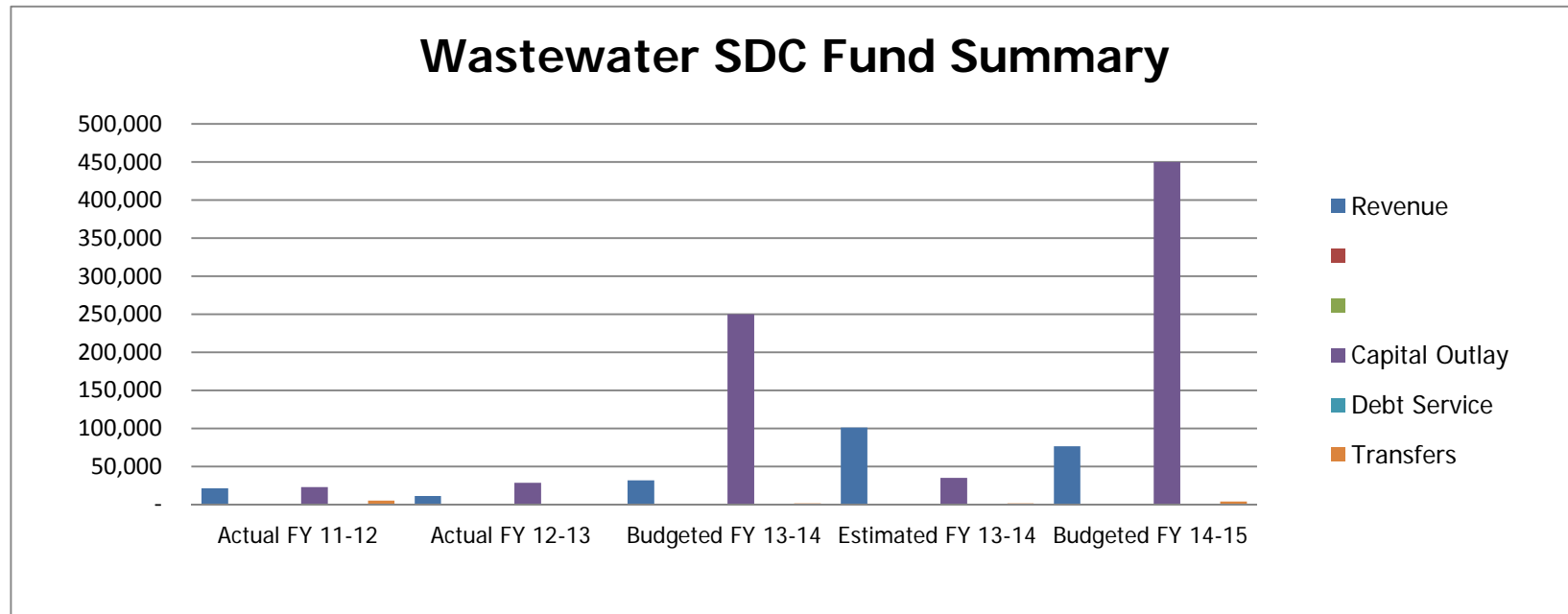
The Wastewater System Development Charge fund is a dedicated fund and is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements. It also allows funds to be available to pay for future improvement needs generated by development.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

## VISION FOR THE YEAR:

Continue capital project improvements along with updating the Wastewater Master Plan.

## COMPLIANCE WITH COUNCIL GOALS:

- Invest in community infrastructure.
- Increase communications with citizens.
- Maintain responsible fiscal management.



**BUDGET NOTES:**

The Wastewater SDC fund has a beginning cash position of \$525,344. The City anticipates receiving \$3,000 in interest income and \$73,648 in SDC fees. Total resources for the fund are \$601,992. Projects proposed for FY 14-15 include \$400,000 to continue working on sludge improvements and \$50,000 to update the Wastewater Master Plan. The fund contains a transfer to the General Fund of \$3,682 for administrative costs and a contingency of \$148,310.

***Wastewater SDC 55***

Resources	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed Budget FY 14-15	Approved Budget FY 14-15	Adopted Budget FY 14-15
<b>Working capital carryover</b>	\$ 485,296	\$ 478,274	\$ 463,834	\$ 460,587	\$ 525,344	\$ 525,344	525,344
<b>Current year resources</b>							
Interest	\$ 2,540	\$ 2,815	\$ 3,000	\$ 2,850	\$ 3,000	\$ 3,000	\$ 3,000
System development charges	18,480	8,332	28,850	98,350	73,648	73,648	73,648
Long term debt proceeds							
<b>Total current year resources</b>	\$ 21,020	\$ 11,147	\$ 31,850	\$ 101,200	\$ 76,648	\$ 76,648	76,648
<b>Total resources</b>	\$ 506,316	\$ 489,421	\$ 495,684	\$ 561,787	\$ 601,992	\$ 601,992	601,992
<b>Expenditures</b>							
Capital outlay	\$ 22,865	\$ 28,253	\$ 250,000	\$ 35,000	\$ 450,000	\$ 450,000	\$ 450,000
Transfers	5,177	581	1,443	1,443	3,682	3,682	3,682
Contingency			244,241		148,310	148,310	148,310
<b>Total expenditures</b>	\$ 28,042	\$ 28,834	\$ 495,684	\$ 36,443	\$ 601,992	\$ 601,992	601,992
<b>Ending working capital</b>	<b>\$ 478,274</b>	<b>\$ 460,587</b>	<b>\$ -</b>	<b>\$ 525,344</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

