



**SCAPPOOSE**  
*Oregon*

---

*Small Town, Big Community*

# Fiscal Year 2018-2019 Adopted Budget



CITY OF SCAPPOOSE  
2018-20199 Annual Budget  
TABLE OF CONTENTS

	Page
History of Scappoose	3-4
City Demographics	5
City of Scappoose Map	6
City Boards and Commissions	7-9
Budget Committee Members	10
Organizational Chart	11-13
Fund Description	14
Budget Process Overview	15-16
Budget Calendar	17
Budget Message	18-22
Vision Statement	23
City Council Goals	24-25
Financial Policies	26-34
Investment Policy	35-43
All Funds Combined Summaries	44-46
Summary Personnel Services	47-48
General Fund	49-55
Administration Department	56-58
Police Department	59-62
Parks Department	63-66
Municipal Court Department	67-68
Planning Department	69-71
Non-Departmental	72
Law Enforcement Assessments Fund	73-74
Watts House Fund	75-76
PEG Fee Fund	77
Building Fund	78-80
Street Fund	81-84
Foot Path & Bicycle Trails Fund	85-86
Storm Water Drainage Fund	87-89
Storm Water Drainage SDC Fund	90-91
Street SDC Fund	92-93
Parks SDC Fund	94-95
Pool Fund	96-97
Unemployment Fund	98
Utility Water Fund	99-104
Water SDC Fund	105-106
Utility Wastewater Fund	107-112
Wastewater SDC Fund	113-114
GO Debt Service Fund	115-116
Inactive Funds	117
Debt Schedules	118
Transfers	119
Glossary	120-126

## 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 Concomley. 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 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 Concomley. In later years Thomas married Timmee, the princess daughter of Chief Concomley.
- When Chief Concomley died in 1830, Chief Cassino of the Kiersinno Tribe (who was married to Leche, the eldest daughter of Chief Concomley) 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 early 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.
- In 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.

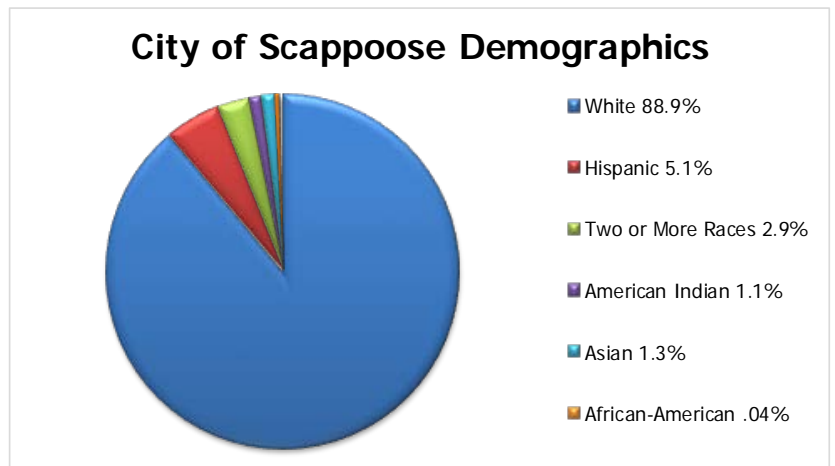
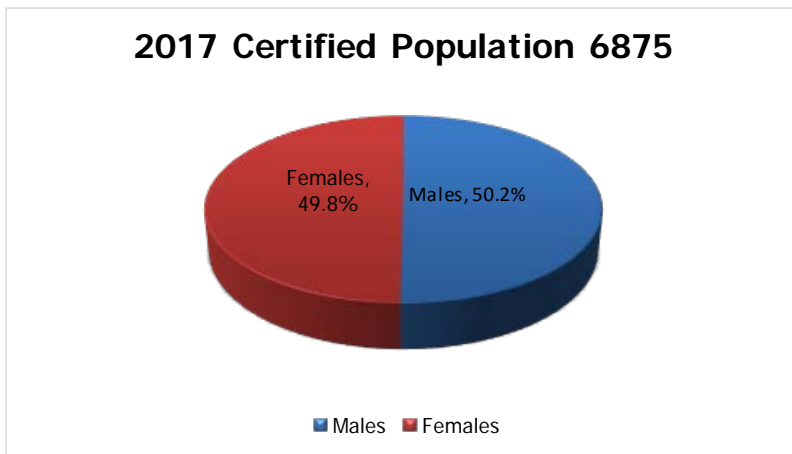
The remainder of the century Scappoose continued to grow with many people moving from the big city of Portland to a more relaxed way of life.

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.

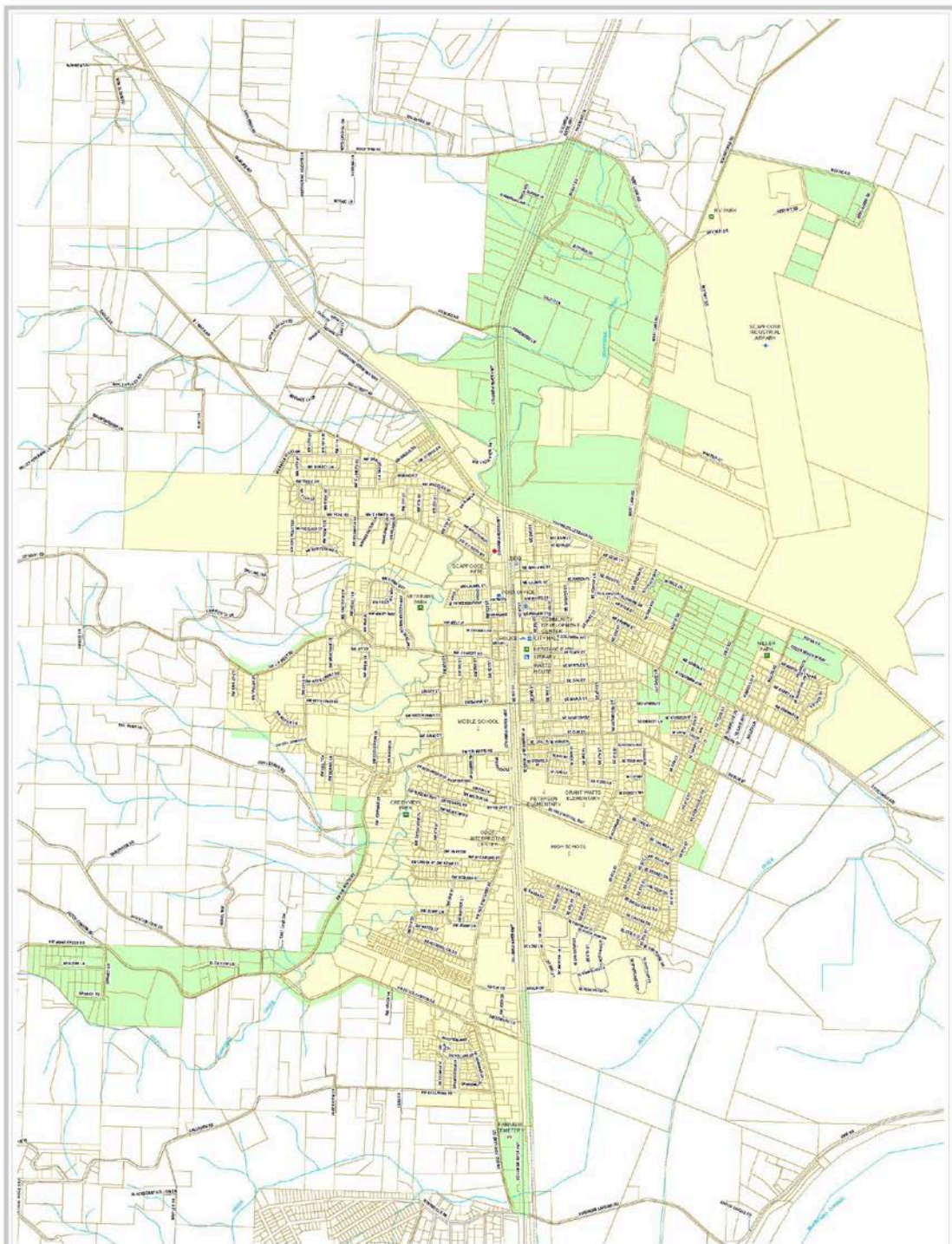
## City of Scappoose Demographics A place to live, play and work

The City of Scappoose is the 86<sup>th</sup> largest City in Oregon out of 378 incorporated Cities and is located within Columbia County. It is approximately 20 miles north west of Portland and is the entrance to Columbia County. The City of Scappoose strives to provide the right balance of cosmopolitan and rural opportunities by offering excellent educational, cultural, entertainment and recreational opportunities; an active and connected community that is world class and economically competitive. Scappoose is a safe and exceptional place to live, play and work.



Economic Indicators	
Active Business Licenses	199
Largest Employer	Fred Meyers
Principal Industry	Manufacturing
City Government Workers	34
Unemployment Rate	7.50%
High School Diploma or Higher	91.60%
Average Household Income	74,098
Average Home Value	291,289

# City of Scappoose Map



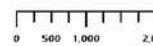
City of Scappoose

Street Map

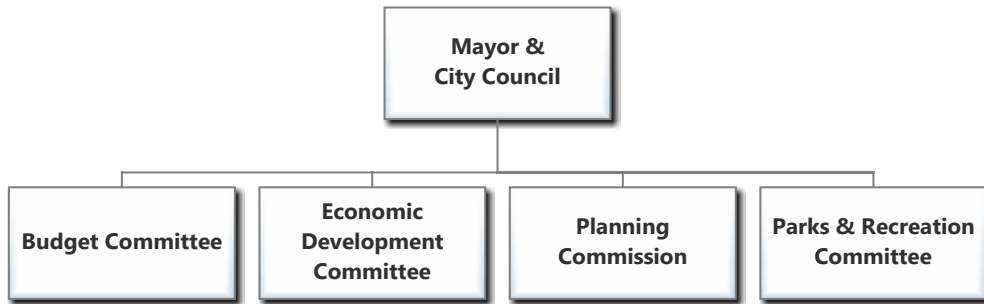


Legend

- |              |             |          |           |                       |
|--------------|-------------|----------|-----------|-----------------------|
| 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](mailto:sreeves@cityofscappoose.org). You can inquire at any time, as vacancies occur throughout the year. Selection is based on application questions, interview and your willingness to serve. 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.

Mayor Scott Burge, Council President Mark Reed, Councilor Megan Greisen, Councilor Joel Haugen, Councilor Patrick Kessi, Councilor Josh Poling, Councilor Natalie Sanders.

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.

Chair Carmen Kulp, Vice Chair Scott Jensen, Bill Blank, Jim Dahla, Bruce Shoemaker, Rita Bernhard and Tim Connell.

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.

Scott Burge, Mark Reed, Megan Griesen, Joel Haugen, Patrick Kessi, Josh Poling, Natalie Sanders, Ty Bailey, Rita Bernhard, Michelle Brown, Teresa Keller, Brandon Lesowski, Sandie Wiggs.

The Budget Committee consists of the members of the 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.



Chair Len Waggoner, Vice Chair Christine Prockish, Brady Preheim, Natalie Sanders, Brian Rosenthal, Philip Griffin, Chris Holden, George Hafeman, Carmen Kulp, Liaison Alex Tardif, Liaison Larry Ericksen and Liaison Libby Calnon.

The Scappoose EDC consists of a maximum of nine (9) voting members appointed by the Scappoose City Council and serve three-year 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. To respond to additional matters relating to economic development as requested by the City Council.

### **Parks & Recreation Committee**

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

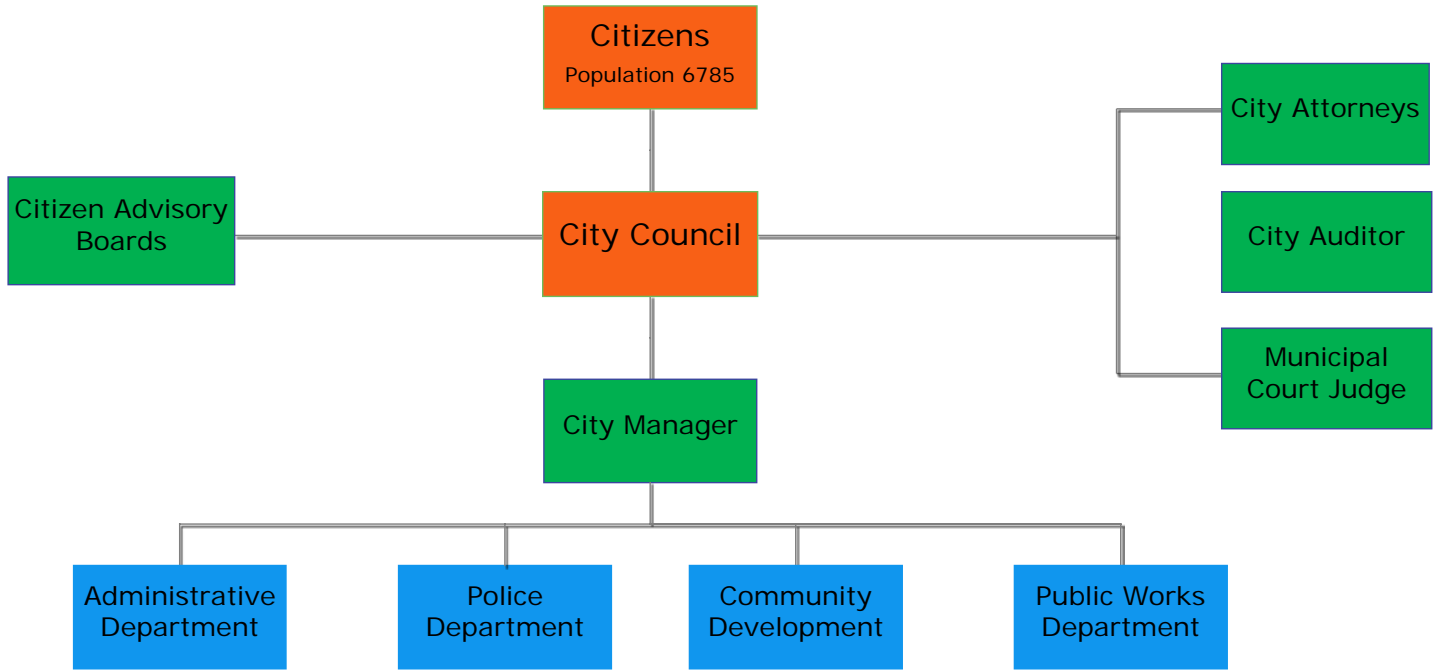
Chair David Powers, Vice Chair Peter McHugh, Jeannie Duehren, Cara Heinze, Jolene Jonas, Beth Zelfer Alyse Lansing, Dana Pricher, and Liaison Megan Griesen.

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. Members shall be registered voters.

## Budget Committee Members

<u>Member</u>			<u>Term Expires</u>
Mayor Scott Burge			December 2018
Councilor President Mark Reed			December 2018
Councilor Megan Greisen			December 2020
Councilor Joel Haugen			December 2018
Councilor Patrick Kessi			December 2020
Councilor Josh Poling			December 2018
Councilor Natalie Sanders			December 2020
Councilor Rich Riffle			December 2017
Ty Bailey			December 2020
Rita Bernhard			December 2021
Michelle Brown			December 2020
Teresa Keller			December 2021
Brandon Lesowske			December 2019
Sandie Wiggs			December 2020
Vacant Position			
<u>Budget Officer &amp; Finance Department</u>			
Michael Sykes, City Manger			
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 to the 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 recommendation 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 the 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, sewer and street/ storm);
- 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;
- Collect fines and forfeitures;
- Conducts research;
- Maintenance of court records;
- Reporting of monthly forfeitures to appropriate agencies;
- Monthly financial and intergovernmental reports;
- Respond 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, 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, Field Service Supervisor, Water Treatment Plant Supervisor, Wastewater Treatment Plant Supervisor, Plant Operators, Parks and Grounds Workers and Utility Workers.

#### 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 investigate leak adjustment;
- 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

**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. 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.

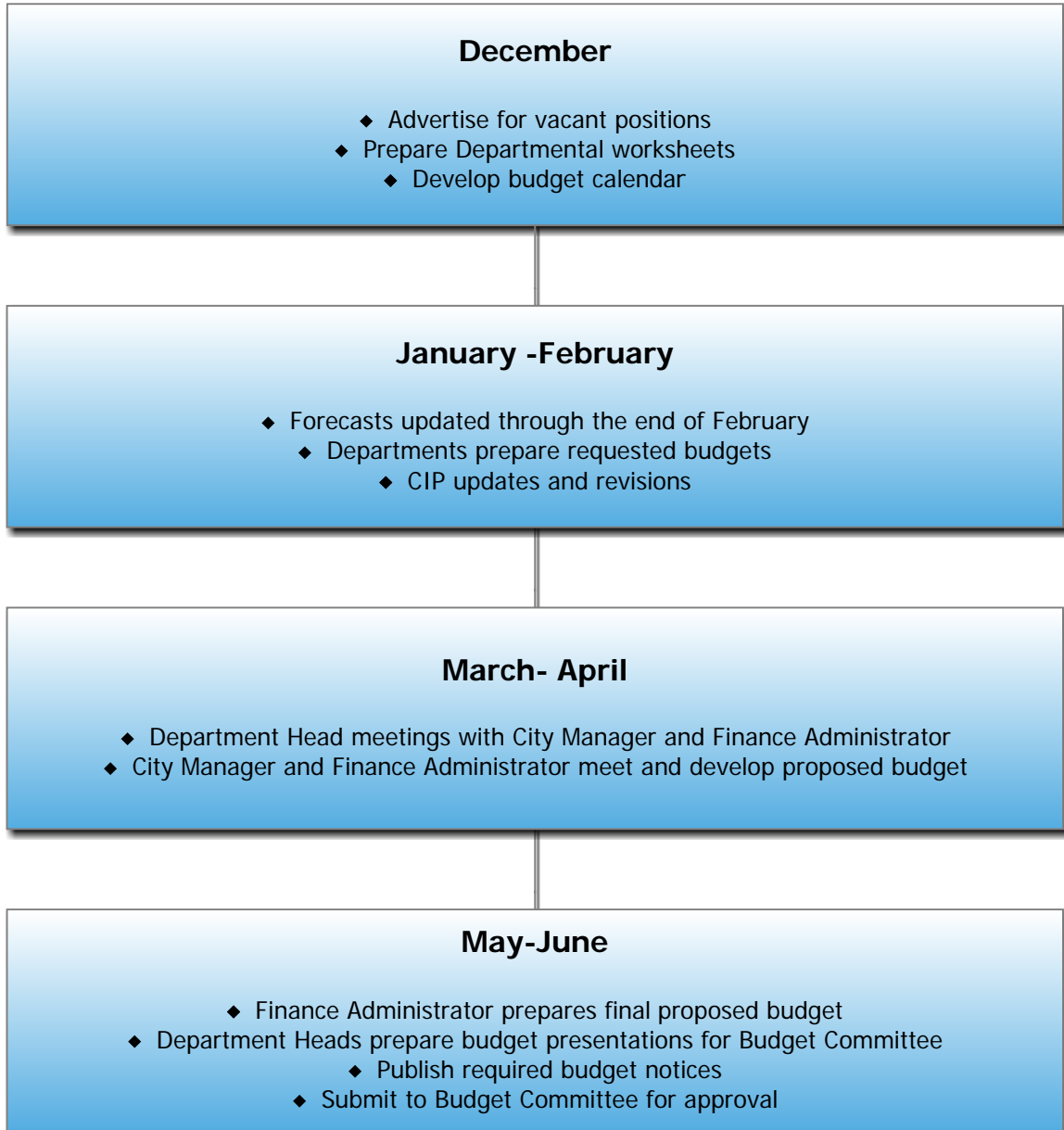
### Budget Changes After Adoption

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 the firm of Steve Tuchscherer CPA for the fiscal year ending June 30, 2017. 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 2018-2019 Budget Calendar

<b>ACTION</b>	<b>DATE</b>
Appoint vacant Budget Committee Members	Need to fill (1-3)
Goal Setting Session City Council Members	02/24/18
Department Head Meetings	Tuesdays of each week
Budget Worksheets are available for Department Heads	12/18/2017
Estimates for Fiscal Year 2017-2018 due	03/13/2018
Department Heads Requested Budgets Due	03/30/2018
Requested Budgets Reviewed by Finance Administrator	4/2/18 to 4/6/18
Department Budgets Reviewed by City Manager and Finance Administrator	4/09/18 to 4/13/18
Revised Requested Budgets Due to Finance Administrator	04/13/2018
Department Head Proposed Narrative Due to City Manager	04/13/2018
Finance Administrator Prepares Proposed Budget for City Manager Review	4/19/18 to 05/01/18
Prepare Budget Committee Hearing Notice for City Recorder to Publish	05/07/2018
Proposed Budgets available at City Hall	05/14/2018
Budget Committee Meets	05/22/2018
Budget Committee 2nd Meeting	05/29/2018
Budget Committee 3rd Meeting	05/30/2018
Finance Administrator Prepares Approved Budget	5/31/18 to 6/1/18
Prepare Budget Hearing Notice for City Recorder to Publish	06/04/2018
Hold Budget Hearing	06/18/2018
Enact Resolutions to: Adopt Budget, Make Appropriations, Impose and Categorize Taxes	06/18/2018
Finance Administrator Prepares Final Adopted Budget	6/20/18 to 6/22/18
Submit Tax Certification Form to the County Assessor's Office	07/09/2018

## 2018-2019 Budget Message

May 22, 2018

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2018-2019 Budget to the City of Scappoose Budget Committee. This year's budget targets City resources to meet priority City Council goals and maintain the high quality of City services that are vital to sustaining a healthy and vibrant community. We are making great progress on many fronts in Scappoose and a big part of our success is due to the fact that the City Council has clearly defined their vision, goals and objectives for the City. All of our goals are combined with action plans to assure that projects move forward. The Council's goals were created after gaining citizen input at the Annual Town Meeting along with input from our Boards and Committees. They truly are aligned with the needs of the community. We have found that a number of the goals will take more than one year to accomplish, but, with patience and focus, we continue to make progress. Change seems to be evident in all corners of our City and under the leadership of the City Council, the Mayor and staff, we continue to make important progress in our efforts to make Scappoose a great place to live, both today and in the future.

