



SCAPPOOSE
Oregon

Small Town, Big Community

Fiscal Year 2020-2021 Adopted Budget



CITY OF SCAPPOOSE
2020-2021 Annual Budget
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The History of Scappoose Oregon

Provided by the Scappoose Historical Society

This history of Scappoose dates back to its original inhabitants the Chinook Indians and other Northwest tribes. Scappoose's name is derived from the Chinook Tribe and means "gravelly plains". Our area served as prime Indian hunting grounds and was led by Chief Concomly. The Chief held stewardship over his people and the land.

At one-time Scappoose was covered with wild grasses, ancient forests and fed herds of elk and deer. The rivers supplied spawning beds for salmon and other migrating fish. While we still enjoy the wildlife and fishing, the ancient forests have disappeared.

The area was a meeting place for the Tribes to gather in what is known as a "Pow Wow". The citizens of Scappoose honored this heritage for many years, from a parade on Highway 30, carnival rides and live music providing fun for all ages.

Starting in the 1800's the abundant natural resources of the Northwest called to the early settlers. They came from Missouri, Kansas, Nebraska and other Eastern states. Here are some significant historical highlights from the time period:

- The first non-native to arrive was Thomas McKay, stepson of John McLaughlin of the Hudson Bay Company. He was a trapper and hunter and created a special bond with Chief Concomly. In later years Thomas married Timmee, the princess daughter of Chief Concomly.
- When Chief Concomly died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomly) became the highest-ranking chief of the Northwest Chinook Tribes.
- In 1842 the first covered wagons rolled into Scappoose. As the area settled, folks came from as far away as Czechoslovakia and Switzerland and developed a large presence in the early days of Scappoose.
- In 1852 the Watts Family arrived.
- In 1852 William Watts (Grandfather to James Grant Watts) and his family arrived in Scappoose. William traveled across the Oregon Trail with his wife and eight children to reach his promise land. Successful in their arrival, William and his brother Ben, partook in the Land Grant Claim Act. They each received a large grant of land that at one time stretched from one end of town to the other.
- In 1853 the first organized school began. An actual school house was built in 1854 which was a four-room wooden structure.
- In 1856 the first post office was built at Brown's Landing on the Multnomah Channel.
- During 1863 the Homestead Act brought more settlers to the valleys and canyons west of Scappoose. These settlers arrived by stern wheelers, trains, oxen carts and established trails and roads. Traveling was difficult on the roads as they were muddy and wet a good portion of the year. The settlers built their lives and businesses which comprised of dairy, cattle, poultry farms, lumbering and horticultural ventures. A Mercantile, banks, restaurants and boarding houses as well as other enterprises became a part of the town.
- 1869 brought the completion of the Transcontinental railroad.
- The Congress of 1870 passed an Act where land owners were to donate some of their land for the completion of the railroad and telegraph line between Portland and Astoria. William West offered to donate six acres to the railroad to build a depot and switching yards if they named it Scappoose Depot.
- In 1884 the railroad came through Scappoose. The train went as far as Goble, Oregon at which point passengers and train cars were loaded onto barges and ferried across the Columbia River to complete their journey on the Washington side.

- In 1883 William West built the first mercantile.
- In 1888 the store was purchased by James Grant Watts and his brother-in-law D.W. Price and they renamed the store "Watts and Price General Merchandise".
- By 1894 the business district was pretty well established between the Columbia River Highway and SW First Street.
- The 1915 fire broke out in Lilly Shell's boarding house and destroyed half of the business district and six residences. The fire spared Watts and Price Mercantile.
- In 1920 James Grant Watts was elected the first Mayor of Scappoose.
- Scappoose was incorporated in 1921. The first City Charter was established, and Scappoose officially became a City. This meeting took place in the home of Mayor Watts.
- The 1930 fire destroyed most of the City, including the Watts and Price Mercantile.
- Between 1931 and 1959 the City was rebuilding, and Scappoose saw their first electric lights, city water system, public library and better schools were built.

The remainder of the century Scappoose continued to grow with many people moving from the big city of Portland to a more relaxed way of life.

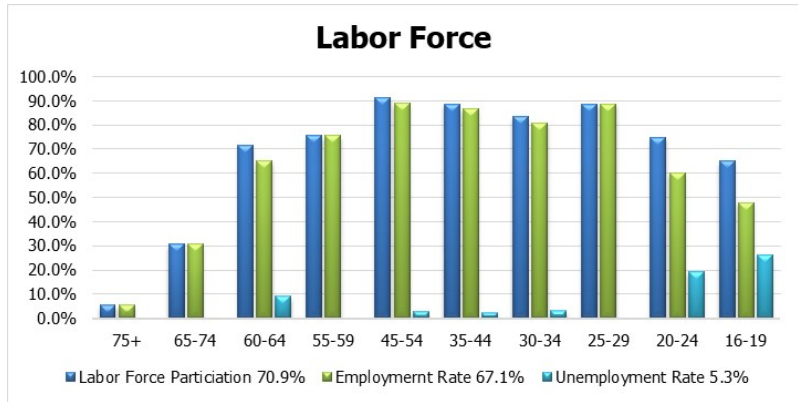
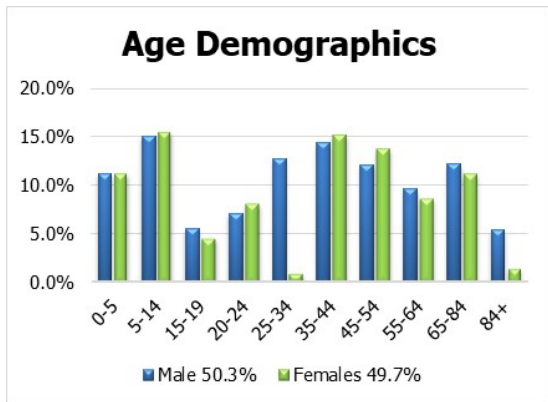
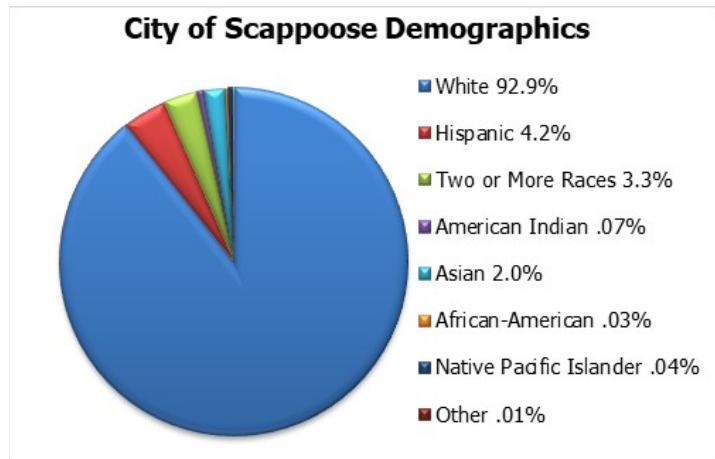
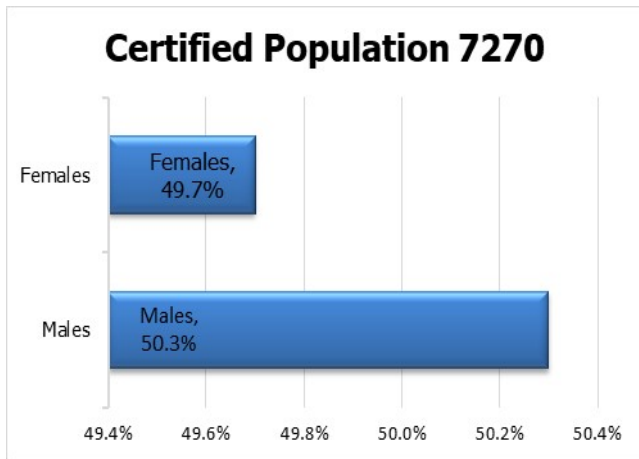
The millennium saw a continuing growth in population. Housing developments were established, and businesses came and went.

Today small businesses are the life blood of Scappoose. We have an aviation district with a small airport and Highway 30 is lined with shops and professional offices. However, our citizens still enjoy that small town feeling.

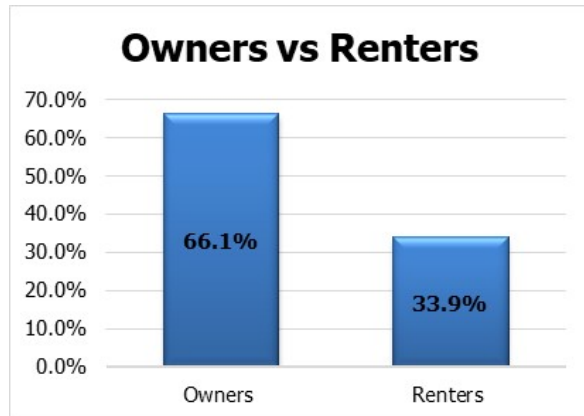
City of Scappoose Demographics

A place to live, play and work

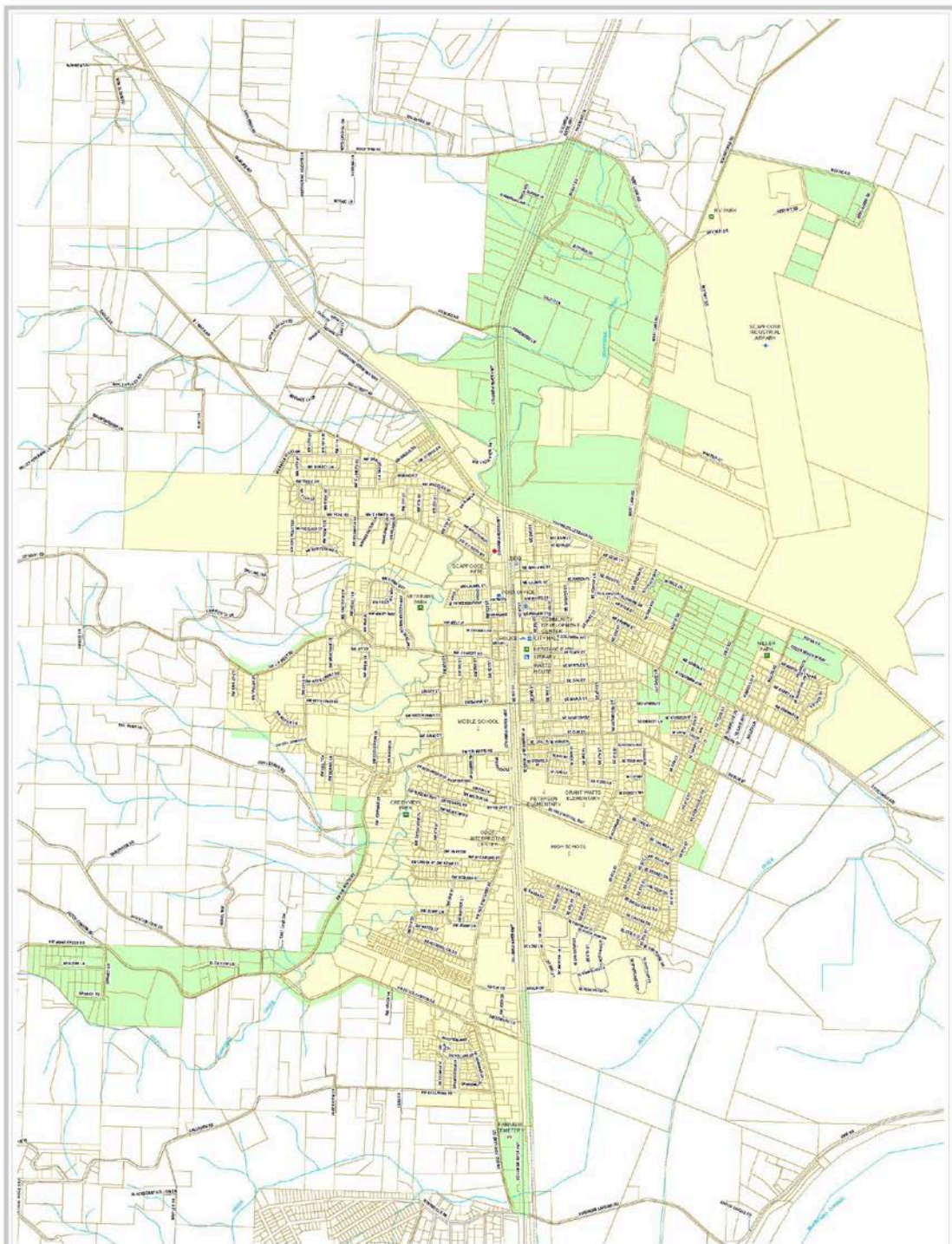
Scappoose is a small town nestled in the heart of a Pacific wonderland, surrounded by lush green forests, the majestic Columbia River, and panoramic views of the snow capped Cascade Mountains. The City of Scappoose is the 65th largest City in Oregon out of 241 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. We are fortunate enough to be 75 miles away from the Oregon Coast and 100 miles away from Mt Hood. We have access to parks, trails, rivers and a public use Airport. The City of Scappoose strives to provide the right balance of rural and urban living, we are proud of our independence and small-town personality, yet we value our closeness to neighboring cities and towns. Scappoose is a safe and exceptional place to live, play and work.



City of Scappoose Quick Facts	
Date of Incorporation	1921
Form of Government	City Manager
Area in Square Miles	2.75
Population	7270
Active Business Licenses	199
Largest Employer	Fred Meyers
Principal Industry	Manufacturing
City Government Workers	36
Unemployment Rate	5.30%
High School Diploma or Higher	93.20%
Average Household Income	79,401
Average Home Value	369,963



City of Scappoose Map



City of Scappoose

Street Map

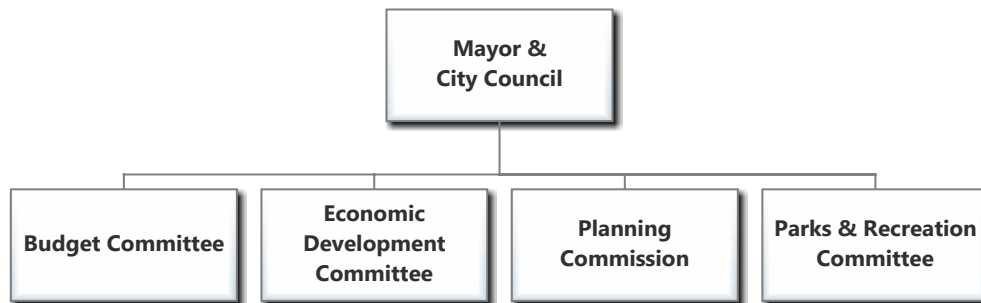


Legend

- | | | | | |
|--------------|-------------|----------|-----------|-----------------------|
| City Office | Library | RV Park | Streets | Taxlots |
| Police | Post Office | Cemetery | Railroads | City Limits |
| Fire Station | DEO | Airport | Rivers | Urban Growth Boundary |
| School | Park | | | |



City Boards and Commissions



Volunteers

For more information on all boards and commissions or to volunteer with the City, please contact Susan Reeves at (503) 543-7146 x224 or sreeves@cityofscappoose.org. You can inquire at any time, as vacancies occur throughout the year. Selections are made by City Council and are based upon applicant responses to both a written application and an interview. The Mayor and City Council appreciate your interest and desire to volunteer with the City of Scappoose.

City Council

Meets the first and third Mondays of the month at 7:00 pm in the Council Chambers.

In the 2020-2021 budget year the City Council members are: Mayor Scott Burge, Council President Patrick Kessi, Councilor Megan Greisen, Councilor Joel Haugen, Councilor Brandon Lesowske, Councilor Josh Poling, and Councilor Peter McHugh.

The City Council is composed of a Mayor and six City Council Members elected from the City at large. At each biennial general election three Councilors shall be elected for a four-year term. The office of Mayor shall be elected each biennium for a two-year term. The Mayor shall be the Chair of the Council and preside over its deliberations. The Mayor shall have a vote on all questions that come before the council.

The City of Scappoose has a City Manager form of government. The Council appoints an experienced local government professional as City Manager to administer the operations of the City and to implement Council policies.

The Council is responsible for establishing goals and objectives, setting priorities, identifying problems and community needs, setting policies by adopting ordinances and resolutions and approving the Annual City Budget.

Planning Commission

Meets the second and fourth Thursday of the month at 7:00 p.m. in the Council Chambers.

In the 2020-2021 budget year the Planning Commission members are: Chair Kevin Freimuth, Vice Chair Scott Jensen, Rita Bernhard, Bill Blank, Tim Connell, Reed Kelly, and Bruce Shoemaker.

The Planning Commission consists of seven members that serve a four-year term and are appointed by the Council. The Commission is responsible for approving subdivisions, variances, conditional use permits, and regulates other land use matters. The Commission is also responsible for providing recommendations to the Council on development code ordinances and amendments, annexations and comprehensive planning policies.

Budget Committee

Meets in May in the Council Chambers.

In the 2020-2021 budget year the Budget Committee members are: Scott Burge, Megan Greisen, Joel Haugen, Patrick Kessi, Brandon Lesowske, Josh Poling, Peter McHugh, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Annette Pixley, Chris Vitron and Sandie Wiggs.

The Budget Committee consists of Council and an equal number of citizens that are each appointed by the Council to serve a three-year term.

The budget process usually begins in February, when Department heads submit their budget requests to the City Manager. The Finance Administrator then prepares the base budget, which provides for the minimum level to maintain services. In March, the City Manager works with staff to devise a proposed budget. When the City Manager is ready to present the budget and the budget message a "Notice of Budget Meeting" is published in the paper. The Budget Committee is then assembled to review the proposed budget. When the committee is satisfied with the proposed budget, it is approved and forwarded to the City Council for final adoption.

Economic Development Committee

Meets the Third Thursday of the month at 12:00 p.m. in the Council Chambers.

Members include: Chair Jeannet Santiago, Vice Chair Len Waggoner, Marty Baldwin, Brady Preheim, Brian Rosenthal, Philip Griffin, Susan Wilson, George Hafeman, Liaison Alex Tardif, Christine Turner, Liaison Larry Ericksen and Liaison Jeff Weiss.

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Members of the SEDC will be appointed by the Scappoose City Council for terms up to three years, or a portion of three years if appointed to fill an unexpired term. A majority of SEDC members shall be from the private sector. Members shall live or work or have significant interest in economic development in the City of Scappoose. Membership shall represent the private-for-profit, not-for-profit and public sectors.

The committee was created to design, develop, and promote an economic development strategic plan. To provide oversight and review of economic development marketing strategies and products. To enhance communication and understanding of economic development strategies, and build relationships between the Scappoose public sector, community and business community. To act as a forum for sharing information on best economic development practices, current issues and resources available for communities and businesses. To encourage connections and coordination with other regional, state, and national organizations working for the benefit of economic growth and enhancement of the Scappoose area economy and to respond to additional matters relating to economic development as requested by City Council.

Parks & Recreation Committee

Meets the third Thursday of the month at 7:00 p.m., at in the Council Chambers.

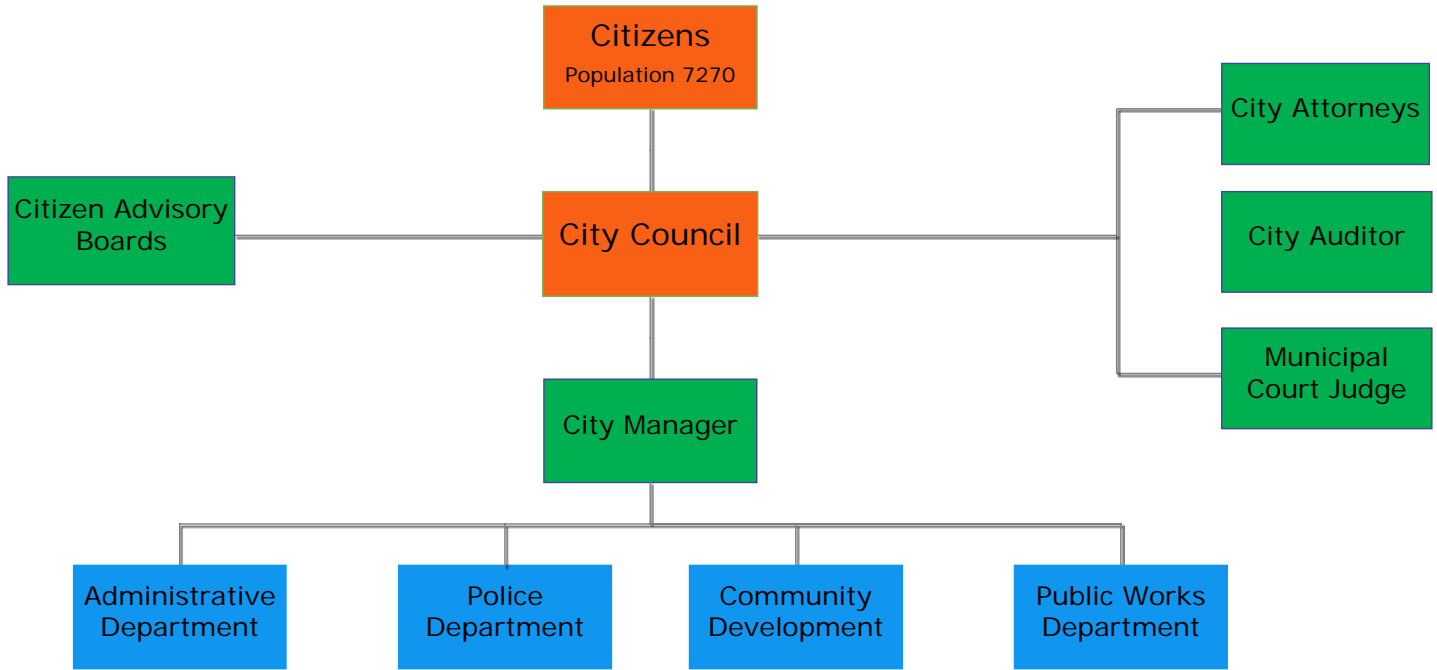
Members include Chair Cara Heinze, Vice Chair Lindsey Goodwick, Jeannie Duehren, Kim Holmes Kantrowitz, Alyse Lansing, Kristen Person, Dana Pricher, Bryan Hammond, Liaison Joel Haugen, and Liaison Heidi Ralls.

The Scappoose Parks & Recreation Committee shall consist of nine (9) members appointed by the Mayor and with the consent of the City Council in accordance with Scappoose Municipal Code 2.04.080. Any vacancy shall be filled by appointment by the Mayor, with the consent of the City Council for the un-expired term of the predecessor in office. The membership of the Committee shall be comprised of individuals who shall live, work or have significant interest in parks and recreation opportunities in the City of Scappoose. The citizens at large shall be registered voters.

Budget Committee Members

<u>Member</u>			<u>Term Expires</u>
Mayor Scott Burge			December 2020
Councilor President Patrick Kessi			December 2020
Councilor Megan Greisen			December 2020
Councilor Joel Haugen			December 2022
Councilor Brandon Lesowske			December 2022
Councilor Peter McHugh			December 2020
Councilor Josh Poling			December 2022
Ty Bailey			December 2020
Rita Bernhard			December 2021
Michelle Brown			December 2020
Teresa Keller			December 2021
Chris Vitron			December 2021
Sandie Wiggs			December 2020
Annette Pixley			December 2023
<u>Budget Officer & Finance Department</u>			
Michael Sykes, City Manager			
Jill Herr, Finance Administrator			

CITY OF SCAPPOOSE ORGANIZATIONAL CHART



Administration

The Administration office includes the City Manager, City Recorder, Finance Administrator/Office Manager, Office Administrator-Finance, Assistant City Manager, City Planner, City Engineer, Building Official and Office Administrator-CDC. This office provides the executive and financial support for the City.

Functions:

- General Administration of City Government;
- Compile Council and committee agendas;
- Provide direction in development of annual budget and capital facilities plan;
- Make recommendations to the council concerning the affairs of the city as appropriate;
- Keep Council advised of the future needs of the city;
- Prepare recommendations, policies, procedures and programs;
- Ensure compliance with all laws, ordinances and policies;
- Inform the citizens of Scappoose of issues of public concern and interest;
- Conduct research;
- Prepare all ordinances, resolutions and other legal documents;
- Negotiate and execute contracts;
- Performing preliminary analyses of development proposals;
- Process and evaluate land use applications;
- Issue permits for building, plumbing, mechanical, sign, grading and system development;
- Records, archival, retention and destruction;
- Maintenance of official public records, ordinances, resolutions, legal notices, contracts, and code;
- Pursue funding from outside funding sources, i.e., grants and loans;

- Code enforcement;
- Promote economic development;
- Labor negotiations and personnel administration;
- Budget monitoring & preparation;
- Annual financial report preparation and production;
- Business license issuance;
- Utility Billing (water, wastewater and stormwater);
- Accounts receivable;
- Fixed asset management;
- Monitor grants;
- Monthly financial reporting;
- Payroll and benefits;
- Accounts payable and payroll;
- Process mail;
- Insurance administration;
- Provide regular and accurate financial reports to Council and staff;
- Maximize the City's investment income;
- Maintenance of financial and network software programs;
- Respond to citizen inquiries and provide customer service to the general public;
- Maintain intergovernmental relations.

Municipal Court

The Municipal Court is administered by the City of Scappoose. The court is of limited jurisdiction, presiding over infractions, misdemeanors and code violations. Court is in session every Wednesday.

Functions:

- Holds traffic court & trials;
- Collects fines and forfeitures;
- Conducts research;
- Maintenance of court records;
- Reporting of monthly forfeitures to appropriate agencies;
- Monthly financial and intergovernmental reports;
- Responds to inquiries and provide customer service to the general public.

Police Department

The Police Department is responsible for maintaining order and providing law enforcement services to the community. Staff includes a Police Chief, Lieutenant, Sergeants, Patrol Officers, Office Administrator-Police, Volunteer Reserve Officers and Volunteer Police Chaplains.

Functions:

- Provide administration of patrol/ traffic investigations;
- Promote community involvement through public, private and non-profit partnerships;
- Community oriented policing;
- Enforcement of Municipal Code;
- Monitoring of budget;
- Process payments and procure goods;
- Maintain department policies;
- Prepare monthly reports showing activity of the department;
- Respond to inquiries and provide customer service to the general public;
- Manages evidence;
- Presents information to the prosecutor's office for filing of criminal proceedings;

- Enforce traffic and criminal laws;
- Provide security to school and other community events;
- Investigates major and minor crimes;
- Maintain records and submit intergovernmental reports;
- Manage Reserve Program.

Public Works Department

The Public Works Department is responsible for providing infrastructure maintenance and planning. Staff includes a Public Works Director, Utility Supervisor, Water Treatment Plant Supervisor, Wastewater Treatment Plant Supervisor, Plant Operators, Parks and Grounds Workers, Utility Workers and a Program Analyst.

Functions:

- Maintain the city's transportation and utility infrastructure systems;
- Provide support to other departments;
- Identify funding for various projects from outside funding sources, i.e., grants/loans;
- Street overlay programs;
- Hydrant and meter replacement;
- Correct drainage problems;
- Catch basin cleaning program;
- Provide street sweeping service to City owned streets;
- Provide emergency assistance and repairs;
- Snow and ice removal of City owned streets;
- Maintenance of traffic signage;
- Water Quality monitoring and Community Annual Report;
- Maintain records and submit intergovernmental reports;
- Budget monitoring and preparation;
- Procure goods and services for the department;
- Provide support for community events;
- Utility meter reading and investigations of leak adjustments;
- Provide utility locate markings;
- Provide grounds maintenance at all City properties;
- Provide maintenance to all City parks;
- Verify right-of-way and City property boundaries;
- Utility locate service;
- Review development applications;
- Respond to citizen inquires and provide customer service to the general public.

City of Scappoose Fund Structure and Description

The City's accounts are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

General Fund, Enterprise Funds, Special Revenue Funds and Debt Service Funds use the cash basis of budgeting and accounting. Each fund's financial statements, which can be found in the City's Annual Financial Audit Report, are reported on a cash basis. Revenues are recognized in the accounting period in which they are received. Expenditures are recognized in the account period in which they are paid.

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

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

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

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

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

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

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

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

Funds: General Obligation Bond Debt Service Fund (45)

City of Scappoose Budget Process Overview

Budget Preparation

The municipal budget process is a challenging opportunity to allocate resources to meet community needs. It is through this annual effort that the budget becomes the single most important policy document produced by the City. Preparation of the budget begins in February, with projection of City reserves and revenues. At that time, Departments are asked to estimate expenditures for the remainder of the current year, and then submit a request for the coming year. The City Manager then meets with staff and others to review, revise and propose a balanced budget for the upcoming fiscal year.

Budget Adoption

The Budget Committee, composed of the City Council and an equal number of citizens, meets publicly to review the budget document as proposed by the City Manager. Public hearings are conducted to obtain public comment, and the Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented. The budget, as approved by the Budget Committee, is then published in the local newspaper in summary form, and the full document is made available for public inspection at City Hall and on our website at www.ci.scappoose.or.us. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council then discusses any remaining budgetary issues and formally adopts the budget by passage of a resolution.

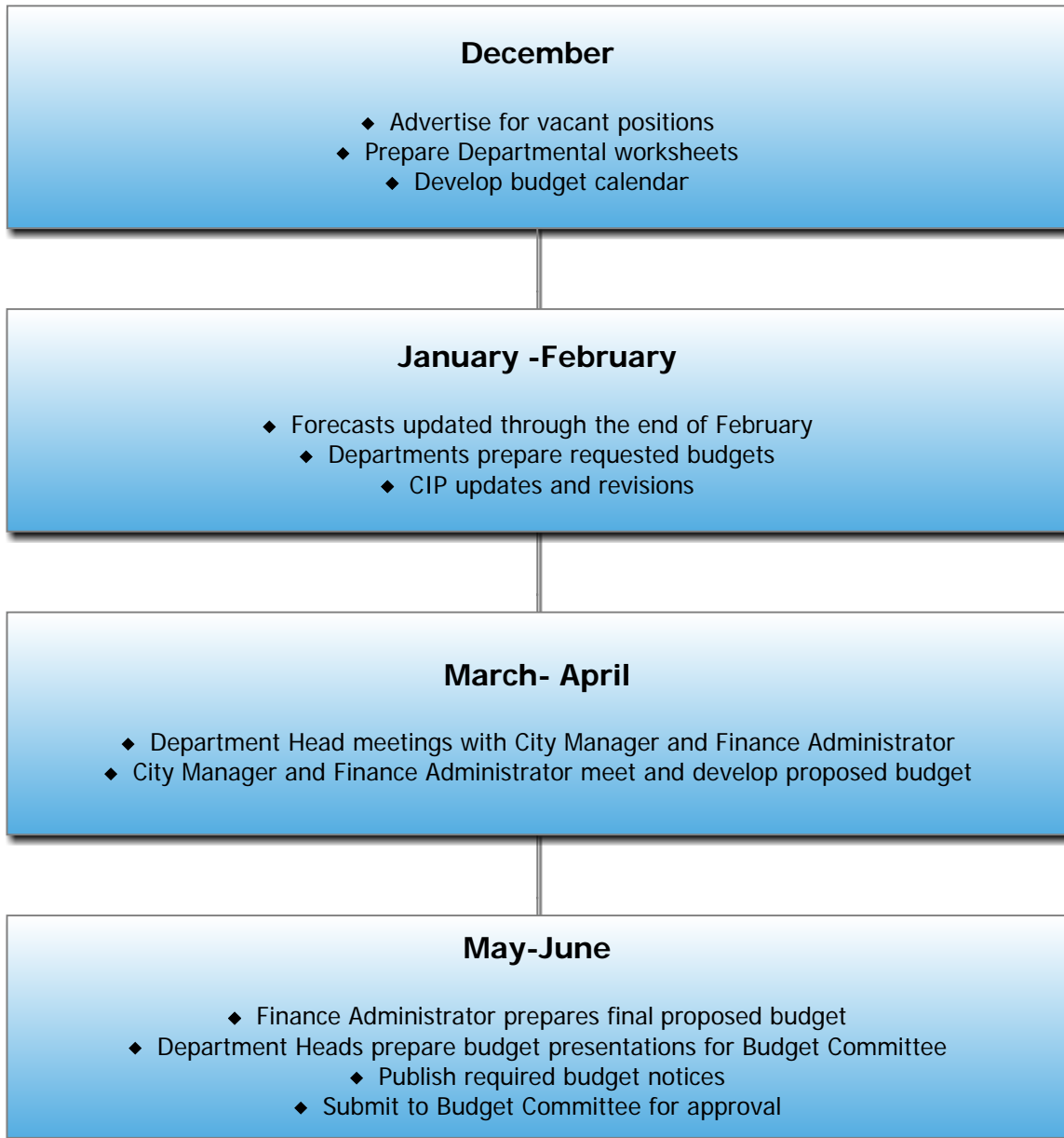
Budget Changes After Adoption

After July 1, when local government is operating within the adopted budget for the current fiscal year, changes in appropriated expenditures are sometimes necessary. Appropriations may have to be decreased or increased. By transferring appropriations, a governing body usually has enough flexibility to carry out the programs prescribed in an adopted budget. There will be times, however, when the adopted budget gives no authority to make certain expenditures or when revenues are received for which the governing body had not anticipated. In these cases, it is possible to use a Supplemental Budget to authorize expenditures or spend additional revenues in a current fiscal year. The City Council may adopt a Supplemental Budget at a regular public meeting if the expenditures are less than 10% of the Fund being adjusted. If the expenditures are more than 10% of the Fund, then the City Council must publish the proposed action and hold a public hearing.

Annual Audit

Oregon Local Budget Law requires cities to have financial records audited annually by a certified independent government auditor. The last audit of the City of Scappoose was performed by Steve Tuchscherer, CPA, of Umpqua Valley Financial, for the fiscal year ending June 30, 2019. The Budget Document and financial statements of the City are prepared in accordance with generally accepted government accounting principles.

City of Scappoose Budget Process



Fiscal Year 2020-2021 Budget Calendar

ACTION	DATE
Appoint vacant Budget Committee Members	Need to fill (1)
Goal Setting Session City Council Members	02/29/20
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	01/31/2020
Estimates for Fiscal Year 2019-2020 due	03/12/2020
Department Heads Requested Budgets Due	03/26/2020
Requested Budgets Reviewed by Finance Administrator	3/30/2020 to 4/3/2020
Department Budgets Reviewed by City Manager and Finance Administrator	4/06/20 to 4/10/2020
Revised Requested Budgets Due to Finance Administrator	04/17/2020
Department Head Proposed Narrative Due to City Manager	04/17/2020
Finance Administrator Prepares Proposed Budget for City Manager Review	4/20/2020 to 05/08/2020
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/08/2020
Proposed Budgets available at City Hall	05/22/2020
Budget Committee Meets	05/26/2020
Budget Committee 2nd Meeting	05/27/2020
Budget Committee 3rd Meeting	05/28/2020
Finance Administrator Prepares Approved Budget	06/03/2020 to 6/5/2020
Prepare Budget Hearing Notice for City Recorder to Publish	05/29/2020
Hold Budget Hearing	06/22/2020
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/22/2020
Finance Administrator Prepares Final Adopted Budget	6/23/2020 to 6/30/2020
Submit Tax Certification Form to the County Assessor's Office	07/07/2020

2020-2021 Budget Message

May 26, 2020

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit a balanced budget for FY 20-21 to the City of Scappoose Budget Committee. This year's budget aims to maintain continued funding for all core services the City traditionally provides to our citizens. It also focuses on numerous City Council goals for the upcoming year. In addition, given the significant growth that the City is experiencing, and the imminent growth that we anticipate in the future, this budget addresses investments in the City's capability to accommodate and prepare for this growth. More specifically, this budget targets critical investments that are crucial to assuring that the City can meet the needs of our growing community.