2011/2012	2012/2013	2013/2014	2013/2014	Wastewater SDC Fund		2014/2015
Actual	Actual	Adopted	Estimated	Account	Description	Budget
2,539	2,815	3,000	2,850	55-000-003	Interest Earned	3,000
18,480	8,332	28,850	98,350	55-000-993	Sewer SDC Ext. Cap. Improvements	73,648
-	-	-	-	55-000-994	Long Term Debt Proceeds	-
<b>21,020</b>	<b>11,147</b>	<b>31,850</b>	<b>101,200</b>		<b>Total Revenue</b>	<b>76,648</b>
22,865	28,253	100,000	35,000	55-550-314	Sewer Extra Capacity Improvements.	400,000
-	-	150,000	-	55-550-326	Council Approved Projects	50,000
<b>22,865</b>	<b>28,253</b>	<b>250,000</b>	<b>35,000</b>		<b>Total Capital Outlay</b>	<b>450,000</b>
4,031	-	-	-	55-550-408	Transfer to Debt Service	-
1,146	581	1,443	1,443	55-550-409	Transfer to GF SDC Admin.	3,682
<b>5,177</b>	<b>581</b>	<b>1,443</b>	<b>1,443</b>		<b>Total Transfers</b>	<b>3,682</b>
-	-	244,241	-	55-550-600	Contingency	148,310
<b>28,042</b>	<b>28,834</b>	<b>495,684</b>	<b>36,443</b>		<b>Total Expenditures</b>	<b>601,992</b>

# GENERAL OBLIGATION DEBT SERVICE FUND 45

## PURPOSE:

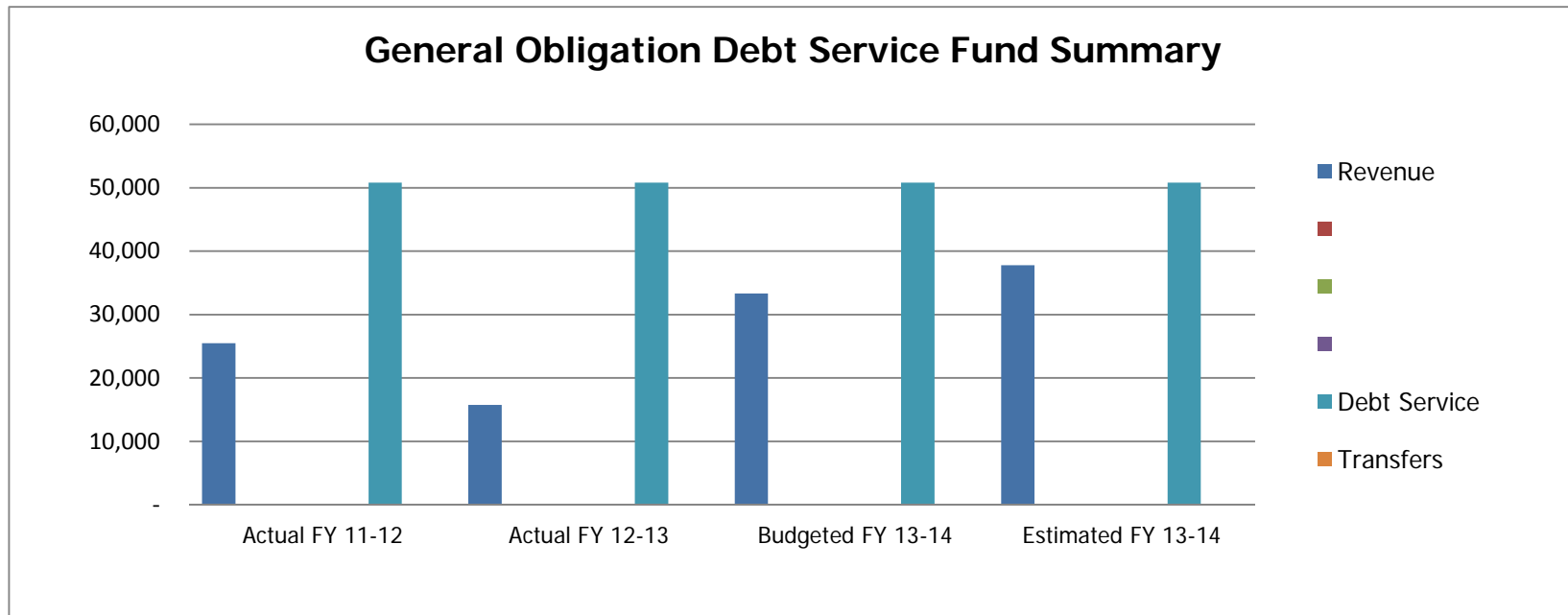
The General Obligation Debt Service fund is a dedicated fund used to account for property taxes levied to pay bonded debt approved by voters. The property tax levy is based on the amount of funds needed to make the debt service payment. The resources in this fund cannot be used for any other purpose.

## VISION FOR THE YEAR:

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

## COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.



## BUDGET NOTES:

The Debt Service fund is projected to have \$51,558 as cash carry over. The City anticipates receiving revenue of \$40,038 mostly from property taxes. The collection rate for property taxes is 92% and the assessment rate for this fiscal year is .077 per \$1000. The total fund revenue is

\$91,596. The total expenditure in the fund is \$51,596. This covers principal and interest for the General Obligation Bond. The fund has an unappropriated ending fund balance of \$40,000.