In support of the City's long-term vision, the budget includes funding to permit the City to complete several master plans that are fundamental in providing a clear roadmap for strategic investments in city infrastructure needs over the next 20 years. The Transportation Master Plan, Parks Master Plan and Wastewater Master Plans are complete, or very close to being complete. The Water Master Plan will be finished by February 2019 and the Stormwater Master Plan will be a primary focus for this upcoming year. Many of the capital improvements included in this budget are to fund projects and improvements identified in the various master plans identified above.

Although housing starts appear to be temporarily tapering off, the City is anticipating significant new industrial growth. With the recent annexation of the OMIC industrial area along with the recently annexed east airport property, the City is preparing for significant industrial development activity to occur. This past year the City completed the West Lane Road project which is a critical first step in serving the large industrial area on the west side of the airport. This year's budget includes approximately \$2 million for completion of the Charles T. Parker Roadway which will connect OMIC to West Lane Road and provide water and sewer connections from the City. Additionally, this new road will open this entire area for new development. All the improvements are being paid for by a loan backed by the State of Oregon, or from Oregon Tech, who own the OMIC facility. OSG, a Japanese tool making company, is already poised to locate on property adjoining the OMIC site that will become accessible once the new road is complete.

The Port of St. Helens is also making a major investment in new water and sewer lines that will make their industrial property next to the airport shovel ready. Speaking of shovel ready, this budget also includes a \$380,000 Regional Infrastructure Fund grant that will upsize the sewer line on the east side of Wagner Court. This is critical because the existing system doesn't have the capacity to serve OMIC, or the industrial area being connected by the Port. At this point, ten (10) or more firms have agreed to be partners to OMIC. OMIC has recently hired a new Executive Director and this project is poised for significant growth.

Construction plans for extending Crown Zellerbach Road to the east side of the airport are complete and are presently being reviewed by staff. We anticipate that construction could begin this summer. PCC is still very interested in building a new campus in Scappoose and we are expecting a decision about location and timeframes soon.

This year's budget also includes funding to complete the second well at Dutch Canyon. We anticipate this well will add 200-400 gallons a minute of capacity to the City water supply, which will allow us to stay ahead of community demand. An additional well is also proposed near the Miller Treatment Plant, but, it is going to be developed at the expense of the property owner. Once completed, it will be transferred to the City for ownership and operation.

On the Public Safety front, we have proposed additional funding to add an Administrative Sergeant to the Police Department. The Police Department has seen their work load increase with the continued growth in population and the increase in traffic through Scappoose. Over the past few years, the City hasn't had the financial capacity to add staff. With the recent annexations and the financial support for the School Resource Officer from the School District, we have

the capacity to add this position. This new addition to the department will allow the other two Sergeants to be more involved with patrol and other community policing efforts. Scappoose is considered one of the top ten safest cities in Oregon and maintaining an effective, reasonably staffed Police Department is an important part of keeping our community a safe place to live.

The budget also includes funding for a full time School Resource Officer. Again, thanks to the financial support of the Scappoose School District, the Police Department will be able to expand the School Resource Officer position from part time to full time. This was a top priority for both the City and the School District and wouldn't have occurred without the leadership, encouragement, and support of the Mayor, City Councilor's, Police Chief and staff.

Last July, the Parks Department received a \$450,000 grant from the Local Government State Parks grant program which will be instrumental in funding the development of Chief Concomly Park. Funds are also being proposed to complete improvements at Miller Park and to develop a general plan/strategy for a South Scappoose Trail. The trail is a long-term project, but, without the City determining the route and obstacles facing the project, it will never become a reality.

The budget includes carry over matching funds for the Scappoose Bay Watershed Council's efforts to improve the habitat along South Scappoose Creek from the north end of Veterans Park to the south side of the property owned by the Buxton family. The City's match was critical in allowing the SBWC to secure a \$350,000 grant to perform this creek bank restoration project. This project will help create a larger floodway, diminish flooding during high water events, create better habitat for fish and make the creek more accessible. This project could also help protect underground wastewater distribution lines that run parallel to the creek from being exposed by future flooding activities.

We have included the proceeds from the sale of the city owned property located on SE 2<sup>nd</sup> Street in a couple of different funds. First, we will pay off the debt on the property referred to as the pool property and the remaining debt on Veterans Park. The balance of funds is being placed primarily in the pool fund. In addition, \$200,000 was appropriated to fund completion of improvements at Chief Concomly Park.

### **Financial Policy**

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

The goals of the fiscal policies are as follows:

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

## **Personnel, Salaries and Benefits**

Total Personnel Services in the proposed budget is \$4,621,509, which is an increase of \$164,052 more than the current budget. Personnel Services equals 18% of the total proposed budget. Total personnel will increase to 34 Full Time Equivalencies (FTE), there will be a change in staffing by adding an Administrative Police Sergeant position. Our PERS rate will remain the same which varies from 14.32% to 22.43% depending on which tier the employee qualifies for and this rate will be in place until June 30, 2019.

## **General Fund**

The General Fund anticipates a beginning cash position of \$2,898,927, up \$721,043 from \$2,177,884 in the current fiscal year, with anticipated revenues of \$4,335,656 up \$2,314 from \$4,333,342 in the current fiscal year. Total resources for the fund are budgeted at \$7,234,583 up \$723,357 from \$6,511,226 in the current Fiscal Year. Expenditures within the General Fund are budgeted at \$5,934,583 up \$523,357 from \$5,411,226 budgeted this Fiscal Year.

The Administration Department budget is \$1,225,564 up \$19,486 from \$1,206,078 in the previous year. Of the budgeted amount, \$80,165 is for Personnel Services, \$1,075,399 is budgeted for Materials and Services and \$70,000 for Capital Outlay projects. The Administration Department accounts for 21% of General Fund expenditures.

The Police Department's budget is \$2,187,835, up 177,151 from \$2,010,684 and accounts for 37% of General Fund expenditures. Police is the most labor-intensive department in the City budget. Personnel Services are budgeted at \$1,758,281, which is an increase of \$152,845 over the previous year. The Materials and Services line items are budgeted at \$271,057 which is \$48,955 more than the previous year's budget. Capital Outlay line items are budgeted at \$54,684 which includes purchasing a new police vehicle.

Parks Department's budget is \$1,206,879, up \$159,880 from the current fiscal year. Personnel Services are budgeted at \$262,508, which is an increase of \$29,720 over the previous year. The Materials and Services line items are budgeted at \$106,718, which is \$20,456 more than the previous year's budget. Capital Outlay line items are budgeted at \$815,000 which includes funding for completing Chief Concomly Park and improvements to Miller Road Park. The Parks Department accounts for 20% of General Fund expenditures.

The Municipal Court Department's budget is \$306,153, up \$10,760 from \$295,393 in the previous year and accounts for 5% of General Fund expenditures. Personnel Services are budgeted at \$110,387, which is an increase of \$6,552 over the previous year. The Materials and Services line items are budgeted at \$191,290 which is \$3,920 less than the previous year's budget. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department's budget is \$221,132 up \$96,106 from \$317,238 and accounts for 5% of the General Fund expenditures. Personnel Services are budgeted at \$202,355, which is an increase of \$79,221 over the previous year. The Materials and Services line items are budgeted at \$85,650 which is \$14,985 more than the previous year's budget. The primary Planning Department focus for the year will reviewing and updating the Comprehensive plan along with the Development Code to incorporate best practices and improve consistency, researching and developing an affordable housing program and assisting with the Rail Corridor Update.

As stated earlier, the General Fund Budget maintains an Unappropriated Ending Fund Balance of \$1,300,000 and a General Fund Contingency balance of \$670,914. Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used as part of the City's beginning cash position for next year's budget. It is imperative that this figure stays as budgeted to cover operating expenses until tax revenues are received in November.

## ***Enterprise Funds***

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

The Building Fund is considered the barometer of the City's economic health and is anticipating some new homes and apartment complexes to be constructed, but is focused on several big commercial projects for the new year. This estimate of fees equaling 36 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These include; Water, Wastewater, Transportation, Parks, and Stormwater. The Building Fund has a beginning cash position of \$345,209 and anticipated revenues of \$156,900. Total resources are budgeted at \$502,109. Total expenditures in the department are budgeted at \$502,109 and an allocation to Contingency of \$183,397. The prolonged recession has greatly impacted the financial stability of this department, but that is beginning to change.

The Street Fund has an operational budget of \$3,692,742. The fund has a beginning cash position of \$105,053 and anticipated revenues of \$3,587,689. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$229,997 in Personnel Services and \$252,713 in Materials and Services. The City anticipates spending \$3,123,972 on Capital Outlay, for equipment purchases and street improvement projects such as Charles T Parker Road, crack sealing and general street repair. The fund also anticipates a contingency of \$27,881.

The Water Fund continues to improve due to additional revenue generated by rate increases over the last several years. The City remains concerned that existing water supply may not be adequate to meet future demands, particularly during summer peak period. Completing the second well at Dutch Canyon site should offer the City an additional 200-400 gallons a minute. The City also anticipates siting an additional well near the Miller Treatment Plant. All of these actions will put the City in a much better position to meet current and future water needs. The Water Fund begins with a cash carryover of \$2,531,668. The fund anticipates receiving \$2,331,710 in revenues and has total resources of \$4,863,378. On the expenditure side, Personnel Services are anticipated to be \$824,002. Material and Services are budgeted at \$642,502, and Capital Outlay is estimated at \$1,220,000. Contingency is \$679,455.

The City Wastewater Treatment Plant had some serious maintenance issues that needed to be addressed. This year we completed the installation of the de-watering screw press and construct some metal pole storage buildings to stockpile cake until it can be land applied during the late summer months. This will help add capacity to the facility in managing and treating bio-solids. Wastewater has an operational budget of \$4,107,666. Personnel Services are budgeted at \$830,762. Material and Services are budgeted at \$600,551. The City of Scappoose continues to implement its wastewater line cleaning program. Each year, the City TVs and cleans 20% of the wastewater lines. The Wastewater Fund also anticipates \$1,417,500 in Capital Outlay expenditures. The Contingency is \$423,654.

### **SDC Funds**

System Development Charge revenues collected on new building permits can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on fees equaling revenue of 36 new homes being constructed over the coming fiscal year.

The Stormwater Drainage SDC Fund has a beginning cash position of \$531,000, with total revenue resources of \$586,942. The fund includes Capital Outlay expenditures of \$212,000 to complete our Stormwater Master Plan. The fund anticipates a contingency of \$372,520.

The Transportation SDC Fund has a beginning cash position of \$888,228 with total revenue resources of \$993,267. The fund has expenditures budgeted at \$777,250, including Capital Outlay projects totaling \$750,000 and a loan payment of \$27,250 for the Crown Zellerbach Road. The fund anticipates a contingency of \$211,440.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The beginning cash position is \$403,654. The fund is anticipating total revenues of \$21,892 and has expenditures of \$356,115. The fund anticipates a contingency of \$68,596.

The Water SDC Fund anticipates a cash carry over position of \$599,995. The fund anticipates revenues of \$151,178. Of that amount, \$95,444 is a transfer received from the Water Department. Total resources for the fund are \$751,173. Expenditures within the fund are for Capital Outlay \$112,000 to update our Master Plan and Debt Service for two loans are paid from this fund totaling \$280,719. The fund anticipates a contingency of \$356,107.

The Wastewater SDC Fund anticipates a cash carry over position of \$998,475. The fund anticipates revenues of \$57,545 for total resources of \$1,056,020. The fund lists Capital Outlay expenditures of \$118,500 for finishing biosolids storage building and finishing the Collection Wastewater Master Plan update. Contingency is anticipated to be \$935,443.

### **Conclusion**

I have highlighted some of the major projects in this year's budget and would like to have the Budget Committee review each of the funds within the budget.

In summary, this past year has been very productive for the City and 2018-2019 promises to be an extraordinary year as well. Completion of improvements to Charles T. Parker Way, completion of Chief Concomly Park and the South Scappoose Creekside restoration project are just some of the projects that will have an important impact on the long-term livability of our community. It is also important to stress that this budget will allow the City to maintain the high quality of services that we provide every day that are essential to having a safe and healthy community. Finally, this budget maintains funding for our outstanding staff and adds an additional Administrative Sergeant. We have a very high-performance team that go the extra mile every day to make a difference in our Community. With the support of our citizens and our Boards and Committees, this budget will empower us to make a difference.

Respectfully submitted,

Michael Sykes

# Scappoose

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

## Smart Growth

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

## 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.**

### **Promote Economic Development Opportunities that create Local Jobs**

- Support development of OMIC/PCC
- Promote development of Way finder/ODOT signage
- Create a Marketing/Branding program
- Coordination/One Stop Meetings
- Explore possibilities/feasibility of an Urban Renewal District
- Develop Small Business Grant Program
- Explore Food Cart Ordinance
- Promote Community Events
- Promote and Support Small Local Businesses
- Promote and Support County Wide and Local Tourism

### **Promote Transportation Improvements that Enhance community livability**

- Develop a Sidewalk Improvement program
- Update Public Works Design standards
- Facilitate/promote ODOT Signal Improvements (2020 Plan)
- Develop 5-year CIP, pavement management program
- Coordinate with County to explore alternate route to east side of airport
- Develop OMIC access road
- Welcome to Scappoose Sign ~ south end of Scappoose on Highway 30
- Update Rail Corridor Study
- Monitor potential impacts from proposal to toll I-5/205
- Sidewalk plan, focus on safety corridors/funding options (gas tax)

### **Develop a Long Term Comprehensive Community Vision**

- Update Water Master Plan
- Complete Wastewater Master Plan
- Update Storm Water Master Plan
- Update SDC's/Fees
- Add Master Plan updates to Comp Plan
- Develop City Facility Master Plan
- Develop an Affordable Housing Plan

### **Keep Scappoose one of the 5 safest communities in Oregon**

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



**Promote and Enhance Parks and Recreational Opportunities**

Develop funding strategy  
Complete Chapman Landing acquisition  
Examine Vista Property Development opportunities  
Crown Zellerbach Trail Beautification  
Begin to develop a South Scappoose Creek Trail Plan  
Miller Park Improvements  
Sell pool property/explore ballot measure issues  
Explore possibility of community center  
Implement Friends of Scappoose Parks  
Construct Seely Lane Park  
Explore development of 12-acre park east of airport  
Work to develop eastside trail along railroad right-of-way

**Address Aging Infrastructure ~ now**

Construct replacement Dutch Canyon Well  
Capacity upgrade ~ Wastewater treatment and collections  
High zone transfer line replacement  
Dutch Canyon raw water line repairs  
Dams: complete ongoing maintenance, identify location for excavated dirt  
Storm Water infrastructure improvement/plan  
Industrial pretreatment program  
Address I & I within collection system  
Monitor Dam/water storage capacity

**Communications**

Review Communication Outreach  
IT  
Community Survey  
Establish annual meetings ~ Port/School Board

**Other General Goals**

Public Arts  
Explore composting program  
Support Senior Center

## City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

### **BUDGET POLICIES**

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

#### **Balanced Operating Budget**

The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated contingencies to support ongoing operations. Any year end operating surpluses will revert to fund balances for use in maintaining contingency reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

### **Budget Document**

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

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

### **Budget Control and Accountability**

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

### **Budget Changes after Adoption**

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

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

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

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

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

### **Cogeneration Fund**

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

### **Capital and Equipment**

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

### **Enterprise Funds**

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

### **Interfund Advances and Transfers**

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

### **Internal Service Funds**

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

### **Contingency Reserves Policy**

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

### **General Fund Reserves**

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

### **Enterprise Fund Reserves**

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

### **Special Revenue Funds**

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

## **REVENUE POLICY**

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

### **Cogeneration Revenues**

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

## FEE POLICY

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

### Ongoing Review

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

### User Fee Cost Recovery Levels

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

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

### General Concepts Regarding the Use of Service Charges

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

- Revenues should not exceed the reasonable cost of providing the service.
- The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. User fees will be reviewed each year to ensure that related costs are recovered in accordance with City Council policy.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.

- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

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

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

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

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

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

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

### **Low Cost - Recovery Services**

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

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

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

Services provided under this category include:

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

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

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

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

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

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

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

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

## **Enterprise Fund Rates**

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

## **INTERNAL CONTROLS**

### **Introduction:**

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

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

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

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



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

## **Purchasing and Accounts Payable**

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

## **Human Resources and Payroll**

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

## **Cash Receipts and Accounts Receivable**

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

## **Bank and Investment Reconciliations**

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

## **General Ledger**

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

in a monthly general ledger file.

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

### **Budget**

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

### **Audits**

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

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

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

## City of Scappoose Investment Policy

### Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 6,885.

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

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

### Section 2. Scope

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

### Section 3. Objectives

The City's principal investment objectives are:

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

### Section 4. Delegation of Authority

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

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

**Section 5. Prudence and Indemnification**

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

**Section 6. Safekeeping and Custody**

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

**Section 7. Accounting Method**

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

**Section 8. Internal Controls**

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

**Section 9. Reporting Requirements**

The Investment Officer will provide periodic reports to City Council (or designated sub-committee) showing the make-up of the investment portfolio and average interest rate as well as the monthly interest rate

earned by the Local Government Investment Pool. The reports will be used to ensure adequate portfolio diversification, both by type and maturity dates. A monthly cash flow projection will be used to ensure portfolio maturities coincide with projected cash flow needs.

**Section 10. Investment Policy Adoption**

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

**Section 11. Qualified Institutions**

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

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

**Section 12. Investment Maturity**

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

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

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

**Section 13. Portfolio Diversification**

13.1 All investments of the City shall be made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus 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 issued by a commercial, industrial or utility business or issued by or on behalf of a financial institution with maturities not exceeding 270 days from the date of purchase. Commercial paper must be rated at least A-1 by Standard and Poor's, or P-1 by Moody's, or F-1 by Fitch at the time of purchase by each service which rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A by Standard and Poor's, or A by Moody's, or A by Fitch. Ownership of commercial paper and corporate bonds shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.
- 16.4 Corporate Bonds issued by a commercial, industrial or utility business or issued by or on behalf of a financial institution with final maturities not exceeding seven years from the date of purchase. Authorized corporate bonds shall be limited to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or AA by Moody's, or AA by Fitch. Ownership of corporate bonds and

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

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

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

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

Repurchase Agreements shall be entered into only with:

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

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

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

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

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

## Section 17. Glossary of Terms

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



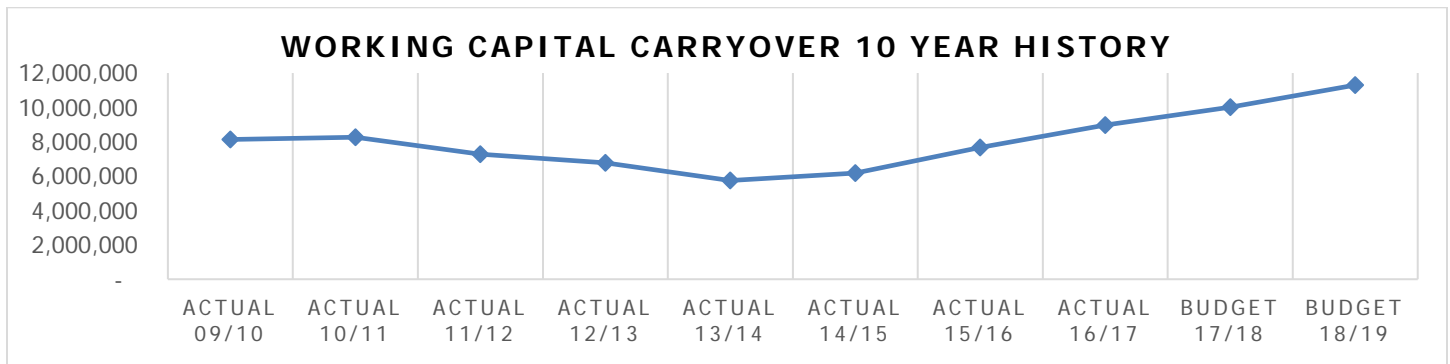
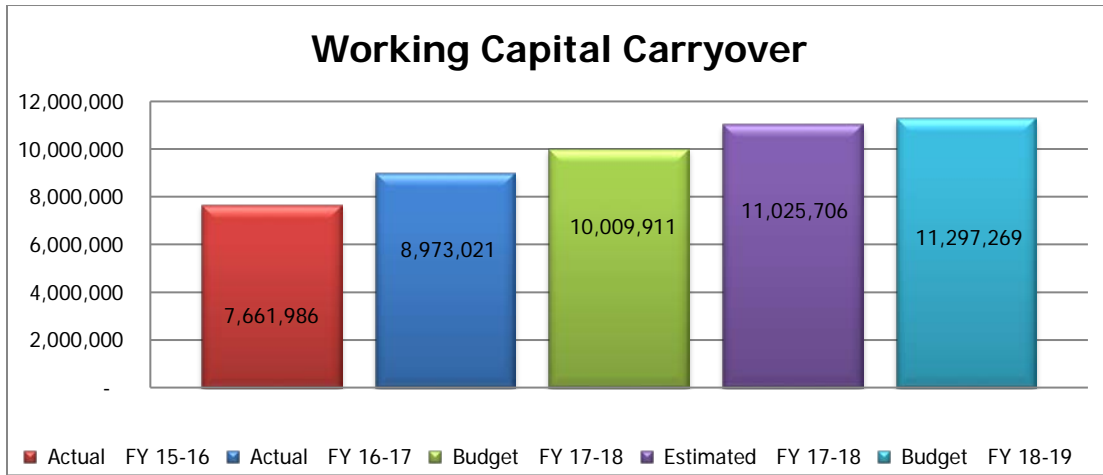
of the bond.