To begin, I want to recognize the City Staff for their dedication and commitment to addressing the spectrum of needs facing our community. Every single Department is experiencing a steady growth in demand for services and remain committed to doing what it takes to provide the best customer service possible for our citizens. This past year we've had a whirlwind of activity, and this coming year, we don't anticipate the pace slowing down.

This past year has been a very memorable one for our community in many ways. There are several significant events that have occurred that will leave a long and lasting imprint on the future of our City. One of these events occurred on March 13th when Governor Brown adopted an emergency order to try and curb the spread of the Covid-19 Pandemic. This action closed local retail businesses, restaurants, bars, schools and all non-essential businesses in our community. The Governor's decision also caused some local developers to delay their construction projects. The Covid-19 pandemic is having an unsettling effect on our local economy. The May 15th decision by the Governor to authorize Columbia County to reopen as part of the phase 1 Covid-19 recovery plan, should help alleviate the financial struggles our local businesses are experiencing because of the Emergency order.

The proposed budget has been prepared making an allowance for the financial impacts that are being caused by the Pandemic. We have been conservative in our revenue projections and with expenditures, along with trying to increase reserve funds in anticipation that it may be some time before the economy returns to normal.

Although the Covid-19 Pandemic has slowed some sectors within our economy, things have remained relatively busy at the City. We continue to experience significant construction activity within the local economy as well as within City Hall. Staff continues to focus on carrying out the goals and objectives adopted by the City Council and have been very successful in achieving several of them.

Despite the negative impact of the Pandemic, the City still experienced several important successes this past year that should be underscored. The City has continued to work with Airpark Development LLC to develop over 400 acres of industrially zoned property. Airpark Development has invested over \$25 million towards developing a shovel ready industrial park, which is one the largest green field industrial sites in the region. The City has worked daily with the developer in construction of a new well, new roads, a new sewer pump

station and the Trtek Trailhead amongst other improvements that have been built this past year. This summer, Airpark Development will begin constructing phase 3 and phase 4 of the project, and we will continue to support their efforts. We have earmarked resources to make sure that we have the staff capacity necessary to continue to meet their, as well as other, development related needs.

PCC is in the midst of building their Scappoose Campus. The Port is building a facility for Devinair. OMIC is planning on constructing their second building this year as well. We continue to receive more inquiries from new companies considering Scappoose as a place to bring their operations. The City is working closely with partners from Columbia County, the Port, the State of Oregon, CCET and the property owners to market our area for new employment opportunities. We have appropriated some funding to develop a marketing brochure of our industrial sites.

The City received a \$6.4 million loan from DEQ to help upgrade our wastewater treatment plant, per the projects identified in Phase 1 of the newly completed Wastewater Master Plan. It is important to note that upgrades to this facility would be necessary even without all the new growth we are experiencing. Fortunately, the new growth will help pay for these improvements.

Last year, the 2nd Dutch Canyon well came online and added another 300 gallons a minute of production capacity to our system. Airpark Development also drilled a new well which should be online this year. This will give us some important new capacity, but we still will need additional water supply. This budget includes a \$425,000 match for a \$1.275million grant we are pursuing to construct a new well at the Miller Treatment Plant . This well will be drilled to over 400 feet, with plans of getting below the basalt layer. This is a similar approach to the wells drilled in the Warren area that have proved successful. Most wells operated by the City have been at the 200-foot level and we are hoping this will give us access to a completely new water aquifer that has not been tapped by the City before.

This past year, the City was also successful at passing a local fuel tax. This new tax is estimated to generate approximately \$250,000 in new revenues that will be targeted towards sidewalk and street improvements. The City has already invested in new sidewalks off 6th St. as part of the new Casswell subdivision. This budget includes funding to hire the Engineers necessary to help design improvements for Old Portland Rd. and SE 3rd Place. Several other maintenance projects will also be funded using fuel tax and other state shared revenues. The creation of an Urban Renewal District was also an important Council action that will have a long-term impact on the future. The Urban Renewal District could generate \$37 million for future investments in infrastructure and downtown improvements over the next 20 years.

Another major highlight from last year was the acquisition of the property owned by the Grabhorn family, located along E.J. Smith Road. This 9-acre parcel was purchased using the pool fund. A Conceptual Park Design for this property is being prepared by 3J Engineering and will include a creek front trail, recreational fields and a future site for a swimming pool. This Concept Plan will be shared with key stakeholders to gain their feedback before it is ever finalized. The City anticipates pursuing a State of Oregon Parks & Recreation Grant to help fund some of the improvements that will be identified.

We have also proposed funding to upgrade the Peace Candle, which was salvaged due to an easement the City negotiated with the property owner. The City has agreed to maintain the Candle and has earmarked \$50,000 for improvements from the proposed budget.

Over the past 4 years, the City has upgraded its Water, Wastewater, Transportation, and Park Master Plans. This year we will complete the Stormwater Master Plan, which hasn't been updated since 1998. It is the last infrastructure master plan that needs to be completed. The City has made major investments in our master plans to make sure that we spend our limited resources strategically and wisely. This year's budget targets funding to help complete numerous projects that have been identified in our master plans.

In summary, this year's budget continues to strategically focus on achieving the goals and objectives adopted by the Scappoose City Council. Many of the projects are the logical next steps towards completing long term projects that have been high priorities for our community.

In closing, I would like to recognize the Council and Mayor for their extraordinary leadership and support. Strong and effective leadership is an integral part of any healthy organization. Fortunately, our Council understands that by working together, we can make a real difference. Last year was an exciting year for the City and I believe this upcoming year promises to be exceptional for our community as well.

At this time, we will begin a review of each of the funds within the budget.

Respectfully submitted,

Michael Sykes
Budget Officer
City of Scappoose

Scappoose

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

Smart Growth

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

Lifelong Learning

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

Sustainable Economy

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

Connected Community

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

Caring Community

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

Local Pride

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

Passionate Stewardship

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

Prepared by the Scappoose Community Vision Committee

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

Adopted August 1, 2016 by the Scappoose City Council

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

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

Develop a Vibrant and Diverse Local Economy	Enhance Community Livability	Keep Scappoose one of the Safest Communities in Oregon	Develop a Park & Rec. System within a 10-minute Walk from all Neighborhoods	Address Aging Infrastructure
OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES	OBJECTIVES
Support Development of OMIC/PCC	Develop a Sidewalk Improvement Program	Continue Community Outreach by Police Department	Continue Friends of Scappoose Parks	Wastewater Phase One Capacity Upgrades
Coordination of One Stop Meetings	Update Public Works Design Standards	Maintain Emergency Response Preparedness	Support Public Art	Address I & I within Collection System
Promote and Support Small Local Businesses	Welcome to Scappoose Sign	Review and Update Emergency Operation Plan	Protect and Restore Candle	Complete Wastewater Collections Master Plan
Support and Monitor Development of the East Airport Subdivision	Update Rail Corridor Study	Provide School Resource Officer	Rezone and begin Development of Chapman Landing	Update Stormwater Master Plan
Revise Resolution 16-19 (betterment fund)	Streetscape Improvements	Traffic Enforcement Plan	Develop a South Scappoose Creek Trail Plan	Review and Update SDC's Fees
Update City's Land Use code	Promote Community Events	Recruit and Maintain Sufficient Staffing Levels	Acquire and Develop E.J. Smith Road Property	Develop a five-year Capital Improvement Plan
Develop an Economic Development Marketing Plan	Complete an Affordable Housing Plan	Continue Citizens Academy	Develop Funding Strategy for Parks	Develop City Facility Master Plan
Rename OMID	Develop a Long-Term Comprehensive Community Vision		Explore Possibility of Community Center	Support County Road Resources and Improvements
Prepare 3-5-year Budget Forecast. Explore Modified Accrual Basis of Accounting	Continue Communication Outreach		Explore Development of 14-acre Park East of Airport	
Create a Marketing/Branding Program	Develop Leadership Luncheon Program		Veterans Park/Chief Concomly Park Bridge Feasibility Study	
Promote and Support County Wide and Local Tourism	Explore Alternate Route to East Side of Airport		Develop Eastside Trail along Railroad Right-of-Way	
	Support Senior Center		Develop Vista Property	

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

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

Budget Control and Accountability

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

Budget Changes after Adoption

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

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

City Funds (excluding Cogeneration Fund)

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

Cogeneration Fund

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

Capital and Equipment

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

Enterprise Funds

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

Interfund Advances and Transfers

City funds may borrow from one another. Interfund advances use cash temporarily idle in one fund to provide cash flow for a specific purpose in another fund. Interfund loans are repaid on a set schedule. Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

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

Contingency Reserves Policy

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

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. 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 ensure 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 ensure 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 ensure 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-term 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) or the Engineering News Record's (ENR) 20 city average Construction Cost Index (CCI). 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 primary beneficiary of the City's development review efforts is, in fact, the community rather than the applicant. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.
- Effect of pricing on the demand for services.
The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- Feasibility of collection and recovery.
Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

General Concepts Regarding the Use of Service Charges

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

- Revenues should not exceed the reasonable cost of providing the service.

- The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed each year to ensure that related costs are recovered in accordance with City Council policy.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Factors Favoring Low Cost Recovery Levels

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

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

Factors Favoring High Cost Recovery Levels

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

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

Low Cost - Recovery Services

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

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

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

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

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

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

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

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

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

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

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

Enterprise Fund Rates

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

Internal Controls

Introduction:

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

Control Environment: The internal control environment starts at the top of any organization. Ethical behavior and management integrity set the tone to establish the organization's culture. The City of Scappoose makes every effort to

stress financial accountability to all employees. The City takes great pride in financial management and strives to continue maintaining effective internal controls, consistent with professional standards and practices. In the past, management decentralized financial accountability and responsibility to a certain extent, but we continue to monitor financial transactions and controls, which are explained in more detail below.

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

Control Activities: As explained previously, this is the historical center of internal controls. The following are examples of City of Scappoose policies and procedures that have been established to maintain internal control:

Purchasing and Accounts Payable

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

Human Resources and Payroll

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

Cash Receipts and Accounts Receivable

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

Bank and Investment Reconciliations

- The bank accounts are reconciled monthly by the Finance Administrator who does not have check signing authority.
- Canceled checks are not provided to the City although a CD of their images is received each month and stored until the audit is complete for the fiscal year. Those CD's are viewed upon receipt by the Finance Administrator and compared to the separate list kept of all checks issued.
- Voided checks must be given directly to the Finance Administrator.

- The Finance Administrator reviews and initials each monthly bank reconciliation, questioning any items that are not adequately annotated or that are unique.
- The Local Government Investment Pool accounts are reconciled monthly by the Finance Administrator.

General Ledger

- Each asset and liability account on the City's general ledger is reconciled monthly with back-up work papers kept in a monthly general ledger file.
- The general ledger is closed monthly, usually balanced by the third week of the following month.
- All General Ledger reports, bank statements and journal entries, along with details to justify the entry are kept by the Finance Administrator.

Budget

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

Audits

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

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

Monitoring: Monitoring activities are primarily following up on situations or transactions that come to the Finance Department that are irregular. By backtracking with operating departments on small, possibly insignificant issues, operating department employees realize that the City operates with tight controls. This helps to establish the level at which the operating department employees should expect the Finance Department to monitor financial transactions.

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 7,270.

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 the City's investment of financial assets from 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 if there are 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 funds under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for Investment Officer including not committing to invest funds or sell securities more than 14 business days prior to the anticipated date of settlement), ORS 294.805 to 294.895 (Local Government Investment Pool). Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

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

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

*As determined on the settlement date.

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

- 16.1 U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips with maturities not exceeding seven years from the date of purchase.
- 16.2 Federal Instrumentality Securities: Debentures, discount notes, callable securities and stripped principal or coupons with final maturities not exceeding seven years from the date of purchase issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB), Federal Home Loan Mortgage Corporation (FHLMC), Student Loan Marketing Association (SLMA), Resolution Funding Corporation (RFCORP), Financing Corporation (FICO), and Tennessee Valley Authority (TVA).
- 16.3 Commercial Paper is 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 are 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 is organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February 2008, was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.

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

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

Repurchase Agreements shall be entered into only with:

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

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

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

- 16.9 Obligations of the States of Oregon, California, Idaho and Washington: Lawfully issued debt obligations of these states and their political subdivision that have a long-term rating of AA or an equivalent rating or better or are rated in the highest category for short-term municipal debt by a nationally recognized rating agency. Such obligations are authorized only if there has been no default in payment of either the principal 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:** Affecting 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.

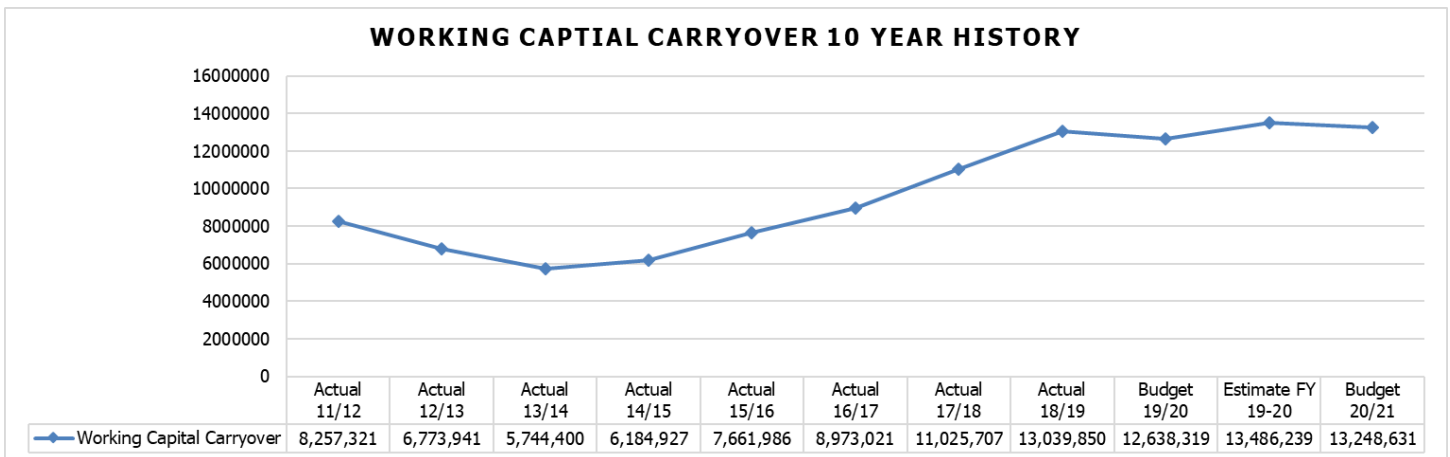
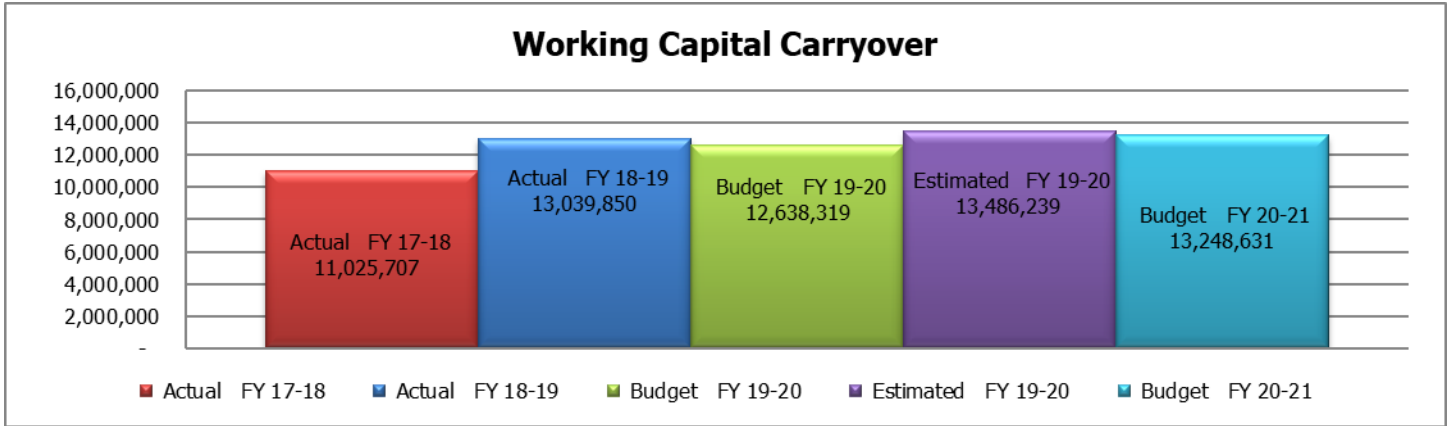
- 17.17 **Coupon Rate:** The annual rate of interest that the issuer of a bond promises to pay to the holder of the bond.
- 17.18 **Coupon Yield:** The annual interest rate of a bond divided by the bond's face value and stated as a percentage. This usually is not equal to the bond's current yield or 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.

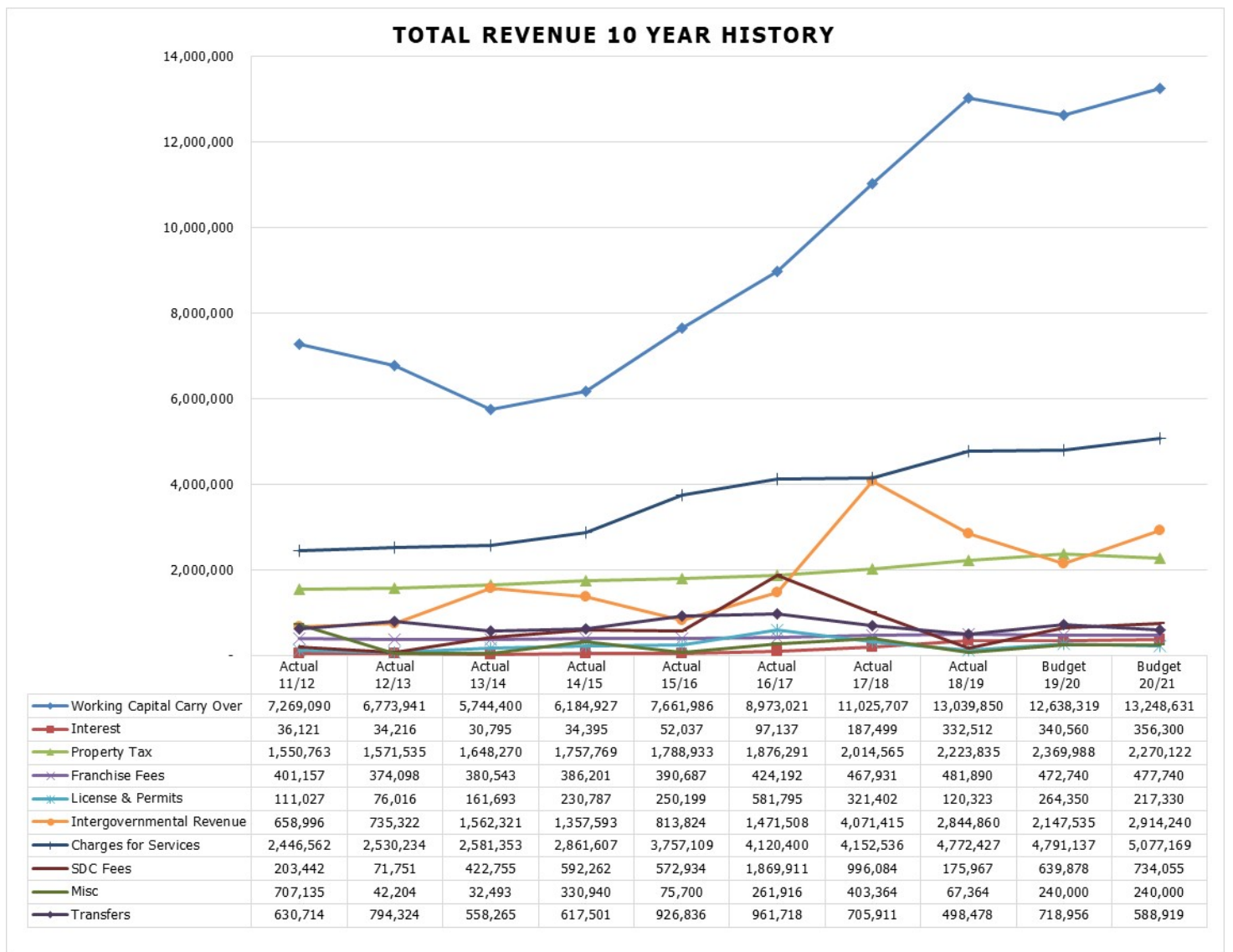
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. 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; equal to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond. Also called net yield.

All Funds Combined Summary Total Resources



Total Revenue Summary					
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
Working Capital Carry Over	\$ 11,025,707	\$ 13,039,850	\$ 12,638,319	\$ 13,486,239	\$ 13,248,631
Interest	187,499	332,512	340,560	352,655	356,300
Property Tax	2,014,565	2,223,835	2,369,988	2,252,000	2,270,122
Franchise Fees	467,931	481,890	472,740	466,378	477,740
Licenses & Permits	321,402	120,323	264,350	349,000	217,330
Intergovernmental Revenue	4,071,415	2,844,860	2,147,535	1,330,617	2,914,240
Charges for Services	4,152,536	4,772,427	4,791,137	4,785,845	5,077,169
SDC Fees	996,084	175,967	639,878	619,920	734,055
Misc.	403,364	67,364	240,000	302,473	240,000
Transfers	705,911	498,478	718,956	618,956	588,919
Total	\$ 24,346,414	\$ 24,557,506	\$ 24,623,463	\$ 24,564,083	\$ 26,124,506

	Total Percent by Revenue Source				
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
Capital Carry Over	45%	53%	51%	55%	51%
Interest	1%	1%	1%	1%	1%
Property Tax	8%	9%	10%	9%	9%
Franchise Fees	2%	2%	2%	2%	2%
Licenses & Permits	1%	0%	1%	1%	1%
Intergovernmental Revenue	17%	12%	9%	5%	11%
Charges for Services	17%	19%	19%	19%	19%
SDC Fees	4%	1%	3%	3%	3%
Misc.	2%	0%	1%	1%	1%
Transfers	3%	2%	3%	3%	2%
Total	100%	100%	100%	100%	100%



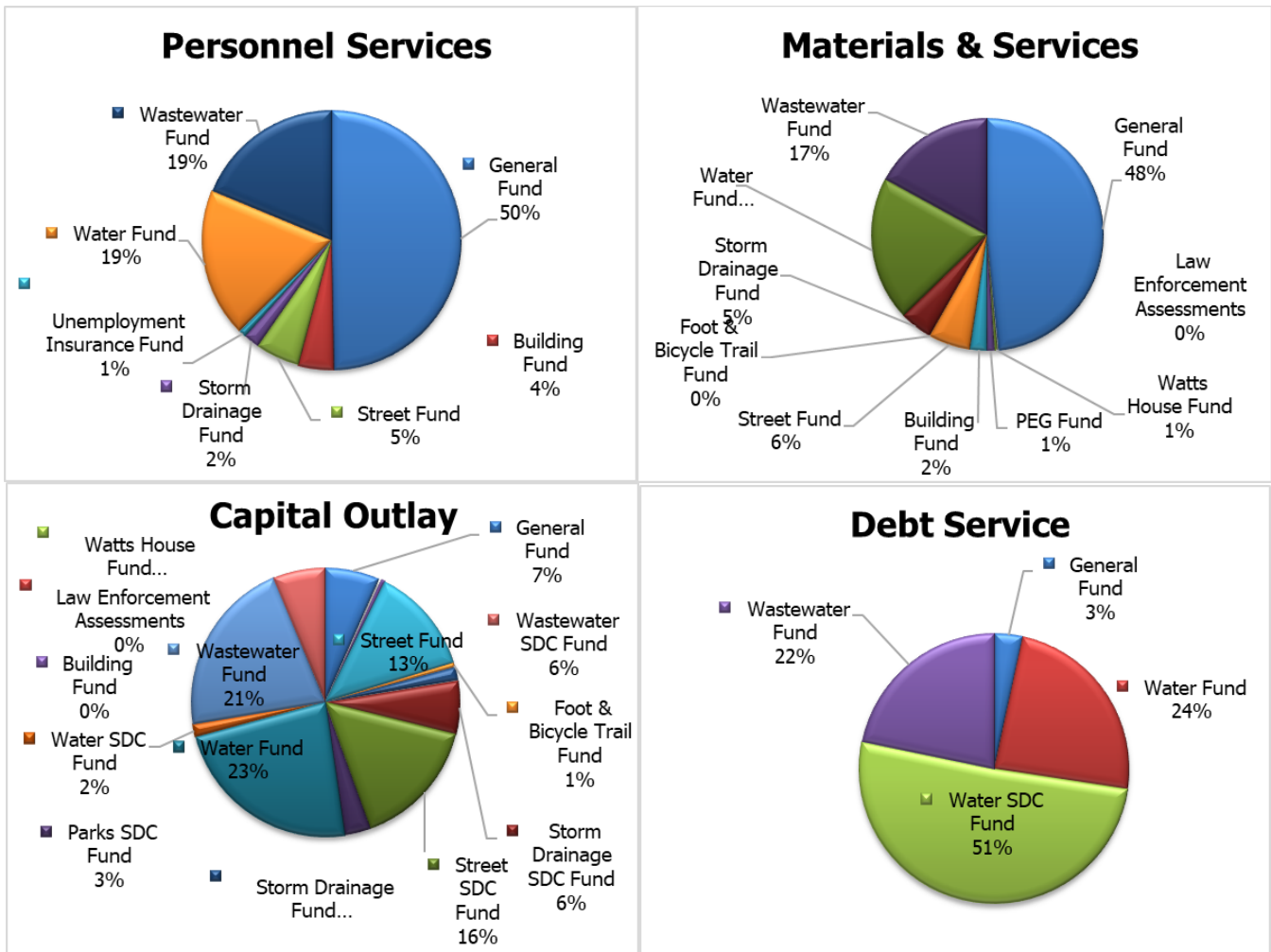
Total Expenditures

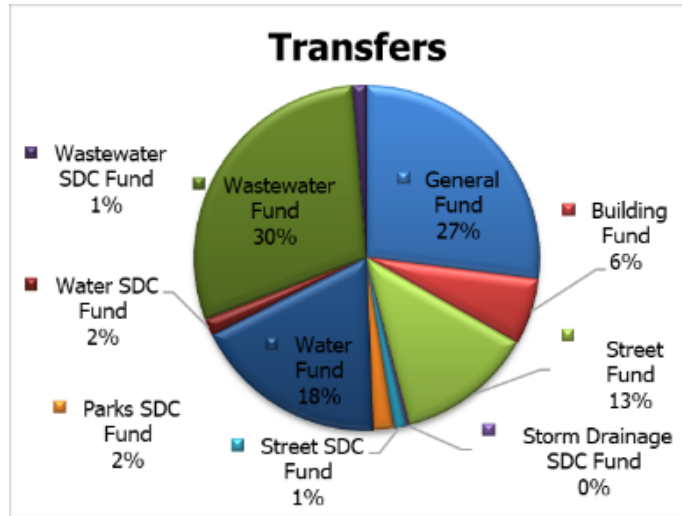
Expenditure Summary	Actual	Actual	Budget	Estimated	Budget
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
General Fund	3,381,908	3,735,665	5,862,015	4,162,681	6,056,020
Law Enforcement Assessments	16,235	19,695	39,486	25,000	21,453
Watts House Fund	5,316	19,629	84,479	39,000	49,499
PEG Fund	15,151	24,092	103,455	22,000	95,800
Building Fund	279,374	248,269	506,536	302,348	540,423
Street Fund	2,346,155	2,478,880	1,437,425	705,578	2,002,386
Foot & Bicycle Trail Fund	-	-	150,844	25,000	133,716
Storm Drainage Fund	322,496	114,951	370,886	123,348	712,749
Storm Drainage SDC Fund	2,422	2,422	604,849	60,009	617,541
Street SDC Fund	64,029	31,655	1,180,320	161,281	1,207,952
Parks SDC Fund	203,489	761,995	232,543	77,414	317,384
Pool Fund	293,140	-	746,169	731,600	8,585
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	-	11,856	121,086	14,000	116,741
Water Fund	1,896,149	1,701,486	3,674,306	2,568,125	3,897,875
Water SDC Fund	298,420	283,066	745,400	285,058	725,302
Wastewater Fund	1,736,840	1,556,503	3,779,398	1,953,939	4,065,130
Wastewater SDC Fund	289,724	42,236	1,159,507	40,431	1,355,950
GO Debt Service Fund	50,837	43,990	24,759	23,955	-
Airpark Water Debt Service Fund	109,216	-	-	-	-
Total	11,310,901	11,076,390	20,823,463	11,320,767	21,924,506

Total Expenditures Percent by Fund					
	Actual	Actual	Budget	Estimated	Budget
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
General Fund	30%	34%	28%	37%	28%
Enforcement Assessments	0%	0%	0%	0%	0%
Watts House Fund	0%	0%	0%	0%	0%
PEG Fund	0%	0%	0%	0%	0%
Building Fund	2%	2%	2%	3%	2%
Street Fund	21%	22%	7%	6%	9%
Foot & Bicycle Trail Fund	0%	0%	1%	0%	1%
Storm Drainage Fund	3%	1%	2%	1%	3%
Storm Drainage SDC Fund	0%	0%	3%	1%	3%
Street SDC Fund	1%	0%	6%	1%	6%
Parks SDC Fund	2%	7%	1%	1%	1%
Pool Fund	3%	0%	4%	6%	0%
Skate Park Fund	0%	0%	0%	0%	0%
Unemployment Insurance Fund	0%	0%	1%	0%	1%
Water Fund	17%	15%	18%	23%	18%
Water SDC Fund	3%	3%	4%	3%	3%
Wastewater Fund	15%	14%	18%	17%	19%
Wastewater SDC Fund	3%	0%	6%	0%	6%
GO Debt Service Fund	0%	0%	0%	0%	0%
Airpark Water Debt Service Fund	1%	0%	0%	0%	0%
Total	100%	100%	100%	100%	100%

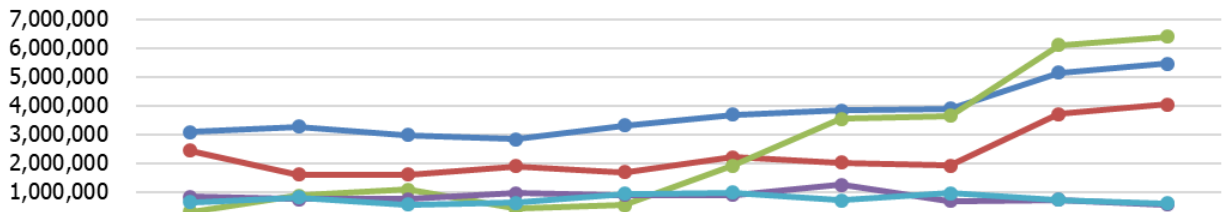
Total Expenditures by Classification

Fiscal Year 2020-2021	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Transfers	Contingencies	Unappropriated Ending Fund Balance	Total
General Fund	2,709,668	1,950,147	418,390	18,760	159,070	799,985	1,700,000	7,756,020
Law Enforcement Assessments		10,000	10,000	-	-	1,453		21,453
Watts House Fund		15,100	5,000			29,399		49,499
PEG Fund		42,400	-			53,400		95,800
Building Fund	242,799	94,247	33,850		36,418	133,109		540,423
Street Fund	301,659	233,454	827,756		75,690	563,827		2,002,386
Foot & Bicycle Trail Fund		3,000	35,000			95,716		133,716
Storm Drainage Fund	109,672	185,540	100,000			317,537		712,749
Storm Drainage SDC Fund		-	412,000		1,818	203,723		617,541
Street SDC Fund		-	1,000,000		6,632	201,320		1,207,952
Parks SDC Fund		-	201,200		11,180	105,004		317,384
Pool Fund		-	-			8,585		8,585
Unemployment Insurance Fund	50,000					66,741		116,741
Water Fund	1,012,724	810,333	1,477,500	132,107	107,473	357,738	1,500,000	5,397,875
Water SDC Fund			100,000	279,803	9,314	336,185		725,302
Wastewater Fund	1,023,869	688,153	1,361,396	119,803	173,565	898,344	800,000	5,065,130
Wastewater SDC Fund			400,000		7,759	948,191		1,355,950
	\$ 5,450,391	\$ 4,032,374	\$ 6,382,092	\$ 550,473	\$ 588,919	\$ 5,120,257	\$ 4,000,000	\$ 26,124,506
	21%	15%	24%	2%	2%	20%	15%	





TOTAL EXPENDITURES 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Personnel Services	3,076,874	3,266,563	2,978,669	2,833,865	3,302,497	3,672,201	3,818,137	3,894,398	5,140,496	5,450,391
Materials & Services	2,426,089	1,601,695	1,594,183	1,886,273	1,674,761	2,208,321	2,011,093	1,907,279	3,709,818	4,032,374
Capital Outlay	291,819	854,876	1,072,391	414,132	532,294	1,898,181	3,532,757	3,631,167	6,105,782	6,382,092
Debt Service	815,567	741,783	734,454	941,420	880,836	880,015	1,243,003	686,408	715,453	550,473
Transfers	630,714	794,324	558,265	617,501	926,836	961,718	705,911	957,138	718,956	588,919

Summary Personnel Services

Under the oversight of the City Manager, the City of Scappoose functions within a structured personnel system that complies with applicable law, the City Charter, City published policies and the terms of collective bargaining agreements. Management of the personnel system, as well as of benefit purchases and cost containment, is the assigned responsibility of the Finance Administrator. The City Manager has an individual contractual arrangement with the City Council.

The City of Scappoose employees are comprised of those covered by the contracts with the Fraternal Order of Police (FOP) Representing the Scappoose Police Officer's Guild (SPOG) and American Federation of State, County and Municipal Employees (AFSCME). In addition to the union contracts, the City has Personnel Policies that apply to all employees. City employees not subject to union contracts are Mid-Management positions and the Department Head Management Team. These individuals are not covered by a union contract due to the nature of their work but are subject to the Personnel Policies and an Employee Handbook. In all instances, employees are to be reviewed at least annually, for their job performance and possible merit increase based upon satisfactory performance. The performance review date for each employee is yearly, usually near the anniversary date of their employment.

Union employees are subject to a contractual salary schedule with progression in the salary steps based upon work performance, time in their position and, in some instances, specific certifications. The actual salary amounts, and the 5% step increases per position, are agreed upon when the contracts are renewed and are listed specifically in each of the contracts. In addition, the contracts may provide for an annual increase in the entire pay plan for July 1 of each contract year, which is usually the cost of living adjustment (COLA), and any negotiated/arbitration awarded additions.