### ***General Obligation Debt Service Fund 45***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
<b>Working capital carryover</b>	\$ 125,027	\$ 99,665	\$ 68,323	\$ 64,595	\$ 51,558	\$ 51,558	51,558
<b>Current year resources</b>							
Property taxes	\$ 20,864	\$ 15,407	\$ 33,000	\$ 37,500	\$ 39,738	\$ 39,738	\$ 39,738
Interest	580	360	351	300	300	300	300
Transfers	4,031						
<b>Total current year resources</b>	\$ 25,475	\$ 15,767	\$ 33,351	\$ 37,800	\$ 40,038	\$ 40,038	40,038
<b>Total resources</b>	\$ 150,502	\$ 115,432	\$ 101,674	\$ 102,395	\$ 91,596	\$ 91,596	91,596
<b>Expenditures</b>							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 32,521	\$ 34,101	\$ 35,728	\$ 35,728	\$ 37,433	\$ 37,433	\$ 37,433
1978 Interest Water GO 01-0507801 2/01	18,316	16,736	15,109	15,109	13,404	13,404	13,404
Transfers							
Contingency			0		759	759	759
<b>Total expenditures</b>	\$ 50,837	\$ 50,837	\$ 50,837	\$ 50,837	\$ 51,596	\$ 51,596	\$ 51,596
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 50,837		\$ 40,000	\$ 40,000	40,000
<b>Total other requirements</b>	\$ -	\$ -	\$ 50,837	\$ -	\$ 40,000	\$ 40,000	40,000
<b>Ending available working capital</b>	\$ 99,665	\$ 64,595	\$ -	\$ 51,558	\$ -	\$ -	\$ -

2011/2012	2012/2013	2013/2014	2013/2014	General Obligation Debt Service Fund		2014/2015
Actual	Actual	Adopted	Estimated	Account	Description	Budget
19,129	14,503	29,484	32,000	45-000-001	Taxes Necessary To Balance	36,063
1,735	905	3,516	5,500	45-000-002	Delinquent Taxes	3,675
580	360	351	300	45-000-003	Interest Earned	300
-	-	-	-	45-000-685	Private Contribution	-
4,031	-	-	-	45-000-910	Transfer in SDC Fund	-
<b>25,475</b>	<b>15,768</b>	<b>33,351</b>	<b>37,800</b>		<b>Total Revenue</b>	<b>40,038</b>
32,521	34,101	35,728	35,728	45-450-500	Water - Principal	37,433
18,316	16,736	15,109	15,109	45-450-501	Water - Interest	13,404
-	-	-	-	45-450-502	Sewer - Principal B92001A	-
-	-	-	-	45-450-503	Sewer - Interest B92001A	-
<b>50,837</b>	<b>50,837</b>	<b>50,837</b>	<b>50,837</b>		<b>Total Debt Services</b>	<b>50,837</b>
-	-	-	-	45-450-600	Contingency	759
-	-	50,837	-	45-450-900	Unappropriated Ending Fund	40,000
<b>50,837</b>	<b>50,837</b>	<b>101,674</b>	<b>50,837</b>		<b>Total Expenditures</b>	<b>91,596</b>

# AIRPARK WATER IMPROVEMENT FUND 89

## PURPOSE:

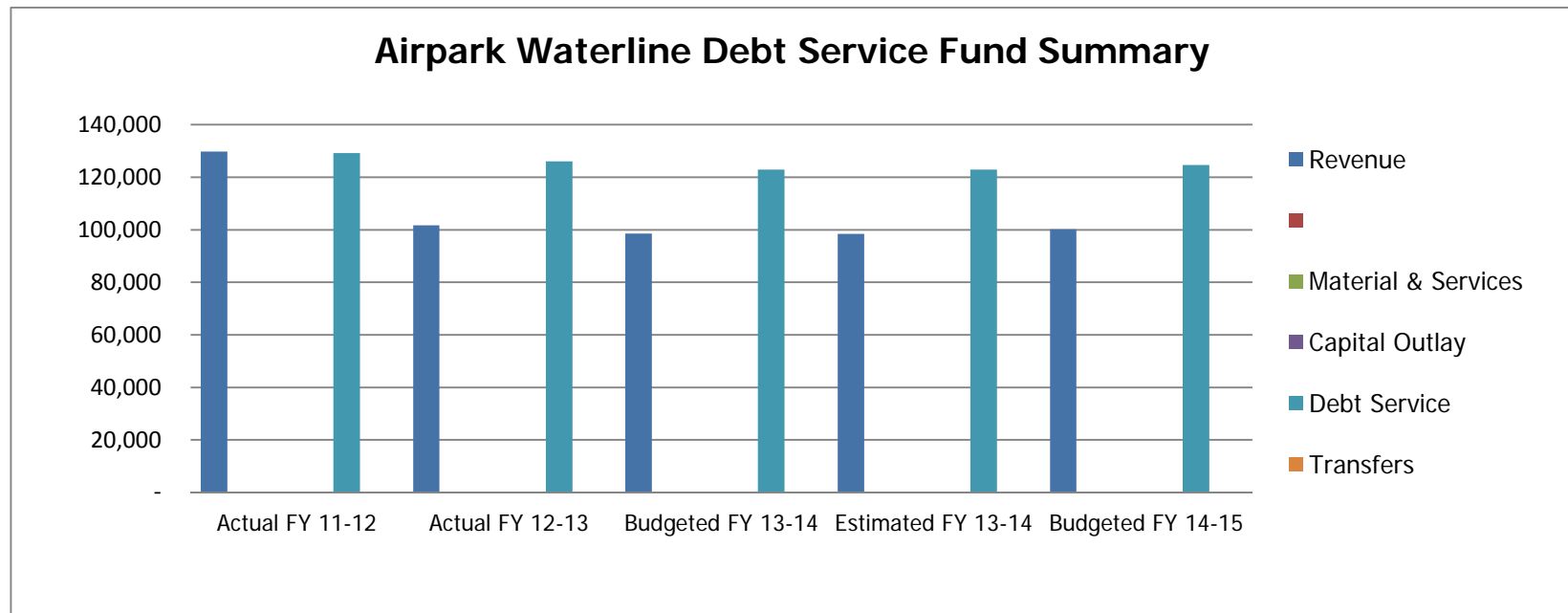
The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. This is a mandatory fund because OECD has stipulations in the loan agreement requiring a separate fund. Resources in this fund cannot be used for any other purposes.

## VISION FOR THE YEAR:

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

## COMPLIANCE WITH COUNCIL GOALS:

Invest in Community Infrastructure  
Maintain responsible fiscal management.