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

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

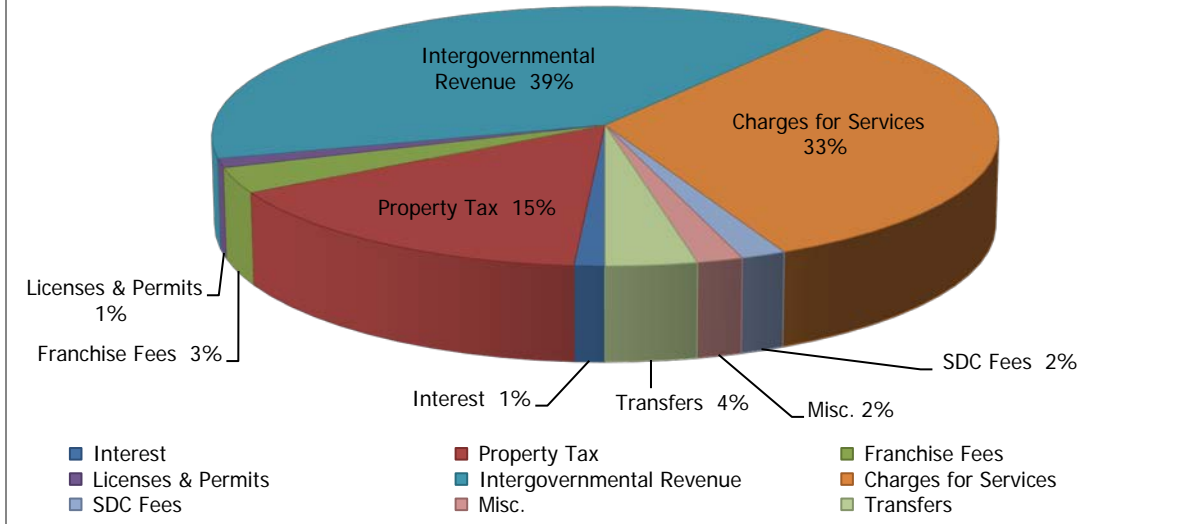
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought and the amount received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

## All Funds Combined Summary Total Resources

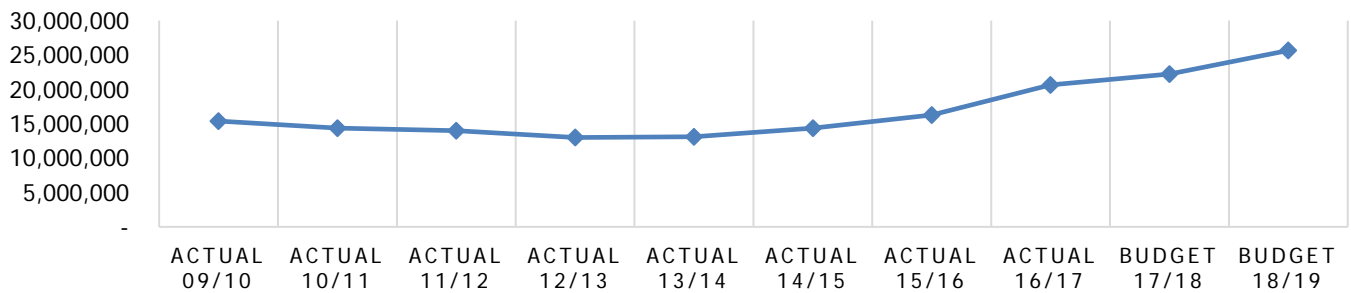


Revenue Summary	Actual	Actual	Budget	Estimated	Budget
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
Working Capital Carry Over	\$ 7,661,986	\$ 8,973,021	\$ 10,009,911	\$ 11,025,706	\$ 11,297,269
Interest	52,037	97,137	91,595	163,763	166,675
Property Tax	1,788,933	1,876,291	1,926,622	2,024,600	2,218,695
Franchise Fees	390,687	424,192	459,000	448,296	474,240
Licenses & Permits	250,199	581,795	300,000	261,517	160,000
Intergovernmental Revenue	813,824	1,475,561	3,131,284	3,092,856	5,660,970
Charges for Services	3,757,109	4,120,400	4,285,688	4,229,050	4,712,194
SDC Fees	572,934	1,869,911	1,122,370	960,664	245,152
Misc.	75,700	261,916	245,000	442,123	250,000
Transfers	926,836	961,718	705,911	705,909	498,478
<b>Total</b>	<b>\$ 16,290,245</b>	<b>\$ 20,641,942</b>	<b>\$ 22,277,381</b>	<b>\$ 23,354,484</b>	<b>\$ 25,683,673</b>

### Total Resources Fiscal Year 2018-2019

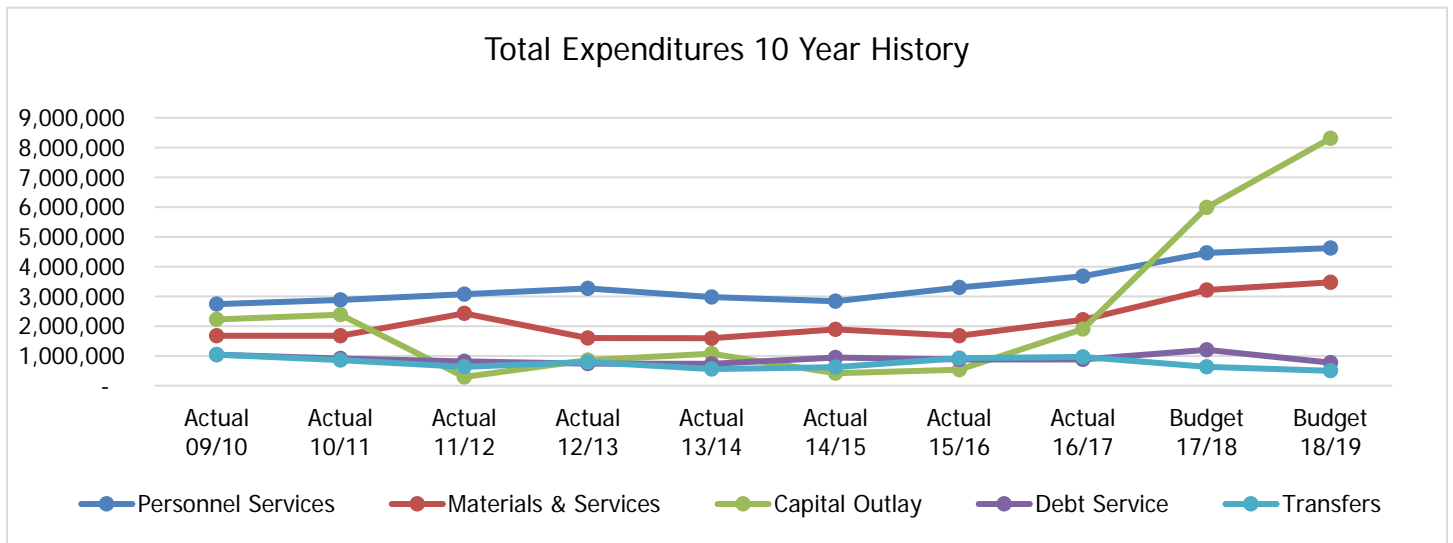
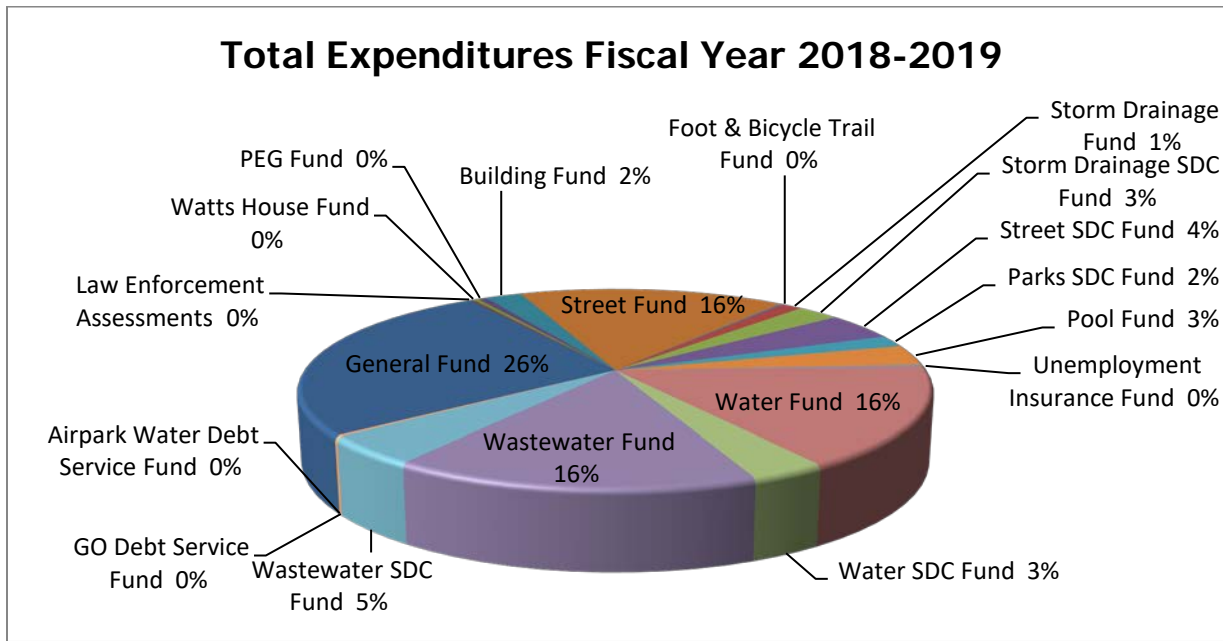


### TOTAL REVENUE 10 YEAR HISTORY



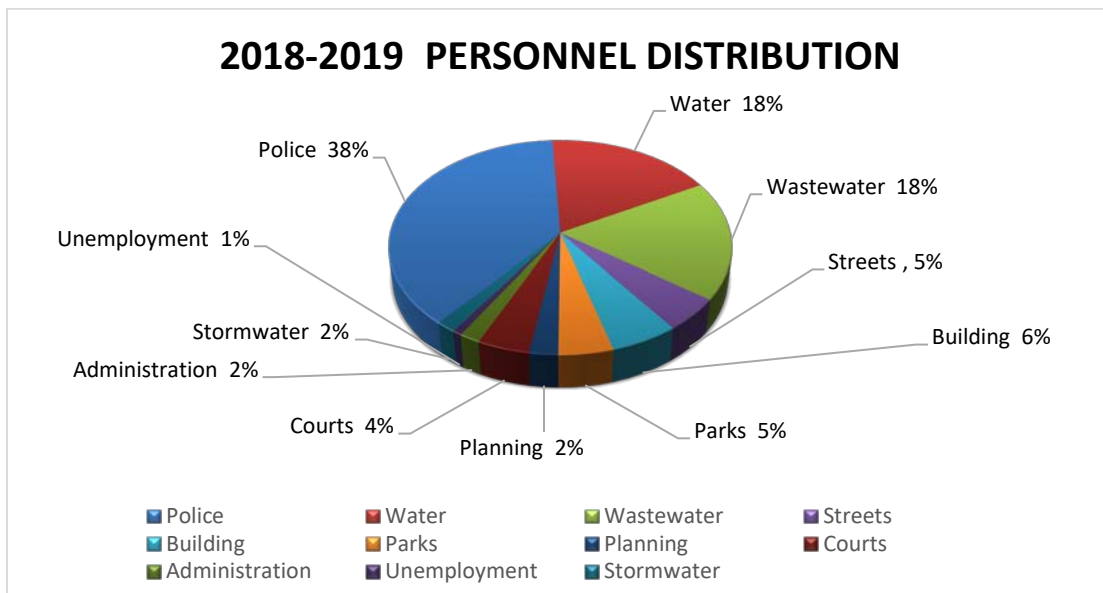
### Total Expenditures

Expenditure Summary	Actual	Actual	Budget	Estimated	Budget
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
General Fund	3,157,182	3,641,103	5,411,226	3,604,455	5,954,203
Law Enforcement Assessments	21,824	27,496	47,488	30,000	34,885
Watts House Fund	56,187	5,115	66,985	8,700	83,949
PEG Fund	7,506	43,513	111,549	17,270	112,665
Building Fund	213,347	300,084	509,306	304,799	502,109
Street Fund	452,703	733,842	2,893,500	2,575,017	3,692,742
Foot & Bicycle Trail Fund	4,125	-	37,306	-	43,441
Storm Drainage Fund	25,334	33,991	396,148	348,155	274,341
Storm Drainage SDC Fund	1,704	3,644	531,461	2,422	586,942
Street SDC Fund	63,005	80,503	866,767	64,029	993,267
Parks SDC Fund	50,095	405,606	399,858	190,625	425,546
Pool Fund	66,523	65,158	595,314	273,265	756,879
Skate Park Fund	-	-	-	-	-
Unemployment Insurance Fund	-	-	71,583	-	73,089
Water Fund	1,342,214	1,854,747	3,316,082	2,026,002	3,663,378
Water SDC Fund	314,035	311,085	897,569	298,420	751,173
Wastewater Fund	1,249,662	1,815,307	2,372,359	1,855,859	3,607,666
Wastewater SDC Fund	114,712	120,899	1,172,510	298,146	1,056,020
GO Debt Service Fund	50,837	50,837	51,154	50,837	51,378
Airpark Water Debt Service Fund	126,229	127,506	109,216	109,214	-
<b>Total</b>	<b>7,317,224</b>	<b>9,620,436</b>	<b>19,857,381</b>	<b>12,057,215</b>	<b>22,663,673</b>



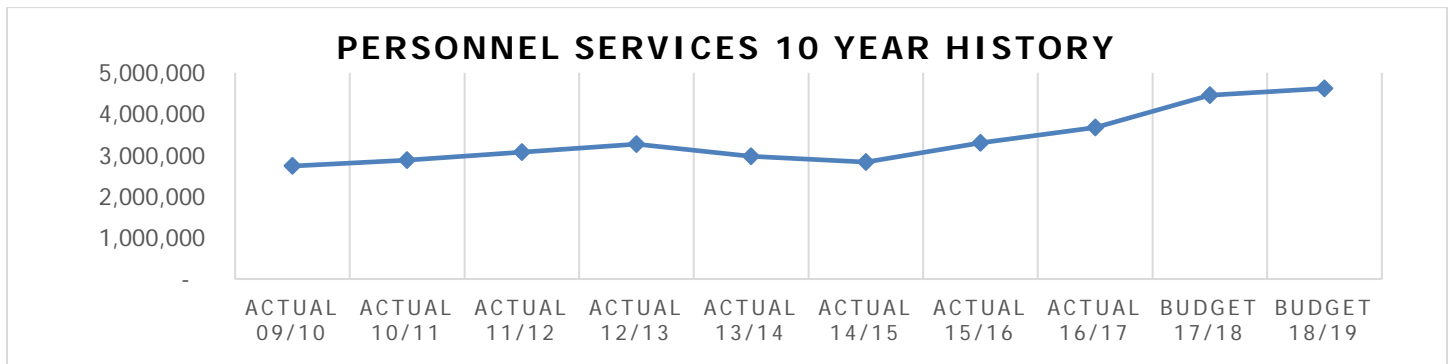
## Summary Personnel Services

Department	Unemployment	Salaries	Health Insurance	PERS	Social Security & Medicare	Workers Compensation	Overtime	Total Personnel
COLA 2.0%								
Unemployment	35,500	-	-	-	-	-	-	35,500
Administration Department	-	49,129	12,874	13,967	3,930	265	-	80,165
Building Department	-	127,456	38,587	27,697	10,492	2,294	3,698	210,224
Municipal Court Department	-	68,127	14,098	20,006	5,629	285	2,242	110,387
Parks Department	-	148,802	54,191	33,749	12,394	7,253	6,120	262,508
Planning Department	-	122,999	37,680	27,135	10,136	707	3,698	202,355
Police Department	-	950,716	344,096	268,498	81,508	45,323	68,139	1,758,281
Storm Water Department	-	46,706	13,548	10,271	3,817	1,980	1,006	77,328
Street Department	-	140,704	38,769	35,324	11,337	2,857	1,006	229,997
Wastewater Department	-	483,867	153,888	121,421	39,761	18,674	13,151	830,762
Water Department	-	476,902	149,073	126,740	39,157	19,562	12,566	824,002
Grand Total	35,500	2,615,408	856,803	684,807	218,163	99,201	111,627	4,621,509



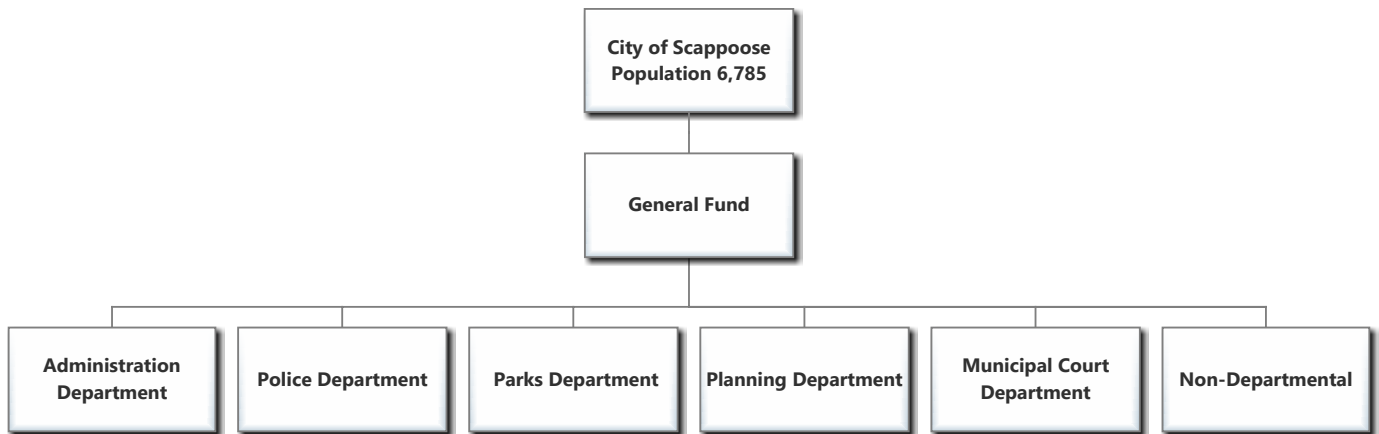
Full Time Equivalent Positions				
Department	15-16	16-17	17-18	18-19
Administration	0.35	0.45	0.45	0.50
Police	11.42	11.52	11.52	12.42
Parks	2.25	2.05	2.05	2.22
Municipal Court	1.11	1.13	1.13	1.16
Planning	0.78	0.76	0.95	1.68
Building	1.10	1.53	1.58	1.64
Streets	2.39	2.58	2.84	1.64
Stormwater	-	-	-	0.70
Water	5.86	6.04	6.24	6.12
Wastewater	5.76	5.94	6.24	6.12
Total Personnel	31	32	33	34