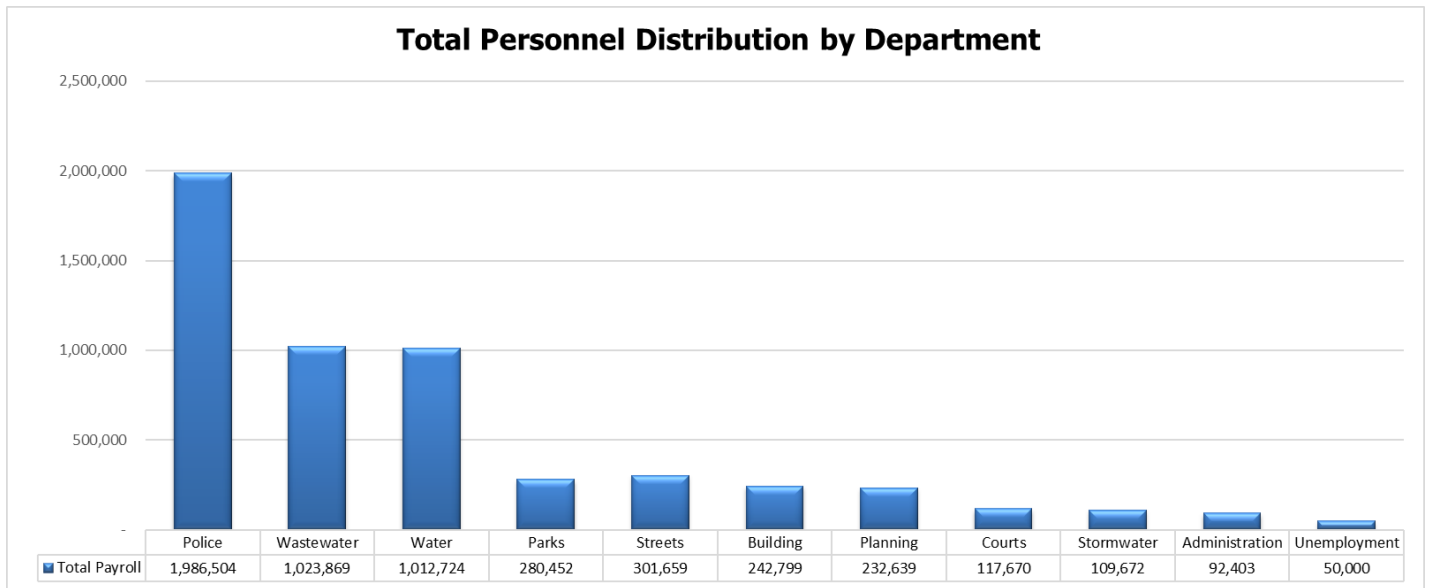
The salaries of Mid-Management employees and Department Heads are subject to a salary plan approved by the City Manager that calls for minimum-maximum wage scale. The City Manager may award additional paid time off in the form of extra vacation hours or personal holiday's where the employee's activities warrant this recognition of effort. City Council provided guidelines for computation of any COLA to be granted in July of each year to Mid-Management staff and Department Heads. A 2.5% COLA is budgeted for this group of employees for the 2020-2021 Fiscal Year.

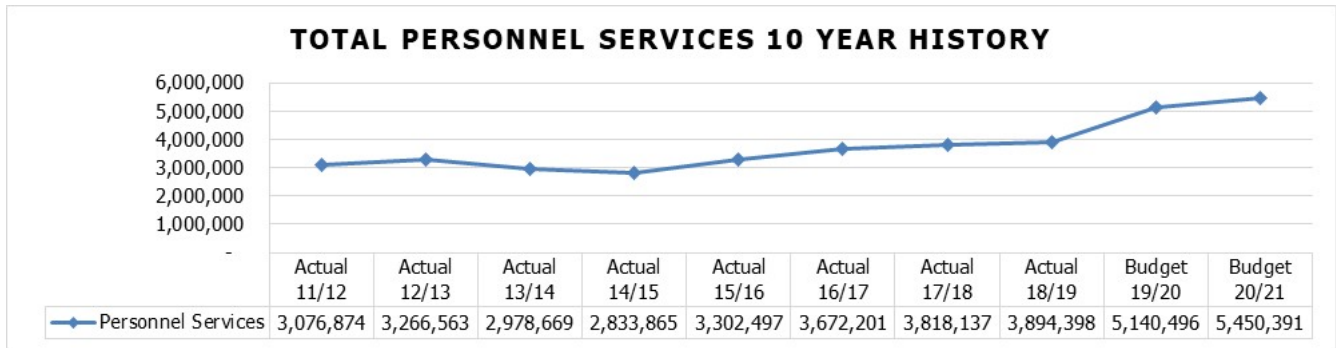
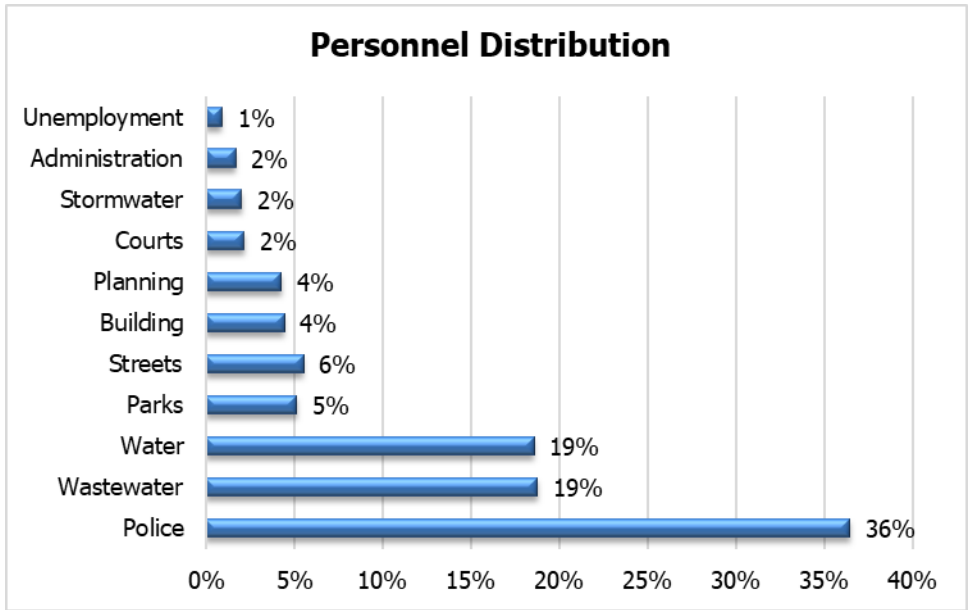
All personnel related activities are subject to the approved budget and all efforts are made during the budget process to provide accurate figures based upon the expected adherence to the salary plans in force. Since merit increases are usually granted on the employee's anniversary of hire date, the annual salaries listed in the budget document will not always be a simple multiple of 12. Any necessary changes in salary or position during a budget year must be supported by documentation and are to be approved by the City Manager. Under the supervision of the City Manager and within the parameters set by the City Council, this program is reviewed regularly to ensure the pay plan meets the needs of the City to ensure a stable, educated and viable workforce.

After salaries, the City's largest personnel related expense is the cost of health, dental, vision and life insurance benefits. Working together, the Finance Administrator and the current contracted City benefits agent, Chris Iverson with Hagan Hamilton Insurance Solutions, have continued the City's long history of working with Citycounty Insurance Services (CIS) to receive the best value for the City's benefit dollars. Based upon data provided in regard to benefit utilization, we have budgeted an estimated percentage increase, but will not complete the benefit renewal process until after the written budget is produced and submitted to the Budget Committee. Staff researches industry pricing, available providers, utilization information, deductible options and customer service during the renewal process. Any wellness activities and employee awareness of healthier lifestyle choices should eventually have a positive effect upon employee health and the City budget. As an added benefit, the City provides a flexible spending account (FSA) program available to all employees. This program allows employees to save their own pre-tax dollars to pay for unreimbursed medical or dependent care expenses.

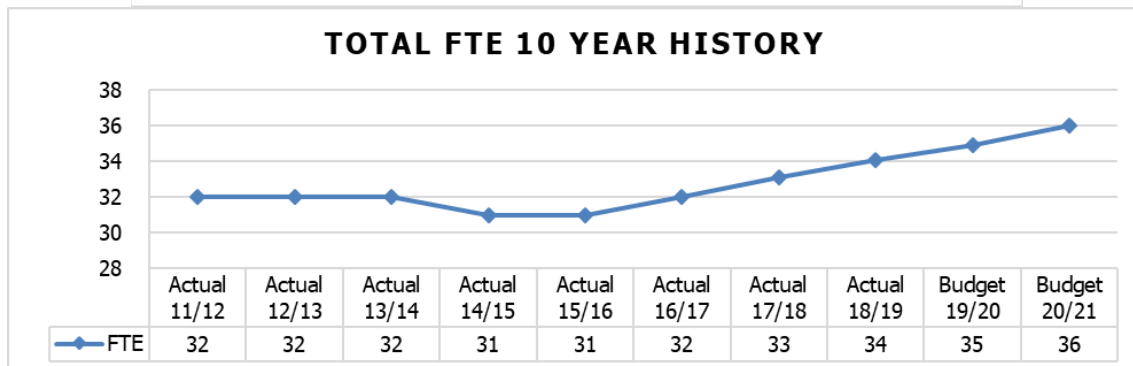
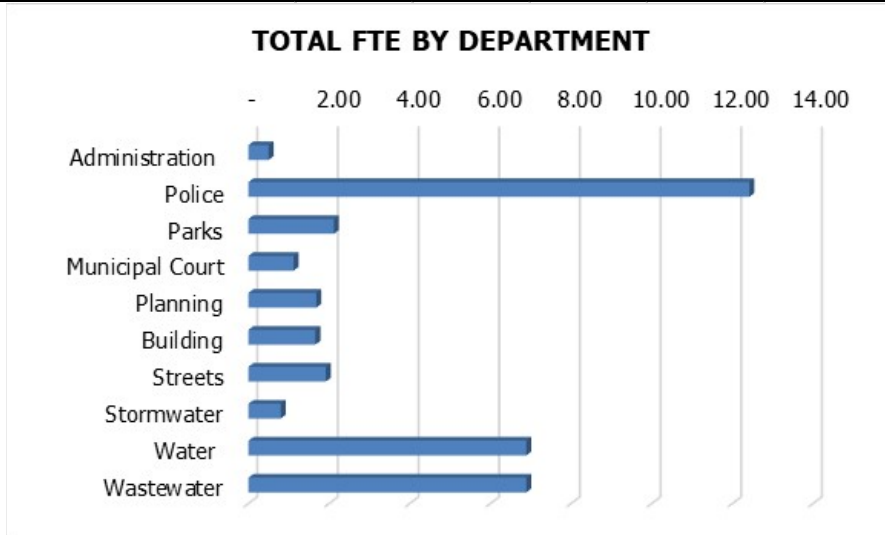
Personnel Services

Department	Unemployment & Hiring Incentive	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
Unemployment & Hiring Incentive	50,000	-	-	-	-	-	-	50,000
Administration Department	-	57,157	12,074	18,450	4,573	150	-	92,403
Building Department	-	145,544	40,359	38,469	11,954	2,587	3,885	242,799
Municipal Court Department	-	71,287	14,018	23,792	5,896	260	2,417	117,670
Parks Department	-	156,237	54,248	43,254	12,975	7,793	5,945	280,452
Planning Department	-	141,847	37,104	37,737	11,659	407	3,885	232,639
Police Department	21,000	1,048,187	368,881	337,254	89,408	52,357	69,418	1,986,504
Storm Water Department	-	64,068	18,577	17,790	5,229	2,719	1,289	109,672
Street Department	-	181,096	47,258	53,932	14,591	3,494	1,289	301,659
Wastewater Department	-	587,602	177,013	171,603	48,307	23,103	16,241	1,023,869
Water Department	-	580,225	168,757	176,327	47,668	24,116	15,631	1,012,724
Grand Total	71,000	3,033,250	938,291	918,608	252,260	116,985	119,998	5,450,391

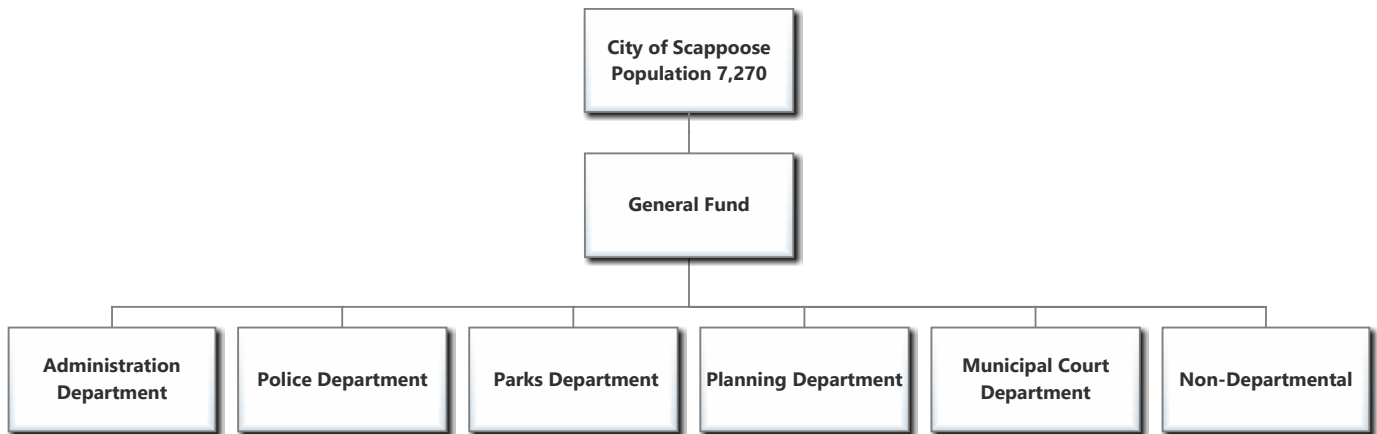




City of Scappoose Compensation Schedule						
	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
City of Scappoose						
Assistant City Manager	1	1	1	1	29.30	45.45
Building Official	1	1	1	1	29.30	45.45
Chief of Police	1	1	1	1	37.79	58.61
City Engineer	1	1	1	1	32.68	50.70
City Manager	1	1	1	1	42.92	66.57
City Recorder	1	1	1	1	26.31	40.80
Engineer Assistant PW	1	-	-	-	25.27	38.58
Finance Administrator/Office Manager	1	1	1	1	37.79	58.61
Office Administrator CDC	1	1	1	1	21.14	26.98
Office Administrator Court	1	1	1	1	21.14	26.98
Office Administrator Finance	1	1	1	1	21.14	26.98
Office Administrator Police	1	1	1	1	21.14	26.98
Operator I	-	-	1	1	23.39	29.85
Operator II	1	1	1	1	25.77	32.89
Operator III	1	1	1	1	28.43	36.28
Patrol Officer	7	7	7	7	25.58	32.65
Planning Supervisor	1	1	1	1	29.30	45.45
Police Lieutenant			1	1	32.72	50.76
Police Sergeant	2	3	2	2	29.28	45.41
Program Analyst	-	-	-	1	20.44	31.68
Public Works Director	1	1	1	1	37.79	58.61
Treatment Plant Supervisor	2	2	2	2	29.30	45.45
Utility/Parks Worker I	1	1	2	2	19.64	25.07
Utility/Parks Worker II	3	3	2	2	23.39	29.85
Utility/Parks Worker III	1	2	2	2	25.77	32.89
Utility Supervisor	1	1	1	1	29.30	45.45
Total FTE	33	34	35	36		



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.

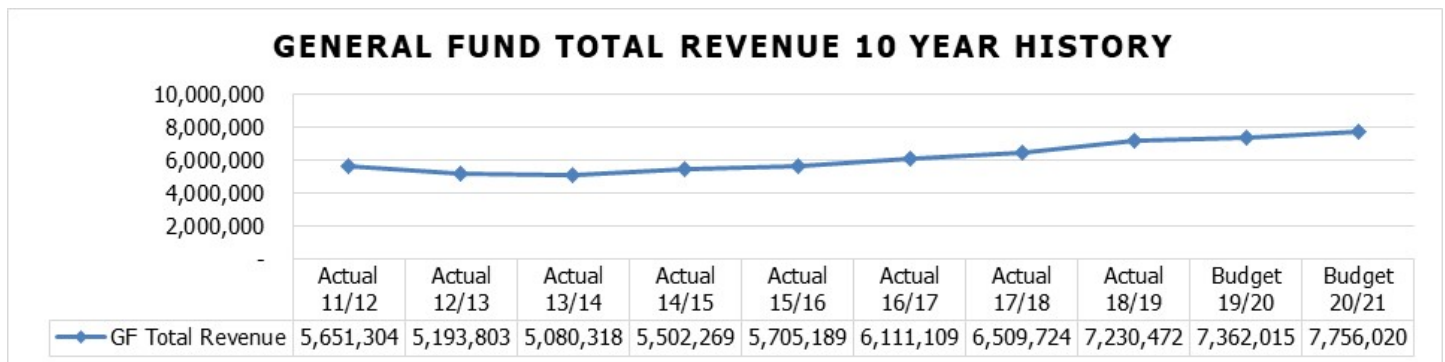
VISION FOR THE YEAR:

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

BUDGET NOTES:

Revenue

The General Fund for fiscal year 20-21 has a beginning cash position of \$3,564,262. 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 \$799,985 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,700,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 21-22 beginning cash carryover.

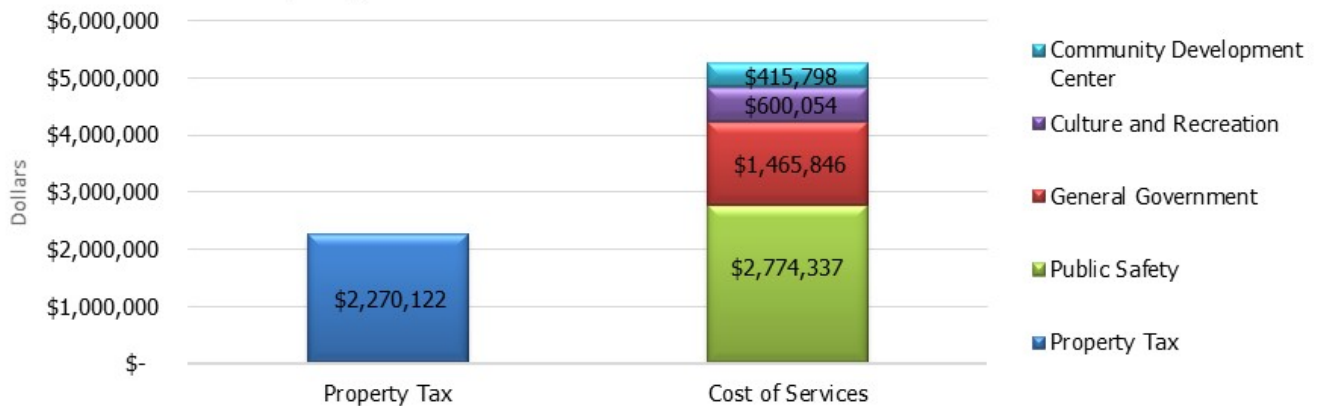


Property tax revenue is projected to be \$2,270,122. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. Property Taxes account for 54% of the General Fund revenue.

PROPERTY TAX REVENUE 10 YEAR HISTORY



Property Tax and Citizen Services

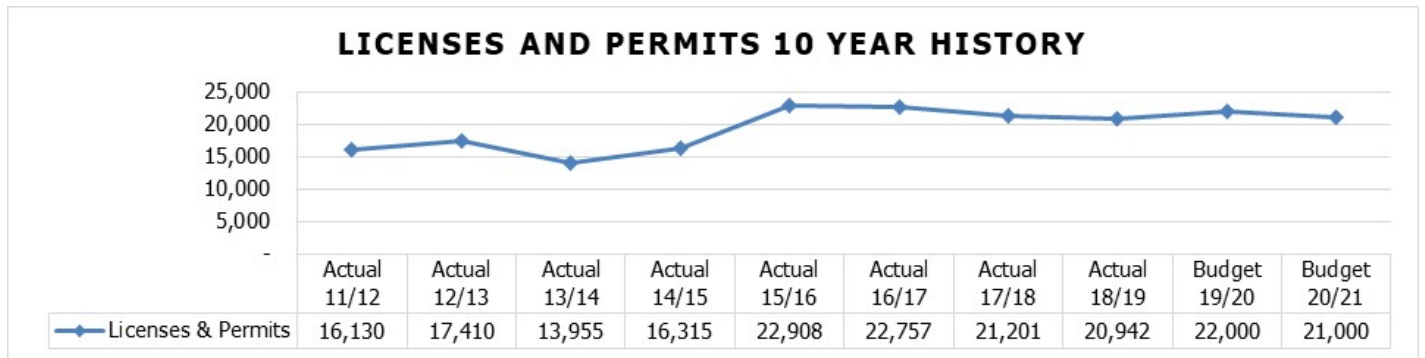


Franchise fee revenue is estimated to be \$477,740. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2021, Comcast Cable (5%) expiring 12/2022 and Astound Broadband (5%) expiring 12/2025. Franchise fees account for 11% of General Fund revenues.

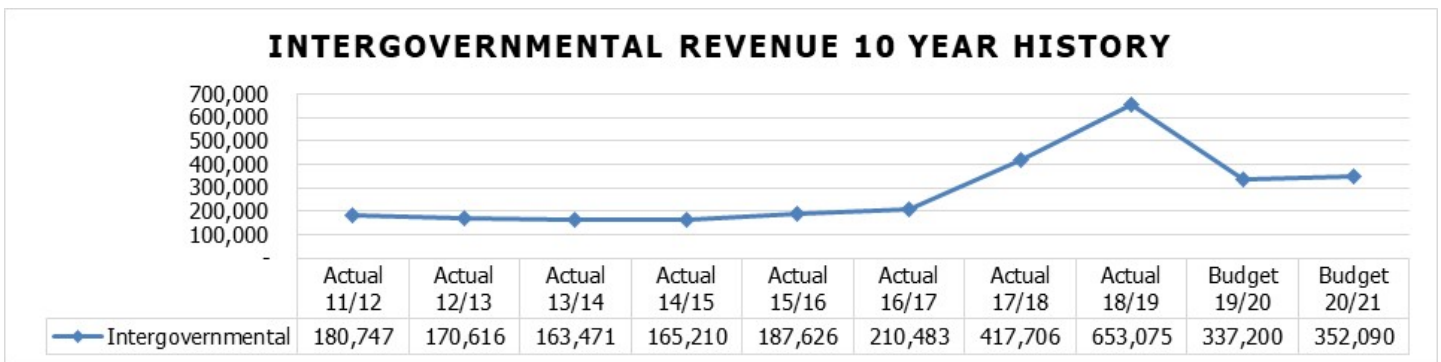
FRANCHISE FEES 10 YEAR HISTORY



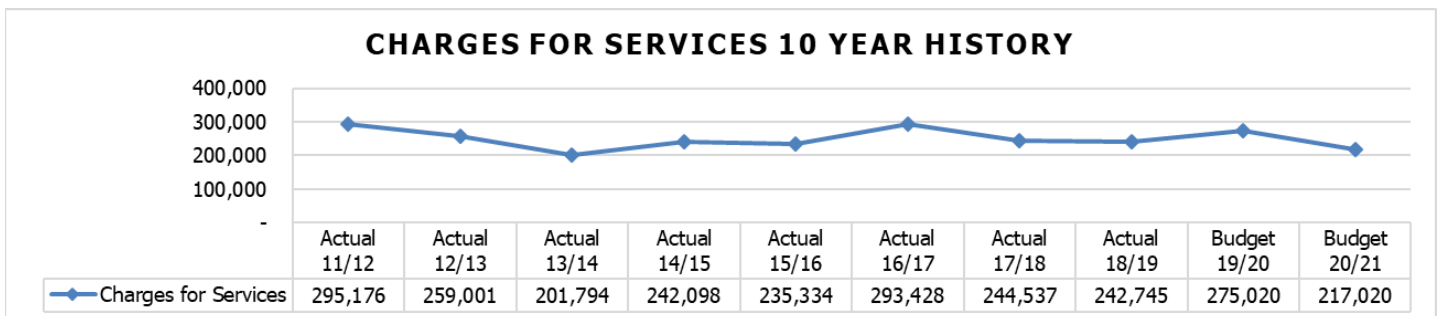
The City anticipates collecting \$21,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.



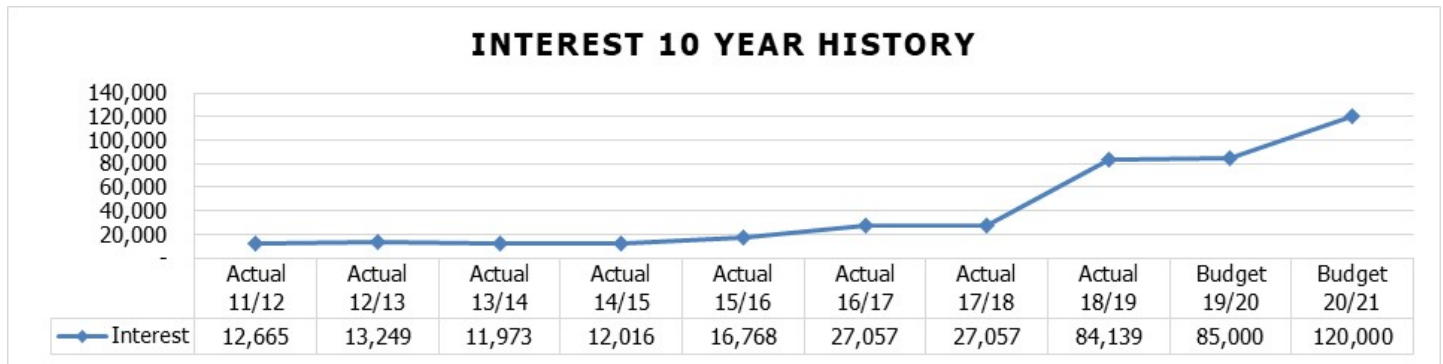
The total intergovernmental revenue is estimated to be \$352,090. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$143,875 for liquor, \$8,215 for cigarettes and \$140,000 for state shared revenue. We will continue to work with the Scappoose School District to help fund a School Resource Officer and expect to receive \$60,000 towards the costs of the position. Intergovernmental revenues account for 8% of the General Fund revenues.



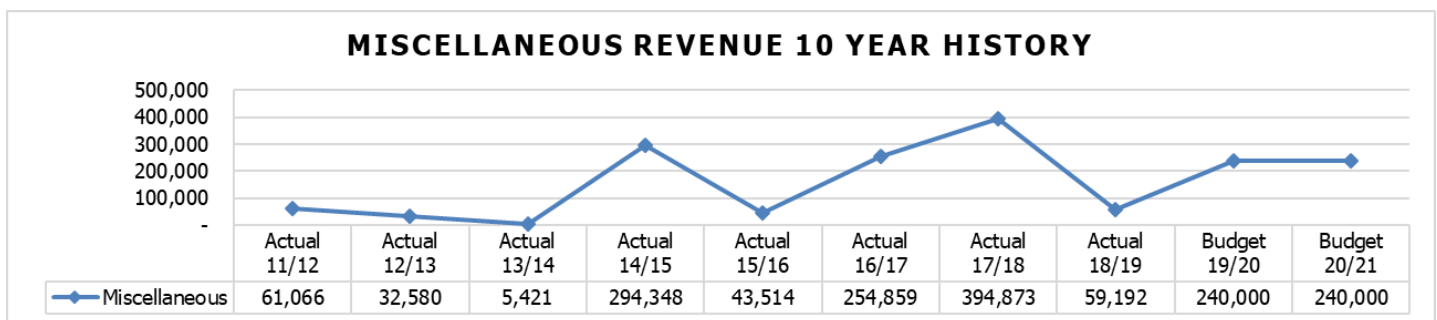
Charges for services has anticipated revenue of \$217,020. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$150,000 from Court revenue, \$50,000 from Planning revenue, and \$10,000 from Police administrative fees. Charges for services account for 5% of the General Fund revenues.



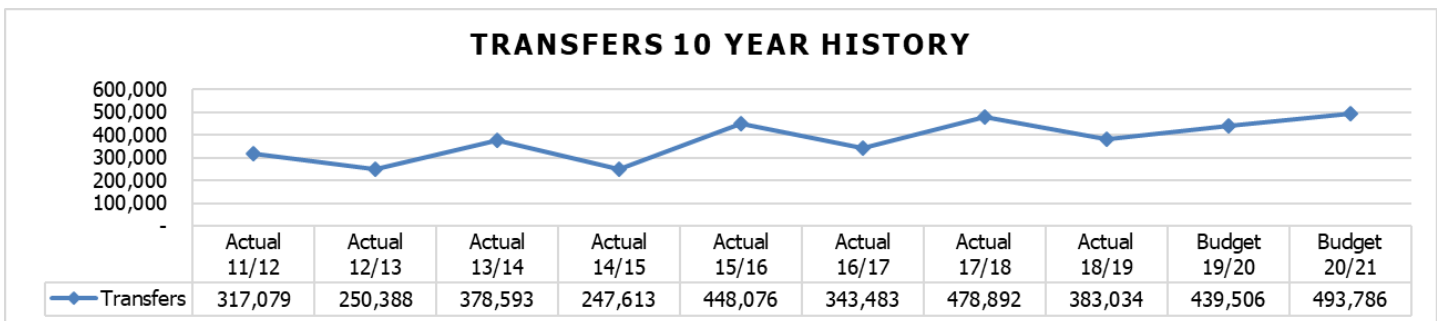
Interest income for the year is estimated at \$120,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 3% of the General Fund revenues.



Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$240,000. Miscellaneous revenue accounts for 6% of the General Fund revenues.

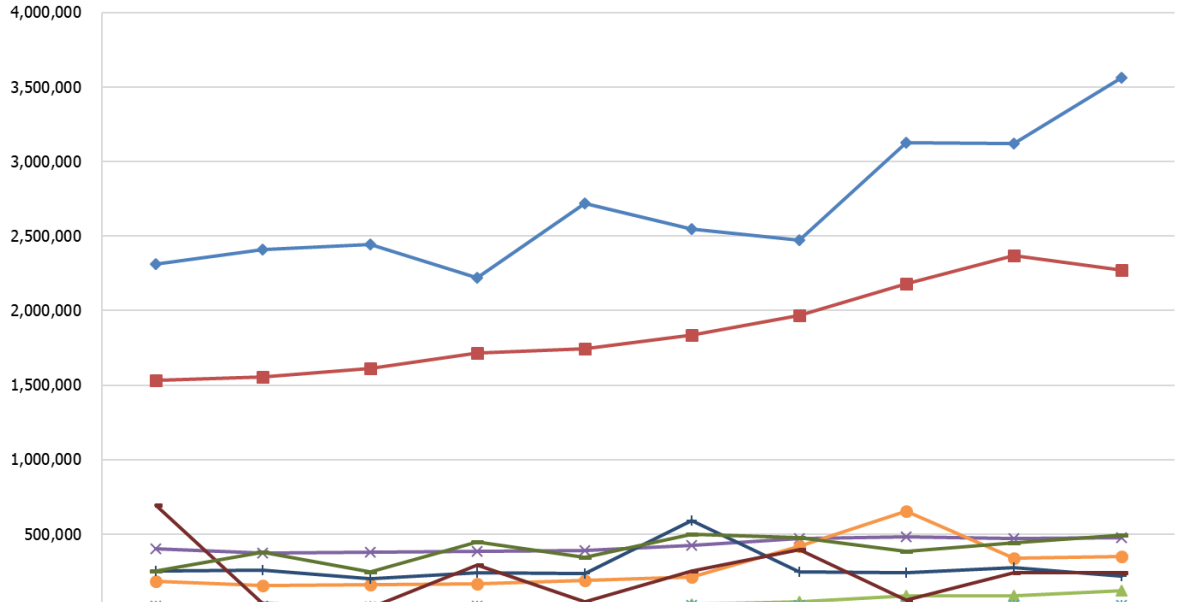


Transfers to the General Fund are projected to be \$493,786. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 12% of the General Fund revenues.



Total amount of revenue for the General Fund is projected to be \$4,191,758. Total fund resources are \$7,756,020.