## BUDGET NOTES:

The fund has a beginning cash position of \$91,398. The fund anticipates \$550 in interest income, \$26,130 in transfers from the Water SDC fund, and \$73,555 from the Port of St. Helens. There are three loans associated with the Airpark Water line project OEDD B95010A, which matures in

2017, OEDD B95010B, which also matures in 2017 and OEDD B95010C, which matures in 2018. Expenditures in the fund total \$191,633. There is projected to be a contingency of \$66,948.

### ***Airpark Water Improvement Fund 89***

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
<b>Working capital carryover</b>	\$ 139,548	\$ 140,191	\$ 115,890	\$ 115,848	\$ 91,398	\$ 91,398	91,398
<b>Current year resources</b>							
Interest	643	658	700	550	550	550	550
Intergovernmental	\$ 76,177	\$ 74,340	\$ 72,492	\$ 72,492	\$ 73,555	\$ 73,555	\$ 73,555
OEDD Loan & Grant							
Transfers	53,006	26,692	25,371	25,371	26,130	26,130	26,130
Charges for services			0				
<b>Total current year resources</b>	\$ 129,826	\$ 101,690	\$ 98,563	\$ 98,413	\$ 100,235	\$ 100,235	100,235
<b>Total resources</b>	\$ 269,374	\$ 241,881	\$ 214,453	\$ 214,261	\$ 191,633	\$ 191,633	191,633
<b>Expenditures</b>							
Materials & services	\$ -		\$ -				
Capital outlay	\$ -						
Debt service							
Principal							
1996 Principal OEDD B95010A 12/01	47,611	48,030	48,472	48,472	53,938	53,938	53,938
1996 Interest OEDD B95010A 12/01	17,184	14,566	11,924	11,924	9,258	9,258	9,258
1996 Principal OEDD B95010B 12/01	21,976	23,295	24,693	24,693	26,174	26,174	26,174
1996 Interest OEDD B95010B 12/01	9,198	7,879	6,481	6,481	5,000	5,000	5,000
1998 Principal OEDD B95010C 12/01	23,990	24,179	24,381	24,381	24,597	24,597	24,597
1998 Interest OEDD B95010C 12/01	9,224	8,084	6,912	6,912	5,718	5,718	5,718
Transfers							
Contingency			91,590		66,948	66,948	66,948
<b>Total expenditures</b>	\$ 129,183	\$ 126,033	\$ 214,453	\$ 122,863	\$ 191,633	\$ 191,633	191,633
<b>Ending working capital</b>	\$ 140,191	\$ 115,848	\$ -	\$ 91,398	\$ -	\$ -	-



2011/2012	2012/2013	2013/2014	2013/2014	Airpark Water Improvement Fund		2014/2015
Actual	Actual	Adopted	Estimated	Account	Description	Budget
643	658	700	550	89-000-003	Interest Earned	550
-	-	-	-	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
76,177	74,340	72,492	72,492	89-000-800	Port of St. Helens payment	73,555
53,006	26,692	25,371	25,371	89-000-904	Transfer in Water SDC	26,130
<b>129,826</b>	<b>101,690</b>	<b>98,563</b>	<b>98,413</b>		<b>Total Revenue</b>	<b>100,235</b>
47,611	48,030	48,472	48,472	89-890-140	Bond Principal B95010A	53,938
21,976	23,295	24,693	24,693	89-890-141	Bond Principal B95010B	26,174
23,990	24,179	24,381	24,381	89-890-142	Bond Principal B95010C	24,597
17,184	14,566	11,924	11,924	89-890-150	Bond Interest B95010A	9,258
9,198	7,879	6,481	6,481	89-890-151	Bond Interest B95010B	5,000
9,224	8,084	6,912	6,912	89-890-152	Bond Interest B95010C	5,718
<b>129,183</b>	<b>126,033</b>	<b>122,863</b>	<b>122,863</b>		<b>Total Debt Services</b>	<b>124,685</b>
-	-	91,591	-	89-890-600	Contingency	66,948
<b>129,183</b>	<b>126,033</b>	<b>214,454</b>	<b>122,863</b>		<b>Total Expenditures</b>	<b>191,633</b>

## *Municipal Skate Park Fund 38*

<b>Resources</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Budget FY 13-14</b>	<b>Estimated FY 13-14</b>	<b>Proposed Budget FY 14-15</b>	<b>Approved Budget FY 14-15</b>	<b>Adopted Budget FY 14-15</b>
Working capital carryover	\$ 123,475	\$ 124,126		\$ -			
<b>Current year resources</b>							
Interest	\$ 651	\$ 568					
Intergovernmental Transfers							
<b>Total current year resources</b>	\$ 651	\$ 568	\$ -	\$ -	\$ -	\$ -	-
<b>Total resources</b>	\$ 124,126	\$ 124,694	\$ -	\$ -	\$ -	\$ -	-
<b>Expenditures</b>							
Materials & services			\$ -				
Capital outlay							
Transfers		124,694					
Contingency			0		0	0	0
<b>Total expenditures</b>	\$ -	\$ 124,694	\$ -	\$ -	\$ -	\$ -	-
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -						
<b>Total other requirements</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending available working capital</b>	\$ 124,126	\$ -	\$ -	\$ -	\$ -	\$ -	-