City of Scappoose Compensation Schedule						
	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
City of Scappoose						
Assistant to City Manager		1	1	1	21.45	33.27
Associate City Planner	1	-	-	-	20.12	25.68
Building Official	1	1	1	1	27.89	43.26
Chief of Police	1	1	1	1	35.97	55.79
City Engineer	1	1	1	1	31.10	48.25
City Manager	1	1	1	1	40.85	63.37
City Planner		1		-	27.99	35.72
City Recorder	1	1	1	1	25.04	38.83
Engineer Assistant PW			1	-	24.05	36.72
Field Services Supervisor	1	1	1	1	27.89	43.26
Finance Administrator/Office Manager	1	1	1	1	35.97	55.79
Office Administrator CDC	1	1	1	1	20.12	25.68
Office Administrator Court	1	1	1	1	19.51	24.91
Office Administrator Finance	1	1	1	1	19.51	24.91
Office Administrator Police	1	1	1	1	19.51	24.91
Operator I	-	-	-	1	22.26	28.41
Operator II	2	1	1	1	24.53	31.31
Operator III	-	1	1	1	27.06	34.54
Patrol Officer	7	7	7	7	24.47	31.23
Planning Supervisor	-	-	1	1	27.89	43.26
Police Sergeant	2	2	2	3	27.87	43.22
Public Works Director	1	1	1	1	35.97	55.79
Treatment Plant Supervisor	2	2	2	2	27.89	43.26
Utility/Parks Worker I	2	1	1	1	18.69	23.85
Utility/Parks Worker II	3	3	3	3	22.26	28.41
Utility/Parks Worker III	-	1	1	1	24.53	31.31
Total FTE	31	32	33	34		





## 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.

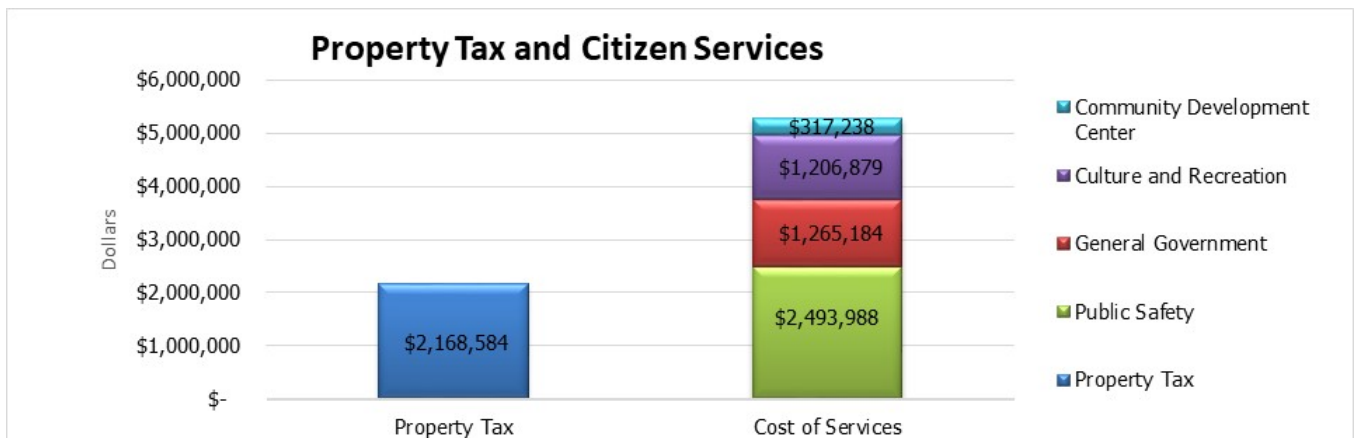
**VISION FOR THE YEAR:**

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

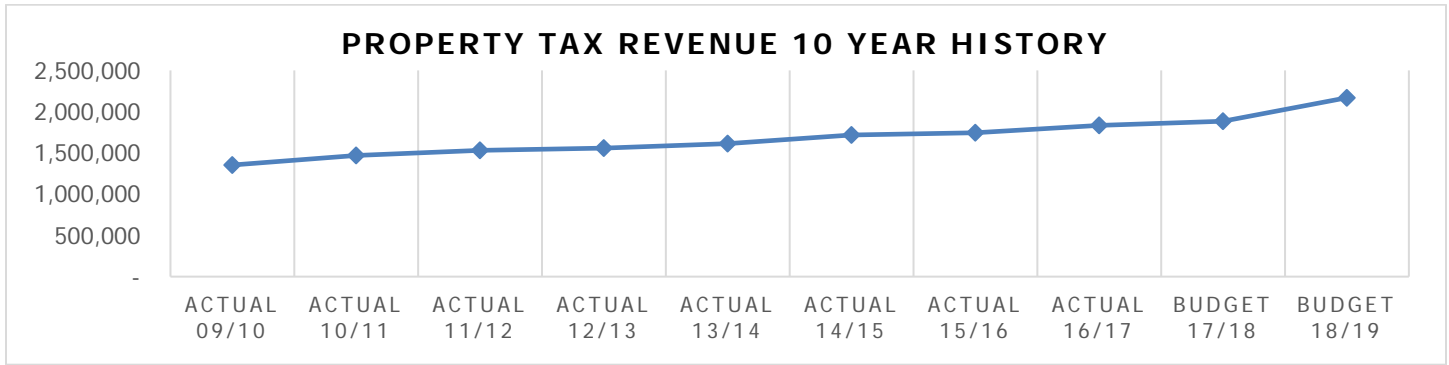
**BUDGET NOTES:**

**Revenue**

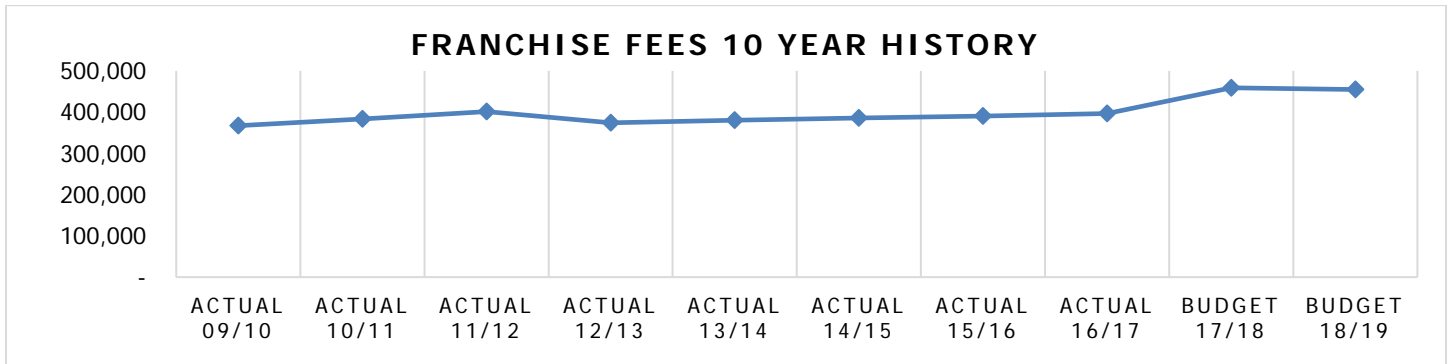
The General Fund for fiscal year 18-19 has a beginning cash position of \$2,898,927. This amount will provide the City with the working capital needed to meet General Fund expenditure requirements without interim borrowing prior to the receipt of property tax revenue in November. The proposed budget also provides for a \$670,914 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,300,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 19-20 beginning cash carryover.



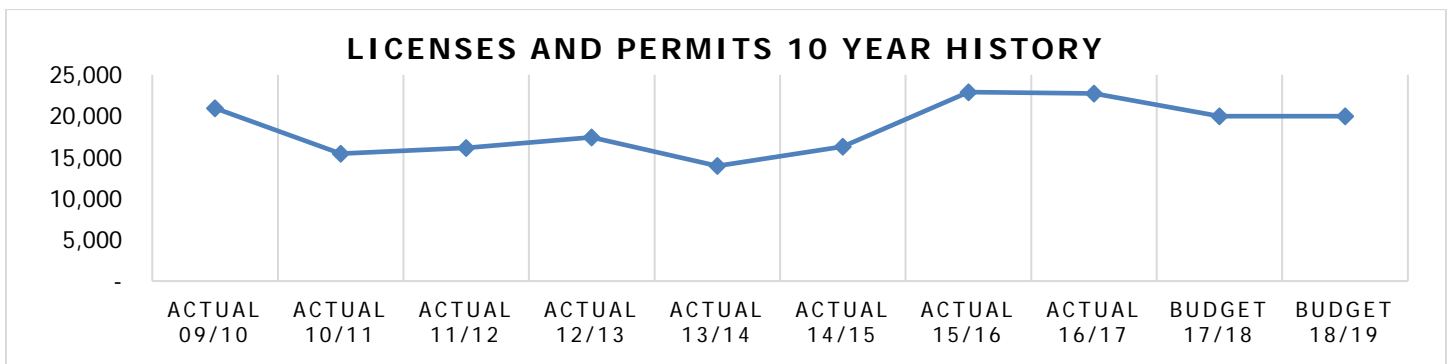
Property tax revenue is projected to be \$2,168,584. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 94% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 50% of the General Fund revenue.



Franchise fee revenue is estimated to be \$474,240. 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 10% of General Fund revenues.

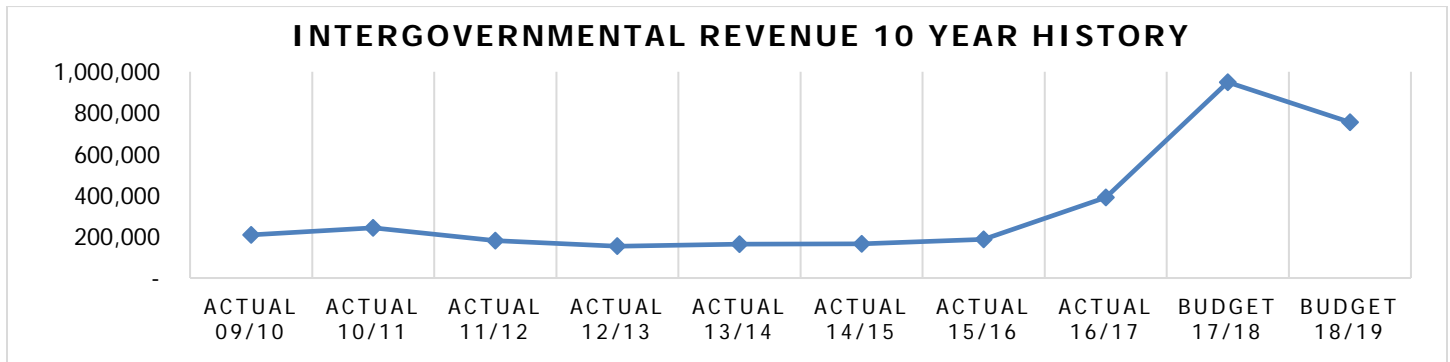


The City anticipates collecting \$20,000 in business license fees. Business license fees are collected from those who conduct business in the City and are not covered by a franchise agreement. Business license fees account for less than 1% of General Fund revenues.

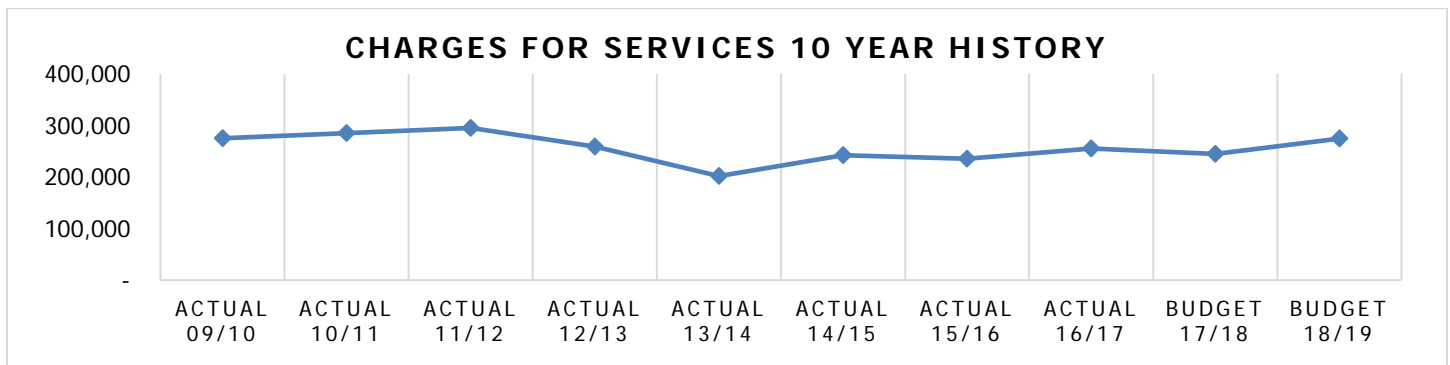


The total intergovernmental revenue is estimated to be \$754,598. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$126,294 for liquor, \$8,319 for cigarettes and \$100,000 for state shared revenue. We were awarded a Local Government Grant with the Oregon Parks and Recreation Department in the amount of \$442,505. This grant will be used to construct a park off Seely Lane. The Park is expected to be complete this fall. We also were awarded a grant in the amount of \$22,480 to explore the feasibility of an Urban Renewal District, that study will be complete in the next few months. We have been working with the

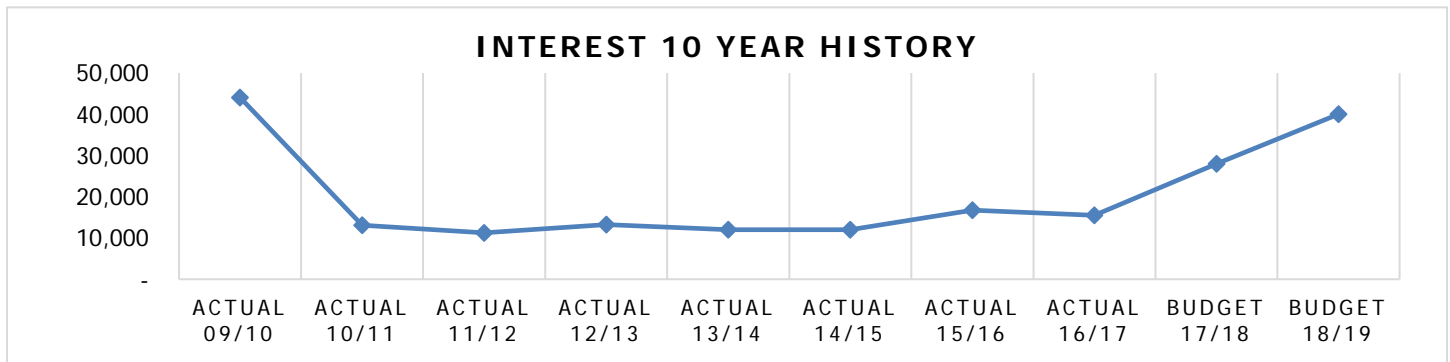
Scappoose School District to help fund a School Resource Officer and expect to receive \$50,000 towards the costs of the position. Intergovernmental revenues account for 17% of the General Fund revenues.



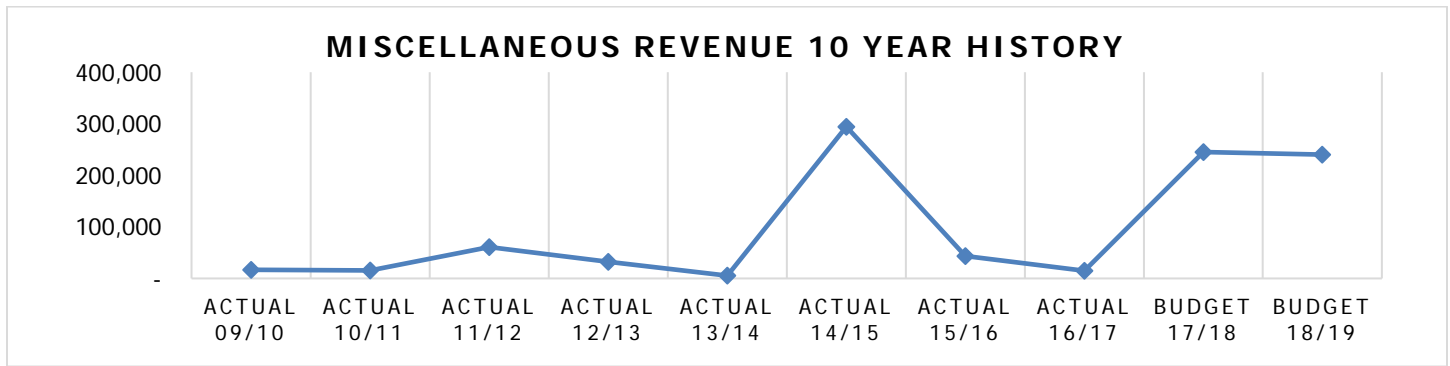
Charges for services has anticipated revenue of \$274,820. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$50,000 from Planning revenue, and \$18,000 from police administrative fees. Charges for services account for 6% of the General Fund revenues.



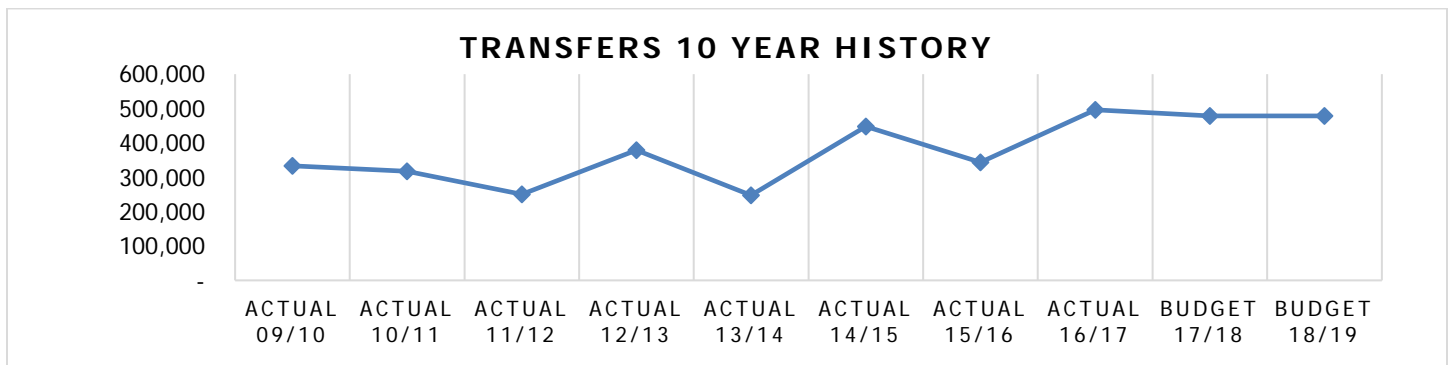
Interest income for the year is estimated at \$40,000. The City places the vast majority of its funds in the state local government investment pool. Interest revenue accounts for 1% of the General Fund revenues.



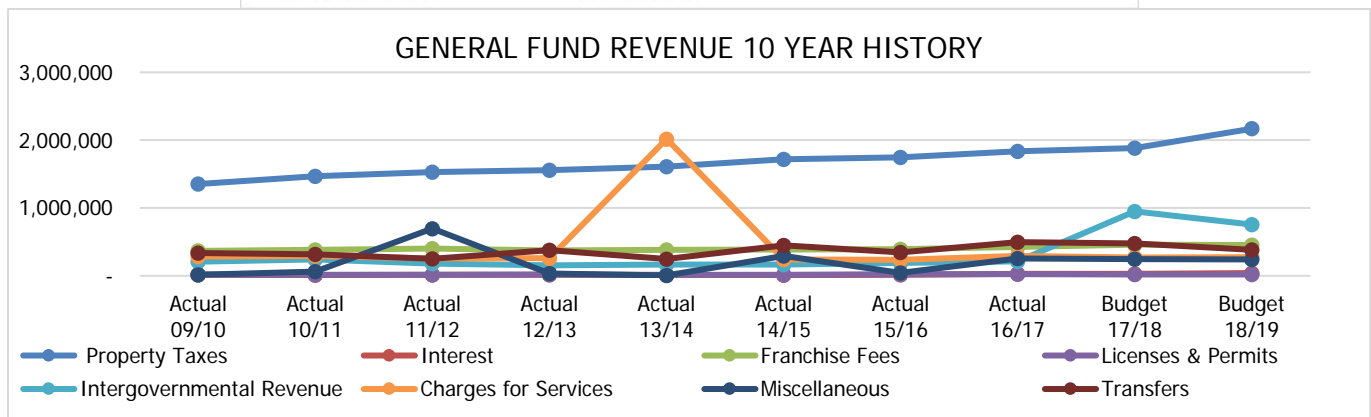
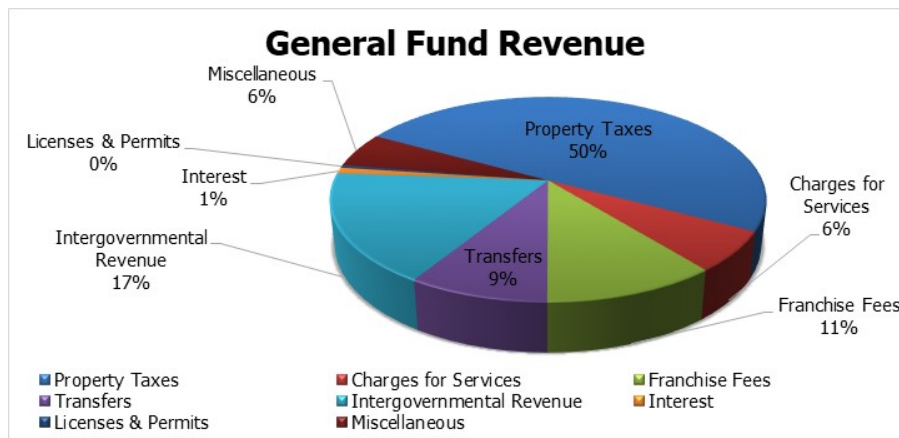
Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$240,000. Miscellaneous revenue accounts for 6% of the General Fund revenues.