GENERAL FUND REVENUE 10 YEAR HISTORY

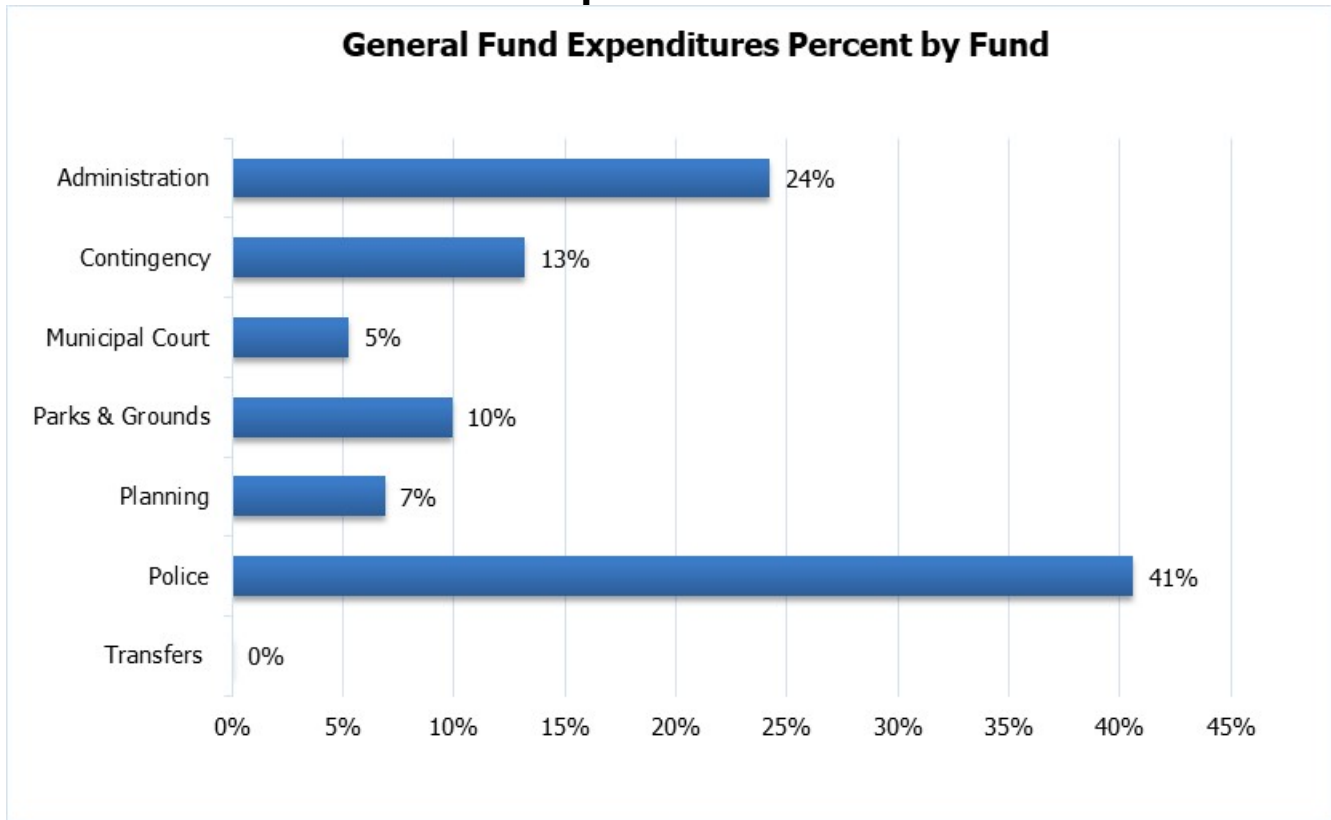


	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Working Capital Carryover	2,309,038	2,408,693	2,444,705	2,220,235	2,719,852	2,548,007	2,470,006	3,127,816	3,120,561	3,564,262
Property Taxes	1,529,899	1,556,128	1,610,843	1,717,770	1,745,017	1,834,112	1,968,338	2,177,639	2,369,988	2,270,122
Interest	12,666	13,249	11,973	12,016	16,768	27,057	46,240	84,139	85,000	120,000
Franchise Fees	401,157	374,098	380,543	386,201	390,687	424,192	467,931	481,890	472,740	477,740
Licenses & Permits	16,130	17,410	13,955	16,315	22,908	22,757	21,201	20,942	22,000	21,000
Intergovernmental Revenue	180,747	154,051	163,471	165,210	187,626	210,483	417,706	653,075	337,200	352,090
Charges for Services	254,866	259,001	201,794	242,098	235,334	593,428	244,537	242,745	275,020	217,020
Miscellaneous	696,412	32,580	5,421	294,348	43,514	254,859	394,873	59,192	240,000	240,000
Transfers	250,388	378,593	247,613	448,076	343,483	496,214	478,892	383,034	439,506	493,786

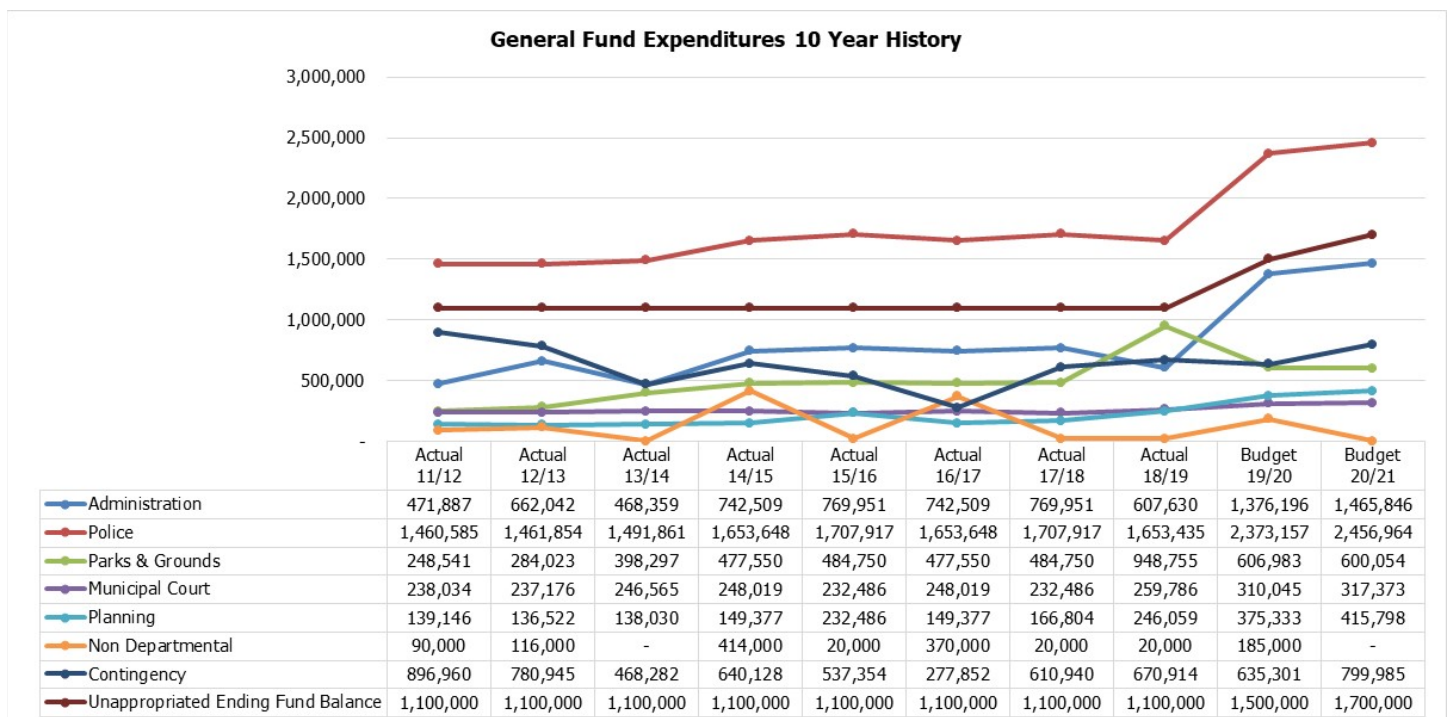
General Fund 10							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 2,470,006	\$ 3,127,816	\$ 3,120,561	\$ 3,494,807	\$ 3,564,262	\$ 3,564,262	\$ 3,564,262
Current year resources							
Property taxes	\$ 1,968,338	\$ 2,177,639	\$ 2,369,988	\$ 2,252,000	\$ 2,270,122	\$ 2,270,122	\$ 2,270,122
Interest	46,240	84,139	85,000	116,500	120,000	120,000	120,000
Franchise fees	467,931	481,890	472,740	466,378	477,740	477,740	477,740
Licenses and permits	21,201	20,942	22,000	19,000	21,000	21,000	21,000
Intergovernmental revenue	417,706	653,075	337,200	485,200	352,090	352,090	352,090
Charges for services	244,537	242,745	275,020	155,845	217,020	217,020	217,020
Miscellaneous	394,873	59,192	240,000	297,707	240,000	240,000	240,000
Transfers	478,892	383,034	439,506	439,506	493,786	493,786	493,786
Total current year resources	\$ 4,039,718	\$ 4,102,656	\$ 4,241,454	\$ 4,232,136	\$ 4,191,758	\$ 4,191,758	\$ 4,191,758
Total resources	\$ 6,509,724	\$ 7,230,472	\$ 7,362,015	\$ 7,726,943	\$ 7,756,020	\$ 7,756,020	\$ 7,756,020
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Administration	\$ 769,951	\$ 607,630	\$ 1,376,196	\$ 911,179	\$ 1,465,846	\$ 1,465,846	\$ 1,465,846
Police	1,707,917	1,653,435	2,373,157	1,994,462	2,456,964	2,456,964	2,456,964
Parks & Grounds	484,750	948,755	606,983	475,765	600,054	600,054	600,054
Municipal Court	232,486	259,786	310,045	264,604	317,373	317,373	317,373
Planning	166,804	246,059	375,333	331,671	415,798	415,798	415,798
Non Departmental Transfers	20,000	20,000	185,000	185,000	0	0	0
Contingency			635,301		799,985	799,985	799,985
Total expenditures	\$ 3,381,908	\$ 3,735,665	\$ 5,862,015	\$ 4,162,681	\$ 6,056,020	\$ 6,056,020	\$ 6,056,020
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Total other requirements	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Ending available working capital	\$ 3,127,816	\$ 3,494,807	\$ -	\$ 2,064,262	\$ -	\$ -	\$ -

General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
10-000-001	Taxes Necessary to Balance	1,892,255	2,075,610	2,299,988	2,170,000	2,208,022
10-000-002	Delinquent Taxes	76,083	102,029	70,000	82,000	62,100
10-000-003	Interest Earned	46,240	84,139	85,000	116,500	120,000
10-000-015	State Liquor Tax	101,610	123,656	133,632	115,000	143,875
10-000-020	State Cigarette Tax	8,552	8,040	8,568	8,500	8,215
10-000-025	State Revenue Sharing	124,406	123,826	140,000	140,000	140,000
10-000-030	Court Fines/Fees/Costs	188,549	195,842	200,000	110,000	150,000
10-000-055	Street Trees (1% of land use fees)	282	356	300	225	300
10-000-060	Business Licenses	20,720	17,432	18,000	16,000	17,000
10-000-065	Planning & Developing Fees	28,638	36,321	50,000	32,000	50,000
10-000-081	CenturyTel Franchise (7%)	9,842	8,365	8,500	8,500	8,500
10-000-082	PUD Franchise (4%)	166,335	170,537	175,000	171,351	175,000
10-000-083	NW Natural Gas Franchise (3%)	77,332	71,633	75,000	77,197	80,000
10-000-084	Garbage Franchise (5%)	61,682	64,595	62,000	60,000	60,000
10-000-085	Cable Franchise (5%)	110,024	107,716	109,000	105,000	110,000
10-000-087	Misc. Franchise Fees	9	184	-	250	-
10-000-100	Miscellaneous	16,195	28,436	15,000	25,000	15,000
10-000-101	Donations & Grants	183,138	397,553	55,000	221,700	60,000
10-000-102	Police Administrative Fees	19,570	8,568	18,000	7,000	10,000
10-000-105	CET Administrative Fees (4%)	7,445	1,267	6,320	6,320	6,320
10-000-106	CET School District (96%)	178,678	30,415	225,000	225,000	225,000
10-000-110	Transient Tax 45% Tourism	240	1,755	2,000	1,500	2,000
10-000-111	Transient Tax 45% Parks	240	1,755	2,000	1,500	2,000
10-000-112	Transient Tax Admin Fee	53	390	400	300	400
10-000-150	Advance Funding Reimbursement	-	-	-	47,707	-
10-000-161	Parks Misc. Revenue	200,000	340	-	-	-
10-000-670	Natural Gas Royalties	3,468	-	4,000	4,840	5,000
10-000-671	Enterprise Zone Betterment	39,240	58,860	39,240	39,240	39,240
10-000-901	Transfer in Municipal Court	4,188	4,476	4,943	4,943	5,378
10-000-903	Transfer in Building Fund	26,182	28,256	30,593	30,593	36,418
10-000-915	Transfer in Parks	27,949	22,653	23,782	23,782	31,490
10-000-916	Transfer in Planning Fund	27,333	29,233	32,410	32,410	36,434
10-000-917	Transfer in Street Fund	83,388	58,179	64,601	64,601	75,690
10-000-918	Transfer in Water Fund	44,295	40,862	43,047	43,047	12,340
10-000-919	Transfer in Sewer Fund	123,776	110,279	134,382	134,382	173,565
10-000-920	Transfer in Police	85,662	76,838	74,348	74,348	85,768
10-000-921	Transfer in Street SDC Fund	7,816	4,577	11,281	11,281	6,632
10-000-922	Transfer in Parks SDC Fund	8,033	835	4,414	4,414	11,180
10-000-923	Transfer in Storm Drain SDC	2,422	2,422	2,009	2,009	1,818
10-000-924	Transfer in Water SDC Fund	20,077	2,347	7,265	7,265	9,314
10-000-926	Transfer in Sewer SDC Fund	17,771	2,077	6,431	6,431	7,759
	Total General Fund Revenue	4,039,719	4,102,656	4,241,454	4,232,136	4,191,758

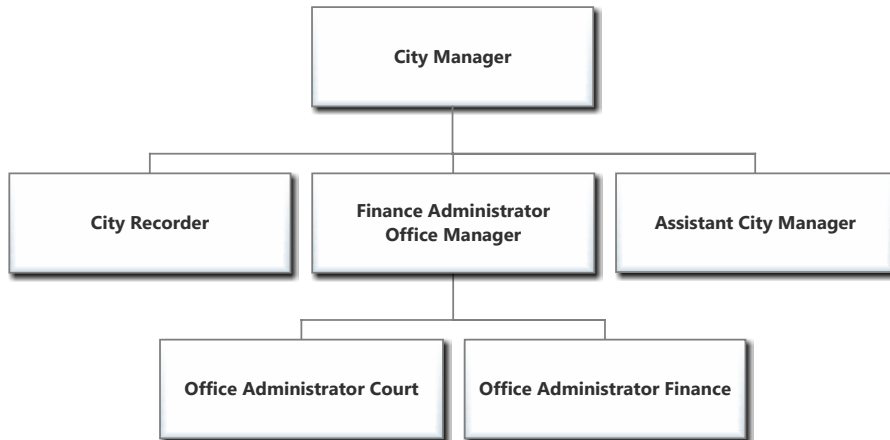
Expenditures



Within the General Fund, the City expects to expend \$6,056,020. These expenditures are budgeted into the following departments: Administration 24% \$1,465,846, Police 41% \$2,456,964, Parks & Grounds 10%, \$600,054, Municipal Court 5% \$317,373, Planning 7% \$415,798, Transfers 0% \$0 and Contingency 13,% \$799,985.



ADMINISTRATION DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COUNCIL AND DEPARTMENT GOALS:

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

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Acquire E.J Smith Road Property												
Adopt Budget												
Annual Town Meeting												
Boards & Commissions Banquet												
CEP Process												
Complete 3-5 year budget forecast												
Complete Affordable Housing Program												
Complete Long-Term Comprehensive Community Vision												
Continue Communication Outreach												
Continue Friends of Scappoose Parks												
Coordinate with County - Alternate Route												
Coordination/One Stop Meetings												
Council Goal Setting												
Council Retreat												
Create Local Industrial Recruiting/Marketing Brochure												
Create Marketing/Branding Program												
Develop a City Facility Master Plan												
Develop Chapman Landing												
Develop E.J. Smith/Veteran's Extension Park												
Develop Eastside Trail												

ADMINISTRATON OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Park Funding Strategy												
Develop South Scappoose Creek Trail												
Develop Vista Property												
Explore City Wide Facility Master Plan												
Explore Development of 14-acre Park East of Airport												
Explore possibility of a Community Center												
Maintain Website Page												
Monthly Newsletter												
Personnel Policies & Procedures												
Prepare Budget												
Prepare Department Work Plans												
Prepare Financial Statements												
Promote and Support County Wide and Local Tourism												
Promote Community Events												
Protect and Restore Peace Candle												
Public Art												
Pursue Grants												
Retain and Recruit Staff												
Revise Betterment Fund Resolution												
Support Development of East Airport Subdivision												
Support Development of OMIC/PCC												
Support Public Art												
Support Senior Center												
Update Ordinances and Codes												
Update Rail Corridor Study												
Veteran's Park/Chief Concomly Park Bridge Feasibility Study												
Welcome to Scappoose Sign												

BUDGET NOTES:

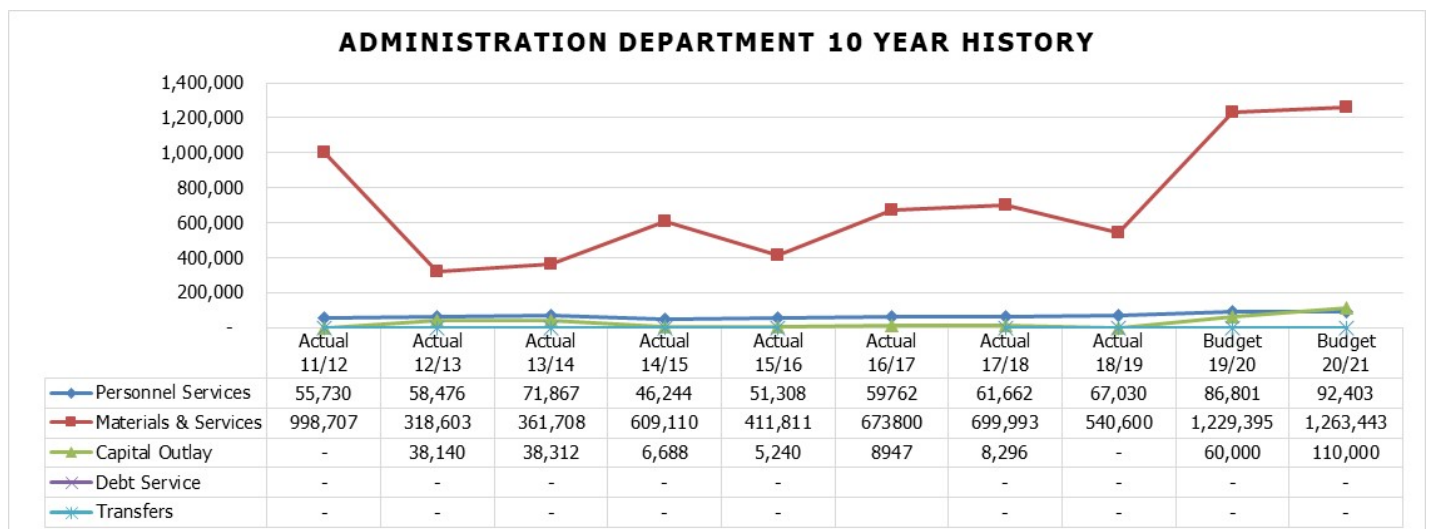
The Administrative Department's proposed budget is \$1,465,846. The fund allocates \$92,403 for personnel services and \$1,263,443 for materials and services. Within materials and services, the largest expenditures are economic development at \$132,940, contractual professional at \$367,000 and CET School District at \$225,000. Capital outlay is budgeted at \$110,000 to be spent on equipment upgrades and maintenance of City Hall building.

PERCENTAGE OF TIME ALLOCATION:

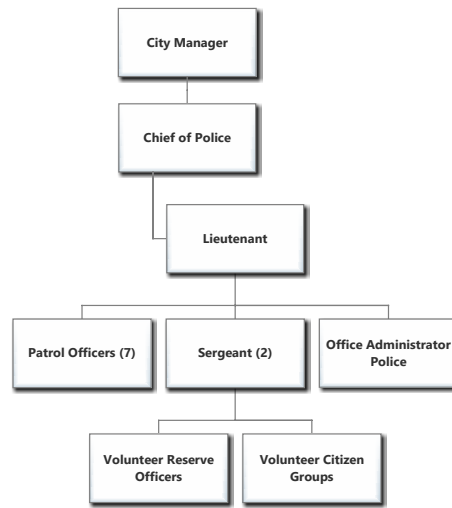
	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	17-18	18-19	19-20	20-21		
Administration Department						
City Manager	10%	10%	10%	10%	42.92	66.57
City Recorder	15%	15%	15%	15%	26.31	40.80
Finance Administrator/Office Manager	10%	15%	15%	15%	37.79	58.61
Assistant City Manager	10%	10%	10%	10%	29.30	45.45
TOTAL FTE'S	0.45	0.50	0.50	0.50		

Administration Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Administration							
Personnel services	\$ 61,662	\$ 67,030	\$ 86,801	\$ 81,064	\$ 92,403	\$ 92,403	\$ 92,403
Materials & services	699,993	540,600	1,229,395	823,104	1,263,443	1,263,443	1,263,443
Capital outlay	8,296	0	60,000	7,011	110,000	110,000	110,000
Transfers							
Total expenditures	\$ 769,951	\$ 607,630	\$ 1,376,196	\$ 911,179	\$ 1,465,846	\$ 1,465,846	\$ 1,465,846

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
10-100-100	City Manager	14,319	14,663	15,448	15,448	16,001
10-100-106	Finance/Office Manager	9,572	11,468	16,821	16,821	18,702
10-100-107	Assistant City Manager	6,191	6,635	8,286	8,286	9,188
10-100-110	City Recorder	11,918	12,159	12,764	12,764	13,266
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	6,633	6,800	11,843	9,700	12,073
10-100-148	Retirement Benefits	9,855	11,801	17,211	14,000	18,450
10-100-150	Social Security	3,148	3,285	4,266	4,000	4,573
10-100-152	Workers' Compensation	24	219	162	45	150
10-100-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	61,662	67,030	86,801	81,064	92,403
10-100-200	Building/Facilities Maintenance	3,934	159	28,500	12,000	28,500
10-100-201	Building Lease	33,003	33,300	33,300	33,300	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	19,373	24,234	28,835	27,000	29,650
10-100-204	Vehicle Maintenance	312	3,093	6,200	600	6,000
10-100-205	Small Equipment	7,645	3,090	10,500	1,000	12,500
10-100-216	Office Supplies	12,246	8,350	15,600	12,000	15,600
10-100-218	Operational Supplies	-	170	2,500	-	2,500
10-100-228	Utilities	36,354	36,451	54,000	40,000	85,800
10-100-230	Contractual/Professional	147,146	78,638	360,000	100,000	367,000
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	-	-	3,000	-	3,000
10-100-234	Miscellaneous	146	(38)	600	-	600
10-100-238	Insurance	141,163	135,664	150,975	131,225	175,975
10-100-240	Travel/Training	21,615	36,955	40,000	20,000	40,000
10-100-242	Dues/Fees/Subscriptions	36,354	25,337	58,015	42,000	58,365
10-100-243	Economic Development	17,214	84,195	166,740	100,000	132,940
10-100-244	Publications/Notices/Advertise	844	757	3,300	2,000	3,300
10-100-245	Emergency Management	8,966	9,845	10,830	-	11,913
10-100-246	Community Contributions	35,000	29,984	30,000	30,000	30,000
10-100-247	CET School District (96%)	178,678	30,415	225,000	225,000	225,000
10-100-250	Advance Funding Reimbursement	-	-	-	46,979	-
	Total Materials & Services	699,993	540,600	1,229,395	823,104	1,263,443
10-100-300	Equipment	8,296	-	20,000	-	30,000
10-100-311	Capital Equipment	-	-	30,000	-	40,000
10-100-344	Computer Hardware and Software	-	-	10,000	7,011	40,000
	Total Capital Outlay	8,296	-	60,000	7,011	110,000
	Total Transfers	-	-	-	-	-
	Total Expenditures	769,951	607,630	1,376,196	911,179	1,465,846



POLICE DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|--|
| <ul style="list-style-type: none"> Continue community outreach Continue Emergency Operation Plan Traffic enforcement plan Continue Citizens Academy | <ul style="list-style-type: none"> Continue emergency preparedness planning Provide School Resource Officer Maintain sufficient staffing levels Updating city ordinances and codes |
|---|--|

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department												
Back to School ice cream social												
Donut Day												
Halloween safety												
National Night Out												
School supplies												
Suicide Prevention Walk												
Tip a Cop												
Maintain Emergency Responses Preparedness												
Active shooter training												
CERT Team												
Tabletop exercises												
Provide ICS Training												
Review and update Emergency Operations Plan												
Tabletop exercises												
Live scenario training												
Provided School Resource Officer												
Special assignment for School year												
Traffic Enforcement Plan												
Train additional truck inspectors												

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

BUDGET NOTES:

Total operational cost for the department is budgeted at \$2,456,964. Personnel services are \$1,986,504. Material and services costs are budgeted at \$298,892. The largest expenditures within materials and services are contractual professional services at \$81,860, vehicle maintenance at \$75,915 and utilities at \$34,500. Capital outlay is budgeted at \$67,040 to be spent on a new patrol vehicles, new carpeting for the offices upstairs and a new copier. The department anticipates spending \$18,760 on debt service payments for the body and vehicle camera system. There will be a transfer of \$85,768 to the Administration Department.

PERCENTAGE OF TIME ALLOCATION:

Police Department	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Chief of Police	100%	100%	100%	100%	37.79	58.61
Police Lieutenant				100%	32.72	50.76
Police Sergeant	200%	300%	300%	200%	29.28	45.41
Patrol Officer	700%	700%	700%	700%	25.58	32.65
Office Administrator Police	100%	100%	100%	100%	21.14	26.98
City Manager	10%	10%	10%	10%	42.92	66.57
City Recorder	15%	10%	10%	10%	26.31	40.80
Finance Administrator/Office Manager	15%	10%	10%	10%	37.79	58.61
Assistant City Manager	10%	10%	10%	10%	29.30	45.45
Office Administrator Finance	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	11.52	12.42	12.42	12.42		

Police Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Police							
Personnel services	\$ 1,370,827	\$ 1,299,271	\$ 1,946,175	\$ 1,662,804	\$ 1,986,504	\$ 1,986,504	\$ 1,986,504
Materials & services	176,665	193,256	288,039	231,500	298,892	298,892	298,892
Capital outlay	29,028	38,335	45,835	7,140	67,040	67,040	67,040
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	24,030	25,460	-	-	-	-	-
2006-2011 Interest Ford Motor Lease 12/01	2,945	1,515	-	-	-	-	-
2018-2022 Principal Equipment Lease 06/01	18,760	14,743	15,658	15,568	16,630	16,630	16,630
2018-2022 Interest Equipment Lease 06/01		4,017	3,102	3,102	2,130	2,130	2,130
Transfers	85,662	76,838	74,348	74,348	85,768	85,768	85,768
Total expenditures	\$ 1,707,917	\$ 1,653,435	\$ 2,373,157	\$ 1,994,462	\$ 2,456,964	\$ 2,456,964	\$ 2,456,964

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
10-140-100	City Manager	14,319	14,663	15,448	15,448	16,001
10-140-106	Finance/Office Manager	14,359	13,961	11,214	11,214	12,467
10-140-107	Assistant City Manager	6,191	6,635	8,286	8,286	9,188
10-140-108	Office Administrator Finance	865	952	1,074	1,074	1,161
10-140-110	City Recorder	11,918	8,106	8,509	8,509	8,844
10-140-124	Police Chief	114,171	116,020	122,278	122,278	127,066
10-140-125	Lieutenant	-	-	105,888	105,888	99,731
10-140-126	Police Sergeant	160,612	181,578	181,513	181,513	196,390
10-140-128	Patrol Officers	432,834	370,124	523,729	523,729	519,152
10-140-130	Office Administrator Police	47,446	50,355	56,265	56,265	58,186
10-140-142	Overtime	32,185	38,713	72,810	72,000	69,418
10-140-146	Health Insurance	219,950	199,692	363,702	222,000	368,881
10-140-148	Retirement Benefits	216,765	204,728	334,069	240,000	337,254
10-140-150	Social Security	62,150	59,433	88,561	64,000	89,408
10-140-152	Workers' Compensation	37,061	34,311	52,829	30,600	52,357
10-140-155	Taxable Fringe Benefits	-	-	-	-	-
10-140-156	Hiring Incentive	-	-	-	-	21,000
	Total Personnel Services	1,370,827	1,299,271	1,946,175	1,662,804	1,986,504
10-140-200	Building Maintenance	2,481	186	4,700	3,000	4,700
10-140-202	Equipment Maintenance	2,079	474	6,000	3,000	8,000
10-140-203	Maintenance Agreements	6,156	6,178	9,340	7,800	10,840
10-140-204	Vehicle Maintenance	47,276	31,257	65,490	61,000	75,915
10-140-205	Small Equipment	15,193	4,037	9,524	5,000	9,475
10-140-216	Office Supplies	5,736	3,729	9,355	7,000	8,730
10-140-218	Operational Supplies	3,970	4,450	5,010	3,200	6,230
10-140-228	Utilities	20,944	27,960	33,300	29,500	34,500
10-140-230	Contractual/Professional	29,884	87,542	90,388	45,000	81,860
10-140-234	Miscellaneous	-	-	-	-	-
10-140-236	Medical Mandates	1,883	1,440	4,725	5,900	2,825
10-140-238	Insurance	3,221	-	-	15,000	-
10-140-240	Travel/Training	9,438	3,285	10,000	6,000	10,000
10-140-242	Dues/Fees/Subscriptions	13,873	16,011	24,914	25,000	26,914
10-140-244	Publications/Notices/Advertise	1,064	1,077	1,000	600	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	13,061	5,195	13,443	14,500	17,053
10-140-253	Special Investigations	407	434	850	-	850
	Total Materials & Services	176,666	193,256	288,039	231,500	298,892
10-140-300	Equipment	29,028	15,918	23,960	7,140	26,790
10-140-311	Equipment Fund	-	22,417	21,875	-	40,250
	Total Capital Outlay	29,028	38,335	45,835	7,140	67,040
10-140-500	Vehicle Lease Principal	24,030	25,460	-	-	-
10-140-501	Vehicle Lease Interest	2,945	1,515	-	-	-
10-140-502	Equipment Lease Principal	18,760	14,743	15,658	15,568	16,630
10-140-503	Equipment Lease Interest	-	4,018	3,102	3,102	2,130
	Total Debt Service	45,735	45,735	18,760	18,670	18,760
10-140-401	Transfer to Unemployment Fund	-	-	-	-	-
10-140-402	Transfer to GF ISF	85,662	76,838	74,348	74,348	85,768
	Total Transfers	85,662	76,838	74,348	74,348	85,768
	Total Expenditures	1,707,917	1,653,435	2,373,157	1,994,462	2,456,964

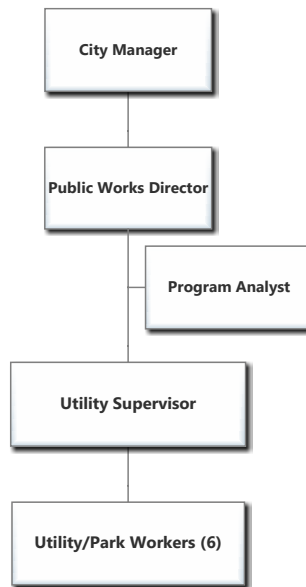
POLICE DEPARTMENT 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Personnel Services	1,150,499	1,214,168	1,145,106	1,066,471	1,243,049	1,337,430	1,370,827	1,299,271	1,946,175	1,986,504
Materials & Services	237,657	201,072	211,576	179,225	145,208	132,461	176,665	193,256	288,039	298,892
Capital Outlay	-	-	-	-	2,000	76,760	29,028	38,335	45,835	67,040
Debt Service	57,785	35,095	35,096	82,070	26,975	26,975	45,735	45,735	18,760	104,528
Transfers	72,019	76,110	68,807	134,088	74,629	80,022	85,662	76,838	74,348	85,768



PARKS DEPARTMENT



PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|---|
| Promote Community Events | Continue friends of Scappoose Parks group |
| Support Public Art | Protect and Restore the Peace Candle |
| Rezone and Develop Chapman Landing | Develop South Scappoose Creek Trail |
| Develop E.J. Smith Road Property | Develop funding strategy for parks |
| Explore possibility of a Community Center | Develop Vista Property |
| Explore development of 14-acre Park East of Airport | Work to develop Eastside trail along Railroad |
| Veteran's Park/Chief Concomly Park Bridge feasibility study | |

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Promote Community Events												
Continue Friends of Scappoose Parks												
Support Public Art												
Protect and Restore Peace Candle												
Rezone and develop Chapman Landing												
Acquire E.J Smith Road Property												
Develop E.J. Smith/Veteran's Extension Park												
Develop funding strategy for Parks												
Explore possibility of a Community Center												
Explore development of 14-acre park East of Airport												
Veteran's Park/Chief Concomly Park Bridge Feasibility Study												
Work to develop Eastside Trail along Railroad												
Develop Vista Property												

BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department will receive \$10,810 in intergovernmental revenue and has an operational budget of \$600,054. This figure represents personnel services costs of \$280,452, material and service costs of \$100,612 and \$31,490 transferred to the Administration Department. The fund also has \$187,500 identified for capital outlay projects which include: landscape improvements to Miller Park, construction of gravel parking at Vista Park, rehabilitation of the Peace Candle, a continued effort to improve Chapman Landing and the initial design phase of the newly acquired E. J. Smith Road property. The purchase of new picnic tables and trash cans have also been identified in the budget.

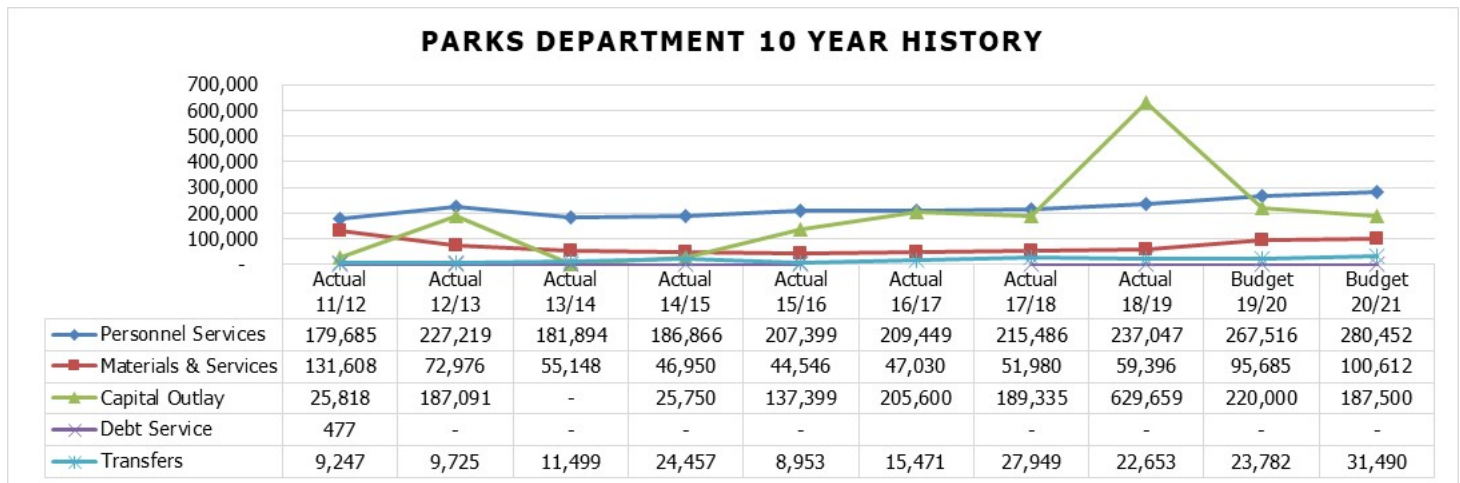
PERCENTAGE OF TIME ALLOCATION:

Parks Department	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Public Works Director	10%	10%	10%	10%	37.79	58.61
Utility Supervisor	10%	10%	10%	10%	29.30	45.45
Utility/Parks Worker I	5%	10%	20%	20%	19.64	25.07
Utility/Parks Worker II	155%	160%	130%	130%	23.39	29.85
Utility/Parks Worker III	5%	10%	20%	20%	25.77	32.89
City Manager	5%	5%	5%	5%	42.92	66.57
City Recorder	5%	5%	5%	5%	26.31	40.80
Finance Administrator/Office Manager	3%	5%	5%	5%	37.79	58.61
Assistant City Manager	5%	5%	5%	5%	29.30	45.45
Office Administrator Finance	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	2.05	2.22	2.12	2.12		

Parks Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Parks							
Personnel services	\$ 215,486	\$ 237,047	\$ 267,516	\$ 246,264	\$ 280,452	\$ 280,452	\$ 280,452
Materials & services	51,980	59,396	95,685	70,219	100,612	100,612	100,612
Capital outlay	189,335	629,659	220,000	135,500	187,500	187,500	187,500
Transfers	27,949	22,653	23,782	23,782	31,490	31,490	31,490
Total expenditures	\$ 484,750	\$ 948,755	\$ 606,983	\$ 475,765	\$ 600,054	\$ 600,054	\$ 600,054

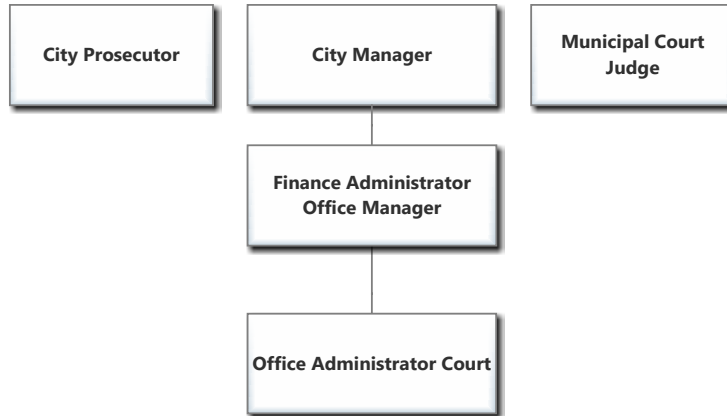
Parks Department Line item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
10-160-100	City Manager	7,160	7,331	7,724	7,724	8,001
10-160-102	Public Works Director	9,606	10,246	11,342	11,342	12,378
10-160-106	Finance/Office Manager	2,872	5,086	5,607	5,607	6,234
10-160-107	Assistant City Manager	3,095	3,317	4,143	4,143	4,594
10-160-108	Office Administrator Finance	865	952	1,074	1,074	1,161
10-160-110	City Recorder	3,973	4,053	4,255	4,255	4,422
10-160-118	Field Services Supervisor	7,261	7,777	8,614	8,614	9,402
10-160-121	Utility Workers	95,573	105,933	104,805	104,805	110,046
10-160-142	Over Time	113	220	5,767	200	5,945
10-160-146	Health Insurance	42,477	44,622	53,528	45,000	54,248
10-160-148	Retirement Benefits	27,821	31,405	40,873	37,000	43,254
10-160-150	Social Security	9,557	10,593	12,266	11,000	12,975
10-160-152	Workers' Compensation	5,114	5,512	7,518	5,500	7,792
10-160-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	215,486	237,047	267,516	246,264	280,452

Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
10-160-200	Building/Facilities Maintenance	1,680	813	1,500	1,500	1,500
10-160-202	Equipment Maintenance	2,785	2,542	5,000	7,500	9,000
10-160-203	Maintenance Agreements	406	334	740	500	1,030
10-160-204	Vehicle Maintenance	1,251	339	1,500	1,000	2,000
10-160-205	Small Equipment	587	6,638	7,950	6,000	5,000
10-160-206	Fuel, Oil, Lube	2,214	1,479	2,750	2,750	2,530
10-160-214	Skate Park Maintenance	-	-	500	-	500
10-160-216	Office Supplies	827	705	1,480	1,100	1,420
10-160-218	Operational Supplies	10,762	12,055	13,695	16,000	18,060
10-160-228	Utilities	4,751	4,342	5,100	4,800	5,880
10-160-230	Contractual/Profession	22,496	27,646	45,600	25,000	43,200
10-160-234	Miscellaneous	-	-	-	-	-
10-160-235	Property Taxes	598	606	800	854	1,000
10-160-238	Insurance	-	-	-	-	-
10-160-240	Travel/Training	510	776	1,600	665	1,600
10-160-242	Dues/Fees/Subscriptions	145	171	245	500	272
10-160-244	Publications/Notices/Advertise	7	319	150	50	150
10-160-252	Uniforms/Safety/Equipment	572	631	2,075	2,000	2,470
10-160-254	Equipment Rental	2,387	-	5,000	-	5,000
	Total Materials & Services	51,980	59,396	95,685	70,219	100,612
10-160-300	Equipment	189,335	629,659	220,000	135,500	187,500
10-160-315	Skate Park	-	-	-	-	-
	Total Capital Outlay	189,335	629,659	220,000	135,500	187,500
10-160-401	Transfer to Unemployment Fund	-	-	-	-	-
10-160-402	Transfer to GF ISF	27,949	22,653	23,782	23,782	31,490
	Total Transfers	27,949	22,653	23,782	23,782	31,490
	Total Expenditures	484,750	948,755	606,983	475,765	600,054





MUNICIPAL COURT DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Assist Administration Department in ensuring Council goals are met.