**General Obligation Bonded Debt Fund 45-450**

Year	Water GO Bonds 01-0507801			SPWF Loan Wastewater B92001A			Total 45 Bonded Debt		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
		5.00%	524,575		6.59%	1,716,300			2,240,875
1990									-
1991									-
1992				32,035.53	32,035.53		32,035.53	32,035.53	-
1993				160,959.82	113,066.58	47,893.24	160,959.82	113,066.58	47,893.24
1994				160,959.83	109,911.47	51,048.36	160,959.83	109,911.47	51,048.36
1995				160,959.83	106,548.50	54,411.33	160,959.83	106,548.50	54,411.33
1996				160,959.83	102,963.98	57,995.85	160,959.83	102,963.98	57,995.85
1997				160,959.83	99,143.33	61,816.50	160,959.83	99,143.33	61,816.50
1998				160,959.83	95,070.98	65,888.85	160,959.83	95,070.98	65,888.85
1999				160,959.83	90,730.34	70,229.49	160,959.83	90,730.34	70,229.49
2000				160,959.83	86,103.76	74,856.07	160,959.83	86,103.76	74,856.07
2001				160,959.83	81,172.38	79,787.45	160,959.83	81,172.38	79,787.45
2002				160,959.83	75,916.14	85,043.69	160,959.83	75,916.14	85,043.69
2003				160,959.83	70,313.62	90,646.21	160,959.83	70,313.62	90,646.21
2004				160,960.00	64,342.19	96,617.81	160,960.00	64,342.19	96,617.81
2005	50,837.00	27,401.00	23,436.00	160,959.83	57,977.02	102,982.81	211,796.83	85,378.02	126,418.81
2006	50,837.00	26,229.00	24,608.00	160,959.83	51,192.71	109,767.12	211,796.83	77,421.71	134,375.12
2007	50,837.00	25,057.00	25,780.00	160,959.83	43,961.46	116,998.37	211,796.83	69,018.46	142,778.37
2008	50,837.00	23,827.00	27,010.00	160,959.83	36,253.83	124,706.00	211,796.83	60,080.83	151,716.00
2009	50,837.00	22,538.00	28,299.00	160,959.83	28,038.44	132,921.39	211,796.83	50,576.44	161,220.39
2010	50,837.00	21,187.00	29,650.00	160,959.83	19,281.83	141,678.00	211,796.83	40,468.83	171,328.00
2011	50,837.00	19,772.00	31,065.00	160,959.83	9,948.37	151,011.46	211,796.83	29,720.37	182,076.46
2012	50,837.00	18,290.00	32,547.00				50,837.00	18,290.00	32,547.00
2013	50,837.00	16,736.00	34,101.00				50,837.00	16,736.00	34,101.00
2014	50,837.00	15,109.00	35,728.00				50,837.00	15,109.00	35,728.00
2015	50,837.00	13,404.00	37,433.00				50,837.00	13,404.00	37,433.00
2016	50,837.00	11,618.00	39,219.00				50,837.00	11,618.00	39,219.00
2017	50,837.00	9,746.00	41,091.00				50,837.00	9,746.00	41,091.00
2018	50,837.00	7,785.00	43,052.00				50,837.00	7,785.00	43,052.00
2019	50,837.00	5,730.00	45,107.00				50,837.00	5,730.00	45,107.00
2020	30,454.00	4,005.00	26,449.00				30,454.00	4,005.00	26,449.00
	<u>\$ 793,009</u>	<u>\$ 268,434</u>	<u>\$ 524,575</u>	<u>\$ 3,090,272</u>	<u>\$ 1,373,972</u>	<u>\$ 1,716,300</u>	<u>\$ 3,883,281</u>	<u>\$ 1,642,406</u>	<u>\$ 2,240,875</u>

**AIRPARK IMPROVEMENT DEBT FUND 89-890**

Year	1996 OEDD <b>B95010A</b>			1996 OEDD <b>B95010B</b>			1998 OEDD Loan <b>B95010C</b>			Total <b>B95010 A, B &amp; C Airpark Waterline</b>		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
		5.33%	739,465		6.00%	232,780		4.74%	400,000			1,372,245
1990	-			-			-			-	-	-
1991	-			-			-			-	-	-
1992	-			-			-			-	-	-
1993	-			-			-			-	-	-
1994	-			-			-			-	-	-
1995	-			-			-			-	-	-
1996	-			-			-			-	-	-
1997	-			-			-			-	-	-
1998	59,973	53,800	6,173.00	-	7,041.15	(7,041.15)	-			59,972.89	60,841.04	(868.15)
1999	62,292	38,221	24,071.00	-	14,389.27	(14,389.27)	14,379.29	8,234.29	6,145.00	76,671.29	60,844.56	15,826.73
2000	61,440	37,197	24,243.00	-	15,252.00	(15,252.00)	30,654.00	18,266.00	12,388.00	92,094.00	70,715.00	21,379.00
2001	60,561	36,131	24,430.00	-	16,167.78	(16,167.78)	30,229.00	17,739.00	12,490.00	90,790.00	70,037.78	20,752.22
2002	64,651	35,019	29,632.00	-	17,137.85	(17,137.85)	29,804.00	17,208.00	12,596.00	94,455.00	69,364.85	25,090.15
2003	63,475	33,626	29,849.00	31,173.90	18,166.12	13,007.78	34,380.00	16,673.00	17,707.00	129,028.90	68,465.12	60,563.78
2004	62,275	32,194	30,081.00	31,173.90	17,385.65	13,788.25	33,741.50	15,919.50	17,822.00	127,190.40	65,499.15	61,691.25
2005	61,051	30,721	30,330.00	31,173.90	16,558.36	14,615.54	33,105.00	15,162.00	17,943.00	125,329.90	62,441.36	62,888.54
2006	64,801	29,205	35,596.00	31,173.90	15,681.43	15,492.47	32,466.50	14,398.50	18,068.00	128,441.40	59,284.93	69,156.47
2007	63,302	27,425.00	35,877.00	31,174.18	14,751.88	16,422.30	31,822.50	13,621.50	18,201.00	126,298.68	55,798.38	70,500.30
2008	61,764	25,585.50	36,178.00	31,173.90	13,766.56	17,407.34	31,168.00	12,829.00	18,339.00	124,105.40	52,181.06	71,924.34
2009	60,189	23,686.50	36,502.00	31,173.90	12,722.12	18,451.78	30,502.50	12,013.50	18,489.00	121,864.90	48,422.12	73,442.78
2010	63,576	21,724.00	41,852.00	31,173.90	11,615.01	19,558.89	29,826.50	11,180.50	18,646.00	124,576.40	44,519.51	80,056.89
2011	61,686	19,464.00	42,222.00	31,173.90	10,441.48	20,732.42	34,145.00	10,332.00	23,813.00	127,004.90	40,237.48	86,767.42
2012	64,795	17,184.00	47,611.00	31,173.90	9,197.53	21,976.37	33,214.00	9,224.00	23,990.00	129,182.90	35,605.53	93,577.37
2013	62,596	14,566.00	48,030.00	31,173.90	7,878.95	23,294.95	32,263.00	8,084.00	24,179.00	126,032.90	30,528.95	95,503.95
2014	60,396	11,924.00	48,472.00	31,173.90	6,481.25	24,692.65	31,293.00	6,912.00	24,381.00	122,862.90	25,317.25	97,545.65
2015	63,196	9,258.00	53,938.00	31,173.90	4,999.69	26,174.21	30,315.00	5,718.00	24,597.00	124,684.90	19,975.69	104,709.21
2016	60,720	6,291.00	54,429.00	31,173.90	3,429.24	27,744.66	34,335.00	4,512.00	29,823.00	126,228.90	14,232.24	111,996.66
2017	63,247	3,298.00	59,949.00	31,173.90	1,764.56	29,409.34	33,085.00	3,020.00	30,065.00	127,505.90	8,082.56	119,423.34
2018							31,834.00	1,516.00	30,318.00	31,834.00	1,516.00	30,318.00
	<u>\$ 1,245,985</u>	<u>\$ 506,520</u>	<u>\$ 739,465</u>	<u>\$ 467,609</u>	<u>\$ 234,828</u>	<u>\$ 232,781</u>	<u>\$ 622,563</u>	<u>\$ 222,563</u>	<u>\$ 400,000</u>	<u>\$ 2,336,156</u>	<u>\$ 963,911</u>	<u>\$ 1,372,246</u>