Transfers to the General Fund are projected to be \$383,034. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. Transfer revenue accounts for 9% of the General Fund revenues.



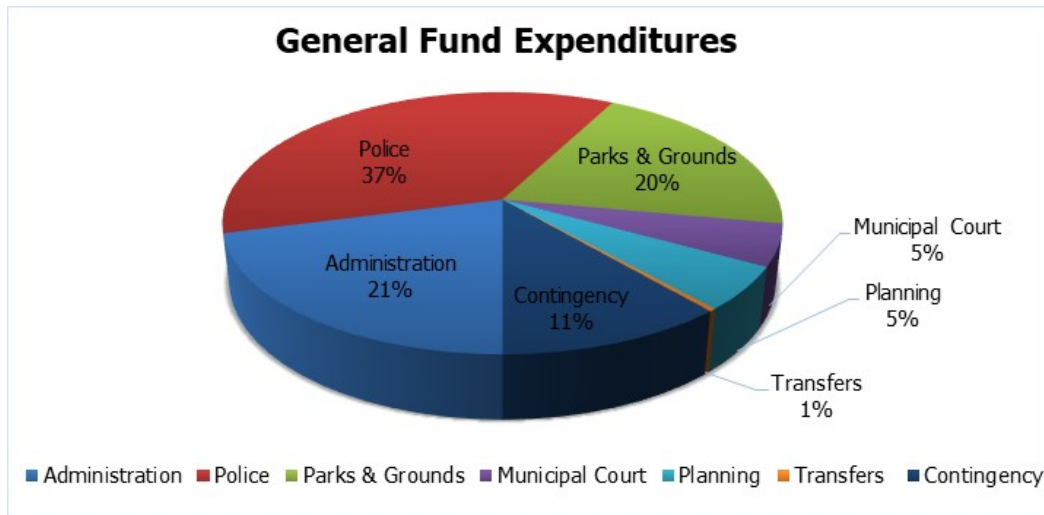
Total amount of revenue for the General Fund is projected to be \$4,355,656. Total fund resources are \$7,254,203.



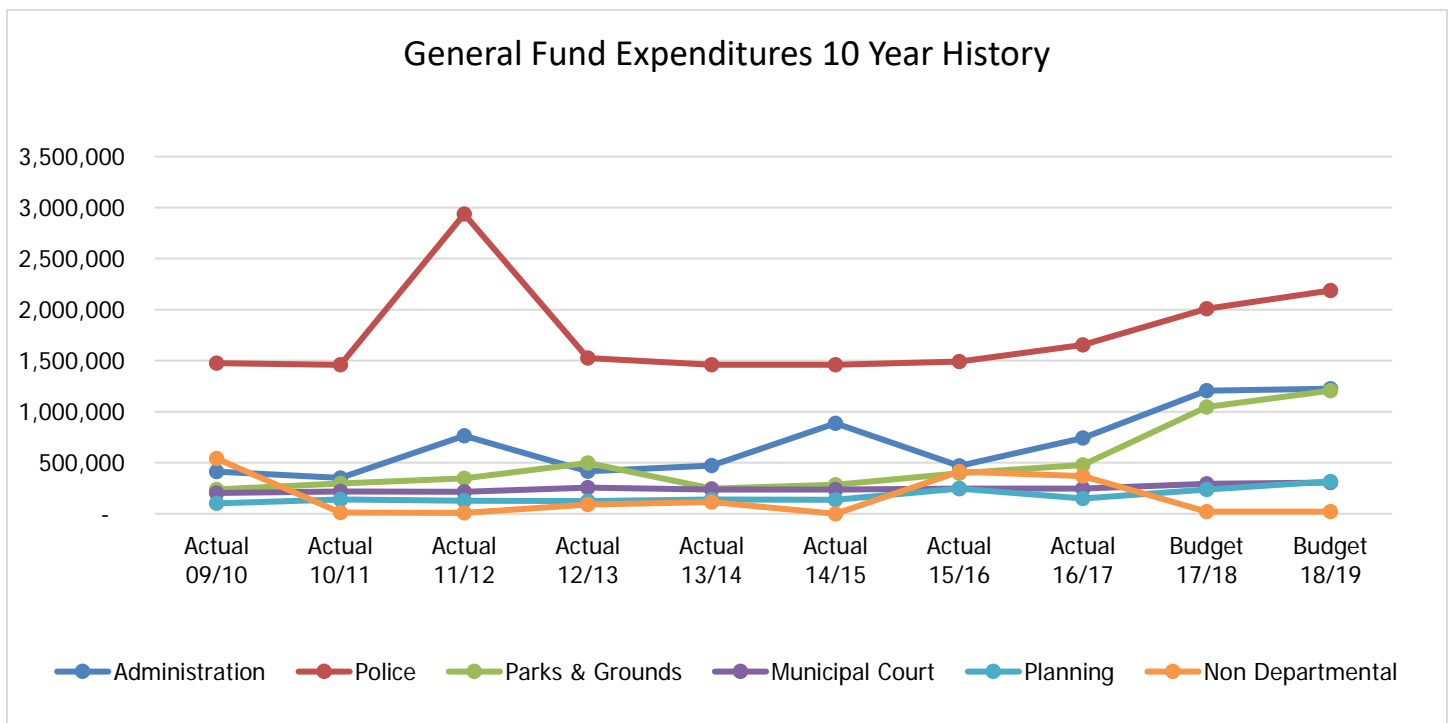
<b>General Fund 10</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
Working capital carryover	\$ 2,719,852	\$ 2,548,007	\$ 2,177,884	\$ 2,470,006	\$ 2,898,927	\$ 2,898,927	\$ 2,898,927
Current year resources							
Property taxes	\$ 1,745,017	\$ 1,834,112	\$ 1,881,990	\$ 1,978,400	\$ 2,168,584	\$ 2,168,584	\$ 2,168,584
Interest	16,768	27,057	28,000	39,000	40,000	40,000	40,000
Franchise fees	390,687	424,192	459,000	448,296	454,620	474,240	474,240
Licenses and permits	22,908	22,757	20,000	20,500	20,000	20,000	20,000
Intergovernmental revenue	187,626	210,483	949,510	391,138	754,598	754,598	754,598
Charges for services	235,334	293,428	270,950	237,650	274,820	274,820	274,820
Miscellaneous	43,514	254,859	245,000	439,500	240,000	240,000	240,000
Transfers	343,483	496,214	478,892	478,892	383,034	383,034	383,034
<b>Total current year resources</b>	<b>\$ 2,985,337</b>	<b>\$ 3,563,102</b>	<b>\$ 4,333,342</b>	<b>\$ 4,033,376</b>	<b>\$ 4,335,656</b>	<b>\$ 4,355,276</b>	<b>\$ 4,355,276</b>
<b>Total resources</b>	<b>\$ 5,705,189</b>	<b>\$ 6,111,109</b>	<b>\$ 6,511,226</b>	<b>\$ 6,503,382</b>	<b>\$ 7,234,583</b>	<b>\$ 7,254,203</b>	<b>\$ 7,254,203</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
Administration	\$ 468,429	\$ 742,509	\$ 1,206,078	\$ 875,725	\$ 1,225,564	\$ 1,245,184	\$ 1,245,184
Police	1,491,861	1,653,648	2,010,684	1,757,598	2,187,835	2,187,835	2,187,835
Parks & Grounds	398,297	477,550	1,046,999	504,937	1,206,879	1,206,879	1,206,879
Municipal Court	246,565	248,019	295,393	258,823	306,153	306,153	306,153
Planning	138,030	149,377	221,132	187,372	317,238	317,238	317,238
Non Departmental Transfers	414,000	370,000	20,000	20,000	20,000	20,000	20,000
Contingency			610,940		670,914	670,914	670,914
<b>Total expenditures</b>	<b>\$ 3,157,182</b>	<b>\$ 3,641,103</b>	<b>\$ 5,411,226</b>	<b>\$ 3,604,455</b>	<b>\$ 5,934,583</b>	<b>\$ 5,954,203</b>	<b>\$ 5,954,203</b>
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
<b>Total other requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>
<b>Ending available working capital</b>	<b>\$ 2,548,007</b>	<b>\$ 2,470,006</b>	<b>\$ -</b>	<b>\$ 1,798,927</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

General Fund Revenue Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-000-001	Taxes Necessary to Balance	1,657,872	1,763,972	1,821,990	1,898,400	2,098,584
10-000-002	Delinquent Taxes	87,145	70,140	60,000	80,000	70,000
10-000-003	Interest Earned	16,768	27,057	28,000	39,000	40,000
10-000-015	State Liquor Tax	96,682	101,787	116,365	100,000	126,294
10-000-020	State Cigarette Tax	8,222	9,137	8,145	8,000	8,319
10-000-025	State Revenue Sharing	60,197	76,830	140,000	100,000	100,000
10-000-030	Court Fines/Fees/Costs	193,100	218,166	200,000	180,000	200,000
10-000-055	Street Trees (1% of land use	304	508	450	330	500
10-000-060	Business Licenses	22,908	22,757	20,000	20,500	20,000
10-000-065	Planning & Developing Fees	30,128	50,292	45,000	33,000	50,000
10-000-081	CenturyTel Franchise (7%)	12,401	11,398	12,000	10,000	10,000
10-000-082	PUD Franchise (4%)	141,917	149,601	150,000	166,335	170,000
10-000-083	NW Natural Gas Franchise (3%)	70,210	68,246	70,000	77,332	80,000
10-000-084	Garbage Franchise (5%)	57,066	60,256	65,000	60,000	60,000
10-000-085	Cable Franchise (5%)	103,324	108,841	112,000	110,000	110,000
10-000-087	Misc Franchise Fees	244	288	-	9	-
10-000-088	Astond Broadband Franchise	2	-	-	-	-
10-000-100	Miscellaneous	42,310	8,407	15,000	214,500	15,000
10-000-101	Donations & Grants	22,525	22,729	685,000	183,138	519,985
10-000-102	Police Administrative Fees	11,802	14,421	16,500	18,000	18,000
10-000-105	CET Administrative Fees (4%)	-	10,041	9,000	6,320	6,320
10-000-106	CET School District (96%)	-	240,982	225,000	225,000	225,000
10-000-110	Transient Tax 45% Tourism	-	-	-	-	-
10-000-111	Transient Tax 45% Parks	-	-	-	-	-
10-000-112	Transient Tax Admin Fee	-	-	-	-	-
10-000-150	Advance Funding Reimbursement	-	-	-	-	-
10-000-161	Parks Misc Revenue	1,205	5,469	5,000	-	-
10-000-670	Natural Gas Royalties	5,523	5,942	10,000	5,000	5,000
10-000-671	Enterprise Zone Betterment	-	19,620	40,000	19,620	39,240
10-000-901	Transfer in Municipal Court	4,563	5,452	4,188	4,188	4,476
10-000-903	Transfer in Building Fund	19,850	25,967	26,182	26,182	28,256
10-000-915	Transfer in Parks	8,953	15,471	27,949	27,949	22,653
10-000-916	Transfer in Planning Fund	20,483	27,067	27,333	27,333	29,233
10-000-917	Transfer in Street Fund	53,969	81,865	83,388	83,388	58,179
10-000-918	Transfer in Water Fund	62,223	79,646	44,295	44,295	40,862
10-000-919	Transfer in Sewer Fund	63,101	93,607	123,776	123,776	110,279
10-000-920	Transfer in Police	74,629	80,022	85,662	85,662	76,838
10-000-921	Transfer in Street SDC Fund	6,792	14,475	7,816	7,816	2,422
10-000-922	Transfer in Parks SDC Fund	5,646	12,081	8,033	8,033	4,577
10-000-923	Transfer in Storm Drain SDC	1,704	3,644	2,422	2,422	835
10-000-924	Transfer in Water SDC Fund	14,112	30,192	20,077	20,077	2,347
10-000-926	Transfer in Waste Water SDC Fund	7,458	26,725	17,771	17,771	2,077
	<b>Total General Fund Revenue</b>	<b>2,985,337</b>	<b>3,563,102</b>	<b>4,333,342</b>	<b>4,033,376</b>	<b>4,355,276</b>

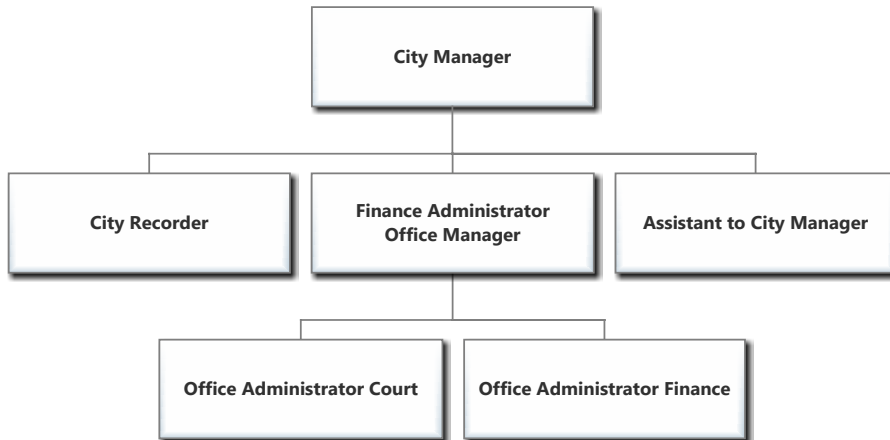
## Expenditures



Within the General Fund, the City expects to expend \$5,934,583. These expenditures are budgeted into the following departments: Administration 21% \$1,245,184, Police 37% \$2,187,835, Parks & Grounds 20%, \$1,206,879, Municipal Court 5% \$306,153, Planning 5% \$317,238, Transfers less than 1% \$20,000 and Contingency 11% \$670,914.



## ADMINISTRATION DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COUNCIL AND DEPARTMENT GOALS:**

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

Administrative Department Objectives	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Adopt Budget												
Annual Town Meeting												
Apply for RARE Student												
Audit												
Boards & Commissions Banquet												
CEP Process												
Complete Survey												
Council Goal Setting/Retreat												
Department Head Retreat												
Develop Community Plan												
Develop Facility Plan												
Help Organize Party in the Park												
Hire RARE Student												
Maintain web page												
Management Training												
Newsletter (monthly)												
Prepare Budget												
Prepare Department Work Plans												
Pursue Grant Opportunities												
Review Goals and Accomplishments												
Select New Attorney												
Staff Economic Development Committee												
Staff Parks & Rec Committee												



**BUDGET NOTES:**

The Administrative Department's proposed budget is \$1,245,184. The fund allocates \$80,165 for personnel services, \$1,095,019 for materials and services. Within materials and services, the largest expenditures are insurance at \$175,975, contractual professional at \$292,100 and CET School District at \$225,000. Capital outlay is budgeted at \$70,000 to be spent on server upgrades and maintenance that may occur with our aging building.

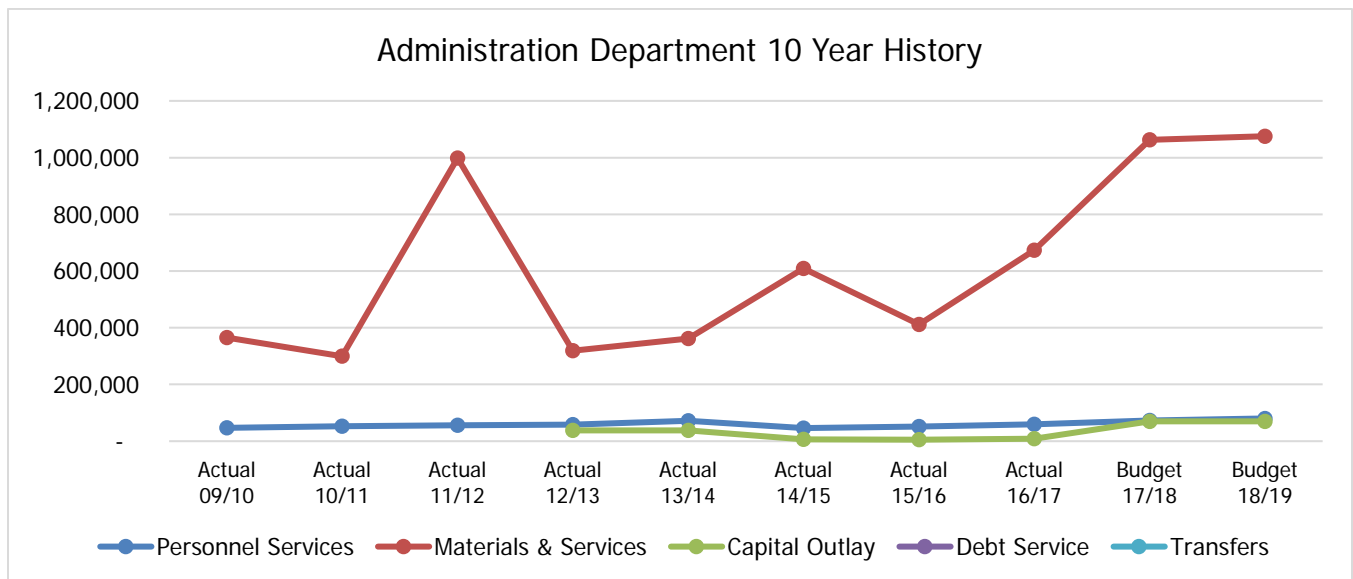
**PERCENTAGE OF TIME ALLOCATION:**

Administration Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
City Manager	10%	10%	10%	10%	40.85	63.37
City Recorder	15%	15%	15%	15%	25.04	38.83
Finance Administrator/Office Manager	10%	10%	10%	15%	35.97	55.79
Assistant to City Manager	0%	10%	10%	10%	21.45	33.27
<b>TOTAL FTE'S</b>	<b>0.35</b>	<b>0.45</b>	<b>0.45</b>	<b>0.50</b>		

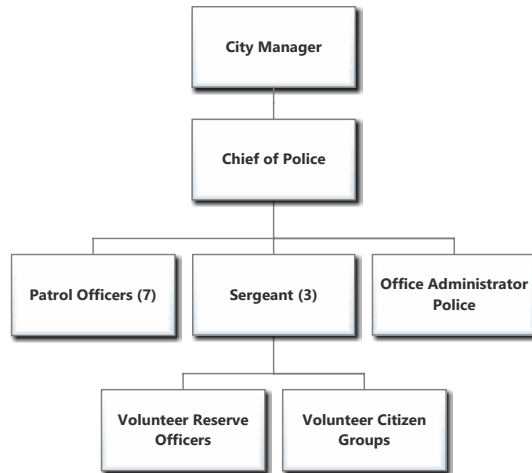
Administration Department	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Expenditures	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget	Budget
Administration					FY 18-19	FY 18-19	FY 18-19
Personnel services	\$ 51,308	\$ 59,762	\$ 73,292	\$ 65,259	\$ 80,165	\$ 80,165	\$ 80,165
Materials & services	411,881	673,800	1,062,786	802,166	1,075,399	1,095,019	1,095,019
Capital outlay	5,240	8,947	70,000	8,300	70,000	70,000	70,000
Transfers				0	0	0	0
<b>Total expenditures</b>	<b>\$ 468,429</b>	<b>\$ 742,509</b>	<b>\$ 1,206,078</b>	<b>\$ 875,725</b>	<b>\$ 1,225,564</b>	<b>\$ 1,245,184</b>	<b>\$ 1,245,184</b>

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-100-100	City Manager	12,842	13,616	17,273	17,273	14,387
10-100-106	Finance/Office Manager	9,107	9,338	9,756	9,756	15,554
10-100-107	Assistant to City Manager	-	5,345	6,356	6,356	6,794
10-100-110	City Recorder	11,346	11,633	12,149	12,149	12,394
10-100-142	Overtime	-	-	-	-	-
10-100-146	Health Insurance	7,145	7,733	10,925	6,500	12,874
10-100-148	Retirement Benefits	7,991	8,759	12,945	10,000	13,967
10-100-150	Social Security	2,500	3,012	3,643	3,200	3,930
10-100-152	Workers' Compensation	377	325	245	25	265
	<b>Total Personnel Services</b>	<b>51,308</b>	<b>59,762</b>	<b>73,292</b>	<b>65,259</b>	<b>80,165</b>