BUDGET NOTES:

The Municipal Court’s budget is \$317,373, within that budget, \$117,670 is budgeted for personnel services costs and materials and services budget is \$194,325. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$120,400. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$5,378 transferred to the Administration Department.

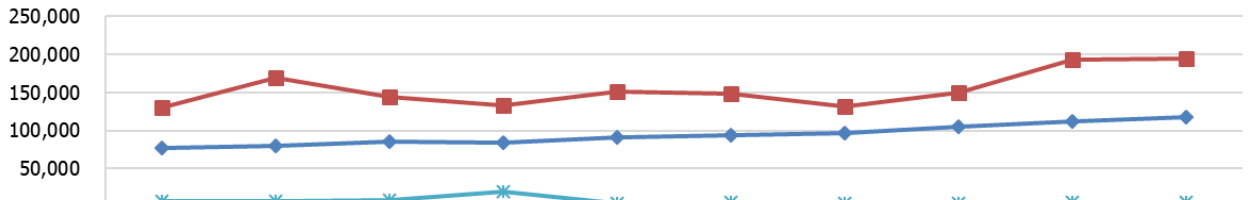
PERCENTAGE OF TIME ALLOCATION:

Municipal Court Department	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
City Manager	2%	2%	0%	0%	42.92	66.57
City Recorder	2%	5%	5%	5%	26.31	40.80
Finance Administrator/Office Manager	5%	5%	5%	5%	37.79	58.61
Office Administrator Court	100%	100%	100%	100%	21.14	26.98
Assistant City Manager	2%	2%	0%	0%	29.30	45.45
Office Administrator Court	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	1.13	1.16	1.12	1.12		

Municipal Court Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Municipal Court							
Personnel services	\$ 96,891	\$ 104,932	\$ 112,507	\$ 107,751	\$ 117,670	\$ 117,670	\$ 117,670
Materials & services	131,407	150,378	192,595	151,910	194,325	194,325	194,325
Capital outlay							
Transfers	4,188	4,476	4,943	4,943	5,378	5,378	5,378
	\$ 232,486	\$ 259,786	\$ 310,045	\$ 264,604	\$ 317,373	\$ 317,373	\$ 317,373

Municipal Court Department Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
Account	Description					
10-150-100	City Manager	2,864	2,933	-	-	-
10-150-106	Finance Administrator	4,786	5,086	5,607	5,607	6,234
10-150-107	Assistant City Manager	1,238	1,327	-	-	-
10-150-108	Office Administrator Finance	865	952	1,074	1,074	1,160
10-150-110	City Recorder	1,589	4,053	4,255	4,255	4,422
10-150-142	Overtime	-	850	2,380	-	2,417
10-150-144	Office Administrator Court	51,373	52,855	56,865	56,865	59,471
10-150-146	Health Insurance	11,522	12,200	13,802	12,500	14,018
10-150-148	Retirement Benefits	17,715	19,241	22,654	22,000	23,792
10-150-150	Social Security	4,778	5,165	5,614	5,200	5,896
10-150-152	Worker's Compensation	161	272	256	250	260
10-150-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	96,891	104,932	112,507	107,751	117,670
10-150-200	Building/Facilities Maintenance	-	-	-	100	-
10-150-202	Equipment Maintenance	-	-	-	-	-
10-150-203	Maintenance Agreements	3,230	3,178	3,080	3,500	3,630
10-150-205	Small Equipment	700	-	2,000	527	2,000
10-150-216	Office Supplies	1,856	2,175	2,700	2,000	2,700
10-150-228	Utilities	3,607	3,235	4,620	3,600	5,400
10-150-230	Contractual/Professional	78,139	98,475	120,600	100,000	120,400
10-150-234	Miscellaneous	-	-	-	-	-
10-150-238	Insurance	300	300	300	300	300
10-150-240	Travel/Training	1,746	1,425	3,600	1,083	4,200
10-150-242	Dues/Fees/Subscriptions	254	154	785	500	785
10-150-244	Publications/Notices/Advertise	588	99	810	300	810
10-150-248	Jail/Jury	-	-	100	-	100
10-150-250	Assessments	40,986	41,338	54,000	40,000	54,000
	Total Materials & Services	131,407	150,378	192,595	151,910	194,325
10-150-344	Computer Hardware & Software	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
10-150-401	Transfer to Unemployment Fund	-	-	-	-	-
10-150-402	Transfer to GF ISF	4,188	4,476	4,943	4,943	5,378
	Total Transfers	4,188	4,476	4,943	4,943	5,378
	Total Expenditures	232,486	259,787	310,045	264,604	317,373

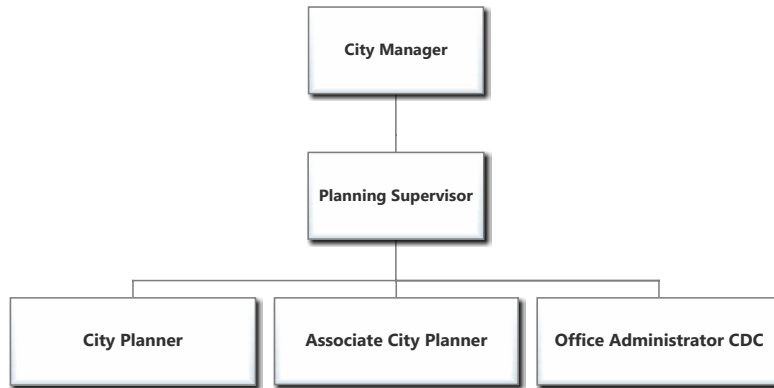
MUNICIPAL COURT 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Personnel Services	76,783	80,433	85,143	84,010	90,369	94,055	96,891	104,932	112,507	117,670
Materials & Services	130,400	169,924	144,528	133,095	151,633	148,512	131,407	150,378	192,595	194,325
Capital Outlay										
Debt Service										
Transfers	7,127	7,367	8,363	20,071	4,563	5,452	4,188	4,476	4,943	5,378



PLANNING DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department areas of focus for the year will be the: assisting citizens and developers with current planning projects, assisting with the Rail Corridor Update, completing an Affordable Housing Program, if feasible, and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate master plans as they are completed and to add new permitted uses to the Commercial and Expanded Commercial zones.

COMPLIANCE WITH COUNCIL GOALS:

- Complete Affordable Housing Program
- Complete Long-Term Comprehensive Community Vision
- Rezone and Begin Development of Chapman Landing
- Coordinate with County to Explore Alternative Route to Ease Side of Airport
- Update Ordinances and Codes
- Protect and Restore the Peace Candle

Planning Department Objective	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Affordable Housing Program												
Coordinate with County - Alternate Route												
Complete Long-Term Comprehensive Community Vision												
Protect and Restore Peace Candle												
Rezone and Begin Development of Chapman Landing												
Update Ordinances and Codes												

BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$415,798. The Planning Department anticipates revenue of \$50,000. Personnel services costs are budgeted at \$232,639. Material and services costs are estimated at \$92,875. The largest expenditure is Contractual Professional which includes such projects as the Affordable House Plan, GIS mapping system updates and Planning Consultant contracts. Capital outlay is budgeted at 53,850 to address the Long-Term Comprehensive Community Visioning process and a new copier. There will be a transfer to the Administration Department of \$36,434.

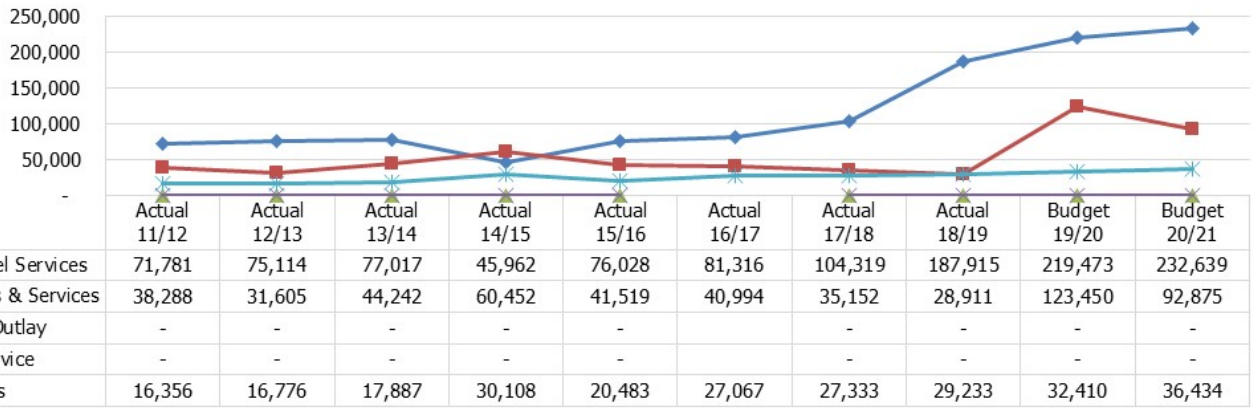
PERCENTAGE OF TIME ALLOCATION:

Planning Department	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Planning Supervisor	61%	100%	100%	100%	29.30	45.45
Office Administrator CDC	13%	50%	50%	50%	21.14	26.98
City Manager	5%	5%	5%	5%	42.92	66.57
City Recorder	6%	3%	3%	3%	26.31	40.80
Finance Administrator/Office Manager	3%	3%	3%	3%	37.79	58.61
Assistant City Manager	5%	5%	5%	5%	29.30	45.45
Office Administrator Finance	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	0.95	1.68	1.68	1.68		

Planning Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Planning							
Personnel services	\$ 104,319	\$ 187,915	\$ 219,473	\$ 211,591	\$ 232,639	\$ 232,639	\$ 232,639
Materials & services	35,152	28,911	123,450	87,670	92,875	92,875	92,875
Capital outlay					53,850	53,850	53,850
Transfers	27,333	29,233	32,410	32,410	36,434	36,434	36,434
Total expenditures	\$ 166,804	\$ 246,059	\$ 375,333	\$ 331,671	\$ 415,798	\$ 415,798	\$ 415,798

Planning Department Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
10-120-100	City Manager	7,160	7,331	7,724	7,724	8,001
10-120-104	Planning Supervisor	38,935	76,331	84,621	84,621	92,320
10-120-106	Finance Administrator	2,872	3,051	3,364	3,364	3,740
10-120-107	Assistant City Manager	3,095	3,317	4,143	4,143	4,594
10-120-108	Office Administrator Finance	865	952	1,074	1,074	1,161
10-120-110	City Recorder	4,767	2,432	2,553	2,553	2,653
10-120-132	Office Administrator CDC	6,855	27,169	28,397	28,397	29,378
10-120-142	Overtime	1,727	1,279	3,807	3,800	3,885
10-120-146	Health Insurance	17,470	30,455	37,356	31,500	37,104
10-120-148	Retirement Benefits	14,758	25,879	35,141	34,000	37,737
10-120-150	Social Security	4,965	9,105	10,855	10,000	11,659
10-120-152	Workers' Compensation	850	613	438	415	407
10-120-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	104,319	187,915	219,473	211,591	232,639
10-120-200	Building /Facilities Maintenance	155	248	1,000	400	5,000
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,412	1,366	1,640	1,800	2,240
10-120-204	Vehicle Maintenance	233	183	1,030	600	2,030
10-120-205	Small Equipment	523	410	1,000	500	3,000
10-120-206	Fuel, Oil & Lube	87	104	185	170	310
10-120-216	Office Supplies	2,032	1,836	2,600	2,300	2,600
10-120-228	Utilities	1,636	1,475	1,800	1,600	2,100
10-120-230	Contractual/Professional	23,951	20,104	101,750	75,000	63,150
10-120-234	Miscellaneous	-	-	-	-	-
10-120-238	Insurance	-	-	-	-	-
10-120-240	Travel/Training	1,366	1,450	4,200	1,800	4,700
10-120-242	Dues/Fees/Subscriptions	1,119	619	1,795	1,500	1,295
10-120-244	Publications/Notices/Advertise	2,637	1,118	6,450	2,000	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	Total Materials & Services	35,152	28,911	123,450	87,670	92,875
10-120-300	Equipment	-	-	-	-	3,850
10-120-314	Council Approved Projects	-	-	-	-	50,000
	Total Capital Outlay	-	-	-	-	53,850
10-120-401	Transfer to Unemployment Fund	-	-	-	-	-
10-120-402	Transfer to GF ISF	27,333	29,233	32,410	32,410	36,434
	Total Transfers	27,333	29,233	32,410	32,410	36,434
	Total Expenditures	166,804	246,059	375,333	331,671	415,798

PLANNING DEPARTMENT 10 YEAR HISTORY



GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

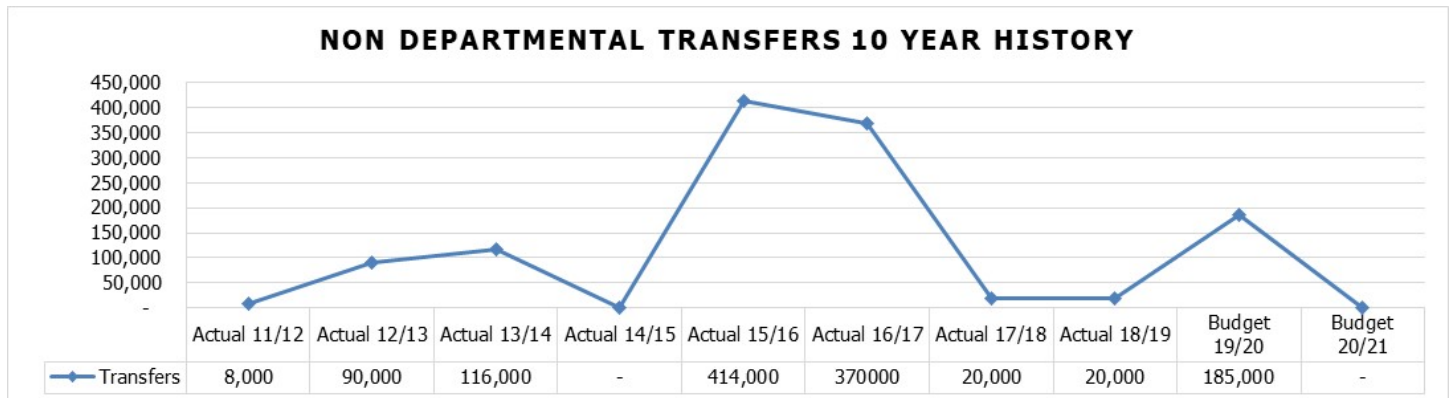
Maintain a strong contingency fund and unappropriated ending fund balance to serve as the basis for next fiscal year's cash carryover.

BUDGET NOTES:

The contingency line item has been budgeted at \$799,985. The unappropriated ending fund balance is budgeted at \$1,700,000.

Non Departmental Department Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Non Departmental Transfers	\$ 20,000	\$ 20,000	\$ 185,000	\$ 185,000	\$ -	\$ -	\$ -
Total expenditures	\$ 20,000	\$ 20,000	\$ 185,000	\$ 185,000	\$ -	\$ -	\$ -

Non Departmental Transfers Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
10-999-418	Transfer to Unemployment Fund	-	-	65,000	65,000	-
10-999-424	Transfer to Foot Path Fund	-	-	100,000	100,000	-
10-999-428	Transfer to Watts House Fund	20,000	20,000	20,000	20,000	-
	Total Transfers	20,000	20,000	185,000	185,000	-
10-999-600	Contingency	-	-	635,301	-	799,985
10-999-900	Unappropriated Ending Fund Balance	-	-	1,500,000	-	1,700,000
	Total Expenditures	20,000	20,000	2,320,301	185,000	2,499,985
	Total General Fund	3,381,909	3,735,664	7,362,015	4,162,681	7,756,020



LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---------------------------------------|--|
| Continue community safety initiatives | National Night Out |
| Donut Day | Ice Cream Social |
| Halloween Safety | Citizen Academy |
| Tip a Cop | Suicide Prevention Walk |
| Special Olympics Torch Run | School supply donation drop site |
| Maintain community safety | Safety equipment for Officers in the field |

POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department												
Back to School ice cream social												
Coffee with a Cop												
Donut Day												
Halloween safety												
National Night Out												
School supplies												
Special Olympics Torch Run												
Suicide Prevention Walk												
Tip a Cop												

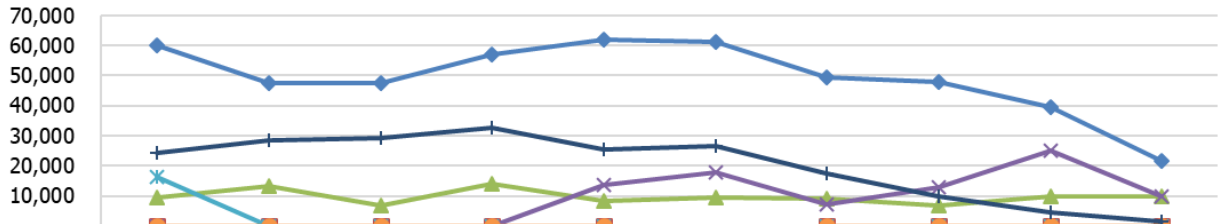
BUDGET NOTES:

This year there is working capital carryover of \$10,853. The fund anticipates intergovernmental revenue of \$10,000 and interest income of \$600. Total fund resources are estimated at \$21,453. The fund anticipates spending \$10,000 in training activities and \$10,000 for equipment. The fund has a contingency of \$1,453.

<i>Law Enforcement Assessments 94</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 33,810	\$ 33,246	\$ 23,586	\$ 28,253	\$ 10,853	\$ 10,853	\$ 10,853
Current year resources							
Interest	\$ 563	\$ 807	\$ 900	\$ 600	\$ 600	\$ 600	\$ 600
Intergovernmental	15,108	13,895	15,000	7,000	10,000	10,000	10,000
Transfers							
Total current year resources	\$ 15,671	\$ 14,702	\$ 15,900	\$ 7,600	\$ 10,600	\$ 10,600	\$ 10,600
Total resources	\$ 49,481	\$ 47,948	\$ 39,486	\$ 35,853	\$ 21,453	\$ 21,453	\$ 21,453
Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Materials and services	\$ 9,090	\$ 6,701	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay	7,145	12,994	25,000	15,000	10,000	10,000	10,000
Debt service							
Transfers							
Contingency			4,486		1,453	1,453	1,453
Total expenditures	\$ 16,235	\$ 19,695	\$ 39,486	\$ 25,000	\$ 21,453	\$ 21,453	\$ 21,453
Ending available working capital	\$ 33,246	\$ 28,253	\$ -	\$ 10,853	\$ -	\$ -	\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
94-000-003	Interest Earned	562	807	900	600	600
94-000-040	Municipal Court Assessments	15,108	13,895	15,000	7,000	10,000
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	Total Revenue	15,670	14,702	15,900	7,600	10,600
94-940-240	Law Enforcement & Prevention	9,090	6,701	10,000	10,000	10,000
	Total Materials & Services	9,090	6,701	10,000	10,000	10,000
94-940-300	Equipment	7,145	12,994	25,000	15,000	10,000
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	Total Capital Outlay	7,145	12,994	25,000	15,000	10,000
94-940-400	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
94-940-600	Contingency	-	-	4,486	-	1,453
	Total Expenditures	16,235	19,695	39,486	25,000	21,453

LAW ENFORCEMENT ASSESSMENT FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	59,948	47,612	47,557	56,811	61,877	61,306	49,481	47,948	39,486	21,453
Personnel Services	-	-	-	-	-	-	-	-	-	-
Materials & Services	9,535	13,366	6,647	14,103	8,304	9,546	9,090	6,701	10,000	10,000
Capital Outlay	-	-	-	-	13,520	17,950	7,145	12,994	25,000	10,000
Debt Service	16,231	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Contingency	24,477	28,580	29,141	32,626	25,390	26,568	17,488	9,885	4,486	1,453



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:

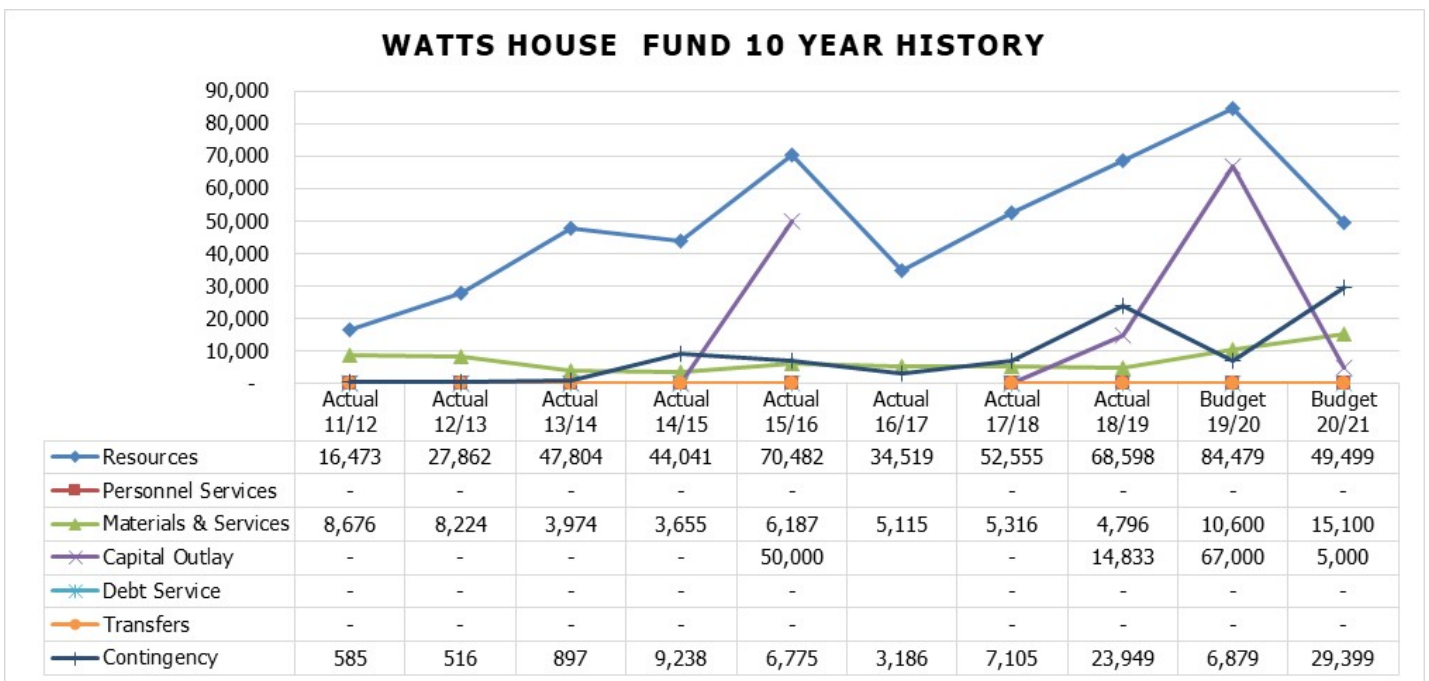
Maintain fiscal responsibility on behalf of the community.

BUDGET NOTES:

This year has a beginning working cash carry over of \$48,199 and the fund anticipates revenue of \$1,300 in interest. Total fund resources are estimated at \$49,499. The fund anticipates spending \$15,100 for materials and services. Under capital outlay, \$5,000 has been budgeted to paint several rooms upstairs. Contingency is budgeted at \$29,399.

<i>Watts House Fund 62</i>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 29,404	\$ 47,239	\$ 46,154	\$ 48,969	\$ 48,199	\$ 48,199	\$ 48,199
Current year resources							
Interest	\$ 651	\$ 1,359	\$ 1,325	\$ 1,230	\$ 1,300	\$ 1,300	\$ 1,300
Intergovernmental	2,500	-	17,000	17,000			
Transfers	20,000	20,000	20,000	20,000			
Total current year resources	\$ 23,151	\$ 21,359	\$ 38,325	\$ 38,230	\$ 1,300	\$ 1,300	\$ 1,300
Total resources	\$ 52,555	\$ 68,598	\$ 84,479	\$ 87,199	\$ 49,499	\$ 49,499	\$ 49,499
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Materials and services	\$ 5,316	\$ 4,796	\$ 10,600	\$ 7,000	\$ 15,100	\$ 15,100	\$ 15,100
Capital outlay		14,833	67,000	32,000	5,000	5,000	5,000
Transfers							
Contingency			6,879		29,399	29,399	29,399
Total expenditures	\$ 5,316	\$ 19,629	\$ 84,479	\$ 39,000	\$ 49,499	\$ 49,499	\$ 49,499
Ending available working capital	\$ 47,239	\$ 48,969	\$ -	\$ 48,199	\$ -	\$ -	\$ -

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
62-000-003	Interest Earned	651	1,359	1,325	1,230	1,300
62-000-100	Miscellaneous	-	-	-	-	-
62-000-120	Watts House Donations	2,500	-	-	-	-
62-000-125	Intergovernmental Revenue	-	-	17,000	17,000	-
62-000-401	Transfers In	20,000	20,000	20,000	20,000	-
	Total Revenue	23,151	21,359	38,325	38,230	1,300
62-620-200	Watts House Maintenance	3,313	2,609	7,000	4,000	11,500
62-620-228	Watts House Utilities	2,003	2,187	3,600	3,000	3,600
	Total Materials & Services	5,316	4,796	10,600	7,000	15,100
62-620-326	Council Approved Projects	-	14,834	67,000	32,000	5,000
	Total Capital Outlay	-	14,834	67,000	32,000	5,000
62-620-401	Transfers Out	-	-	-	-	-
	Total Transfers	-	-	-	-	-
62-620-600	Contingency	-	-	6,879	-	29,399
	Total Expenditures	5,316	19,629	84,479	39,000	49,499



PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

Upgrade the sound system in the City Council Chambers.

COMPLIANCE WITH COUNCIL GOALS:

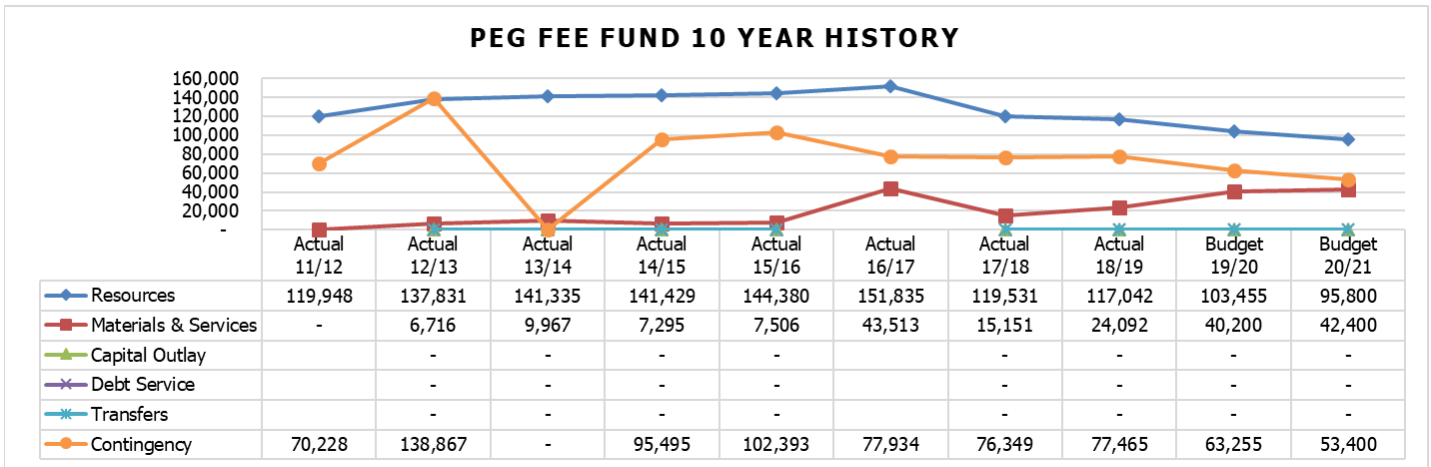
Continue to develop a stronger communication plan.

BUDGET NOTES:

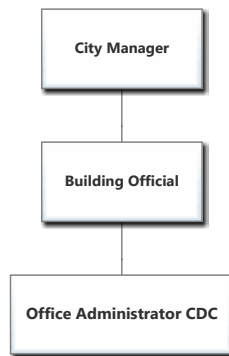
The fund has a beginning cash position of \$83,100. The fund anticipates PEG Fee revenue of \$10,500, the city collects .52 cents per user per month and the franchise agreement expires 12/2022. Total fund resources are estimated to be \$95,800. The fund expects to spend \$42,400 for materials & services and contingency is budgeted at \$53,400.

<i>PEG Fee Fund 61</i>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 108,322	\$ 104,380	\$ 90,530	\$ 92,950	\$ 83,100	\$ 83,100	\$ 83,100
Current year resources							
Interest	\$ 1,770	\$ 2,423	\$ 2,425	\$ 2,100	\$ 2,200	\$ 2,200	\$ 2,200
Intergovernmental	9,439	10,239	10,500	10,050	10,500	10,500	10,500
Miscellaneous	-						
Transfers							
Total current year resources	\$ 11,209	\$ 12,662	\$ 12,925	\$ 12,150	\$ 12,700	\$ 12,700	\$ 12,700
Total resources	\$ 119,531	\$ 117,042	\$ 103,455	\$ 105,100	\$ 95,800	\$ 95,800	\$ 95,800
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Materials and services	\$ 15,151	\$ 24,092	\$ 40,200	\$ 22,000	\$ 42,400	\$ 42,400	\$ 42,400
Capital outlay							
Transfers							
Contingency			63,255		53,400	53,400	53,400
Total expenditures	\$ 15,151	\$ 24,092	\$ 103,455	\$ 22,000	\$ 95,800	\$ 95,800	\$ 95,800
Ending available working capital	\$ 104,380	\$ 92,950	\$ -	\$ 83,100	\$ -	\$ -	\$ -

PEG Fee Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
61-000-003	Interest Earned	1,770	2,423	2,425	2,100	2,200
61-000-100	Miscellaneous	-	-	-	-	-
61-000-120	Peg Fees	9,439	10,239	10,500	10,050	10,500
61-000-401	Transfers In	-	-	-	-	-
	Total Revenue	11,209	12,662	12,925	12,150	12,700
61-610-230	Contractual/Professional	1,464	5,861	16,000	2,000	17,500
61-610-242	Dues Fees & Subscriptions	13,687	18,231	24,200	20,000	24,900
	Total Materials & Services	15,151	24,092	40,200	22,000	42,400
61-610-326	Council Approved Expenditure	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
61-610-600	Contingency	-	-	63,255	-	53,400
	Total Expenditures	15,151	24,092	103,455	22,000	95,800



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:

Trends projected that economic growth would continue into the new fiscal year, however, the Coronavirus pandemic that arose in March 2020 has resulted in an economic recession. The medium and long-term impacts of the recession are currently unknown. Despite the uncertain economy, the Building Department estimates that more than 15 single-family homes and several multi-family building permits could be taken out this year. The Building Department expects to issue permits to several industrial and commercial projects currently underway.

COMPLIANCE WITH COUNCIL GOALS:

Provide support to ongoing City projects

BUILDING FUND OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Asbuilts Updated (GIS)												
Support Development of OMIC/PCC												
Support City Wide Infrastructure Projects												
Assist with Updating Public Works Design Standards												
Support Chapman Landing Park												

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$336,093. Permit revenue and miscellaneous fees are anticipated to be \$196,330. Total anticipated revenue for this fund is projected to be \$204,330 and total fund resources are expected to be \$540,423. Personnel services costs are budgeted at \$242,799. The Materials and services are estimated at \$94,247. There will be a transfer to the General Fund of \$36,418. The contingency is \$133,109.