**Safe Drinking Water for Water Plant & Storage Expansion**

Year	Miller Road Water Plant G03003 50-500			Water Storage S03003 50-500			Dutch Canyon Waterline S03003B 40-400			Total G03003, S03003 & S03003B		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
		4.43%	1,814,000		0.00%	4,072,495		3.68%	1,274,143			5,346,638
2004	129,267.75	81,489.75	47,778.00							129,267.75	81,489.75	47,778.00
2005	122,382.08	74,371.08	48,011.00							122,382.08	74,371.08	48,011.00
2006	121,181.75	72,930.75	48,251.00	144,520.00	36,714.58	107,805.42				265,701.75	109,645.33	156,056.42
2007	119,982.22	71,483.22	48,499.00	157,801.50	38,106.09	119,695.41				277,783.72	109,589.31	168,194.41
2008	118,782.25	70,028.25	48,754.00	157,801.50	38,449.94	119,351.56				276,583.75	108,478.19	168,105.56
2009	122,581.63	68,565.63	54,016.00	157,801.50	37,256.43	120,545.07				280,383.13	105,822.06	174,561.07
2010	121,232.15	66,945.15	54,287.00	157,802.50	36,050.98	121,751.52	139,752.18	4,423.23	135,328.95	418,786.83	107,419.36	311,367.47
2011	119,746.68	65,153.68	54,593.00	157,801.50	34,833.47	122,968.03	81,438.81	38,087.97	43,350.84	358,986.99	138,075.12	220,911.87
2012	123,171.92	63,242.92	59,929.00	157,801.50	33,603.79	124,197.71	81,438.78	40,313.05	41,125.73	362,412.20	137,159.76	225,252.44
2013	121,371.48	61,085.48	60,286.00	157,801.50	32,361.81	125,439.69	81,438.78	38,799.62	42,639.16	360,611.76	132,246.91	228,364.85
2014	119,496.75	58,824.75	60,672.00	157,801.50	31,107.42	126,694.08	81,438.78	37,230.50	44,208.28	358,737.03	127,162.67	231,574.36
2015	122,546.54	56,458.54	66,088.00	157,801.50	29,840.48	127,961.02	81,438.78	35,603.63	45,835.15	361,786.82	121,902.65	239,884.17
2016	120,347.02	53,815.02	66,532.00	157,801.51	28,560.87	129,240.64	81,438.78	33,916.90	47,521.88	359,587.31	116,292.79	243,294.52
2017	123,092.21	51,087.21	72,005.00	157,801.50	27,268.46	130,533.04	81,438.78	32,168.10	49,270.68	362,332.49	110,523.77	251,808.72
2018	120,542.00	48,027.00	72,515.00	157,801.50	25,963.13	131,838.37	81,438.78	30,354.93	51,083.85	359,782.28	104,345.06	255,437.22
2019	122,917.47	44,854.47	78,063.00	157,801.50	24,644.74	133,156.76	81,438.78	28,475.05	52,963.73	362,157.75	97,974.26	264,183.49
2020	119,991.63	41,341.63	78,650.00	157,801.50	23,313.18	134,488.32	81,438.78	26,525.98	54,912.80	359,231.91	91,180.79	268,051.12
2021	122,001.73	37,723.73	84,278.00	157,801.50	21,968.29	135,833.21	81,438.78	24,505.19	56,933.59	361,242.01	84,197.21	277,044.80
2022	123,711.67	33,762.67	89,949.00	157,801.50	20,609.96	137,191.54	81,438.78	22,410.04	59,028.74	362,951.95	76,782.67	286,169.28
2023	120,149.09	29,490.09	90,659.00	157,801.50	19,238.05	138,563.45	81,438.78	20,237.78	61,201.00	359,389.37	68,965.92	290,423.45
2024	121,586.79	25,183.79	96,403.00	157,801.50	17,852.41	139,949.09	81,438.78	17,985.58	63,453.20	360,827.07	61,021.78	299,805.29
2025	122,786.65	20,604.65	102,182.00	157,801.50	16,452.92	141,348.58	81,438.78	15,650.50	65,788.28	362,026.93	52,708.07	309,318.86
2026	123,749.00	15,751.00	107,998.00	157,801.50	15,039.43	142,762.07	81,438.78	13,229.50	68,209.28	362,989.28	44,019.93	318,969.35
2027	119,474.10	10,621.10	108,853.00	157,801.50	13,611.81	144,189.69	81,438.78	10,719.39	70,719.39	358,714.38	34,952.30	323,762.08
2028	120,199.58	5,450.58	114,749.00	157,801.50	12,169.92	145,631.58	81,438.78	8,116.92	73,321.86	359,439.86	25,737.42	333,702.44
2029				157,801.50	10,713.60	147,087.90	81,438.78	5,418.68	76,020.10	239,240.28	16,132.28	223,108.00
2030				157,801.50	9,242.72	148,558.78	73,847.68	2,621.14	71,226.54	231,649.18	11,863.86	219,785.32
2031				157,801.50	7,757.13	150,044.37	-			157,801.50	7,757.13	150,044.37
2032				157,801.50	6,256.69	151,544.81	-			157,801.50	6,256.69	151,544.81
2033				157,801.50	4,741.24	153,060.26	-			157,801.50	4,741.24	153,060.26
2034				157,801.50	3,210.64	154,590.86	-			157,801.50	3,210.64	154,590.86
2035				157,801.50	1,664.57	156,136.93	-			157,801.50	1,664.57	156,136.93
2036				10,439.44	103.20	10,336.24	-			10,439.44	103.20	10,336.24
2037				-						-		-
2038										-		-
2039										-		-
2040										-		-
	\$ 3,042,292	\$ 1,228,292	\$ 1,814,000	\$ 4,731,204	\$ 658,708	\$ 4,072,496	\$ 1,760,937	\$ 486,794	\$ 1,274,143	\$ 9,534,433	\$ 2,373,794	\$ 7,160,639