Administration Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-100-200	Building/Facilities Maintenance	6,196	5,209	30,300	2,000	28,500
10-100-201	Building Lease	42,519	32,409	33,300	33,300	33,300
10-100-202	Equipment Maintenance	-	-	500	-	500
10-100-203	Maintenance Agreements	19,680	20,456	27,385	24,500	27,385
10-100-204	Vehicle Maintenance	57	143	2,600	600	2,600
10-100-205	Small Equipment	1,956	1,622	14,500	8,000	10,500
10-100-216	Office Supplies	9,161	11,690	15,600	14,000	15,600
10-100-218	Operational Supplies	-	-	2,500	-	2,500
10-100-228	Utilities	31,234	35,764	52,800	40,000	53,784
10-100-230	Contractual/Professional	62,255	111,775	280,600	200,000	292,100
10-100-231	Nuisance Abatement	-	-	1,000	-	1,000
10-100-232	Elections	100	-	3,000	-	3,000
10-100-234	Miscellaneous	(660)	110	600	200	600
10-100-238	Insurance	132,917	115,220	175,975	130,000	175,975
10-100-240	Travel/Training	19,559	20,466	27,000	25,000	33,600
10-100-242	Dues/Fees/Subscriptions	21,500	21,732	52,960	40,000	53,910
10-100-243	Economic Development	28,676	17,366	75,000	15,000	92,120
10-100-244	Publications/Notices/Advertise	902	714	3,200	600	3,200
10-100-245	Emergency Management	6,818	7,919	8,966	8,966	9,845
10-100-246	Community Contributions	29,012	30,476	30,000	35,000	30,000
10-100-247	CET School District (96%)	-	240,729	225,000	225,000	225,000
10-100-250	Advance Funding Reimbursement	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>411,881</b>	<b>673,800</b>	<b>1,062,786</b>	<b>802,166</b>	<b>1,095,019</b>
10-100-300	Equipment	-	8,947	30,000	8,300	20,000
10-100-311	Capital Equipment	-	-	30,000	-	40,000
10-100-344	Computer Hardware and Software	5,240	-	10,000	-	10,000
	<b>Total Capital Outlay</b>	<b>5,240</b>	<b>8,947</b>	<b>70,000</b>	<b>8,300</b>	<b>70,000</b>
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>468,429</b>	<b>742,509</b>	<b>1,206,078</b>	<b>875,725</b>	<b>1,245,184</b>



## POLICE DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- National night out
- Continue emergency preparedness planning
- Partnership with the School District
- Contract with School District for a School Resource Officer

- Updating city ordinances and codes
- Explore new City building
- Working on traffic plans

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

POLICE DEPARTMENT 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												
Research and Purchase Body Cameras												
Code enforcement Officer												
Drug dog												
Patrol Rifle Tac Lights												
Patrol Vehicles Detailed												
Safe Exchange Point												
Racial Profiling Training												
Building Search Training												
CIT Training												
Con Sim Training												
Defense Tactics, Ground Fighting, Handcuffing Training												
EVOC Training												
Firearms Training												
PIT Maneuver Training												
Traffic Stops Training												
Use of Force Training												

**BUDGET NOTES:**

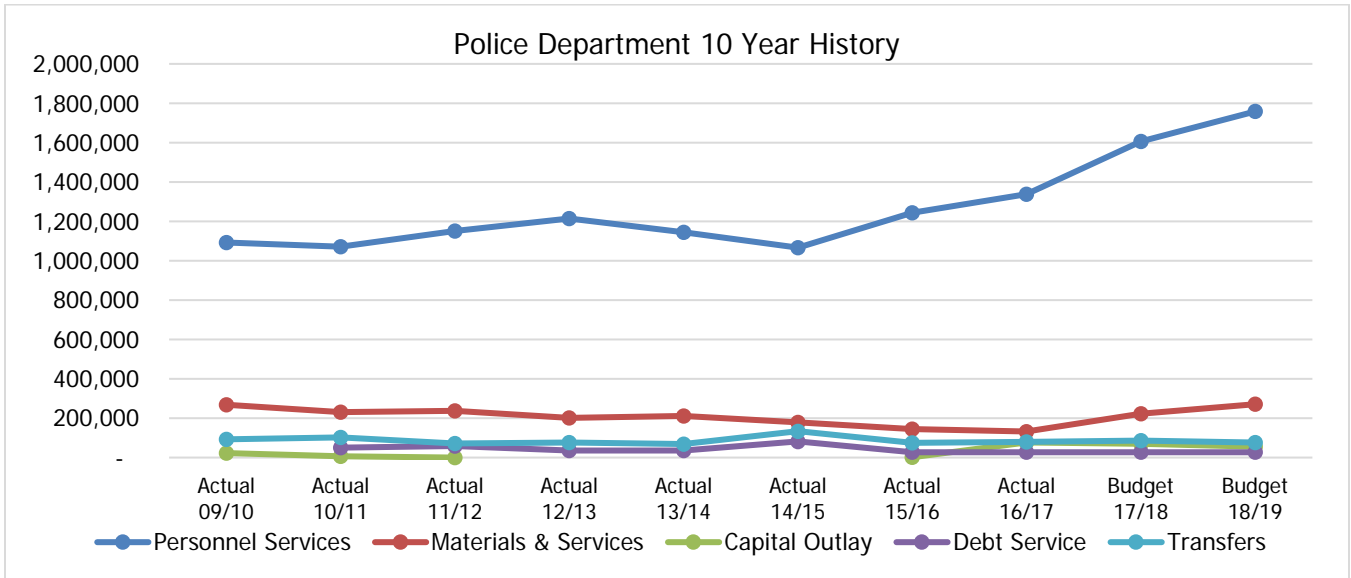
Total operational cost for the department is budgeted at \$2,187,835. Personnel services are \$1,758,281. Material and services costs are budgeted at \$271,057. The largest expenditures within materials and services are vehicle maintenance \$70,640, utilities \$23,640 and contractual professional \$72,388. Capital outlay is budgeted at \$35,924 which includes purchasing a new patrol vehicle. The department anticipates spending \$45,736 on debt service payments for four leased vehicles and camera systems for both body and car. There will be a transfer of \$76,838 to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

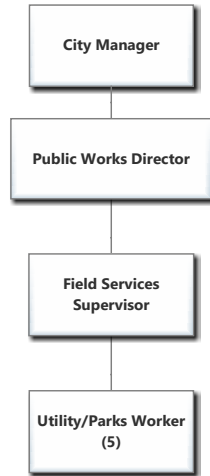
Police Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
Chief of Police	100%	100%	100%	100%	35.97	55.79
Police Sergeant	200%	200%	200%	300%	27.87	43.22
Patrol Officer	700%	700%	700%	700%	24.47	31.23
Office Administrator Police	100%	100%	100%	100%	19.51	24.91
City Manager	10%	10%	10%	10%	40.85	63.37
City Recorder	15%	15%	15%	10%	25.04	38.83
Finance Administrator/Office Manager	15%	15%	15%	10%	35.97	55.79
Assistant to City Manager	0%	10%	10%	10%	21.45	33.27
Office Administrator Finance	2%	2%	2%	2%	20.12	25.68
<b>TOTAL FTE'S</b>	<b>11.42</b>	<b>11.52</b>	<b>11.52</b>	<b>12.42</b>		

Police Department Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Police</b>							
Personnel services	\$ 1,243,049	\$ 1,337,430	\$ 1,605,436	\$ 1,405,586	\$ 1,758,281	\$ 1,758,281	\$ 1,758,281
Materials & services	145,208	132,461	222,102	202,115	271,057	271,057	271,057
Capital outlay	2,000	76,760	70,509	18,500	35,923	35,923	35,923
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	21,407	22,681	24,030	24,030	25,460	25,460	25,460
2006-2011 Interest Ford Motor Lease 12/01	5,568	4,294	2,945	2,945	1,515	1,515	1,515
2018-2022 Principal Equipment Lease 06/01				18,760	14,743	14,743	14,743
2018-2022 Interest Equipment Lease 06/01					4,018	4,018	4,018
Transfers	74,629	80,022	85,662	85,662	76,838	76,838	76,838
<b>Total expenditures</b>	<b>\$ 1,491,861</b>	<b>\$ 1,653,648</b>	<b>\$ 2,010,684</b>	<b>\$ 1,757,598</b>	<b>\$ 2,187,835</b>	<b>\$ 2,187,835</b>	<b>\$ 2,187,835</b>

Police Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-140-100	City Manager	12,842	13,617	17,273	17,273	14,388
10-140-106	Finance/Office Manager	13,660	14,007	14,635	14,635	10,369
10-140-107	Assistant to City Manager	-	5,345	6,356	6,356	6,794
10-140-108	Office Administrator Finance	829	844	970	971	963
10-140-110	City Recorder	11,346	11,633	12,149	12,149	8,262
10-140-124	Police Chief	108,660	111,427	116,398	116,398	118,718
10-140-125	Lieutenant	-	-	-	-	-
10-140-126	Police Sergeant	149,897	160,249	173,778	161,000	250,124
10-140-128	Patrol Officers	387,819	418,513	492,162	440,000	487,486
10-140-130	Office Administrator Police	49,387	50,503	52,304	52,304	53,612
10-140-142	Overtime	47,406	50,588	65,002	40,000	68,140
10-140-146	Health Insurance	205,834	223,700	289,808	222,000	344,096
10-140-148	Retirement Benefits	168,014	180,991	247,765	221,000	268,498
10-140-150	Social Security	58,252	62,366	76,082	64,000	81,508
10-140-152	Workers' Compensation	29,102	33,645	40,754	37,500	45,323
	<b>Total Personnel Services</b>	<b>1,243,049</b>	<b>1,337,430</b>	<b>1,605,436</b>	<b>1,405,586</b>	<b>1,758,281</b>
10-140-200	Building Maintenance	3,699	4,136	4,700	3,200	4,700
10-140-202	Equipment Maintenance	326	202	1,500	1,700	5,000
10-140-203	Maintenance Agreements	3,656	4,347	9,558	8,000	8,113
10-140-204	Vehicle Maintenance	38,793	42,313	59,478	59,480	70,640
10-140-205	Small Equipment	4,779	2,389	10,499	16,800	16,804
10-140-216	Office Supplies	5,572	4,924	9,880	5,000	10,180
10-140-218	Operational Supplies	1,007	1,034	4,830	4,830	5,660
10-140-228	Utilities	20,920	19,324	22,680	22,680	23,640
10-140-230	Contractual/Professional Ser	34,280	19,404	49,100	30,000	72,388
10-140-234	Miscellaneous	-	-	-	-	-
10-140-236	Medical Mandates	2,101	770	3,225	3,000	2,825
10-140-238	Insurance	-	3,363	-	2,725	-
10-140-240	Travel/Training	6,845	9,262	10,000	10,000	15,000
10-140-242	Dues/Fees/Subscriptions	11,953	12,936	20,209	20,200	21,114
10-140-244	Publications/Notices/Advertise	866	300	1,000	1,500	1,000
10-140-245	Matching Grant Funds	-	-	-	-	-
10-140-252	Uniforms	10,410	7,438	13,943	11,500	13,143
10-140-253	Special Investigations	-	319	1,500	1,500	850
	<b>Total Materials &amp; Services</b>	<b>145,208</b>	<b>132,461</b>	<b>222,102</b>	<b>202,115</b>	<b>271,057</b>
10-140-300	Equipment	2,000	16,949	44,200	18,500	10,000
10-140-311	Equipment Fund	-	59,811	7,548	-	25,923
	<b>Total Capital Outlay</b>	<b>2,000</b>	<b>76,760</b>	<b>51,748</b>	<b>18,500</b>	<b>35,923</b>
10-140-500	Vehicle Lease Principal	21,407	22,681	24,030	24,030	25,460
10-140-501	Vehicle Lease Interest	5,568	4,294	2,945	2,945	1,515
10-140-502	Equipment Lease Principal			18,761	18,760	14,743
10-140-503	Equipment Lease Interest					4,018
	<b>Total Debt Service</b>	<b>26,975</b>	<b>26,975</b>	<b>45,736</b>	<b>45,735</b>	<b>45,736</b>
10-140-401	Transfer to Unemployment Fund	-	-	-	-	-
10-140-402	Transfer to GF ISF	74,629	80,022	85,662	85,662	76,838
	<b>Total Transfers</b>	<b>74,629</b>	<b>80,022</b>	<b>85,662</b>	<b>85,662</b>	<b>76,838</b>
	<b>Total Expenditures</b>	<b>1,491,861</b>	<b>1,653,648</b>	<b>2,010,684</b>	<b>1,757,598</b>	<b>2,187,835</b>



## PARKS DEPARTMENT



**PURPOSE:**

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

**VISION:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Develop funding strategy</li> <li>Miller Park Improvements</li> <li>Develop a City Riparian Ordinance</li> <li>Explore Community Center</li> <li>Construct Park off Sealy Lane</li> <li>Examine/promote Vista Property Development opportunities</li> </ul> | <ul style="list-style-type: none"> <li>Implement friends of Scappoose Parks group</li> <li>Complete Chapman Landing Acquisition</li> <li>Crown Zellerbach Trail Beautification</li> <li>Begin to develop South Scappoose Creek Trail Plan</li> <li>Explore development of 12-acre park east of airport</li> </ul> |
|--|---|

Parks Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Funding Strategy												
Implement Friends of Scappoose Park Group												
Complete Miller Park Improvements												
Crown Zellerbach Trail beautification												
Examine/Promote Vista Property Development Opportunities												
Explore Community Center												
Complete Chapman Landing Acquisition												
Construction Park off Seely Lane												
Explore Development of 12-acre Park East of Airport												
Begin to Develop South Scappoose Creek Trail Plan												

**BUDGET NOTES:**

The Parks Department budget, which is part of the General Fund, maintains the existing City park grounds. The Parks Department has an operational budget of \$1,206,879. This figure represents personnel services costs of \$262,508, and material and service costs of \$106,718. The fund also has \$815,000 identified for capital outlay projects. These capital outlay projects include Miller Park improvements, Creek Bed Soil Disposal and matching grant money for development of Park off Seely Lane. There will be \$22,653 transferred to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

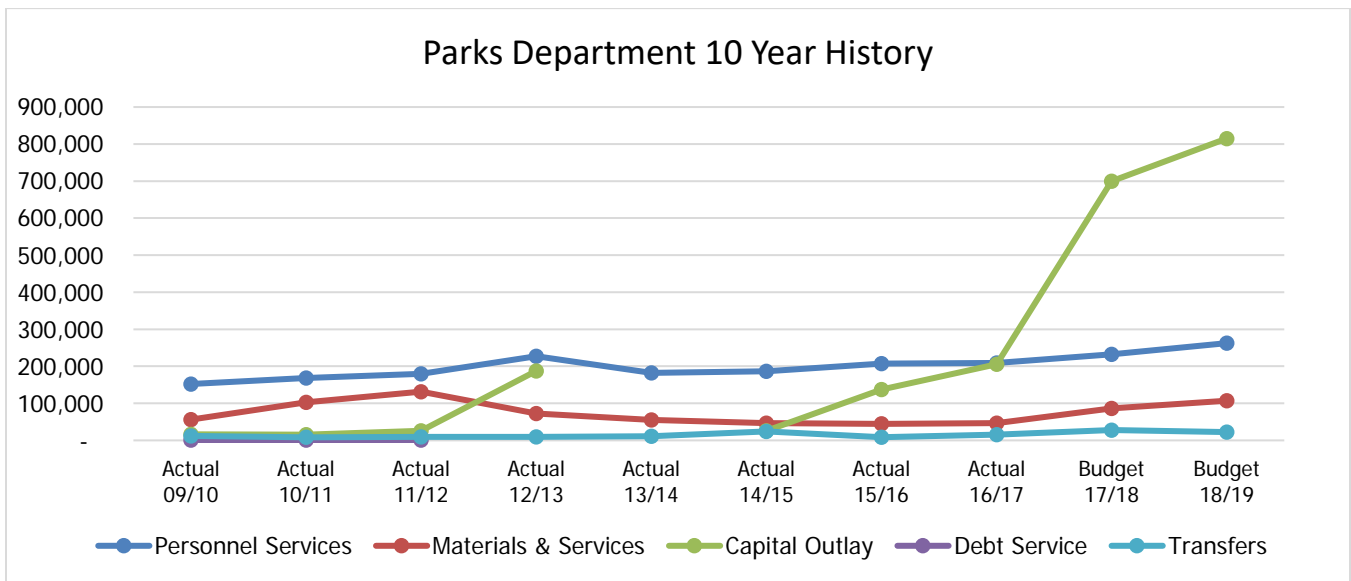
	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
Parks Department						
Public Works Director	10%	10%	10%	10%	35.97	55.79
Field Services Supervisor	10%	10%	10%	10%	27.89	43.26
Utility/Parks Worker I	5%	5%	5%	10%	18.69	23.85
Utility/Parks Worker II	155%	155%	155%	160%	22.26	28.41
Utility/Parks Worker III	5%	5%	5%	10%	24.53	31.31
Office Administrator CDC	25%	0%	0%	0%	20.12	25.68
City Manager	5%	5%	5%	5%	40.85	63.37
City Recorder	5%	5%	5%	5%	25.04	38.83
Finance Administrator/Office Manager	3%	3%	3%	5%	35.97	55.79
Assistant to City Manager	0%	5%	5%	5%	21.45	33.27
Office Administrator Finance	2%	2%	2%	2%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>2.25</b>	<b>2.05</b>	<b>2.05</b>	<b>2.22</b>		

	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Expenditures	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget	Budget
	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19
<b>Parks Department</b>							
<b>Parks</b>							
Personnel services	\$ 207,399	\$ 209,449	\$ 232,788	\$ 221,163	\$ 262,508	\$ 262,508	\$ 262,508
Materials & services	44,546	47,030	86,262	55,825	106,718	106,718	106,718
Capital outlay	137,399	205,600	700,000	200,000	815,000	815,000	815,000
Transfers	8,953	15,471	27,949	27,949	22,653	22,653	22,653
<b>Total expenditures</b>	<b>\$ 398,297</b>	<b>\$ 477,550</b>	<b>\$ 1,046,999</b>	<b>\$ 504,937</b>	<b>\$ 1,206,879</b>	<b>\$ 1,206,879</b>	<b>\$ 1,206,879</b>

Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-160-100	City Manager	6,421	6,809	8,637	8,637	7,194
10-160-102	Public Works Director	956	9,562	9,828	9,828	10,488
10-160-106	Finance/Office Manager	2,732	2,801	2,927	2,927	5,185
10-160-107	Assistant to City Manager	-	2,673	3,178	3,178	3,397
10-160-108	Office Administrator Finance	829	844	970	970	963
10-160-110	City Recorder	3,782	3,878	4,050	4,050	4,130
10-160-118	Field Services Supervisor	6,270	6,751	7,437	7,437	7,965
10-160-121	Utility Workers	91,041	93,503	98,411	98,411	109,480
10-160-132	Office Administrator CDC	12,560	-	-	-	-
10-160-142	Over Time	827	1,018	4,045	100	6,120
10-160-146	Health Insurance	45,234	44,274	37,035	43,000	54,190
10-160-148	Retirement Benefits	22,849	22,878	38,511	28,000	33,749
10-160-150	Social Security	9,133	9,348	12,165	9,500	12,394
10-160-152	Workers' Compensation	4,765	5,112	5,594	5,125	7,253
	<b>Total Personnel Services</b>	<b>207,399</b>	<b>209,449</b>	<b>232,788</b>	<b>221,163</b>	<b>262,508</b>