PERCENTAGE OF TIME ALLOCATION:

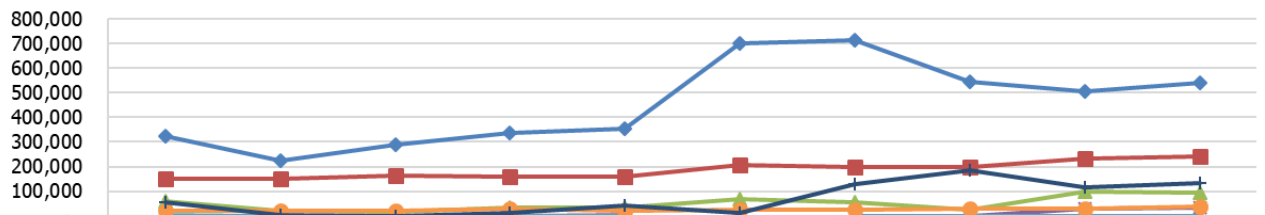
Building Fund	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	100%	29.30	45.45
Office Administrator CDC	45%	50%	50%	50%	21.14	26.98
Planning Supervisor	10%	0%	0%	0%	29.30	45.45
City Manager	3%	3%	4%	4%	42.92	66.57
City Recorder	2%	3%	3%	3%	26.31	40.80
Finance Administrator/Office Manager	3%	3%	3%	3%	37.79	58.61
Assistant City Manager	3%	3%	4%	4%	29.30	45.45
Office Administrator Finance	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	1.68	1.64	1.66	1.66		

Building Fund 13							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 402,141	\$ 435,843	\$ 254,686	\$ 297,071	\$ 336,093	\$ 336,093	\$ 336,093
Current year resources							
Interest	\$ 7,354	\$ 9,221	\$ 9,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Permits and licenses	300,201	99,381	242,350	330,000	196,330	196,330	196,330
Miscellaneous	5,521	895		3,370			
Transfers	-						
Total current year resources	\$ 313,076	\$ 109,497	\$ 251,850	\$ 341,370	\$ 204,330	\$ 204,330	\$ 204,330
Total resources	\$ 715,217	\$ 545,340	\$ 506,536	\$ 638,441	\$ 540,423	\$ 540,423	\$ 540,423
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Personnel services	\$ 197,574	\$ 195,987	\$ 233,475	\$ 224,710	\$ 242,799	\$ 242,799	\$ 242,799
Materials & services	55,618	24,026	96,357	47,045	94,247	94,247	94,247
Capital outlay	0	0	30,000		33,850	33,850	33,850
Debt service							
Transfers	26,182	28,256	30,593	30,593	36,418	36,418	36,418
Contingency			116,111		133,109	133,109	133,109
Total expenditures	\$ 279,374	\$ 248,269	\$ 506,536	\$ 302,348	\$ 540,423	\$ 540,423	\$ 540,423
Ending working capital	\$ 435,843	\$ 297,071	\$ -	\$ 336,093	\$ -	\$ -	\$ -

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
13-000-003	Interest Earned	7,354	9,222	9,500	8,000	8,000
13-000-070	Building Permits	300,201	99,381	242,350	330,000	196,330
13-000-100	Miscellaneous	5,521	895	-	3,370	-
13-000-900	Transfers In	-	-	-	-	-
	Total Revenue	313,076	109,497	251,850	341,370	204,330
13-130-100	City Manager	4,296	4,399	6,179	6,179	6,401
13-130-104	Planning Supervisor	6,439	-	-	-	-
13-130-105	Building Official	86,690	84,788	94,029	94,029	98,536
13-130-106	Finance/Office Manager	2,872	3,051	3,364	3,364	3,740
13-130-107	Assistant to City Manager	1,857	1,990	3,314	3,314	3,675
13-130-108	Office Administrator Finance	865	952	1,074	1,074	1,161
13-130-110	City Recorder	1,589	2,432	2,553	2,553	2,653
13-130-132	Office Administrator CDC	23,609	27,169	28,397	28,397	29,378
13-130-142	Overtime	2,656	1,279	3,807	3,500	3,886
13-130-146	Health Insurance	31,044	32,217	40,100	34,000	40,359
13-130-148	Retirement Benefits	21,734	26,494	36,715	35,500	38,469
13-130-150	Social Security	9,824	9,424	11,418	10,500	11,954
13-130-152	Worker's Compensation	4,099	1,792	2,525	2,300	2,587
13-130-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	197,574	195,988	233,475	224,710	242,799

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
13-130-200	Building /Facilities Maintenance	155	248	3,000	1,000	7,000
13-130-202	Equipment Maintenance	-	-	-	-	-
13-130-203	Maintenance Agreements	1,145	1,138	1,470	1,470	1,770
13-130-204	Vehicle Maintenance	952	535	2,290	500	4,290
13-130-205	Small Equipment	509	410	1,500	-	3,500
13-130-206	Fuel, Oil, Lube	1,151	665	1,350	725	1,350
13-130-216	Office Supplies	3,107	1,436	3,480	2,500	3,340
13-130-228	Utilities	2,342	2,199	3,360	2,800	3,840
13-130-230	Contractual/Professional	42,963	14,699	75,000	35,000	64,000
13-130-234	Miscellaneous	-	-	-	-	-
13-130-238	Insurance	-	-	-	-	-
13-130-240	Travel/Training	2,425	1,690	3,300	800	3,500
13-130-242	Dues/Fees/Subscriptions	458	974	1,057	1,100	1,057
13-130-244	Publications/Notices/Advertise	62	-	250	850	300
13-130-252	Uniforms & Safety Equipment	349	32	300	300	300
13-130-254	Equipment Rental	-	-	-	-	-
	Total Materials & Services	55,618	24,026	96,357	47,045	94,247
13-130-300	Equipment	-	-	30,000	-	3,850
13-130-311	Equipment Replacement	-	-	-	-	30,000
	Total Capital Outlay	-	-	30,000	-	33,850
13-130-416	Transfer to General Fund	26,182	28,256	30,593	30,593	36,418
	Total Transfers	26,182	28,256	30,593	30,593	36,418
13-130-600	Contingency	-	-	116,111	-	133,109
	Total Expenditures	279,374	248,269	506,536	302,348	540,423

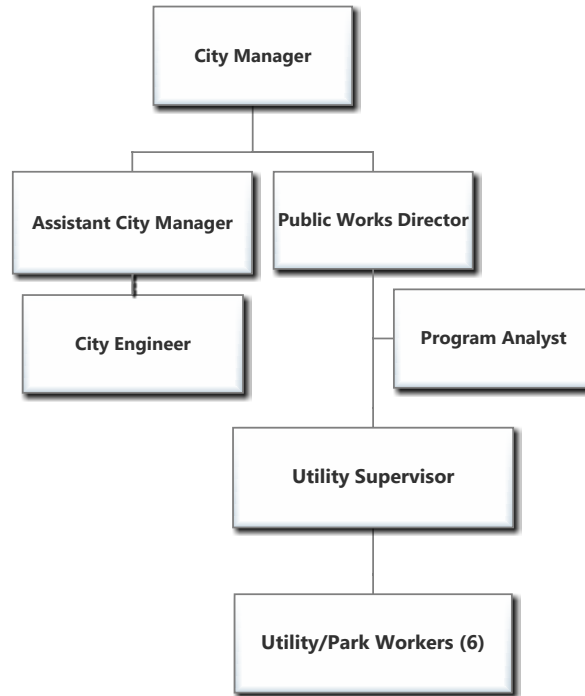
BUILDING FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	324,037	224,167	289,870	337,188	354,597	702,225	715,217	545,340	506,536	540,423
Personnel Services	148,853	152,264	162,235	160,780	159,879	205,024	197,574	195,987	233,475	242,799
Materials & Services	58,006	21,808	16,316	34,753	31,618	69,093	55,618	24,026	96,357	94,247
Capital Outlay	-	-	-	-	2,000	-	-	-	30,000	33,850
Debt Service	4,010	-	-	-	-	-	-	-	-	-
Transfers	17,856	18,264	18,930	30,679	19,850	25,967	26,182	28,256	30,593	36,418
Contingency	56,760	1,737	166	9,181	43,258	10,299	130,052	183,397	116,111	133,109



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. Construct new and repair existing sidewalks.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|---|
| <ul style="list-style-type: none"> Pursue Transportation Funding Develop a Sidewalk Improvement Program Streetscape Improvements | <ul style="list-style-type: none"> Develop 5-year CIP, Pavement Management Program Update Public Works Design Standards Support County Road Resources and Improvements |
|---|---|

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Update Public Works Design Standards												
Facilitate/promote ODOT Signal Improvements												
Develop 5-year CIP, pavement management program												
Coordinate with County to explore alt route to east airport												
Develop OMIC access road												
Welcome to Scappoose Sign												
Monitor potential impacts from I-5/205 toll proposal												
Funding Options for Sidewalk Safety Corridors												
Curb Painting												
Asphalt Paving												
Crack Sealing												

BUDGET NOTES:

The Street Fund is funded by monies received from multiple sources. These sources include: State Gas Tax revenue which is based on dollars per capita of our city and a local \$0.03 per gallon fuel tax, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. The budget shows a beginning cash balance of

\$630,475, interest income of \$16,000, intergovernmental revenue of \$1,335,911 and charges for service of \$20,000. The total resources for this fund are \$2,002,386. The budgeted expenditures for the Street Fund are \$2,002,386, beginning with personnel services costs which are budgeted at \$301,659 and materials and services which are budgeted at \$233,454. The fund also budgeted \$827,756 for capital outlay projects which include replacing outdated and failing streetlights, construction of sidewalks along SE 3rd Place, Old Portland Road and asphalt overlays. There is also \$75,690 in transfers and the fund anticipates a contingency of \$563,827.

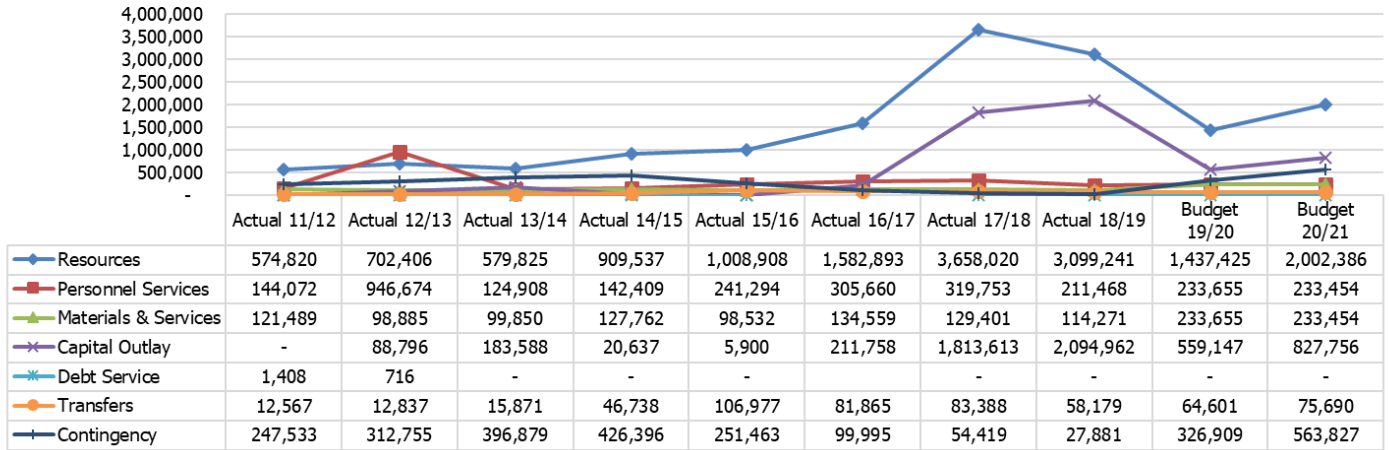
PERCENTAGE OF TIME ALLOCATION:

Street Fund	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Public Works Director	30%	10%	10%	10%	37.79	58.61
Utility Supervisor	30%	10%	10%	10%	29.30	45.45
Utility/Parks Worker I	15%	10%	10%	20%	19.64	25.07
Utility/Parks Worker II	25%	10%	10%	0%	23.39	29.85
Utility/Parks Worker III	15%	10%	10%	20%	25.77	32.89
Office Administrator CDC	14%	0%	0%	0%	21.14	26.98
Planning Supervisor	13%	0%	0%	0%	29.30	45.45
Program Analyst	0%	0%	0%	30%	20.44	31.68
City Manager	21%	21%	20%	20%	42.92	66.57
City Recorder	15%	15%	15%	15%	26.31	40.80
City Engineer	34%	30%	30%	30%	32.68	50.70
Engineer Assistant PW	34%	0%	0%	0%	25.27	38.58
Finance Administrator/Office Manager	15%	15%	15%	15%	37.79	58.61
Assistant City Manager	21%	21%	20%	20%	29.30	45.45
Office Administrator Finance	2%	2%	2%	2%	21.14	26.98
TOTAL FTE'S	2.84	1.54	1.52	1.92		

<i>Street Fund 20</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 849,051	\$ 1,311,865	\$ 425,957	\$ 620,361	\$ 630,475	\$ 630,475	\$ 630,475
Current year resources							
Interest	\$ 8,527	\$ 20,534	\$ 21,000	\$ 14,500	\$ 16,000	\$ 16,000	\$ 16,000
Intergovernmental	2,754,243	1,658,655	960,468	676,817	1,335,911	1,335,911	1,335,911
Charges for services	8,331	106,870	30,000	24,000	20,000	20,000	20,000
Miscellaneous	2,868	1,317		375			
Transfers	35,000						
Total current year resources	\$ 2,808,969	\$ 1,787,376	\$ 1,011,468	\$ 715,692	\$ 1,371,911	\$ 1,371,911	\$ 1,371,911
Total resources	\$ 3,658,020	\$ 3,099,241	\$ 1,437,425	\$ 1,336,053	\$ 2,002,386	\$ 2,002,386	\$ 2,002,386
Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Personnel services	\$ 319,753	\$ 211,468	\$ 253,113	\$ 240,284	\$ 301,659	\$ 301,659	\$ 301,659
Materials & services	129,401	114,271	233,655	180,774	233,454	233,454	233,454
Capital outlay	1,813,613	2,094,962	559,147	219,919	827,756	827,756	827,756
Debt service							
Transfers	83,388	58,179	64,601	64,601	75,690	75,690	75,690
Contingency			326,909		563,827	563,827	563,827
Total expenditures	\$ 2,346,155	\$ 2,478,880	\$ 1,437,425	\$ 705,578	\$ 2,002,386	\$ 2,002,386	\$ 2,002,386
Ending working capital	\$ 1,311,865	\$ 620,361	\$ -	\$ 630,475	\$ -	\$ -	\$ -

Street Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
20-000-003	Interest Earned	8,527	20,534	21,000	14,500	16,000
20-000-100	Miscellaneous	2,868	1,317	-	375	-
20-000-120	Surface Trans Program Funds	102,417	-	429,147	-	517,756
20-000-125	Intergovernmental Revenue	2,222,434	1,151,461	-	44,817	-
20-000-150	Advanced Funding Reimbursement	-	-	-	-	-
20-000-160	State Gas Tax	429,392	507,194	531,321	532,000	568,155
20-000-161	Fuel Tax .03	-	-	-	100,000	250,000
20-000-260	Infrastructure Inspection Fees	8,331	106,871	30,000	24,000	20,000
20-000-904	Transfer in Storm Drainage	35,000	-	-	-	-
	Total Revenue	2,808,969	1,787,376	1,011,468	715,692	1,371,911
20-200-100	City Manager	30,071	30,792	30,896	30,896	32,003
20-200-102	Public Works Director	28,818	10,246	11,342	11,342	12,378
20-200-104	Planning Supervisor	7,948	-	-	-	-
20-200-106	Finance/Office Manager	14,359	15,257	16,821	16,821	18,701
20-200-107	Assistant City Manager	13,000	13,933	16,571	16,571	18,376
20-200-108	Office Administrator Finance	865	952	1,074	1,074	1,161
20-200-109	Program Analyst	-	-	-	-	17,204
20-200-110	City Recorder	11,918	12,159	12,764	12,764	13,266
20-200-113	City Engineer	32,902	30,319	31,838	31,838	33,076
20-200-118	Field Service Supervisor	21,784	7,777	8,614	8,614	9,402
20-200-121	Utility Workers	30,799	16,457	23,079	23,079	25,529
20-200-123	Engineering Assistant PW	6,532	-	-	-	-
20-200-132	Office Administrator CDC	7,371	-	-	-	-
20-200-142	Overtime	1,111	220	1,201	1,000	1,288
20-200-146	Health Insurance	46,381	27,544	38,099	30,500	47,258
20-200-148	Retirement Benefits	45,737	33,407	45,188	42,000	53,932
20-200-150	Social Security	15,577	10,202	12,336	11,500	14,591
20-200-152	Worker's Compensation	4,582	2,203	3,290	2,285	3,494
20-200-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	319,753	211,468	253,113	240,284	301,659
20-200-200	Building/Facilities Maintenance	1,732	754	1,500	1,000	1,500
20-200-202	Equipment Maintenance	875	1,483	2,800	2,000	5,000
20-200-203	Maintenance Agreements	741	457	910	500	1,190
20-200-204	Vehicle Maintenance	3,501	499	2,000	500	2,000
20-200-205	Small Equipment	1,529	1,227	3,500	3,000	4,500
20-200-206	Fuel/Oil/Lube	3,271	1,686	4,250	2,500	2,305
20-200-208	Street Maintenance	1,103	8,093	30,000	15,000	30,000
20-200-210	Street Light Maintenance	13,548	6,992	13,800	16,000	18,000
20-200-212	Sign Maintenance	3,946	1,603	3,500	3,000	4,350
20-200-216	Office Supplies	1,961	1,397	2,400	1,500	2,400
20-200-218	Operational Supplies	15,812	2,753	5,300	5,000	21,500
20-200-227	Electrical Operations	34,932	42,743	45,600	45,000	48,000
20-200-228	Utilities	3,537	3,105	3,720	3,500	2,580
20-200-230	Contractual/Professional	29,375	34,928	101,350	70,000	75,450
20-200-234	Miscellaneous	-	-	-	-	-
20-200-235	Property Tax	3,378	3,243	3,800	3,099	3,800
20-200-238	Insurance	6,738	-	-	-	-
20-200-240	Travel/Training	2,103	945	3,000	2,000	3,000
20-200-242	Dues/Fees/Subscriptions	413	352	500	1,500	1,154
20-200-244	Publications/Notices/Advertise	201	1,538	750	1,700	750
20-200-250	Advanced Funding Reimbursement	-	-	-	-	3,975
20-200-252	Uniforms/Safety	543	473	3,975	3,975	1,000
20-200-254	Equipment Rental	163	-	1,000	-	1,000
	Total Materials & Services	129,401	114,271	233,655	180,774	233,454
20-200-300	Equipment	35,103	37,038	50,000	39,919	50,000
20-200-305	Street Improvements	1,778,509	2,057,924	509,147	180,000	777,756
20-200-311	Equipment Replacement	-	-	-	-	-
	Total Capital Outlay	1,813,613	2,094,962	559,147	219,919	827,756
	Total Debt Service	-	-	-	-	-
20-200-410	Transfer to GF ISF	83,388	58,179	64,601	64,601	75,690
	Total Transfers	83,388	58,179	64,601	64,601	75,690
20-200-600	Contingency	-	-	326,909	-	563,827
	Total Expenditures	2,346,155	2,478,880	1,437,425	705,578	2,002,386

STREET FUND 10 YEAR HISTORY



FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

Develop a plan to create new trails and sidewalks within the City.

COMPLIANCE WITH COUNCIL GOALS:

Work to develop East side trail along railroad
Examine/Promote Vista Property Development

Develop a Sidewalk Improvement Program
Develop South Scappoose Creek Trail Plan

Foot Path & Bicycle Trails Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Examine/Promote Vista Property Development Opportunities												
Develop Eastside Trail along Railroad right of way												

BUDGET NOTES:

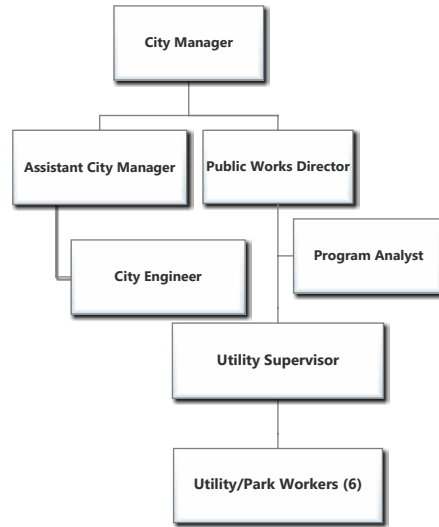
The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$126,477. The fund anticipates revenue in the amount of \$7,239. The City expects to receive \$5,739 from state gas tax revenue and \$1,500 from interest income. The total revenue for the fund is \$133,716. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$35,000 in capital outlay for developing new trails and the City Sidewalk Program. This program is on a first come, first serve basis to qualifying participants. The City will match 50% of the lowest estimated bid to repair sidewalks that front the participant's property up to \$1,000. Property owners are only allowed to participate in this program one time. The fund anticipates a contingency of \$95,716. Total expenditures for the year are \$133,716.

<i>Foot Paths & Bicycle Trails Fund 25</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 33,123	\$ 38,053	\$ 44,377	\$ 44,362	\$ 126,477	\$ 126,477	\$ 126,477
Current year resources							
Interest	\$ 593	\$ 1,186	\$ 1,100	\$ 1,800	\$ 1,500	\$ 1,500	\$ 1,500
Intergovernmental revenues	4,337	5,123	5,367	5,315	5,739	5,739	5,739
Transfers			100,000	100,000			
Total current year resources	\$ 4,930	\$ 6,309	\$ 106,467	\$ 107,115	\$ 7,239	\$ 7,239	\$ 7,239
Total resources	\$ 38,053	\$ 44,362	\$ 150,844	\$ 151,477	\$ 133,716	\$ 133,716	\$ 133,716
Expenditures							
Material & services	\$ -	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	-	-	142,000	25,000	35,000	35,000	35,000
Contingency			5,844		95,716	95,716	95,716
Total expenditures	\$ -	\$ -	\$ 150,844	\$ 25,000	\$ 133,716	\$ 133,716	\$ 133,716
Ending working capital	\$ 38,053	\$ 44,362	\$ -	\$ 126,477	\$ -	\$ -	\$ -

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
25-000-003	Interest Earned	593	1,186	1,100	1,800	1,500
25-000-160	State Gas Tax (1%)	4,337	5,123	5,367	5,315	5,739
25-000-170	Intergovernmental Revenue	-	-	-	-	-
25-000-904	Transfers in	-	-	100,000	100,000	-
	Total Revenue	4,930	6,309	106,467	107,115	7,239
25-250-218	Operational Supplies	-	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	Total Materials & Services	-	-	3,000	-	3,000
25-250-313	City Sidewalk Program	-	-	100,000	25,000	25,000
25-250-326	Council Approved Projects	-	-	42,000	-	10,000
	Total Capital Outlay	-	-	142,000	25,000	35,000
25-250-410	Transfer to Street Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
25-250-600	Contingency	-	-	5,844	-	95,716
	Total Expenditures	-	-	150,844	25,000	133,716



STORMWATER DRAINAGE FUND 26



PURPOSE:

This fund was established to provide the revenue needed to meet Federal and State Stormwater requirements.

VISION FOR THE YEAR:

Develop a Stormwater Management Plan and provide maintenance to the system.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Stormwater Master Plan

Update/Review Stormwater Fees
Develop Capital Improvement Plan

Stormwater Drainage Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Capital Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												
Storm Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

BUDGET NOTES:

The beginning Stormwater Drainage fund balance is \$371,565. The budget anticipates revenue of \$6,000 from interest income and \$335,184 in Stormwater user fees. Total resources for the Stormwater Drainage Fund are \$712,749. The fund anticipates expenditures of \$109,672 for personnel services and \$185,540 for materials and services. There is \$100,000 budgeted in capital outlay and once the Master Plan is complete, we plan to move forward with construction of stormwater infrastructure projects such as new UIC's, catch basins and pipework. The contingency for this year is \$317,537.

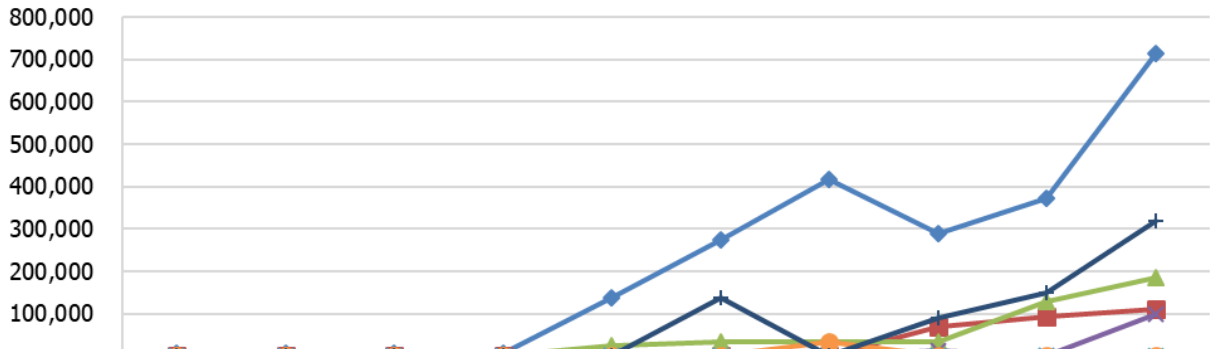
PERCENTAGE OF TIME ALLOCATION:

Stormwater Fund	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Public Works Director		10%	10%	10%	37.79	58.61
Utility Supervisor		10%	10%	10%	29.30	45.45
Utility/Parks Worker I		20%	20%	20%	19.64	25.07
Utility/Parks Worker II		0%	0%	0%	23.39	29.85
Utility/Parks Worker III		20%	20%	20%	25.77	32.89
Program Analyst				10%	20.44	31.68
City Manager		0%	0%	0%	42.92	66.57
City Recorder		0%	0%	0%	26.31	40.80
City Engineer		10%	10%	10%	32.68	50.70
Finance Administrator/Office Manager		0%	0%	0%	37.79	58.61
Assistant City Manager		0%	0%	0%	29.30	45.45
Office Administrator Finance		0%	0%	0%	21.14	26.98
TOTAL FTE'S	0.00	0.70	0.70	0.80		

<i>Stormwater Drainage Fund 26</i>							
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Resources							
Working capital carryover	\$ 240,668	\$ 94,919	\$ 132,618	\$ 175,613	\$ 371,565	\$ 371,565	\$ 371,565
Current year resources							
Interest	\$ 3,758	\$ 4,115	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Intergovernmental			12,000	12,000			
Charges for services	172,989	191,530	222,268	301,300	335,184	335,184	335,184
Miscellaneous							
Transfers							
Total current year resources	\$ 176,747	\$ 195,645	\$ 238,268	\$ 319,300	\$ 341,184	\$ 341,184	\$ 341,184
Total resources	\$ 417,415	\$ 290,564	\$ 370,886	\$ 494,913	\$ 712,749	\$ 712,749	\$ 712,749
Expenditures							
Personnel services	\$ -	\$ 70,248	\$ 92,060	\$ 83,848	\$ 109,672	\$ 109,672	\$ 109,672
Materials & services	32,644	32,917	128,350	39,500	185,540	185,540	185,540
Capital outlay	254,852	11,786	0		100,000	100,000	100,000
Debt service							
Transfers	35,000	0					
Contingency			150,476		317,537	317,537	317,537
Total expenditures	\$ 322,496	\$ 114,951	\$ 370,886	\$ 123,348	\$ 712,749	\$ 712,749	\$ 712,749
Ending working capital	\$ 94,919	\$ 175,613	\$ -	\$ 371,565	\$ -	\$ -	\$ -

Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
26-000-003	Interest Earned	3,758	4,115	4,000	6,000	6,000
26-000-100	Miscellaneous	-	-	-	-	-
26-000-125	Intergovernmental Revenue	-	-	12,000	12,000	-
26-000-220	User Fees	172,990	185,648	192,268	282,100	315,184
26-000-260	Infrastructure Inspection Fees	-	5,883	30,000	19,200	20,000
26-000-902	Transfer in General Fund	-	-	-	-	-
	Total Revenue	176,747	195,645	238,268	319,300	341,184
26-260-109	Program Analyst	-	-	-	-	5,735
26-260-112	Public Works Director	-	10,246	11,342	11,342	12,378
26-260-113	City Engineer	-	10,106	10,613	10,613	11,025
26-260-118	Field Services Supervisor	-	7,777	8,614	8,614	9,402
26-260-121	Utility Workers	-	16,456	23,079	23,079	25,528
26-260-142	Overtime	-	220	1,201	-	1,289
26-260-146	Health Insurance	-	10,409	15,612	13,000	18,577
26-260-148	Retirement Benefits	-	9,649	14,690	13,000	17,790
26-260-150	Social Security	-	3,374	4,388	3,900	5,229
26-260-152	Workers Compensation	-	2,010	2,521	300	2,719
26-260-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	-	70,249	92,060	83,848	109,672
26-260-202	Equipment Maintenance	-	2,891	11,000	8,500	20,000
26-260-204	Vehicle Maintenance	-	2,996	-	-	1,190
26-260-205	Small Equipment	-	-	-	-	-
26-260-206	Fuel, Oil & Lube	-	2,136	4,600	3,000	3,970
26-260-208	Storm Drain Maintenance	-	-	-	-	20,000
26-260-216	Office Supplies	-	-	-	-	1,800
26-260-218	Operational Supplies	2,465	3,631	31,000	8,000	25,000
26-260-228	Utilities	-	-	-	-	2,580
26-260-230	Contractual/Professional	15,113	21,264	66,000	20,000	88,250
26-260-242	Dues/Fees/Subscriptions	14,777	-	15,000	-	20,000
26-260-244	Publications/Notices/Advertise	288	-	750	-	750
	Total Materials & Services	32,643	32,916	128,350	39,500	183,540
26-260-300	Equipment Upgrades	8,000	-	-	-	2,000
26-260-305	Storm Drainage Improvements	61,853	11,786	-	-	100,000
26-260-311	Equipment Replacement	185,000	-	-	-	-
	Total Capital Outlay	254,853	11,786	-	-	102,000
26-260-411	Transfer to Street Fund	35,000	-	-	-	-
	Total Transfers	35,000	-	-	-	-
26-260-600	Contingency	-	-	150,476	-	317,537
	Total Expenditures	322,496	114,951	370,886	123,348	712,749

STORMWATER DRAINAGE FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	6,388	6,426	6,461	6,494	137,812	274,659	417,415	290,564	370,886	712,749
Personnel Services	-	-	-	-	-	-	-	70,248	92,060	109,672
Materials & Services	-	-	-	-	25,334	33,991	32,644	32,917	128,350	185,540
Capital Outlay	-	-	-	-	-	-	-	11,786	-	100,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	35,000	-	-	-
Contingency	294	319	368	401	426	138,542	548	89,663	150,476	317,537



STORMWATER DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Update Storm Water Master Plan

Develop Capital Improvement Plan

Stormwater Drainage SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Capital Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												
Storm Capacity Improvements												

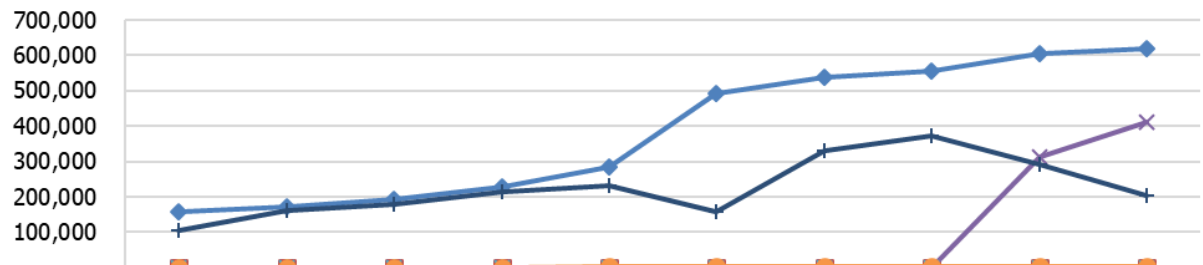
BUDGET NOTES:

The Stormwater Drainage SDC fund has a working capital carryover of \$567,688. The fund expects to collect \$36,353 in SDC fees and \$13,500 in interest income for a current year resource total of \$49,853. The total fund resources are \$617,541. On the expenditure side, the city has budgeted \$412,000 for capital outlay to update the Stormwater Master Plan and other approved Stormwater extra capacity projects. There will be a transfer of \$1,818 to the General Fund to cover administrative costs. The contingency is budgeted at \$203,723. The total expenditures for the Stormwater SDC fund are \$617,541.

<i>Stormwater Drainage SDC 28</i>							
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Resources							
Working capital carryover	\$ 486,938	\$ 533,755	\$ 551,473	\$ 551,947	\$ 567,688	\$ 567,688	\$ 567,688
Current year resources							
Interest	\$ 8,678	\$ 13,694	\$ 13,200	\$ 13,250	\$ 13,500	\$ 13,500	\$ 13,500
System development charges	40,561	6,920	40,176	62,500	36,353	36,353	36,353
Total current year resources	\$ 49,239	\$ 20,614	\$ 53,376	\$ 75,750	\$ 49,853	\$ 49,853	\$ 49,853
Total resources	\$ 536,177	\$ 554,369	\$ 604,849	\$ 627,697	\$ 617,541	\$ 617,541	\$ 617,541
Expenditures							
Capital outlay			\$ 312,000	\$ 58,000	\$ 412,000	\$ 412,000	\$ 412,000
Transfers	2,422	2,422	2,009	2,009	1,818	1,818	1,818
Contingency			290,840		203,723	203,723	203,723
Total expenditures	\$ 2,422	\$ 2,422	\$ 604,849	\$ 60,009	\$ 617,541	\$ 617,541	\$ 617,541
Ending working capital	\$ 533,755	\$ 551,947	\$ -	\$ 567,688	\$ -	\$ -	\$ -

Stormwater Drainage SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
28-000-003	Interest Earned	8,678	13,694	13,200	13,250	13,500
28-000-100	Miscellaneous	-	-	-	-	-
28-000-400	Transfers In	-	-	-	-	-
28-000-993	Storm Drainage SDC	40,561	6,920	40,176	62,500	36,353
	Total Revenue	49,239	20,614	53,376	75,750	49,853
28-280-312	Council Approved Projects	-	-	200,000	40,000	112,000
28-280-314	Storm Drainage Improvements	-	-	112,000	18,000	300,000
	Total Capital Outlay	-	-	312,000	58,000	412,000
28-280-400	Transfers Out	2,422	2,422	2,009	2,009	1,818
	Total Transfers	2,422	2,422	2,009	2,009	1,818
28-280-600	Contingency	-	-	290,840	-	203,723
	Total Expenditures	2,422	2,422	604,849	60,009	617,541

STORMWATER DRAINAGE SDC FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	159,146	171,367	194,521	227,140	284,314	490,582	536,177	554,369	604,849	617,541
Personnel Services	-	-	-	-	-	-	-	-	-	-
Materials & Services	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	312,000	412,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	262	133	329	842	1,704	3,644	2,422	2,422	2,009	1,818
Contingency	105,979	161,047	180,153	212,893	231,361	158,195	329,039	372,520	290,840	203,723

STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

Develop a plan for improving City Streets.

COMPLIANCE WITH COUNCIL GOALS:

Support County Road Resources and Improvements	Update Public Works Design Standards
Develop 5-year Capital Improvement Plan	Update SDC Fees
Develop a Sidewalk Improvement program	Streetscape Improvements

Street SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Update Public Works Design Standards												
Street Extra Capacity Improvements												

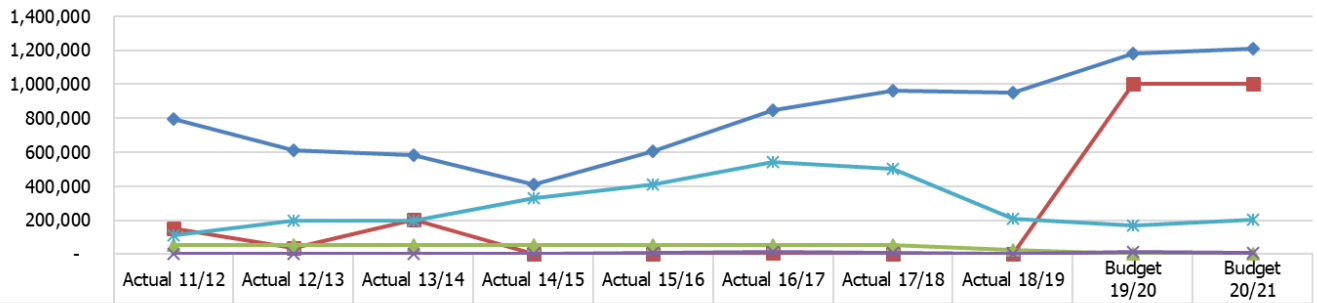
BUDGET NOTES:

The Street SDC fund is projected to have a beginning cash balance \$1,051,809. The fund anticipates collecting SDC revenue in the amount of \$132,643 and interest revenue of \$23,500. Current year resources total \$156,143, making the total estimated fund resources are \$1,207,952. The proposed expenditures for the Street SDC fund are \$1,207,952 and are comprised of Capital outlay projects totaling \$1,000,000 to construct additional sidewalks on SE 3rd Place, SE Vine Street and SW Old Portland Road. There will be a transfer to the General Fund of \$6,632 to cover administrative costs, and a contingency of \$201,320.