**Wastewater DEQ Loan Fund 41-410**

**Clean Water State Revolving Fund CWSRF**

Year	Payment	Loan Fee	Principal	705,660
			352,830	1/2 Forgivable
2011	8,821.00		8,821.00	
2012	19,362.00	1,720.00	17,642.00	
2013	18,458.00	816.00	17,642.00	
2014	18,414.00	772.00	17,642.00	
2015	19,097.00	1,455.00	17,642.00	
2016	19,009.00	1,367.00	17,642.00	
2017	18,921.00	1,279.00	17,642.00	
2018	18,833.00	1,191.00	17,642.00	
2019	18,745.00	1,103.00	17,642.00	
2020	18,656.00	1,014.00	17,642.00	
2021	18,568.00	926.00	17,642.00	
2022	18,480.00	838.00	17,642.00	
2023	18,392.00	750.00	17,642.00	
2024	18,304.00	662.00	17,642.00	
2025	18,215.00	573.00	17,642.00	
2026	18,127.00	485.00	17,642.00	
2027	18,039.00	397.00	17,642.00	
2028	17,951.00	309.00	17,642.00	
2029	17,862.00	220.00	17,642.00	
2030	17,774.00	132.00	17,642.00	
2031	8,855.00	44.00	8,811.00	
	<u>\$ 368,883</u>	<u>\$ 16,053</u>	<u>\$ 352,830</u>	

**Wastewater US Bank Loan Fund 41-410**

**US Bank Loan #02-0013576242-42**

Year	Payment	Interest	Principal
			700,000
2011	-		
2012	-		
2013	-		
2014	8,452.89	8,452.89	
2015	116,055.00	16,055.00	100,000.00
2016	113,585.00	13,585.00	100,000.00
2017	111,115.00	11,115.00	100,000.00
2018	108,645.00	8,645.00	100,000.00
2019	106,175.00	6,175.00	100,000.00
2020	103,705.00	3,705.00	100,000.00
2021	101,235.00	1,235.00	100,000.00
2022	-		
2023	-		
2024	-		
2025	-		
2026	-		
2027	-		
2028	-		
2029	-		
2030	-		
2031	-		
	<u>\$ 768,968</u>	<u>\$ 68,968</u>	<u>\$ 700,000</u>

**Scappoose Municipal Park Land Fund 35-350**

**Scappoose Pool Property 15-150**

**USNB Loan #02-0013576242-26**

**USNB Loan # 02-0013576242-34**

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		2.38%	306,377
2015	45,361.06	7,063.92	38,297.14
2016	44,449.58	6,152.44	38,297.14
2017	43,538.11	5,240.97	38,297.14
2018	42,626.63	4,329.49	38,297.14
2019	41,715.17	3,418.03	38,297.14
2020	40,803.69	2,506.55	38,297.14
2021	39,892.22	1,595.08	38,297.14
2022	38,980.74	683.60	38,297.14
	<u>\$ 337,367</u>	<u>\$ 30,990</u>	<u>\$ 306,377</u>
			<u>\$ -</u>

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		2.38%	458,520
2015	67,886.72	10,571.74	57,314.98
2016	66,522.63	9,207.65	57,314.98
2017	65,158.53	7,843.55	57,314.98
2018	63,794.44	6,479.46	57,314.98
2019	62,430.34	5,115.36	57,314.98
2020	61,066.24	3,751.26	57,314.98
2021	59,702.15	2,387.17	57,314.98
2022	58,338.05	1,023.07	57,314.98
	<u>\$ 504,899</u>	<u>\$ 46,379</u>	<u>\$ 458,520</u>
			<u>\$ -</u>