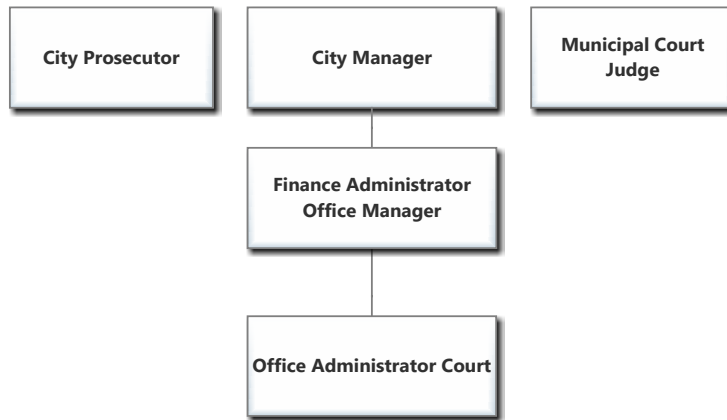


Parks Department Line item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-160-200	Building/Facilities Maintenance	964	453	3,130	2,500	2,500
10-160-202	Equipment Maintenance	1,812	1,175	4,000	3,000	4,500
10-160-203	Maintenance Agreements	531	458	980	325	740
10-160-204	Vehicle Maintenance	1,184	1,427	3,805	1,500	2,180
10-160-205	Small Equipment	1,270	924	3,205	3,000	12,050
10-160-206	Fuel, Oil, Lube	3,080	3,469	4,242	2,000	5,440
10-160-214	Skate Park Maintenance	-	-	2,500	500	500
10-160-216	Office Supplies	661	1,033	1,120	1,000	1,360
10-160-218	Operational Supplies	10,146	10,101	12,860	12,860	15,610
10-160-220	Shop Maintenance Supplies	-	-	-	-	-
10-160-228	Utilities	6,259	4,320	5,280	4,500	4,980
10-160-230	Contractual/Profession	15,311	18,112	37,825	20,000	47,788
10-160-234	Miscellaneous	-	-	-	-	-
10-160-235	Property Taxes	621	3,058	650	600	700
10-160-238	Insurance	-	-	-	-	-
10-160-240	Travel/Training	1,422	763	2,400	600	1,600
10-160-242	Dues/Fees/Subscriptions	123	86	190	190	195
10-160-244	Publications/Notices/Advertise	87	-	200	100	150
10-160-252	Uniforms/Safety/Equipment	990	1,553	2,875	1,000	1,425
10-160-254	Equipment Rental	83	100	1,000	2,150	5,000
	<b>Total Materials &amp; Services</b>	<b>44,546</b>	<b>47,030</b>	<b>86,262</b>	<b>55,825</b>	<b>106,718</b>
10-160-300	Equipment	137,399	205,600	700,000	200,000	815,000
10-160-315	Skate Park	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>137,399</b>	<b>205,600</b>	<b>700,000</b>	<b>200,000</b>	<b>815,000</b>
10-160-401	Transfer to Unemployment	-	-	-	-	-
10-160-402	Transfer to GF ISF	8,953	15,471	27,949	27,949	22,653
	<b>Total Transfers</b>	<b>8,953</b>	<b>15,471</b>	<b>27,949</b>	<b>27,949</b>	<b>22,653</b>
	<b>Total Expenditures</b>	<b>398,297</b>	<b>477,550</b>	<b>1,046,999</b>	<b>504,937</b>	<b>1,206,879</b>





## MUNICIPAL COURT DEPARTMENT



**PURPOSE:**

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

**VISION FOR THE YEAR:**

The Municipal Court’s vision for the coming year is to continue to preside over misdemeanors and violations. The Municipal Court 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:**

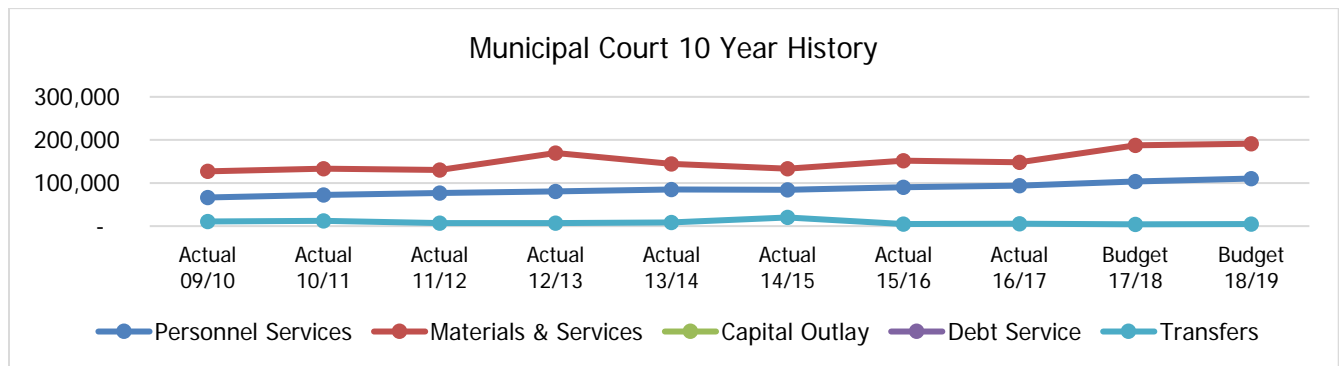
The Municipal Court’s budget is \$306,153. Within that budget, \$110,387 is budgeted for personnel services costs. The materials and services budget is \$191,290. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$118,500. The second largest expenditure in the materials & services is assessments at \$54,000. There will be \$4,476 transferred to the Administration Department.

**PERCENTAGE OF TIME ALLOCATION:**

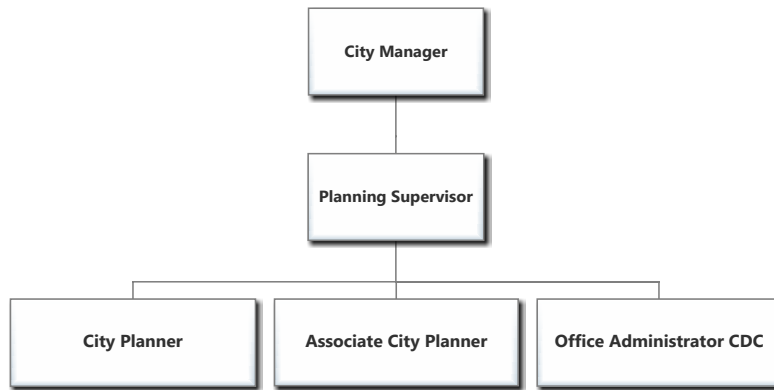
Municipal Court Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
City Manager	2%	2%	2%	2%	40.85	63.37
City Recorder	2%	2%	2%	5%	25.04	38.83
Finance Administrator/Office Manager	5%	5%	2%	5%	35.97	55.79
Office Administrator Court	100%	100%	100%	100%	19.51	24.91
Assistant to City Manager	0%	2%	2%	2%	21.45	33.27
Office Administrator Court	2%	2%	2%	2%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>1.11</b>	<b>1.13</b>	<b>1.10</b>	<b>1.16</b>		

Municipal Court Department Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Municipal Court</b>							
Personnel services	\$ 90,369	\$ 94,055	\$ 103,835	\$ 101,420	\$ 110,387	\$ 110,387	\$ 110,387
Materials & services	151,633	148,512	187,370	153,215	191,290	191,290	191,290
Capital outlay							
Transfers	4,563	5,452	4,188	4,188	4,476	4,476	4,476
	\$ 246,565	\$ 248,019	\$ 295,393	\$ 258,823	\$ 306,153	\$ 306,153	\$ 306,153

Municipal Court Department Line Item Detail		Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
10-150-100	City Manager	2,568	2,723	3,455	3,455	2,878
10-150-106	Finance Administrator	4,553	4,669	4,878	4,878	5,185
10-150-107	Assistant to City Manager	-	1,069	1,271	1,271	1,359
10-150-108	Office Administrator Finance	829	844	970	970	963
10-150-110	City Recorder	1,513	1,551	1,620	1,620	4,131
10-150-142	Overtime	741	705	2,197	1,000	2,242
10-150-144	Office Administrator Court	49,236	50,432	52,544	52,544	53,611
10-150-146	Health Insurance	11,509	12,074	12,246	12,000	14,098
10-150-148	Retirement Benefits	14,236	14,686	19,030	18,500	20,006
10-150-150	Social Security	4,531	4,739	5,355	5,000	5,629
10-150-152	Worker's Compensation	652	563	269	182	285
	<b>Total Personnel Services</b>	<b>90,369</b>	<b>94,055</b>	<b>103,835</b>	<b>101,420</b>	<b>110,387</b>
10-150-200	Building/Facilities Maintenance.	682	153	-	-	-
10-150-202	Equipment Maintenance	-	-	-	-	-
10-150-203	Maintenance Agreements	3,371	3,378	3,800	3,200	4,000
10-150-205	Small Equipment	505	300	2,000	700	2,000
10-150-216	Office Supplies	1,911	2,115	2,700	1,865	2,700
10-150-228	Utilities	4,493	3,455	4,500	3,750	4,620
10-150-230	Contractual/Professional	88,664	81,080	114,900	90,000	118,500
10-150-234	Miscellaneous	-	-	-	-	-
10-150-238	Insurance	-	300	300	300	300
10-150-240	Travel/Training	1,953	1,217	3,600	2,700	3,600
10-150-242	Dues/Fees/Subscriptions	359	244	775	300	775
10-150-244	Publications/Notices/Advertise	485	-	695	400	695
10-150-248	Jail/Jury	30	-	100	-	100
10-150-250	Assessments	49,179	56,271	54,000	50,000	54,000
	<b>Total Materials &amp; Services</b>	<b>151,633</b>	<b>148,512</b>	<b>187,370</b>	<b>153,215</b>	<b>191,290</b>
10-150-344	Computer Hardware & Software	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10-150-401	Transfer to Unemployment	-	-	-	-	-
10-150-402	Transfer to GF ISF	4,563	5,452	4,188	4,188	4,476
	<b>Total Transfers</b>	<b>4,563</b>	<b>5,452</b>	<b>4,188</b>	<b>4,188</b>	<b>4,476</b>
	<b>Total Expenditures</b>	<b>246,565</b>	<b>248,019</b>	<b>295,393</b>	<b>258,823</b>	<b>306,153</b>



## PLANNING DEPARTMENT



**PURPOSE:**

The Planning Department is committed to serving existing and new residents and businesses with comprehensive planning services in the belief that a growing community can remain livable, 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 assisting citizens and developers with current planning projects; assisting with the Rail Corridor Update, researching and developing an affordable housing program, if feasible, and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate best practices and improve consistency.

**COMPLIANCE WITH COUNCIL GOALS:**

- |   |   |
|---|---|
| Develop an Affordable Housing Program                               | Sponsor 4 <sup>th</sup> Annual Town Meeting |
| Decide Future of Pool Property/Ballot Measure                       | Update Ordinances and Codes                 |
| Update Rail Corridor Study  | Update Comprehensive Plan with Master Plans |
| Coordinate with County to Explore Alternative Route to East Airport |   |

Planning Department Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop an Affordable Housing Program												
Coordinate with County - Alternate Route												
Update Rail Corridor Study												
Add Master Plan Updates to Comp Plan												
Explore Food Cart Ordinance												
Decide Future of Pool Property/Ballot Measure												
Hire RARE Participant												
Update Annual NFIP Recertification Process												
Coordinate Annual Town Meeting Planning												

**BUDGET NOTES:**

The budgeted amount from the General Fund for the department is \$317,238. The Planning Department anticipates revenue of \$50,000. Personnel services costs are budgeted at \$202,355. Material and services costs are estimated at \$85,650. There will be a transfer to the Administration Department of \$29,233.

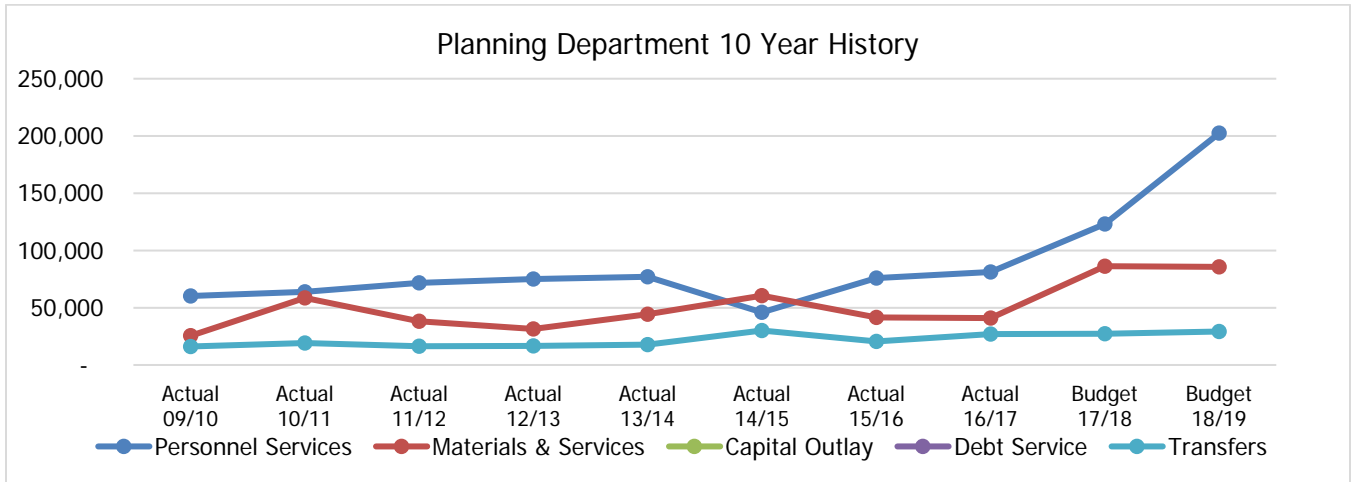
**PERCENTAGE OF TIME ALLOCATION:**

Planning Department	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	15-16	16-17	17-18	18-19		
Associate City Planner	50%	0%	0%	0%	20.12	25.68
City Planner	0%	40%	0%	0%	27.99	35.72
Planning Supervisor	0%	0%	61%	100%	27.89	43.26
City Engineer	10%	0%	0%	0%	31.10	48.25
Office Administrator CDC	0%	15%	13%	50%	20.12	25.68
City Manager	5%	5%	5%	5%	40.85	63.37
City Recorder	6%	6%	6%	3%	25.04	38.83
Finance Administrator/Office Manager	3%	3%	3%	3%	35.97	55.79
Assistant to City Manager	0%	5%	5%	5%	21.45	33.27
Office Administrator Finance	2%	2%	2%	2%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>0.76</b>	<b>0.76</b>	<b>0.95</b>	<b>1.68</b>		

Planning Department Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Planning</b>							
Personnel services	\$ 76,028	\$ 81,316	\$ 123,134	\$ 110,439	\$ 202,355	\$ 202,355	\$ 202,355
Materials & services	41,519	40,994	70,665	49,600	85,650	85,650	85,650
Capital outlay							
Transfers	20,483	27,067	27,333	27,333	29,233	29,233	29,233
<b>Total expenditures</b>	<b>\$ 138,030</b>	<b>\$ 149,377</b>	<b>\$ 221,132</b>	<b>\$ 187,372</b>	<b>\$ 317,238</b>	<b>\$ 317,238</b>	<b>\$ 317,238</b>

Planning Department Line Item Detail		Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
10-120-100	City Manager	6,420	6,809	8,637	8,637	7,194
10-120-104	Planning Supervisor	22,424	24,294	40,875	40,875	78,276
10-120-106	Finance Administrator	2,732	2,801	2,928	2,928	3,111
10-120-107	Assistant to City Manager	-	2,673	3,178	3,178	3,397
10-120-108	Office Administrator Finance	829	844	970	970	963
10-120-110	City Recorder	4,539	4,653	4,859	4,859	2,479
10-120-113	City Engineer	9,215	-	-	-	-
10-120-132	Office Administrator CDC	-	7,707	7,030	7,030	27,579
10-120-142	Overtime	1,020	1,902	4,280	2,500	3,698
10-120-146	Health Insurance	15,637	15,547	25,574	18,500	37,680
10-120-148	Retirement Benefits	9,115	9,682	17,894	15,000	27,135
10-120-150	Social Security	3,504	3,862	6,047	5,100	10,136
10-120-152	Workers' Compensation	594	544	862	862	707
	<b>Total Personnel Services</b>	<b>76,028</b>	<b>81,316</b>	<b>123,134</b>	<b>110,439</b>	<b>202,355</b>
10-120-200	Building /Facilities Maintenance	111	99	1,000	500	1,000
10-120-202	Equipment Maintenance	-	-	-	-	-
10-120-203	Maintenance Agreements	1,746	1,415	2,000	1,500	1,640
10-120-204	Vehicle Maintenance	-	349	1,030	500	1,030
10-120-205	Small Equipment	145	465	1,100	600	1,000
10-120-206	Fuel, Oil & Lube	92	147	195	300	210
10-120-216	Office Supplies	3,121	1,496	2,900	2,400	2,900
10-120-228	Utilities	1,950	1,618	1,740	1,700	3,300
10-120-230	Contractual/Professional	25,693	31,894	50,900	35,000	63,025
10-120-234	Miscellaneous	-	-	-	-	-
10-120-240	Travel/Training	1,171	1,215	2,700	2,000	4,200
10-120-242	Dues/Fees/Subscriptions	388	420	650	600	895
10-120-244	Publications/Notices/Advertise	7,102	1,876	6,450	4,500	6,450
10-120-245	Matching Grant Fund	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>41,519</b>	<b>40,994</b>	<b>70,665</b>	<b>49,600</b>	<b>85,650</b>

Planning Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
10-120-300	Equipment	-	-	-	-	-
	<b>Total Capital Outlay</b>	-	-	-	-	-
10-120-401	Transfer to Unemployment	-	-	-	-	-
10-120-402	Transfer to GF ISF	20,483	27,067	27,333	27,333	29,233
	<b>Total Transfers</b>	<b>20,483</b>	<b>27,067</b>	<b>27,333</b>	<b>27,333</b>	<b>29,233</b>
	<b>Total Expenditures</b>	<b>138,030</b>	<b>149,377</b>	<b>221,132</b>	<b>187,372</b>	<b>317,238</b>



## GENERAL FUND NON-DEPARTMENTAL

**PURPOSE:**

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

**VISION FOR THE YEAR:**

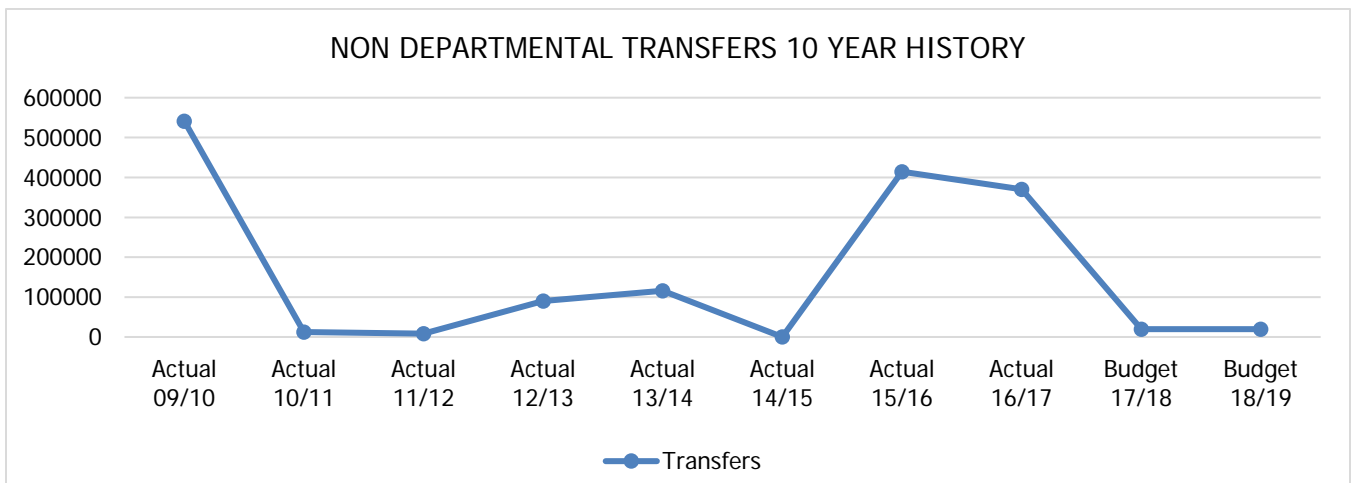
Maintain a strong contingency fund and unappropriated ending fund balance to serve as the basis for next fiscal year's cash carryover.

**BUDGET NOTES:**

The contingency line item has been budgeted at \$670,914. The unappropriated ending fund balance is budgeted at \$1,300,000.

Non Departmental Department Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
Non Departmental Transfers	\$ 414,000	\$ 370,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total expenditures</b>	<b>\$ 414,000</b>	<b>\$ 370,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>

Non Departmental Transfers Line Item Detail		Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
10-999-406	Swimming Pool Reserve Fund	404,000	-	-	-	-
10-999-425	Transfer to Parks SDC	-	350,000	-	-	-
10-999-428	Transfer to Watts House Fund	10,000	20,000	20,000	20,000	20,000
	<b>Total Transfers</b>	<b>414,000</b>	<b>370,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
10-999-600	Contingency	-	-	610,940	-	670,914
10-999-900	Unappropriated Ending Fund	-	-	1,100,000	1,100,000	1,300,000
	<b>Total Expenditures</b>	<b>414,000</b>	<b>370,000</b>	<b>1,730,940</b>	<b>1,120,000</b>	<b>1,990,914</b>
	<b>Total General Fund</b>	<b>3,157,181</b>	<b>3,641,103</b>	<b>6,511,226</b>	<b>4,704,455</b>	<b>7,234,583</b>





## LAW ENFORCEMENT ASSESSMENTS FUND 94

**PURPOSE:**

This fund was established for Law Enforcement Assessment Fees.