<i>Street SDC Fund 30</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 765,636	\$ 897,519	\$ 920,331	\$ 921,490	\$ 1,051,809	\$ 1,051,809	\$ 1,051,809
Current year resources							
Interest	\$ 14,325	\$ 22,887	\$ 22,500	\$ 23,100	\$ 23,500	\$ 23,500	\$ 23,500
Intergovernmental							
System development charges	181,587	32,739	237,489	268,500	132,643	132,643	132,643
Miscellaneous							
Transfers							
Total current year resources	\$ 195,912	\$ 55,626	\$ 259,989	\$ 291,600	\$ 156,143	\$ 156,143	\$ 156,143
Total resources	\$ 961,548	\$ 953,145	\$ 1,180,320	\$ 1,213,090	\$ 1,207,952	\$ 1,207,952	\$ 1,207,952
Expenditures							
Capital outlay	\$ -	\$ -	\$ 1,000,000	\$ 150,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Debt service							
2004 Principal-OTIB0025 1/02	53,043	26,202					
2004 Interest-OTIB0025 1/02	3,170	876					
Transfers	7,816	4,577	11,281	11,281	6,632	6,632	6,632
Contingency			169,039		201,320	201,320	201,320
Total expenditures	\$ 64,029	\$ 31,655	\$ 1,180,320	\$ 161,281	\$ 1,207,952	\$ 1,207,952	\$ 1,207,952
Ending working capital	\$ 897,519	\$ 921,490	\$ -	\$ 1,051,809	\$ -	\$ -	\$ -

Street SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
30-000-003	Interest Earned	14,325	22,887	22,500	23,100	23,500
30-000-100	Miscellaneous	-	-	-	-	-
30-000-150	Intergovernmental Revenue	-	-	-	-	-
30-000-992	Street SDC Reimbursement	1,649	1,434	225,615	13,500	6,632
30-000-993	Street SDC Extra Capacity Improvements	179,938	31,306	11,874	255,000	126,011
	Total Revenue	195,912	55,626	259,989	291,600	156,143
30-300-312	Council Approved Projects	-	-	-	-	-
30-300-314	Street Extra Capacity Improvements	-	-	1,000,000	150,000	1,000,000
	Total Capital Outlay	-	-	1,000,000	150,000	1,000,000
30-300-150	Principal Crown Zellerbach	53,043	26,202	-	-	-
30-300-151	Interest Crown Zellerbach	3,170	876	-	-	-
	Total Debt Services	56,213	27,078	-	-	-
30-300-402	Transfer to GF SDC Administration	7,816	4,577	11,281	11,281	6,632
	Total Transfers	7,816	4,577	11,281	11,281	6,632
30-300-600	Contingency	-	-	169,039	-	201,320
	Total Expenditures	64,029	31,655	1,180,320	161,281	1,207,952

STREET SDC FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	795,018	611,801	580,936	410,640	605,301	846,139	961,548	953,145	1,180,320	1,207,952
Capital Outlay	148,908	35,911	204,499	-	-	9,815	-	-	1,000,000	1,000,000
Debt Service	56,213	56,213	56,213	56,213	56,213	56,213	56,213	27,078	-	-
Transfers	1,478	488	1,213	3,285	6,792	14,475	7,816	4,577	11,281	6,632
Contingency	112,637	196,021	194,796	328,624	410,308	545,049	502,738	211,440	169,039	201,320



PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

The Parks SDC will focus on the design of the E. J. Smith Property/Veteran's Park extension.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|---|
| Promote Community Events | Continue friends of Scappoose Parks group |
| Support Public Art | Protect and Restore the Peace Candle |
| Rezone and Develop Chapman Landing | Develop South Scappoose Creek Trail |
| Develop E.J. Smith Road Property | Develop funding strategy for parks |
| Explore possibility of a Community Center | Work to develop Eastside trail along Railroad |
| Explore development of 14-acre Park East of Airport | Develop Vista Property |
| Veteran's Park/Chief Concomly Park Bridge feasibility study | |

Parks SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Chapman Landing Design												
Acquire E.J Smith Road Property												
Design E.J. Smith Road/Veteran's Extension Park												
Begin to develop a South Scappoose Creek Trail Plan												
Explore possibility of Community Center												
Explore development of 14-acre Park East of Airport												
Veterans Park/Chief Concomly Park Bridge Feasibility Study												

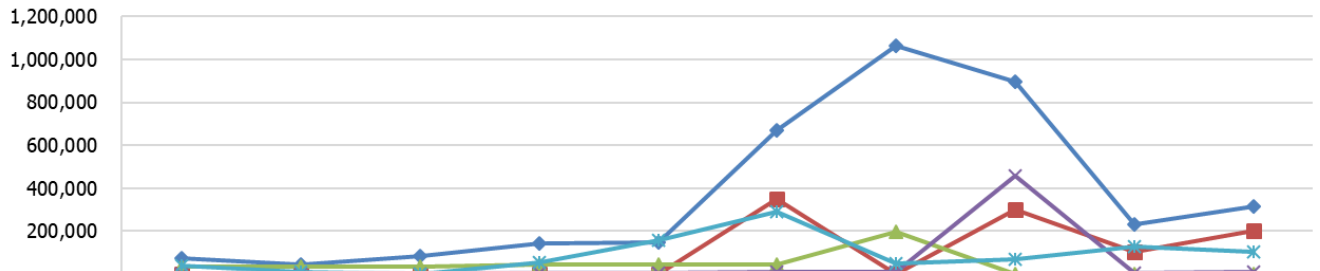
BUDGET NOTES:

The Parks SDC Fund has a working capital carryover of \$90,592. The City anticipates \$3,200 in interest revenue and \$223,592 in SDC revenue. The total fund revenue is \$226,792, bringing the total resources to \$317,384. For expenditures, the City has budgeted for \$201,200 in capital outlay for Chapman Landing improvements and development of the E. J. Smith Road property. There will be a transfer of \$11,180 to the General Fund to cover administrative costs. The fund has a contingency of \$105,004.

Parks SDC Fund 35							
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Resources							
Working capital carryover	\$ 262,591	\$ 861,794	\$ 127,549	\$ 135,081	\$ 90,592	\$ 90,592	\$ 90,592
Current year resources							
Interest	\$ 5,530	\$ 12,330	\$ 16,710	\$ 3,150	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental	\$ 641,260	\$ -					
System development charges	155,902	22,952	88,284	29,775	223,592	223,592	223,592
Transfers							
Total current year resources	\$ 802,692	\$ 35,282	\$ 104,994	\$ 32,925	\$ 226,792	\$ 226,792	\$ 226,792
Total resources	\$ 1,065,283	\$ 897,076	\$ 232,543	\$ 168,006	\$ 317,384	\$ 317,384	\$ 317,384
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -			
Capital outlay		302,500	101,200	73,000	201,200	201,200	201,200
Debt service							
2010 Principal 20013576242 4/1 & 10/1	191,235	0	0				
2010 Interest 20013576242 4/1 & 10/1	4,221	0	0				
Transfers	8,033	459,495	4,414	4,414	11,180	11,180	11,180
Contingency			126,929		105,004	105,004	105,004
Total expenditures	\$ 203,489	\$ 761,995	\$ 232,543	\$ 77,414	\$ 317,384	\$ 317,384	\$ 317,384
Ending working capital	\$ 861,794	\$ 135,081	\$ -	\$ 90,592	\$ -	\$ -	\$ -

Park SDC Fund Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
Account	Description					
35-000-003	Interest Earned	5,530	12,330	16,710	3,150	3,200
35-000-125	Intergovernmental Revenue	641,260	-	-	-	-
35-000-426	Transfers In	-	-	-	-	-
35-000-993	Parks SDC - Extra Capacity Improvements	155,902	22,952	88,284	29,775	223,592
	Total Revenue	802,692	35,282	104,994	32,925	226,792
35-350-312	Council Approved Projects	-	-	-	-	-
35-350-314	Parks Extra Capacity Improvement	-	302,500	101,200	73,000	201,200
	Total Capital Outlay	-	302,500	101,200	73,000	201,200
35-350-150	Installment Note Principal	191,235	-	-	-	-
35-350-151	Installment Note Interest	4,222	-	-	-	-
	Total Debt Services	195,456	-	-	-	-
35-350-902	Transfer to GF SDC Admin	8,034	835	4,414	4,414	11,180
35-350-904	Transfer to Pool Fund	-	458,660	-	-	-
	Total Transfers	8,034	459,495	4,414	4,414	11,180
35-350-600	Contingency	-	-	126,929	-	105,004
	Total Expenditures	203,489	761,995	232,543	77,414	317,384

PARKS SDC FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	72,612	44,196	82,750	140,372	149,733	668,197	1,065,283	897,076	232,543	317,384
Capital Outlay	-	-	-	-	-	349,987	-	302,500	101,200	201,200
Debt Service	34,825	34,825	34,825	45,361	44,449	43,538	195,456	-	-	-
Transfers	868	440	1,092	2,788	5,646	12,081	8,033	459,495	4,414	11,180
Contingency	40,893	7,633	340	54,728	156,389	290,430	49,199	68,596	126,929	105,004



POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

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

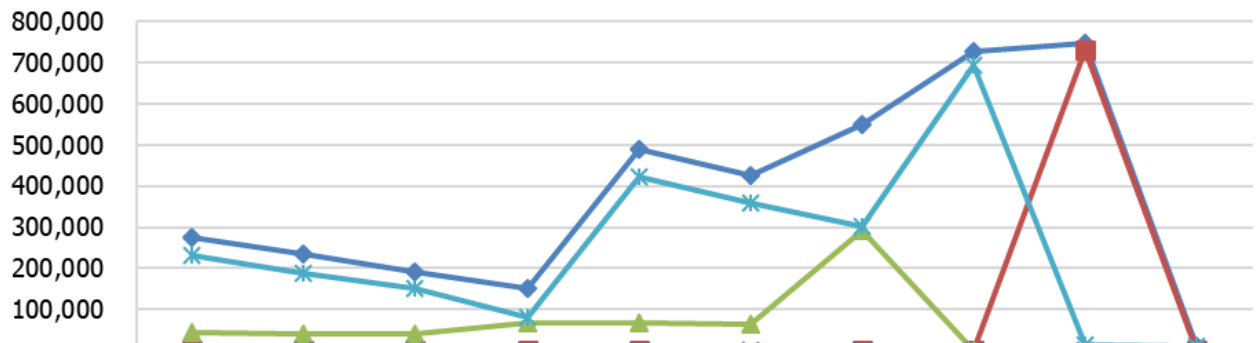
BUDGET NOTES:

The Pool fund has a beginning cash position of \$8,085. Interest income is projected to be \$500. Total fund resources are \$8,585. We do not anticipate any expenditures this fiscal year. The fund anticipates a contingency of \$8,585.

<i>Pool Fund 15</i>							
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Resources							
Working capital carryover	\$ 362,161	\$ 257,359	\$ 726,669	\$ 726,685	\$ 8,085	\$ 8,085	\$ 8,085
Current year resources							
Interest	\$ 5,738	\$ 10,666	\$ 19,500	\$ 13,000	\$ 500	\$ 500	\$ 500
Intergovernmental	182,600	458,660	-				
Transfers		-					
Total current year resources	\$ 188,338	\$ 469,326	\$ 19,500	\$ 13,000	\$ 500	\$ 500	\$ 500
Total resources	\$ 550,499	\$ 726,685	\$ 746,169	\$ 739,685	\$ 8,585	\$ 8,585	\$ 8,585
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay			731,600	731,600			
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26	286,787						
2010 Interest-USNB 0000000034 2/26 & 8/26	6,353						
Transfers							
Contingency			14,569		8,585	8,585	8,585
Total expenditures	\$ 293,140	\$ -	\$ 746,169	\$ 731,600	\$ 8,585	\$ 8,585	\$ 8,585
Ending available working capital	\$ 257,359	\$ 726,685	\$ -	\$ 8,085	\$ -	\$ -	\$ -

Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
15-000-003	Interest Earned	5,738	10,666	19,500	13,000	500
15-000-100	Pool Revenue	-	-	-	-	-
15-000-125	Intergovernmental Revenue	182,600	458,660	-	-	-
15-000-900	Transfer in General Fund	-	-	-	-	-
	Total Revenue	188,338	469,326	19,500	13,000	500
15-150-235	Property Tax	-	-	-	-	-
15-150-242	Dues, Fees & Subscriptions	-	-	-	-	-
	Total Materials & Services	-	-	-	-	-
15-150-326	Council Approved Improvement	-	-	731,600	731,600	-
	Total Capital Outlay	-	-	731,600	731,600	-
15-150-150	Principal	286,787	-	-	-	-
15-150-151	Interest	6,353	-	-	-	-
	Total Debt Service	293,140	-	-	-	-
15-150-401	Transfer to General Fund	-	-	-	-	-
	Total Transfers	-	-	-	-	-
15-150-600	Contingency	-	-	14,569	-	8,585
	Total Expenditures	293,140	-	746,169	731,600	8,585

POOL FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	274,469	233,106	192,214	151,857	489,650	427,319	550,499	726,685	746,169	8,585
Capital Outlay	-	-	-	-	-	-	-	-	731,600	-
Debt Service	42,600	41,807	41,012	67,887	66,523	65,158	293,140	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Contingency	232,253	187,801	151,748	79,577	421,991	358,588	302,174	694,449	14,569	8,585

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.

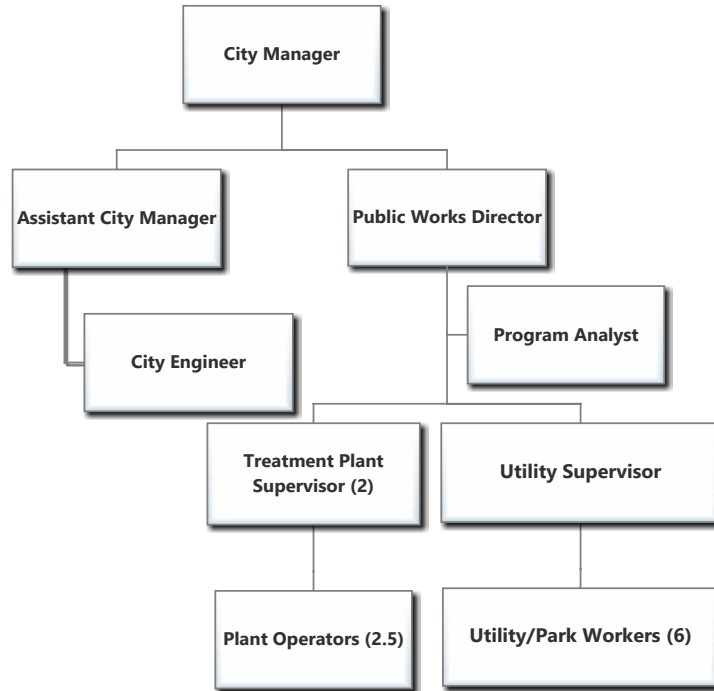
BUDGET NOTES:

The proposed budget has a beginning cash position of \$114,741, interest income of \$2,000, and total fund resources are \$116,741. There is an anticipated expenditure of \$50,000 in the personnel services to cover past claims. The fund has a contingency of \$66,741.

<i>Unemployment Fund 87</i>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 70,894	\$ 72,086	\$ 54,086	\$ 61,966	\$ 114,741	\$ 114,741	\$ 114,741
Current year resources							
Interest	\$ 1,192	\$ 1,736	\$ 2,000	\$ 1,775	\$ 2,000	\$ 2,000	\$ 2,000
Transfers			65,000	65,000			
Total current year resources	\$ 1,192	\$ 1,736	\$ 67,000	\$ 66,775	\$ 2,000	\$ 2,000	\$ 2,000
Total resources	\$ 72,086	\$ 73,822	\$ 121,086	\$ 128,741	\$ 116,741	\$ 116,741	\$ 116,741
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21	FY 20-21
Personnel services	\$ -	\$ 11,856	\$ 65,000	\$ 14,000	\$ 50,000	\$ 50,000	\$ 50,000
Contingency			56,086		66,741	66,741	66,741
Total expenditures	\$ -	\$ 11,856	\$ 121,086	\$ 14,000	\$ 116,741	\$ 116,741	\$ 116,741
Ending working capital	\$ 72,086	\$ 61,966	\$ -	\$ 114,741	\$ -	\$ -	\$ -

Unemployment Insurance Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
87-000-003	Interest Earned	1,192	1,736	2,000	1,775	2,000
87-000-902	Transfer in General Fund	-	-	65,000	65,000	-
	Total Revenue	1,192	1,736	67,000	66,775	2,000
87-870-154	Unemployment Insurance Benefits	-	11,856	65,000	14,000	50,000
	Total Personnel Services	-	11,856	65,000	14,000	50,000
87-870-600	Contingency	-	-	56,086	-	66,741
	Total Expenditures	-	11,856	121,086	14,000	116,741

UTILITY WATER FUND 40



PURPOSE:

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

VISION FOR THE YEAR:

The focus for this fiscal year will be water meter replacement, and maintenance and operation of the existing system.

COMPLIANCE WITH COUNCIL GOALS:

Explore Future Water Sources
Update Public Works Design Standards
Replace High Zone Transfer Line
Increase water production capabilities

Complete Dutch Canyon Well #2
Develop Capital Improvement Plan Update SDC’s
Address aging infrastructure

Water Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Construct Replacement Dutch Canyon Well												
Replace Well House Roof (DC Well)												
Generator Service (Miller, Keys, DC Well)												
Treatment Plant Painting (Miller Rd)												
Treatment Plant Telemetry Controls Upgrades												
Master Plan Update												
VFD Upgrades												
Cover Filter 3 (Keys)												
Water Quality Report 2020												
Construct Electrical portion Storage Building (Miller)												
Construct Security Fence (DC Well)												
Security Upgrades												
Filter 1 & 2 Media Replacement (Keys)												
Reservoir Cathodic Corrosion Control												
Install Water Meters												
Hydrant Flushing Program / Documentation												
Distribution Engineering												
Chemical Tank Replacement (Keys)												

BUDGET NOTES:

For the 2020-21 budget year, the Water Fund will begin with a cash carryover of \$2,986,035. The Fund expects to collect \$1,340,550 in water user fees, \$993,290 in user fees for infrastructure and \$78,000 in interest. The total fund resources are \$5,397,875. Proposed expenditures in the water fund include \$1,012,724 for personnel services and \$810,333 for materials and services. For capital outlay the budgeted amount is \$1,477,500 for a chemical tank replacement, distribution project engineering, filter media replacement, a Public Works utility vehicle purchase, and matching grant funds for a new basalt well. The fund budgets \$132,107 for debt service, \$107,473 for transfers and a projected contingency of \$357,738. This Fund also has a balance of \$1,500,000 in unappropriated funds.

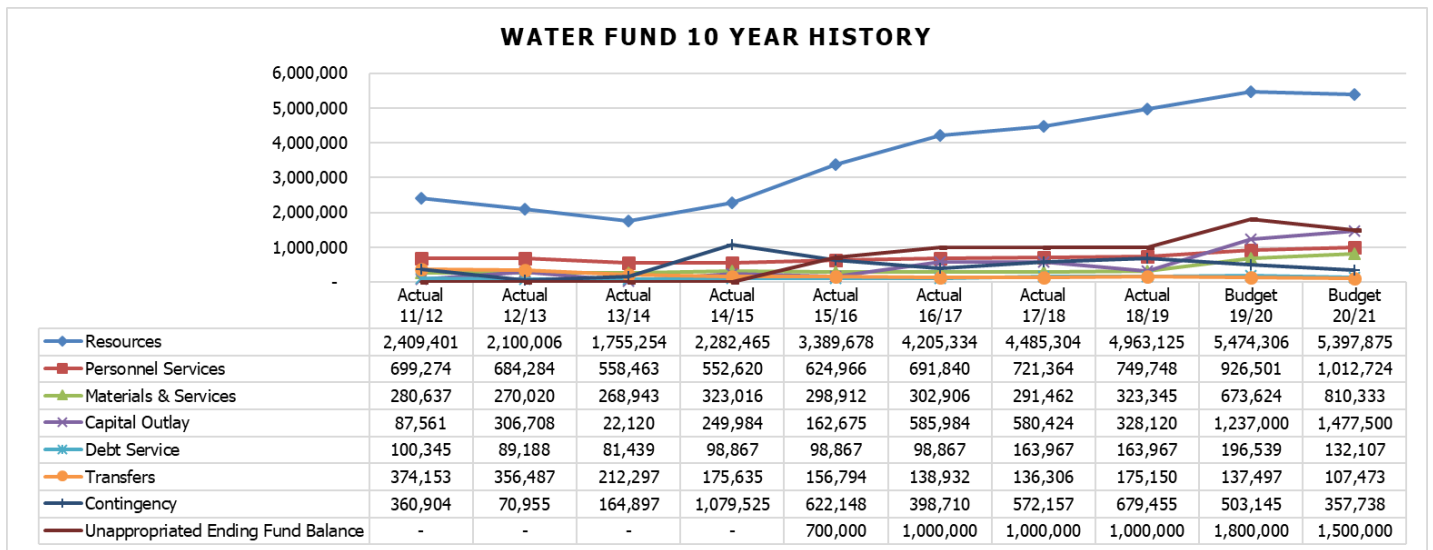
PERCENTAGE OF TIME ALLOCATION:

Water Fund	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Public Works Director	30%	35%	35%	35%	37.79	58.61
Utility Supervisor	30%	35%	35%	35%	29.30	45.45
Treatment Plant Supervisor	100%	100%	100%	100%	29.30	45.45
Operator I	0%	50%	50%	50%	23.39	29.85
Operator II	100%	100%	100%	100%	25.77	32.89
Operator III	0%	0%	0%	0%	28.43	36.28
Utility/Parks Worker I	40%	35%	70%	70%	19.64	25.07
Utility/Parks Worker II	60%	60%	35%	35%	23.39	29.85
Utility/Parks Worker III	40%	35%	70%	70%	25.77	32.89
Office Administrator CDC	14%	0%	0%	0%	21.14	26.98
Planning Supervisor	13%	0%	0%	0%	29.30	45.45
Program Analyst				30%	20.44	31.68
City Engineer	34%	30%	30%	30%	32.68	50.70
Engineer Assistant PW	33%	0%	0%	0%	25.27	38.58
City Manager	22%	22%	23%	23%	42.92	66.57
City Recorder	20%	22%	22%	22%	26.31	40.80
Finance Administrator/Office Manager	22%	22%	22%	22%	37.79	58.61
Assistant City Manager	22%	22%	23%	23%	29.30	45.45
Office Administrator Finance	44%	44%	44%	44%	21.14	26.98
TOTAL FTE'S	6.24	6.12	6.59	6.89		

Utility Water Fund 40							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 2,350,588	\$ 2,589,155	\$ 3,192,731	\$ 3,261,639	\$ 2,986,035	\$ 2,986,035	\$ 2,986,035
Current year resources							
Interest	\$ 41,335	\$ 76,521	\$ 72,000	\$ 76,500	\$ 78,000	\$ 78,000	\$ 78,000
Charges for services	1,147,223	1,339,034	1,313,375	1,281,000	1,340,550	1,340,550	1,340,550
Charges for services infrastructure	848,674	902,218	896,200	914,000	993,290	993,290	993,290
Miscellaneous	102	5,960		1,021			
Intergovernmental	20,000	50,237		20,000			
Transfers	77,382						
Total water	\$ 2,134,716	\$ 2,373,970	\$ 2,281,575	\$ 2,292,521	\$ 2,411,840	\$ 2,411,840	\$ 2,411,840
Total current year resources	\$ 2,134,716	\$ 2,373,970	\$ 2,281,575	\$ 2,292,521	\$ 2,411,840	\$ 2,411,840	\$ 2,411,840
Total resources	\$ 4,485,304	\$ 4,963,125	\$ 5,474,306	\$ 5,554,160	\$ 5,397,875	\$ 5,397,875	\$ 5,397,875
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Personnel services	\$ 721,364	\$ 749,748	\$ 926,501	\$ 873,037	\$ 1,012,724	\$ 1,012,724	\$ 1,012,724
Materials & services	291,462	323,345	673,624	571,052	810,333	810,333	810,333
Capital outlay	580,424	328,120	1,237,000	790,000	1,477,500	1,477,500	1,477,500
Debt service							
2009 Principal S03003B 12/01	51,084	52,964	54,913	54,913	56,934	56,934	56,934
2009 Interest S03003B 12/01	30,355	28,475	26,526	26,526	24,505	24,505	24,505
2017 Principal Ford Motor Lease	65,100	12,845	13,615	13,615			
2017 Interest Ford Motor Lease	-	1,587	817	817			
2014 Principal Ford Motor Equipment Lease 12/01	16,222	58,183	93,520	93,520	45,783	45,783	45,783
2014 Interest Ford Motor Equipment Lease 12/01	1,206	9,913	7,148	7,148	4,885	4,885	4,885
Transfers	138,932	136,306	137,497	137,497	107,473	107,473	107,473
Contingency			503,145		357,738	357,738	357,738
Total expenditures	\$ 1,896,149	\$ 1,701,486	\$ 3,674,306	\$ 2,568,125	\$ 3,897,875	\$ 3,897,875	\$ 3,897,875
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Ending working capital	\$ 2,589,155	\$ 3,261,639	\$ -	\$ 1,186,035	\$ -	\$ -	\$ -

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
40-000-003	Interest Earned	41,335	76,521	72,000	76,500	78,000
40-000-100	Miscellaneous	102	5,960	-	1,021	-
40-000-220	User Fees	1,115,418	1,213,385	1,277,000	1,252,500	1,313,800
40-000-222	User Fees Water Infrastructure	848,674	902,218	896,200	914,000	993,290
40-000-240	Hookup Fees	22,204	5,617	5,250	7,000	5,250
40-000-245	Timber Sale	-	50,237	-	-	-
40-000-246	Intergovernmental Revenue	20,000	-	-	20,000	-
40-000-260	Infra. Insp. Fees	5,362	118,931	30,000	20,000	20,000
40-000-263	Construction Water	4,240	1,100	1,125	1,500	1,500
40-000-272	Transfer in Airpark	77,382	-	-	-	-
	Total Revenue	2,134,716	2,373,970	2,281,575	2,292,521	2,411,840
40-400-100	City Manager	31,503	32,258	35,530	35,530	36,803
40-400-102	Public Works Director	28,818	35,861	39,698	39,698	43,321
40-400-104	Planning Supervisor	8,592	-	-	-	-
40-400-106	Finance/Office Manager	22,017	22,377	24,672	24,672	27,429
40-400-107	Assistant to City Manager	13,619	14,596	19,057	19,057	21,133
40-400-108	Office Administrator Finance	19,027	20,949	23,623	23,623	25,539
40-400-109	Program Analyst	-	-	-	-	17,204
40-400-110	City Recorder	15,891	17,833	18,720	18,720	19,457
40-400-113	City Engineer	32,911	30,319	31,838	31,838	33,076
40-400-114	Treatment Plant Supervisor	88,194	90,169	94,827	94,827	98,536
40-400-118	Field Service Supervisor	21,784	27,221	30,150	30,150	32,905
40-400-120	Operator	68,752	76,774	105,430	105,430	112,717
40-400-121	Utility Worker	78,254	95,519	102,780	102,780	112,105
40-400-123	Engineering Assistant PW	6,340	-	-	-	-
40-400-132	Officer Administrator CDC	7,371	-	-	-	-
40-400-142	Overtime	2,231	1,166	14,750	5,000	15,631
40-400-146	Health Insurance	116,686	118,240	159,130	132,000	168,757
40-400-148	Retirement Benefits	110,699	116,924	160,073	158,000	176,327
40-400-150	Social Security	33,351	34,674	43,286	40,000	47,668
40-400-152	Worker's Compensation	15,326	14,868	22,937	11,700	24,116
40-400-155	Taxable Fringe Benefits	-	-	-	12	-
	Total Personnel Services	721,364	749,748	926,501	873,037	1,012,724
40-400-200	Building/Facilities Maintenance	5,042	3,783	5,000	3,500	8,500
40-400-202	Equipment Maintenance	14,052	13,582	44,586	22,300	50,450
40-400-203	Maintenance Agreements	3,294	3,520	3,680	3,500	3,520
40-400-204	Vehicle Maintenance	9,653	1,175	8,500	4,000	8,500
40-400-205	Small Equipment	4,689	4,500	17,700	17,700	17,350
40-400-206	Fuel/Oil/Lube	8,392	5,498	9,590	8,800	8,840
40-400-216	Office Supplies	9,185	12,101	13,000	10,000	12,000
40-400-218	Operational Supplies	18,338	32,840	95,475	50,000	84,250
40-400-222	Lab Supplies	5,691	1,792	4,210	1,500	4,210
40-400-224	Chemicals	33,558	35,177	34,860	55,000	57,410
40-400-227	Electrical Operation - Treatment	49,916	50,970	54,000	50,000	54,000
40-400-228	Utilities	16,559	11,758	17,820	20,500	30,240
40-400-229	Electrical Operation - Pump	12,932	14,295	26,400	22,000	26,400
40-400-230	Contractual/Professional	83,504	105,208	295,323	250,000	397,408
40-400-234	Miscellaneous	-	-	-	-	-
40-400-235	Property Tax	909	623	1,000	572	1,000
40-400-238	Insurance	-	-	-	22,205	-
40-400-240	Travel/Training	4,083	7,375	9,350	3,000	10,600
40-400-242	Dues/Fees/Subscriptions	10,829	16,983	23,155	22,000	22,180
40-400-244	Publications/Notices/Advertise	7	41	1,000	350	2,000
40-400-252	Uniforms/Safety	646	1,726	3,975	3,975	6,475
40-400-254	Equipment Rental	184	400	5,000	150	5,000
	Total Materials & Services	291,462	323,345	673,624	571,052	810,333

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
40-400-300	Equipment	35,406	46,613	202,000	190,000	120,000
40-400-310	Infrastructure Upgrades	545,017	281,507	1,035,000	600,000	1,357,500
	Total Capital Outlay	580,424	328,120	1,237,000	790,000	1,477,500
40-400-500	Vehicle Lease Principal	65,100	12,844	13,615	13,615	45,783
40-400-501	Vehicle Lease Interest	-	1,588	817	817	4,885
40-400-505	Equipment Lease Principal	16,222	58,183	93,520	93,520	-
40-400-506	Equipment Lease Interest	1,206	9,913	7,148	7,148	-
40-400-511	Principal SO3003B	51,084	52,964	54,913	54,913	56,934
40-400-513	Interest SO3003B	30,355	28,475	26,526	26,526	24,505
	Total Debt Services	163,967	163,967	196,539	196,539	132,107
40-400-412	Transfer to General Fund ISF	44,295	40,862	43,047	43,047	12,340
40-400-414	Transfer to Water SDC Fund	94,637	95,444	94,450	94,450	95,133
	Total Transfers	138,932	136,306	137,497	137,497	107,473
40-400-600	Contingency	-	-	503,145	-	357,738
40-400-900	Unappropriated Ending Fund Balance	-	-	1,800,000	-	1,500,000
	Total Expenditures	1,896,149	1,701,486	5,474,306	2,568,125	5,397,875





WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

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

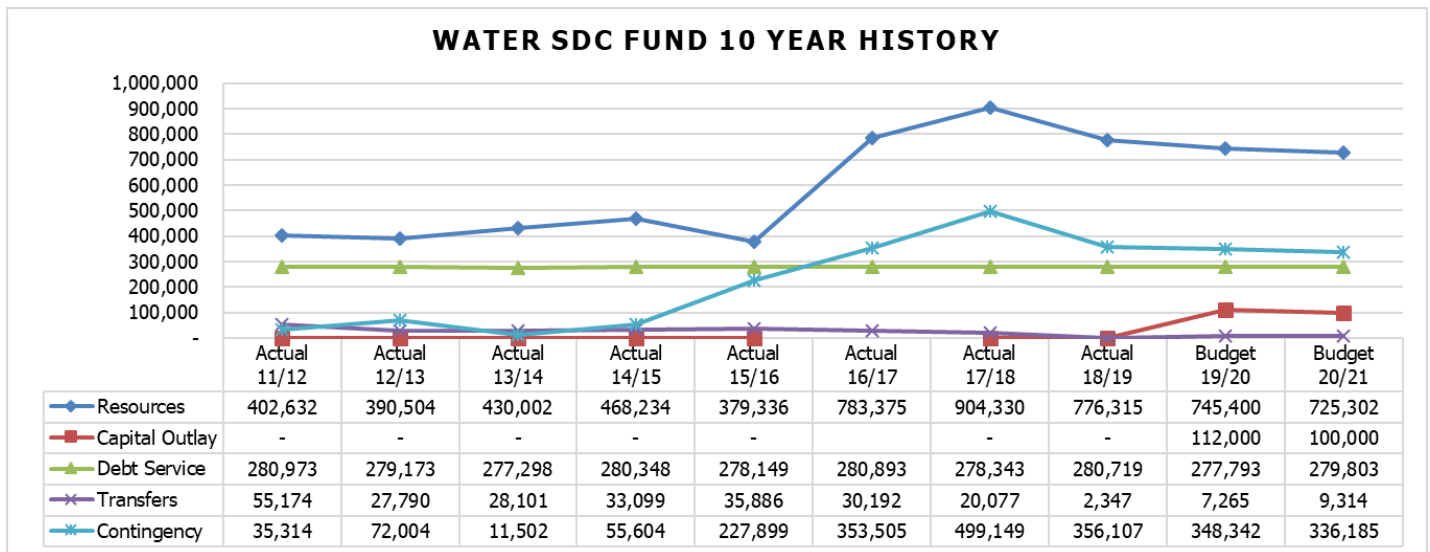
Water SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Address aging infrastructure												
Update Water Master Plan												
Update Public Works Design Standards												
Develop Capital Improvement Plan												

BUDGET NOTES:

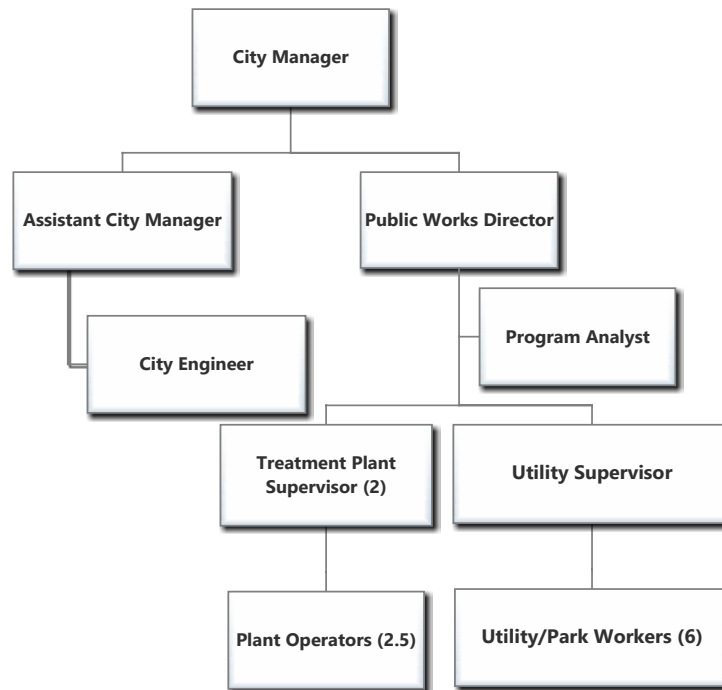
In the proposed budget, the Water SDC fund begins the year with a projected beginning cash amount of \$433,891. Anticipated revenue is \$291,411 coming from three sources: \$10,000 from interest, \$186,278 from Water SDC's, and a transfer of \$95,133 from the Utility Water Fund, to make principal and interest payments. Total fund resources are \$725,302. Expenses within the fund include debt service in the amount of \$279,803. 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 \$9,314 to the General Fund for SDC administration and \$100,000 in capital outlay for extra capacity projects. The Water SDC Fund anticipates a contingency of \$336,185 for total expenditures of \$725,302.