**Building Lease**

10-100-201

<u>Year</u>	<u>Payment</u>	<u>Unit 120 &amp; 130</u>	<u>Unit 110</u>
2008	22,869	19,190	3,678
2009	40,420	29,284	11,136
2010	41,493	30,056	11,436
2011	42,578	30,840	11,737
2012	43,273	31,268	12,005
2013	44,602	32,329	12,272
2014	44,541	32,409	12,132
2015	44,541	32,409	12,132
2016	44,541	32,409	12,132
2017	44,541	32,409	12,132
2018	18,891	10,803	8,088
	<u>\$ 432,288</u>	<u>\$ 313,407</u>	<u>\$ 118,881</u>

**Vehicle Leases Ford Master Lease 7152400**

Year	Police 10-140 & 94-940		Building 13-130		Parks 10-160		Streets 20-200		Water 40-400		Sewer 41-410		Year	Year	Total by Year
	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	interest	principal	
2006		16,240.31													16,240.31
2007	3,106.62	20,540.11													23,646.73
2008	3,837.23	29,331.93		4,010.00		461.11		691.66		11,157.19		4,932.22			54,421.34
2009	4,193.79	59,991.59	896.19	3,113.81	102.25	836.30	153.37	1,254.45	2,510.86	16,395.24	1,100.68	4,786.41			95,334.95
2010	8,112.01	47,664.85	692.24	3,317.76	181.04	757.51	271.56	1,136.26	3,615.44	15,290.67	1,054.32	4,832.77			86,926.43
2011	5,086.53	53,125.62	474.92	3,535.08	132.70	805.85	199.05	1,208.78	2,631.42	16,274.68	740.31	5,146.78			89,361.72
2012	5,078.14	68,937.85	243.38	3,766.62	81.26	857.29	121.89	1,285.94	1,584.18	17,321.92	405.89	5,481.20	7,514.74	97,650.82	105,165.56
2013	6,020.22	29,075.24			27.95	449.49	41.92	674.24	456.51	7,292.41	55.90	898.98	6,602.50	38,390.35	44,992.85
2014	4,138.90	30,956.56											4,138.90	30,956.56	35,095.46
2015	2,135.05	32,960.41											2,135.05	32,960.41	35,095.46
	\$ 41,708	\$ 388,824	\$ 2,307	\$ 17,743	\$ 525	\$ 4,168	\$ 788	\$ 6,251	\$ 10,798	\$ 83,732	\$ 3,357	\$ 26,078	\$ 20,391	\$ 199,958	\$ 586,281



Fiscal Year 2014-2015

Description		Budgeted Amount	Transfer In Amount	Transfer Out Amount
<b>General Fund</b>				
10-000-920	From Police ISF	104,112	104,112	
10-000-915	From Parks ISF	23,257	23,257	
10-000-901	From Courts ISF	19,271	19,271	
10-000-916	From Planning ISF	28,908	28,908	
10-000-903	From Building ISF	29,879	29,879	
10-000-917	From Streets ISF	43,138	43,138	
10-000-918	From Water ISF	75,516	75,516	
10-000-919	From Sewer ISF	106,429	106,429	
10-000-921	From Street SDC	3,285	3,285	
10-000-922	From Parks SDC	2,788	2,788	
10-000-924	From Water SDC	6,969	6,969	
10-000-923	From Storm Water SDC	842	842	
10-000-926	From Sewer SDC	3,682	3,682	
10-140-402	To General Fund Police ISF	(104,112)		(104,112)
10-160-402	To General Fund Parks ISF	(23,257)		(23,257)
10-150-402	To General Fund Courts ISF	(19,271)		(19,271)
10-120-402	To General Fund Planning ISF	(28,908)		(28,908)
10-100-401	To Unemployment Fund	(800)		(800)
10-140-401	To Unemployment Fund	(29,976)		(29,976)
10-160-401	To Unemployment Fund	(1,200)		(1,200)
10-150-401	To Unemployment Fund	(800)		(800)
10-120-401	To Unemployment Fund	(1,200)		(1,200)
<b>Building Fund</b>				
13-130-416	To General Fund	(29,879)		(29,879)
13-130-418	To Unemployment Fund	(800)		(800)
<b>Street Fund</b>				
20-200-410	To General Fund ISF	(43,138)		(43,138)
20-200-418	To Unemployment Fund	(3,600)		(3,600)
<b>Storm Drainage SDC</b>				
28-280-400	To General Fund	(842)		(842)
<b>Street SDC</b>				
30-300-402	To General Fund Street SDC	(3,285)		(3,285)
<b>Parks SDC</b>				
35-350-902	To General Fund Parks SDC	(2,788)		(2,788)
<b>Unemployment Fund</b>				
87-000-902	From General Fund	33,976	33,976	
87-000-903	From Building Fund	800	800	
87-000-904	From Water Fund	4,800	4,800	
87-000-905	From Sewer Fund	4,800	4,800	
87-000-906	From Street Fund	3,600	3,600	
<b>Water Fund</b>				
40-400-412	To General Fund IFS	(75,516)		(75,516)
40-400-414	To Water SDC Debt Service	(95,319)		(95,319)
40-400-411	To Unemployment Fund	(4,800)		(4,800)
<b>Water SDC</b>				
50-500-926	To General Fund SDC Admin	(6,969)		(6,969)
50-500-922	To Airpark Water	(26,130)		(26,130)
50-000-995	From Water Fund	95,319	95,319	
<b>Wastewater Fund</b>				
41-410-419	To General Fund IFS	(106,429)		(106,429)
41-410-418	To Unemployment Fund	(4,800)		(4,800)
<b>Wastewater SDC</b>				
55-550-409	To General Fund SDC	(3,682)		(3,682)
<b>Airpark Water</b>				
89-000-904	From Water SDC	26,130	26,130	
		-	617,501	(617,501)