<i>Water SDC 50</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 472,290	\$ 605,910	\$ 493,243	\$ 493,249	\$ 433,891	\$ 433,891	\$ 433,891
Current year resources							
Interest	\$ 9,571	\$ 12,382	\$ 12,400	\$ 9,750	\$ 10,000	\$ 10,000	\$ 10,000
System development charges	327,832	62,579	145,307	121,500	186,278	186,278	186,278
Transfers	94,637	95,444	94,450	94,450	95,133	95,133	95,133
Total current year resources	\$ 432,040	\$ 170,405	\$ 252,157	\$ 225,700	\$ 291,411	\$ 291,411	\$ 291,411
Total resources	\$ 904,330	\$ 776,315	\$ 745,400	\$ 718,949	\$ 725,302	\$ 725,302	\$ 725,302
Expenditures							
Capital outlay	\$ -	\$ -	\$ 112,000		\$ 100,000	\$ 100,000	\$ 100,000
Debt service							
2004 Principal G03003 12/01	72,515	78,063	78,650	78,650	84,278	84,278	84,278
2004 Interest G03003 12/01	48,027	44,854	41,342	41,342	37,724	37,724	37,724
2003 Principal S03003 12/01	131,838	133,157	134,488	134,488	135,833	135,833	135,833
2003 Interest S03003 12/01	25,963	24,645	23,313	23,313	21,968	21,968	21,968
Transfers	20,077	2,347	7,265	7,265	9,314	9,314	9,314
Contingency			348,342		336,185	336,185	336,185
Total expenditures	\$ 298,420	\$ 283,066	\$ 745,400	\$ 285,058	\$ 725,302	\$ 725,302	\$ 725,302
Ending working capital	\$ 605,910	\$ 493,249	\$ -	\$ 433,891	\$ -	\$ -	\$ -

Water SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
50-000-003	Interest Earned	9,571	12,382	12,400	9,750	10,000
50-000-992	Water SDC - Reimbursement	327,832	62,579	145,307	121,500	186,278
50-000-995	Transfer In Utility Fund	94,637	95,444	94,450	94,450	95,133
	Total Revenue	432,040	170,405	252,157	225,700	291,411
50-500-314	Water Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	112,000	-	100,000
	Total Capital Outlay	-	-	112,000	-	100,000
50-500-510	Principal G03003	72,515	78,063	78,650	78,650	84,278
50-500-511	Interest G03003	48,027	44,854	41,342	41,342	37,724
50-500-512	Principal S03003	131,838	133,157	134,488	134,488	135,833
50-500-513	Interest S03003	25,963	24,645	23,313	23,313	21,968
	Total Debt Services	278,343	280,719	277,793	277,793	279,803
50-500-926	Transfer to GF SDC Admin	20,076	2,347	7,265	7,265	9,314
	Total Transfers	20,076	2,347	7,265	7,265	9,314
50-500-600	Contingency	-	-	348,342	-	336,185
	Total Expenditures	298,420	283,066	745,400	285,058	725,302



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 public use 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 as well as sampling of the receiving stream.

VISION FOR THE YEAR:

The Wastewater Fund will focus on long term upgrades as identified in the 2018 Facilities Master Plan. Engineering of Wastewater Master Plan Amendment Phase I upgrades along with a Facility Plan Amendment are priority projects for the year.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|--|--------------------------------------|
| Address I & I within Collections System | Update Public Works Design Standards |
| Capacity Upgrades – Wastewater Treatment and Collections | Update SDC’s/Fees |
| Develop 5-year Capital Improvement Plan | |

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Collections Master Plan												
Phase I Facility Improvement Design												
Capacity Upgrades-Treatment & Collections												
Update SDC’s/Fees												
Develop 5-year Capital Improvement Plan												

BUDGET NOTES:

The Wastewater fund will begin the year with a \$1,650,005 beginning cash position and anticipates revenue of \$3,415,125. Total operating revenue in this fund is projected to be \$5,065,130. Expenditures within the department

include \$1,023,869 for personnel services and \$688,153 for materials and services. For capital outlay the projected budget is \$1,361,396 for pump replacements, UV upgrades, a vehicle purchase, completion of the Springlake pump station and engineering for Phase I of the Treatment Plant improvements. The fund budgets \$119,803 for two principal and interest payments for loan R06809 which matures in 2031 and a US Bank loan which matures in 2021. The fund budgets \$173,565 for transfers and has budgeted a contingency of \$898,344 and a balance of \$800,000 in unappropriated funds.

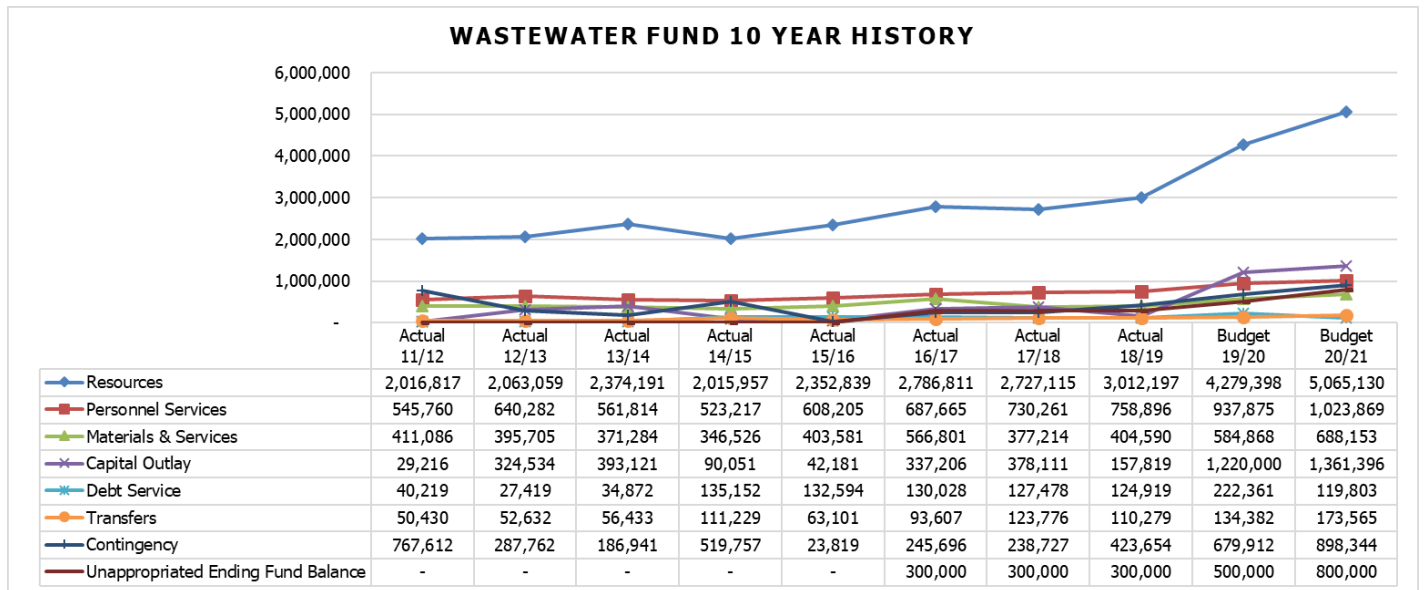
PERCENTAGE OF TIME ALLOCATION:

Wastewater Fund	17-18	18-19	19-20	20-21	Minimum Salary	Maximum Salary
Public Works Director	30%	35%	35%	35%	37.79	58.61
Utility Supervisor	30%	35%	35%	35%	29.30	45.45
Treatment Plant Supervisor	100%	100%	100%	100%	29.30	45.45
Operator I	0%	50%	50%	50%	23.39	29.85
Operator II	0%	0%	0%	0%	25.77	32.89
Operator III	100%	100%	100%	100%	28.43	36.28
Utility/Parks Worker I	40%	35%	70%	70%	19.64	25.07
Utility/Parks Worker II	60%	60%	35%	35%	23.39	29.85
Utility/Parks Worker III	40%	35%	70%	70%	25.77	32.89
Office Administrator CDC	14%	0%	0%	0%	21.14	26.98
Planning Supervisor	13%	0%	0%	0%	29.30	45.45
Program Analyst				30%	20.44	31.68
City Engineer	34%	30%	30%	30%	32.68	50.70
Engineer Assistant PW	33%	0%	0%	0%	25.27	38.58
City Manager	22%	22%	23%	23%	42.92	66.57
City Recorder	20%	22%	22%	22%	26.31	40.80
Finance Administrator/Office Manager	22%	22%	22%	22%	37.79	58.61
Assistant City Manager	22%	22%	23%	23%	29.30	45.45
Office Administrator Finance	44%	44%	44%	44%	21.14	26.98
TOTAL FTE'S	6.24	6.12	6.59	6.89		

Wastewater Fund 41							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Working capital carryover	\$ 971,504	\$ 990,275	\$ 1,405,124	\$ 1,455,694	\$ 1,650,005	\$ 1,650,005	\$ 1,650,005
Current year resources							
Interest	\$ 14,829	\$ 31,793	\$ 30,000	\$ 36,000	\$ 44,000	\$ 44,000	\$ 44,000
Charges for services	1,730,782	1,990,030	2,054,274	2,109,700	2,171,125	2,171,125	2,171,125
Intergovernmental	10,000	99				1,200,000	1,200,000
Long term debt proceeds			790,000	2,550	1,200,000		
Miscellaneous							
Total current year resources	\$ 1,755,611	\$ 2,021,922	\$ 2,874,274	\$ 2,148,250	\$ 3,415,125	\$ 3,415,125	\$ 3,415,125
Total resources	\$ 2,727,115	\$ 3,012,197	\$ 4,279,398	\$ 3,603,944	\$ 5,065,130	\$ 5,065,130	\$ 5,065,130
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 17-18	FY 18-19	FY 19-20	FY 19-20	Budget	Budget	Budget
					FY 20-21	FY 20-21	FY 20-21
Personnel services	\$ 730,261	\$ 758,896	\$ 937,875	\$ 873,076	\$ 1,023,869	\$ 1,023,869	\$ 1,023,869
Materials & services	377,214	404,590	584,868	469,046	688,153	688,153	688,153
Capital outlay	378,111	157,819	1,220,000	354,985	1,361,396	1,361,396	1,361,396
Debt service							
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	1,191	1,103	1,014	1,103	926	926	926
2013 Principal USNB 12/01	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01	8,645	6,174	3,705	3,705	1,235	1,235	1,235
2020 Principal R808831 4/01 & 10/01			100,000				
2020 Interest R809831 4/01 & 10/01							
Transfers	123,776	110,279	134,382	134,382	173,565	173,565	173,565
Contingency			679,912		898,344	898,344	898,344
Total expenditures	\$ 1,736,840	\$ 1,556,503	\$ 3,779,398	\$ 1,953,939	\$ 4,265,130	\$ 4,265,130	\$ 4,265,130
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 800,000	\$ 800,000	\$ 800,000
Ending working capital	\$ 990,275	\$ 1,455,694	\$ -	\$ 1,150,005	\$ -	\$ -	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
41-000-003	Interest Earned	14,829	31,793	30,000	36,000	44,000
41-000-100	Miscellaneous	-	98	-	2,550	-
41-000-150	Intergovernmental Revenue	10,000	-	-	-	-
41-000-151	Long Term Debt Proceeds	-	-	790,000	-	1,200,000
41-000-220	User Fees	1,721,771	1,870,199	2,023,149	2,085,700	2,150,000
41-000-240	Hookup Fees	4,650	1,100	1,125	2,000	1,125
41-000-260	Infrastructure Insp Fees	4,361	118,731	30,000	22,000	20,000
	Total Revenue	1,755,611	2,021,922	2,874,274	2,148,250	3,415,125
41-410-100	City Manager	31,503	32,258	35,530	35,530	36,803
41-410-102	Public Works Director	28,817	35,861	39,698	39,698	43,321
41-410-104	Planning Supervisor	8,592	-	-	-	-
41-410-106	Finance/Office Manager	22,017	22,377	24,672	24,672	27,429
41-410-107	Assistant to City Manager	13,620	14,596	19,057	19,057	21,133
41-410-108	Office Administrator Finance	19,027	20,949	23,623	23,623	25,539
41-410-109	Program Analyst	-	-	-	-	17,204
41-410-110	City Recorder	15,891	17,833	18,720	18,720	19,457
41-410-113	City Engineer	32,902	30,319	31,838	31,838	33,076
41-410-114	Treatment Plant Supervisor	88,194	90,072	94,827	94,827	98,536
41-410-118	Field Services Supervisor	21,784	27,221	30,150	30,150	32,905
41-410-120	Operators	75,368	85,351	112,556	112,556	120,093
41-410-121	Utility Workers	78,253	95,519	102,780	102,780	112,105
41-410-123	Engineering Assistant PW	6,339	-	-	-	-
41-410-132	Office Administrator CDC	7,371	-	-	-	-
41-410-142	Overtime	3,256	2,509	15,347	5,000	16,242
41-410-146	Health Insurance	122,389	122,031	167,685	138,000	177,013
41-410-148	Retirement Benefits	105,735	112,405	155,539	145,000	171,603
41-410-150	Social Security	33,879	35,386	43,904	40,000	48,307
41-410-152	Workers Compensation	15,325	14,209	21,949	11,625	23,103
41-410-155	Taxable Fringe Benefits	-	-	-	-	-
	Total Personnel Services	730,261	758,896	937,875	873,076	1,023,869
41-410-200	Building/Facilities Maintenance	3,785	1,232	3,500	2,500	15,500
41-410-202	Equipment Maintenance	6,430	25,548	51,000	35,000	32,500
41-410-203	Maintenance Agreements	1,690	1,335	1,860	1,200	1,720
41-410-204	Vehicle Maintenance	16,857	1,512	8,500	7,500	8,500
41-410-205	Small Equipment	8,552	9,096	22,250	15,000	19,550
41-410-206	Fuel/Oil/Lube	7,509	8,887	6,840	9,500	8,153
41-410-216	Office Supplies	9,426	10,574	13,000	9,000	12,000
41-410-218	Operational Supplies	8,662	11,346	19,500	10,000	30,375
41-410-222	Lab Supplies	5,729	5,571	9,358	6,700	8,063
41-410-224	Chemicals	36,404	23,051	34,875	35,000	34,875
41-410-227	Electrical Operations	100,464	99,318	102,000	96,000	99,000
41-410-228	Utilities	6,079	5,832	6,480	5,800	6,360
41-410-229	Electrical Operations Pumps	6,682	5,603	6,600	5,300	7,740
41-410-230	Contractual/Professional	115,206	153,660	234,250	175,000	336,500
41-410-234	Miscellaneous	-	-	-	-	-
41-410-235	Property Tax	1,685	1,370	2,000	1,384	2,000
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	3,605	3,687	8,300	4,000	8,500
41-410-242	Dues/Fees/Subscriptions	14,221	18,833	23,580	22,000	23,342
41-410-244	Publications/Notices/Advertise	841	41	3,000	1,000	3,000
41-410-252	Uniforms/Safety	1,078	2,540	3,975	3,975	6,475
41-410-253	Sludge Disposal	4,350	15,237	15,000	14,187	15,000
41-410-254	Equipment Rental	17,960	315	9,000	9,000	9,000
	Total Materials & Services	377,214	404,590	584,868	469,046	688,153

Account	Description	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
41-410-300	Equipment	378,111	157,819	140,000	100,000	90,000
41-410-310	Infrastructure Upgrades	-	-	1,040,000	210,000	1,236,396
41-410-311	Equipment Replacement	-	-	40,000	44,985	35,000
	Total Capital Outlay	378,111	157,819	1,220,000	354,985	1,361,396
41-410-510	Principal USNB	100,000	100,000	100,000	100,000	100,000
41-410-511	Interest USNB	8,645	6,174	3,705	3,705	1,235
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,191	1,103	1,014	1,103	926
41-410-562	Principal DEQ Loan	-	-	-	-	-
41-410-564	Interest DEQ Loan	-	-	100,000	-	-
	Total Debt Services	127,478	124,919	222,361	122,450	119,803
41-410-418	Transfer to Unemployment Fund	-	-	-	-	-
41-410-419	Transfer to General Fund ISF	123,776	110,279	134,382	134,382	173,565
	Total Transfers	123,776	110,279	134,382	134,382	173,565
41-410-600	Contingency	-	-	679,912	-	898,344
41-410-900	Unappropriated Ending Fund Balance	-	-	500,000	-	800,000
	Total Expenditures	1,736,840	1,556,503	4,279,398	1,953,939	5,065,130





WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

Engineering for Phase I improvements will be the top priority for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure	Capacity Upgrades- Treatment & Collections
Update SDC's/Fees	Create a 5-year Capital Improvement Plan
Update Public Works Design Standards	

Wastewater SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Complete Collections Master Plan												
Phase I Facility Improvement Design												
Capacity Upgrades-Treatment & Collections												
Update SDC's/Fees												
Develop 5-year Capital Improvement Plan												

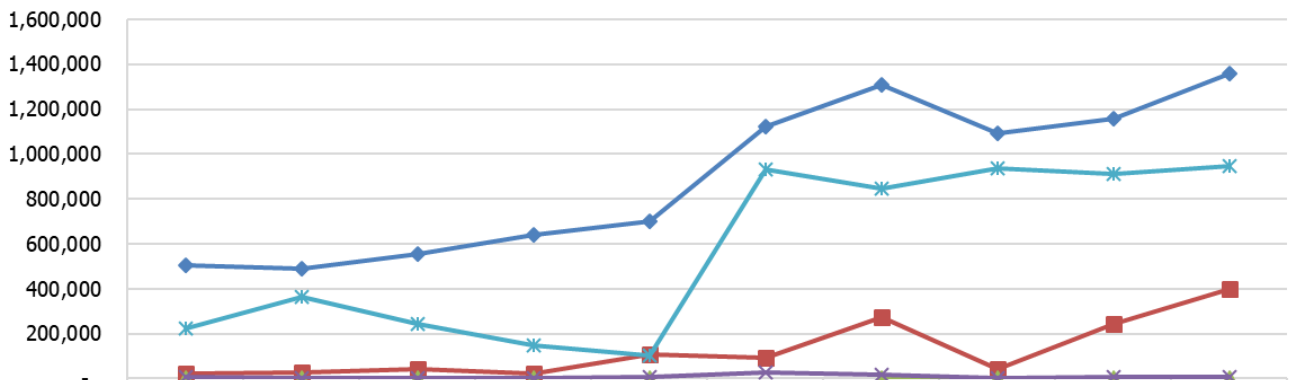
BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$1,174,761. The City anticipates receiving \$26,000 in interest income and \$155,189 in SDC fees. Total resources for the fund are \$1,355,950. Projects proposed for FY 20-21 include \$400,000 in extra capacity improvements for Phase I Design and Engineering of the Treatment Plant, along with additional Wastewater capacity upgrades. The fund contains a transfer to the General Fund of \$7,759 for administrative costs and a contingency of \$948,191.

<i>Wastewater SDC 55</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 1,000,306	\$ 1,017,487	\$ 1,003,885	\$ 1,052,147	\$ 1,174,761	\$ 1,174,761	\$ 1,174,761
Current year resources							
Interest	\$ 16,703	\$ 26,119	\$ 27,000	\$ 25,400	\$ 26,000	\$ 26,000	\$ 26,000
System development charges - reimbursement		10,156	25,724	27,530	31,038	31,038	31,038
System development charges - extra capacity	290,202	40,621	102,898	110,115	124,151	124,151	124,151
Total current year resources	\$ 306,905	\$ 76,896	\$ 155,622	\$ 163,045	\$ 181,189	\$ 181,189	\$ 181,189
Total resources	\$ 1,307,211	\$ 1,094,383	\$ 1,159,507	\$ 1,215,192	\$ 1,355,950	\$ 1,355,950	\$ 1,355,950
Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Capital outlay	\$ 271,953	\$ 40,159	\$ 243,000	\$ 34,000	\$ 400,000	\$ 400,000	\$ 400,000
Transfers	17,771	2,077	6,431	6,431	7,759	7,759	7,759
Contingency			910,076		948,191	948,191	948,191
Total expenditures	\$ 289,724	\$ 42,236	\$ 1,159,507	\$ 40,431	\$ 1,355,950	\$ 1,355,950	\$ 1,355,950
Ending working capital	\$ 1,017,487	\$ 1,052,147	\$ -	\$ 1,174,761	\$ -	\$ -	\$ -

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21
55-000-003	Interest Earned	16,703	26,119	27,000	25,400	26,000
55-000-992	Sewer SDC Reimbursements	51,050	10,155	25,724	27,530	31,038
55-000-993	Sewer SDC Extra Capacity Improvements	239,151	40,621	102,898	110,115	124,151
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	Total Revenue	306,905	76,896	155,622	163,045	181,189
55-550-314	Wastewater Extra Capacity Improvement	77,003	40,159	243,000	34,000	100,000
55-550-316	Wastewater Reimbursement Improvements	-	-	-	-	-
55-550-326	Council Approved Projects	194,950	-	-	-	300,000
	Total Capital Outlay	271,953	40,159	243,000	34,000	400,000
55-550-409	Transfer to GF SDC Admin.	17,771	2,077	6,431	6,431	7,759
	Total Transfers	17,771	2,077	6,431	6,431	7,759
55-550-600	Contingency	-	-	910,076	-	948,191
	Total Expenditures	289,724	42,236	1,159,507	40,431	1,355,950

WASTEWATER SDC FUND 10 YEAR HISTORY



	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20	Budget 20/21
Resources	506,316	489,421	554,366	641,694	700,163	1,121,205	1,307,211	1,094,383	1,159,507	1,355,950
Capital Outlay	22,865	28,253	43,660	21,022	107,254	94,174	271,953	40,159	243,000	400,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Transfers	5,177	581	1,443	3,682	7,458	26,725	17,771	2,077	6,431	7,759
Contingency	222,116	363,725	244,241	148,310	100,532	929,636	844,364	935,443	910,076	948,191



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 last loan payment was made in Fiscal Year 18-19; therefore, this fund is now inactive.

<i>General Obligation Debt Service Fund 45</i>							
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Resources							
Working capital carryover	\$ 25,619	\$ 21,149	\$ 24,759	\$ 23,955	\$ -	\$ -	\$ -
Current year resources							
Property taxes	\$ 46,227	\$ 46,196					
Interest	140	600					
Total current year resources	\$ 46,367	\$ 46,796	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 71,986	\$ 67,945	\$ 24,759	\$ 23,955	\$ -	\$ -	\$ -
	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Expenditures							
Materials & services	\$ -	\$ -	\$ 24,759	\$ 23,955			
Debt service							
1978 Principal Water GO 01-0507801 2/01	43,052	41,081					
1978 Interest Water GO 01-0507801 2/01	7,785	2,909					
1991 Principal Sewer GO B92001A 12/01							
1991 Interest Sewer GO B92001A 12/01							
Transfers							
Contingency			-		-	-	-
Total expenditures	\$ 50,837	\$ 43,990	\$ 24,759	\$ 23,955	\$ -	\$ -	\$ -
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ -	\$ -			
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 21,149	\$ 23,955	\$ -	\$ -	\$ -	\$ -	\$ -

Bonded Debt Service Fund Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
45-000-001	Taxes Necessary To Balance	43,707	44,284	-	-	-
45-000-002	Delinquent Taxes	2,520	1,913	-	-	-
45-000-003	Interest Earned	140	600	-	-	-
	Total Revenue	46,367	46,796	-	-	-
45-450-234	Miscellaneous	-	-	24,759	23,955	-
	Total Materials & Services	-	-	24,759	23,955	-
45-450-500	Water - Principal	43,052	41,081	-	-	-
45-450-501	Water - Interest	7,785	2,909	-	-	-
	Total Debt Services	50,837	43,990	-	-	-
45-450-600	Contingency	-	-	-	-	-
45-450-900	Unappropriated Ending Fund Balance	-	-	-	-	-
	Total Expenditures	50,837	43,990	24,759	23,955	-

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. The last loan payment was made in Fiscal Year 17-18; therefore, this fund is now inactive.

<i>Airpark Water Improvement Fund 89</i>							
Resources	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Working capital carryover	\$ 90,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current year resources							
Interest	\$ 2						
Intergovernmental	18,559						
OEDD Loan & Grant							
Transfers							
Total current year resources	\$ 18,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 109,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Proposed Budget FY 20-21	Approved Budget FY 20-21	Adopted Budget FY 20-21
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996 Principal OEDD B95010A							
1996 Interest OEDD B95010A							
1996 Principal OEDD B95010B 12/01							
1996 Interest OEDD B95010B							
1998 Principal OEDD B95010C	30,318						
1998 Interest OEDD B95010C 12/01	1,516						
Transfers	77,382						
Contingency			0	0	0	0	0
Total expenditures	\$ 109,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Airpark Water Line Fund Line Item Detail		Actual FY 17-18	Actual FY 18-19	Budget FY 19-20	Estimated FY 19-20	Budget FY 20-21
Account	Description					
89-000-003	Interest Earned	2	-	-	-	-
89-000-675	OEDD Loan	-	-	-	-	-
89-000-680	OEDD Grant	-	-	-	-	-
89-000-800	Port of St. Helens payment	18,559	-	-	-	-
89-000-904	Transfer in Water SDC	-	-	-	-	-
	Total Revenue	18,561	-	-	-	-
89-890-140	Bond Principal B95010A	-	-	-	-	-
89-890-141	Bond Principal B95010B	-	-	-	-	-
89-890-142	Bond Principal B95010C	30,318	-	-	-	-
89-890-150	Bond Interest B95010A	-	-	-	-	-
89-890-151	Bond Interest B95010B	-	-	-	-	-
89-890-152	Bond Interest B95010C	1,516	-	-	-	-
	Total Debt Services	31,834	-	-	-	-
89-890-401	Transfer to Utility Fund	77,382	-	-	-	-
	Total Transfers	77,382	-	-	-	-
89-890-600	Contingency	-	-	-	-	-
	Total Expenditures	109,216	-	-	-	-

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

	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding July 1, 2020	Issued	Paid	Outstanding June 30, 2021	Due Within One Year
PRINCIPAL TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	\$ 34,293	-	\$ 16,630	17,663	\$ 17,663
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	665,902	-	56,934	608,968	59,029
Water Plant Phase 1 & 2	4.43%	2002	2028	795,070	-	84,278	710,792	89,949
Water Storage Reservoirs	1.00%	2004	2036	2,196,829	-	135,833	2,060,996	137,192
Wastewater DEQ Loan	0.00%	2011	2031	185,231	-	17,642	167,589	17,642
Wastewater US Bank Loan	2.47%	2014	2020	100,000	-	100,000	-	-
Capital Leases	3.65%	2015	2022	256,655	-	45,783	210,872	102,118
Subtotal				\$ 4,233,980	\$ -	\$ 457,100	\$ 3,776,880	\$ 423,593
INTEREST TRANSACTIONS								
General Obligations								
Capital Leases	5.20%	2018	2022	3,227	-	2,130	1,097	1,097
Enterprise Obligations								
Dutch Canyon Waterline Loan	3.68%	2010	2031	140,895	-	24,505	116,390	22,410
Water Plant Phase 1 & 2	4.43%	2002	2028	178,588	-	37,724	140,864	33,763
Water Storage Reservoirs	1.00%	2004	2036	180,635	-	21,969	158,666	20,610
Wastewater DEQ Loan	0.00%	2011	2031	-	-	-	-	-
Wastewater US Bank Loan	2.47%	2014	2020	1,235	-	1,235	-	-
Capital Leases	3.65%	2017	2021	7,390	-	4,885	2,505	2,505
Subtotal				\$ 511,970	\$ -	\$ 92,448	\$ 419,522	\$ 80,385
Grand Total				\$ 4,745,950	\$ -	\$ 549,548	\$ 4,196,402	\$ 503,978

City of Scappoose		
Fiscal Year 2020-2021		
Fund Transfers		
	Transfers in	Transfers out
General Fund	\$ 493,786	\$ 159,070
Law Enforcement Fund	-	-
Watts House Fund	-	-
PEG Fund	-	-
Building Fund	-	36,418
Street Fund	-	75,690
Foot Paths and Bike Trail Fund	-	-
Storm Drainage Fund	-	-
Storm Drainage SDC Fund	-	1,818
Street SDC Fund	-	6,632
Parks SDC Fund	-	11,180
Pool Fund	-	-
Unemployment Fund	-	
Water Fund	-	107,473
Water SDC Fund	95,133	9,314
Wastewater Fund	-	173,565
Wastewater SDC Fund	-	7,759
	\$ 588,919	\$ 588,919

Glossary

Adopted Budget- Proposed budget amended and approved by the Budget Committee becomes the adopted budget after City Council takes action on it. The adopted budget becomes effective July 1 and includes all Council adopted changes through the year.

Amortization- (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriations- Legal authorization granted by the City Council to spend public funds.

Approved Budget- The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Annexation- The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Assessed Value- The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

Assets- Resources having a monetary value and that are owned or held by an entity.

Audit- Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget- A budget in which planned expenditures do not exceed projected funds available.

Balanced Sheet- A financial statement reporting the organization's assets, liabilities, and equity activities.

Basis of Accounting- A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Beginning Working Capital- The beginning working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond- A written promise to pay a sum of money, called principle or face value at a future date, called the maturity date, along with periodic interest paid at a specified percentage of principle (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget- Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.

Budget Calendar- The schedule of key dates, which government follows in the presentation and adoption of the budget.

Budget Committee- A committee required by Oregon Local Budget Law (ORS 294.305). The committee consists of a panel of citizens consisting of the City Council and equal number of lay members responsible for reviewing the proposed budget, taking public comment and approving the budget.

Budget Document- The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Message- A written explanation of the budget and the City's financial priorities presented to the Budget Committee by the City Manager, which is required by Oregon Local Budget Law, ORS 294.

Budget Officer- Person responsible for the budget document. For the City of Scappoose, the City Manager serves this role. This designation is required by Oregon Local Budget Law (ORS 294.305).

Budget Phases- The following are the four major phases of the budget process. Each phase corresponds with a different step of the budget process.

Requested: The amount requested by the Department Heads and submitted to the Budget Officer at the start of the budget process.

Proposed: The Budget Officer prepares or supervises the preparation of a proposed budget to present to the budget committee.

Approved: The approved budget is the budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Adopted Budget: The budget as finally adopted by the City Council and represents the financial plan of the City.

Budget Resolution- The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

Budgetary Basis- Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exception that neither depreciation nor amortization is budgeted for in the proprietary funds and bond principal in the enterprise funds is subject to appropriation.

Capital Improvement- Project Expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewer, storm drains, and other public facilities.

Capital Lease - Lease of a capital asset. The lease may or may not result in the City's ownership of the item at the end of the lease term.

Capital Outlay- Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building.

Capital Projects- An object classification which includes major capital improvement projects generally related to Streets, Water, Wastewater, Storm Water systems, and facilities.

Cash Basis- A basis of accounting under which transactions are recognized only when cash is received or disbursed. The City of Scappoose operates on a Cash Basis of Accounting.

Charges for Service- The fees charged for services to the party or parties who directly benefit. Also called User Fees.

COLA- Cost of living. A COLA increases all salaries at all classes and steps by the same percentage.

Contingency- An amount appropriated in anticipation that some operating expenditures will become necessary which cannot be foreseen and planned in the budget.

Contracted Services- Services rendered to City activities by private firms, individuals or other government agencies. An example of these services includes engineering, special trades and city attorney services.

Debt- An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service- The payment of general long-term debt, consisting of principal and interest payments.

Delinquent Taxes- Taxes remaining unpaid on or after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived, and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

Department- A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area.

Depreciation- Expiration in the service life of capital assets attributed to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Employee Benefits- Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pensions, workers compensation, medical and life insurance plans.

Ending Balance- The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

Expenditures- The outflow of funds paid for an asset obtained (Requirements) or goods and services obtained regardless of when the expense is actually paid. The term applies to all funds.

Fees- Charges for specific services levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Management- A government's directive with respect to revenues, spending, reserves, and debt management as they relate to governmental services, programs, and capital investments. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Fiscal Year- A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of Scappoose's fiscal year is July 1 through June 30.

Fixed Assets- Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

Franchise Fee- A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, natural gas, telephone, waste hauling and recycling.

FTE- An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE.

Fund- A fiscal and accounting entity, segregating resources for the purpose of carrying on specific activities in accordance with legal restrictions.

Fund Balance- The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as deficit.

Funding- Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GASB- (Governmental Accounting Standards Board) It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund- Primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government.

Generally Accepted Accounting Principles (GAAP)- Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass

the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

GIS- Geographic Information Services.

GFOA- Government Finance Officer Association.

GOAL- A statement of direction, purpose or intent, based on the needs of the community, generally to be completed in a specified amount of time.

Governmental Fund Types- Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds.

Grants- Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose.

Infrastructure- Public domain capital assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

Insurance- Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

Interfund Transfers- Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Intergovernmental Revenues- Revenues from other governments in the form of loans, grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund Transfer- An internal service fund is a fund used in governmental accounting to track goods or services shifted between departments on a cost reimbursement basis. This type of fund is used to identify the cost of providing certain goods and services. The City of Scappoose uses this to transfer money from each fund to cover expenses that would be spread out amongst all departments.

Levy- Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes received.

L.I.D. (Local Improvement District)- Consists of a group of property owners desiring improvements to their property. Bonds can be issued to finance these improvements, which are repaid by assessments on their property. Local Improvement District debt is paid for by a compulsory levy (special assessment) made against affected properties to spread out the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Local Budget Law- Oregon Revised Statutes (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provisions.

Local Government- Any city, county, port, school district, special district, public or quasi-public corporation.

Materials and Services- An object classification which includes contractual and other services, materials and supplies, and other charges.

Miscellaneous Revenue- Includes all revenues not specified such as title fees, copies, tow fees, park reservations, police records, etc.

Mission– Defines the primary purpose of the City.

Municipal Corporation- A political and corporate body established pursuant to state statutes to provide government services and regulations for its inhabitants.

Net Assets- The equity associated with General Governmental less liabilities.

Non-Operating Budget- Part of the budget composed of the following items: Interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective- A target to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

ODOT- Refers to the Oregon Department of Transportation.

Operating Budget- Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue- Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance- A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

ORS- Oregon Revised Statutes, laws of the State of Oregon.

Outstanding Debt- The balances due at any given time resulting from the borrowing of money or from the purchase of goods and services.

PEG- Public, Educational and Governmental Access Channel designations for cable television. Certain franchise fee revenue from cable providers is restricted to the costs of providing such access.

PERS- Refers to the Public Employment Retirement System.

Personnel Services- The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.

Program- A group of related activities to accomplish a major service or function for which the City is responsible.

Projection- A forecast of the revenue or expenditure as appropriated, to be recognized during the current fiscal period.

Property Tax- Based according to assessed value of property and is used as the source of monies to support various funds.

Proposed Budget- Combines the operating, non-operating, and reserve estimates prepared by the City Manager, then presented to the community and the Citizens Budget Committee for their review, approval, and recommendation to City Council.

PSU- Portland State University. The University prepares populations estimates each July 1 for all Oregon Municipalities.

Purchase Order- A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Real Market Value- The estimated value of property if sold.

Requested Budget- The amount requested by the Department Heads and submitted to the City Manager at the start of the budget process.

Requirements- Total expenditures and unappropriated fund balance.

Resolution- A formal order of a governing body; lower legal status than an ordinance.

Resources- Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Restricted Revenue- Financial resources that are subject to some level of restriction based on statutory, legislative or council action.

Revenue- Monies received during the year to finance City services, such as property taxes, franchise fees, license and fees, charges for services, revenue from other governmental agencies, fines and forfeitures, and transfers.

Special Assessments- A way to finance a local improvement which allows property owners to pay the City back over time. Special Assessments may be bonded through a special bond or financed internally by the City.

Stormwater- Run-off from rain water which is directed to a separate pipe and drainage system.

Supplemental Budget- Appropriations established to meet the needs not anticipated at the time the budget was proposed.

System Development Charges (SDCs)- Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

Taxes- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Base- Oregon law allows cities within the State, with voter approval, to establish a dollar amount of property tax that may be levied on property within the city. Once established, a tax base may be increased by 6% each year without further voter approval. Any increase beyond the statutory 6% limit must be approved by voters.

Tax Levy- The total amount of property taxes needed by the City to meet requirements.

Tax Rate- A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Tax Revenue- Includes property taxes, hotel and motel tax, and state shared revenues.

Telecommunication- Communication operation costs including desk telephones, cell phones, and pagers.

Transient Room Tax- a 9% lodging tax levied upon hotels, motels and camp grounds within the Scappoose city limits.

Transfers- An amount distributed from one fund to financial activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Fund Balance- An amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.

Unrestricted Revenue- Revenue that may be used for any legitimate City purpose. Please refer to "restricted revenue".

UGB- Urban Growth Boundary, an officially adopted and mapped line that separates an urban area from surrounding open lands. All cities in Oregon are required to have a 20-year supply of land for housing and employment in their Urban Growth Boundary.

User Fees- The fees charged for services to the party or parties who directly benefit. Also called Charges for Service.

Working Capital- The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated expenditures.