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

- |                                       |  |
|---------------------------------------|--|
| Continue community safety initiatives | 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 |

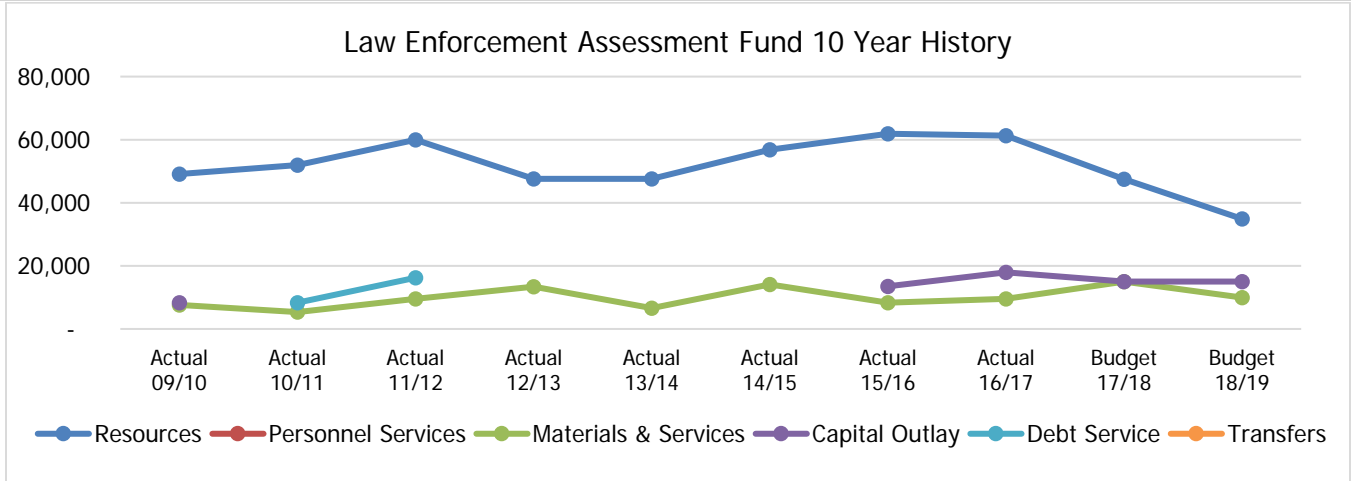
POLICE DEPARTMENT OBJECTIVES	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Continue Community Outreach by Police Department												
Back to School ice cream social												
Coffee with a Cop												
Donut Day												
Halloween safety												
National Night Out												
School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

**BUDGET NOTES:**

This year there is working capital carryover of \$19,335. The fund anticipates intergovernmental revenue of \$15,000 and interest income of \$550. Total fund resources are estimated at \$34,885. The fund anticipates spending \$15,000 in training activities and \$15,000 for equipment. The fund has a contingency of \$9,885.

<i>Law Enforcement Assessments 94</i>							
Resources	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
Working capital carryover	\$ 42,708	\$ 40,053	\$ 32,268	\$ 33,810	\$ 19,335	\$ 19,335	\$ 19,335
<b>Current year resources</b>							
Interest	\$ 219	\$ 261	\$ 220	\$ 525	\$ 550	\$ 550	\$ 550
Intergovernmental Transfers	18,950	20,992	15,000	15,000	15,000	15,000	15,000
<b>Total current year resources</b>	\$ 19,169	\$ 21,253	\$ 15,220	\$ 15,525	\$ 15,550	\$ 15,550	\$ 15,550
<b>Total resources</b>	\$ 61,877	\$ 61,306	\$ 47,488	\$ 49,335	\$ 34,885	\$ 34,885	\$ 34,885
Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
Materials and services	\$ 8,304	\$ 9,546	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay	13,520	17,950	15,000	15,000	15,000	15,000	15,000
Debt service							
Transfers							
Contingency			17,488		9,885	9,885	9,885
<b>Total expenditures</b>	\$ 21,824	\$ 27,496	\$ 47,488	\$ 30,000	\$ 34,885	\$ 34,885	\$ 34,885
<b>Ending available working capital</b>	\$ 40,053	\$ 33,810	\$ -	\$ 19,335	\$ -	\$ -	\$ -

Law Enforcement Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
94-000-003	Interest Earned	219	261	220	525	550
94-000-040	Municipal Court Assessments	18,950	20,992	15,000	15,000	15,000
94-000-100	Miscellaneous	-	-	-	-	-
94-000-400	Transfers In	-	-	-	-	-
	<b>Total Revenue</b>	<b>19,169</b>	<b>21,253</b>	<b>15,220</b>	<b>15,525</b>	<b>15,550</b>
94-940-240	Law Enforcement & Prevention	8,304	9,546	15,000	15,000	10,000
	<b>Total Materials &amp; Services</b>	<b>8,304</b>	<b>9,546</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
94-940-300	Equipment	13,520	17,950	15,000	15,000	15,000
94-940-306	Vehicle Lease or Purchase	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>13,520</b>	<b>17,950</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
94-940-400	Transfers Out	-	-	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
94-940-600	Contingency	-	-	17,488	-	9,885
	<b>Total Expenditures</b>	<b>21,824</b>	<b>27,496</b>	<b>47,488</b>	<b>30,000</b>	<b>34,885</b>



## WATTS HOUSE FUND 62

**PURPOSE:**

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

**VISION FOR THE YEAR:**

To provide revenue for expenditures related to the Watts House.

**COMPLIANCE WITH COUNCIL GOALS:**

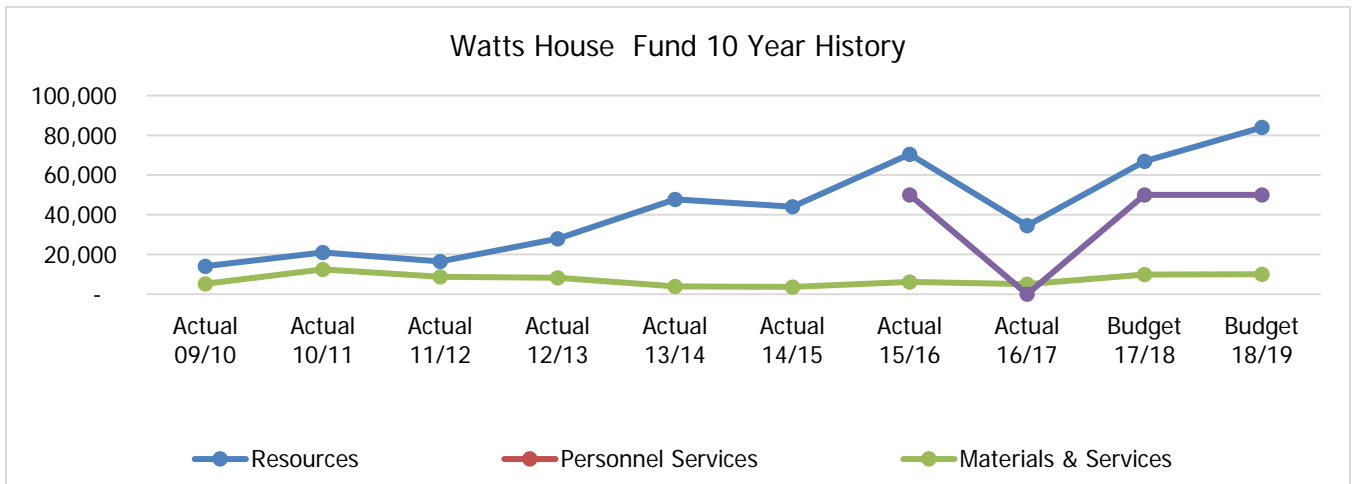
Maintain community fiscal responsibility

**BUDGET NOTES:**

This year has a beginning working cash carry over of \$43,749. The fund anticipates revenue of \$200 in interest, \$20,000 from an Intergovernmental Agency in the form of a grant and \$20,000 to be transferred from the General Fund. Total fund resources are estimated at \$83,949. The fund anticipates spending \$10,000 for materials and services. Under capital outlay \$50,000 has been budgeted to replace the front porch. Contingency is budgeted at \$23,949.

<i>Watts House Fund 62</i>							
	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget	Budget
	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19
Working capital carryover	\$ 40,386	\$ 14,295	\$ 26,785	\$ 29,404	\$ 43,749	\$ 43,749	\$ 43,749
<b>Current year resources</b>							
Interest	\$ 96	\$ 224	\$ 200	\$ 545	\$ 200	\$ 200	\$ 200
Intergovernmental	20,000	-	20,000	2,500	20,000	20,000	20,000
Transfers	10,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total current year resources</b>	\$ 30,096	\$ 20,224	\$ 40,200	\$ 23,045	\$ 40,200	\$ 40,200	\$ 40,200
<b>Total resources</b>	\$ 70,482	\$ 34,519	\$ 66,985	\$ 52,449	\$ 83,949	\$ 83,949	\$ 83,949
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget	Budget
	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19	FY 18-19
Materials and services	\$ 6,187	\$ 5,115	\$ 9,880	\$ 8,700	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay	50,000	0	50,000		50,000	50,000	50,000
Transfers							
Contingency			7,105		23,949	23,949	23,949
<b>Total expenditures</b>	\$ 56,187	\$ 5,115	\$ 66,985	\$ 8,700	\$ 83,949	\$ 83,949	\$ 83,949
<b>Ending available working capital</b>	<b>\$ 14,295</b>	<b>\$ 29,404</b>	<b>\$ -</b>	<b>\$ 43,749</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Watt House Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
62-000-003	Interest Earned	96	224	200	545	200
62-000-100	Miscellaneous	-	-	-	-	-
62-000-120	Watts House Donations	-	-	-	2,500	-
62-000-125	Intergovernmental Revenue	20,000	-	20,000	-	20,000
62-000-401	Transfers In	10,000	20,000	20,000	20,000	20,000
	<b>Total Revenue</b>	<b>30,096</b>	<b>20,224</b>	<b>40,200</b>	<b>23,045</b>	<b>40,200</b>
62-620-200	Watts House Maintenance	4,151	2,613	7,000	6,000	7,420
62-620-228	Watts House Utilities	2,037	2,502	2,880	2,700	2,580
	<b>Total Materials &amp; Services</b>	<b>6,187</b>	<b>5,115</b>	<b>9,880</b>	<b>8,700</b>	<b>10,000</b>
62-620-326	Council Approved Projects	50,000	-	50,000	-	50,000
	<b>Total Capital Outlay</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
62-620-401	Transfers Out	-	-	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
62-620-600	Contingency	-	-	7,105	-	23,949
	<b>Total Expenditures</b>	<b>56,187</b>	<b>5,115</b>	<b>66,985</b>	<b>8,700</b>	<b>83,949</b>



## 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.

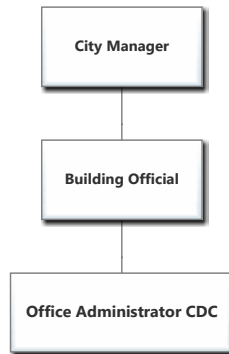
**BUDGET NOTES:**

The fund has a beginning cash position of \$101,865. The fund anticipates PEG Fee revenue of \$9,600, the city collects .52 cents per user per month and the franchise agreement expires 12/2022. Total fund resources are estimated to be \$112,665. The fund expects to spend \$35,200 for materials & services and contingency is budgeted at \$77,465.

<i>PEG Fee Fund 61</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
Working capital carryover	\$ 134,134	\$ 136,874	\$ 100,749	\$ 108,322	\$ 101,865	\$ 101,865	\$ 101,865
<b>Current year resources</b>							
Interest	\$ 842	\$ 1,215	\$ 1,200	\$ 1,613	\$ 1,200	\$ 1,200	\$ 1,200
Intergovernmental	9,404	9,546	9,600	9,200	9,600	9,600	9,600
Miscellaneous		4,200					
Transfers							
<b>Total current year resources</b>	\$ 10,246	\$ 14,961	\$ 10,800	\$ 10,813	\$ 10,800	\$ 10,800	\$ 10,800
<b>Total resources</b>	\$ 144,380	\$ 151,835	\$ 111,549	\$ 119,135	\$ 112,665	\$ 112,665	\$ 112,665
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Expenditures</b>							
Materials and services	\$ 7,506	\$ 43,513	\$ 35,200	\$ 17,270	\$ 35,200	\$ 35,200	\$ 35,200
Capital outlay							
Transfers							
Contingency			76,349		77,465	77,465	77,465
<b>Total expenditures</b>	\$ 7,506	\$ 43,513	\$ 111,549	\$ 17,270	\$ 112,665	\$ 112,665	\$ 112,665
<b>Ending available working capital</b>	\$ 136,874	\$ 108,322	\$ -	\$ 101,865	\$ -	\$ -	\$ -

PEG Fee Fund Line Item Detail		Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Budget FY 18-19
61-000-003	Interest Earned	842	1,215	1,200	1,613	1,200
61-000-100	Miscellaneous	-	4,200	-	-	-
61-000-120	Peg Fees	9,404	9,546	9,600	9,200	9,600
61-000-401	Transfers In	-	-	-	-	-
	<b>Total Revenue</b>	<b>10,246</b>	<b>14,961</b>	<b>10,800</b>	<b>10,813</b>	<b>10,800</b>
61-610-205	Small Equipment	-	3,209	-	-	-
61-610-228	Utilities	-	-	-	-	-
61-610-230	Contractual/Professional	136	24,463	20,500	3,600	20,500
61-610-242	Dues Fees & Subscriptions	7,370	15,840	14,700	13,670	14,700
	<b>Total Materials &amp; Services</b>	<b>7,506</b>	<b>43,513</b>	<b>35,200</b>	<b>17,270</b>	<b>35,200</b>
61-610-326	Council Approved Expenditure	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
61-610-600	Contingency	-	-	76,349	-	77,465
	<b>Total Expenditures</b>	<b>7,506</b>	<b>43,513</b>	<b>111,549</b>	<b>17,270</b>	<b>112,665</b>

## BUILDING FUND 13



**PURPOSE:**

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

**VISION FOR THE YEAR:**

With the economy continuing to show growth, the Building Department estimates that more than 3 new multi-family building permits could be taken out this year, in addition to permits for commercial and industrial projects. Its anticipated that commercial and industrial projects will be a much bigger focus for the Department this year, as the number of permits issued for these types of projects is expected to increase noticeably over last year.

**COMPLIANCE WITH COUNCIL GOALS:**

Provide support to ongoing City projects

<b>BUILDING FUND OBJECTIVES</b>	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Implement E-Permitting with the State of Oregon												
Asbuilts Updated (GIS)												
Support Development of OMIC/PCC												
Support City Wide Infrastructure Projects												
Assist with Updating Public Works Design Standards												
Support Construction of Park off Sealy Lane												

**BUDGET NOTES:**

The Building Fund begins the year with a starting position of \$345,209. Permit revenue and miscellaneous fees are anticipated to be \$150,000. Total anticipated revenue for this fund is projected to be \$156,900 and total fund resources are expected to be \$502,109. Personnel services costs are budgeted at \$210,224. The Materials and services are estimated at \$80,232. There will be a transfer to the General Fund of \$28,256. The contingency is \$183.397.

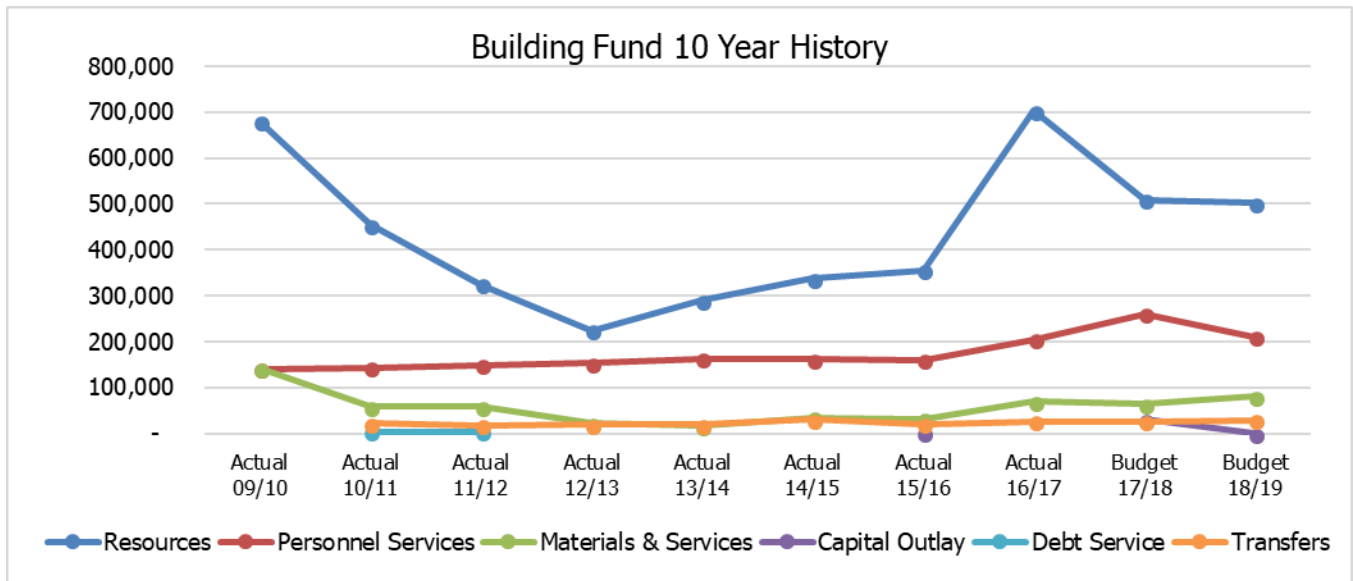
**PERCENTAGE OF TIME ALLOCATION:**

Building Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	100%	27.89	43.26
Office Administrator CDC	15%	40%	45%	50%	20.12	25.68
Planning Supervisor	0%	0%	10%	0%	27.89	43.26
City Manager	3%	3%	3%	3%	40.85	63.37
City Recorder	2%	2%	2%	3%	25.04	38.83
Finance Administrator/Office Manager	3%	3%	3%	3%	35.97	55.79
Assistant to City Manager	0%	3%	3%	3%	21.45	33.27
Office Administrator Finance	2%	2%	2%	2%	19.51	24.91
<b>TOTAL FTE'S</b>	1.25	1.53	1.68	1.64		

<b>Building Fund 13</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
<b>Working capital carryover</b>	\$ 110,976	\$ 141,250	\$ 227,906	\$ 402,141	\$ 345,209	\$ 345,209	\$ 345,209
<b>Current year resources</b>							
Interest	\$ 772	\$ 1,935	\$ 1,400	\$ 6,800	\$ 6,900	\$ 6,900	\$ 6,900
Permits and licenses	227,291	559,038	280,000	241,017	140,000	140,000	140,000
Miscellaneous	15,558	2		50	10,000	10,000	10,000
Transfers	-						
<b>Total current year resources</b>	\$ 243,621	\$ 560,975	\$ 281,400	\$ 247,867	\$ 156,900	\$ 156,900	\$ 156,900
<b>Total resources</b>	\$ 354,597	\$ 702,225	\$ 509,306	\$ 650,008	\$ 502,109	\$ 502,109	\$ 502,109
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
Personnel services	\$ 159,879	\$ 205,024	\$ 250,332	\$ 205,867	\$ 210,224	\$ 210,224	\$ 210,224
Materials & services	31,618	69,093	72,750	72,750	80,232	80,232	80,232
Capital outlay	2,000	0	30,000				
Debt service							
Transfers	19,850	25,967	26,182	26,182	28,256	28,256	28,256
Contingency			130,042		183,397	183,397	183,397
<b>Total expenditures</b>	\$ 213,347	\$ 300,084	\$ 509,306	\$ 304,799	\$ 502,109	\$ 502,109	\$ 502,109
<b>Ending working capital</b>	\$ 141,250	\$ 402,141	\$ -	\$ 345,209	\$ -	\$ -	\$ -

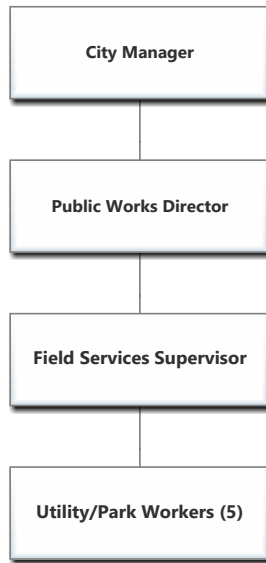
<b>Building Department Line Item Detail</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
13-000-003	Interest Earned	772	1,935	1,400	6,800	6,900
13-000-070	Building Permits	227,291	559,038	280,000	241,017	140,000
13-000-100	Miscellaneous	15,558	2	-	50	10,000
13-000-260	Infrastructure Inspection Fees	-	-	-	-	-
13-000-900	Transfers In	-	-	-	-	-
	<b>Total Revenue</b>	<b>243,621</b>	<b>560,975</b>	<b>281,400</b>	<b>247,867</b>	<b>156,900</b>
13-130-100	City Manager	3,853	4,085	5,182	5,182	4,316
13-130-104	Planning Supervisor	-	-	-	6,025	-
13-130-105	Building Official	91,068	95,171	105,561	93,000	86,970
13-130-106	Finance/Office Manager	2,732	2,801	2,927	2,927	3,111
13-130-107	Assistant to City Manager	-	1,604	1,907	1,907	2,038
13-130-108	Office Administrator Finance	829	844	970	970	963
13-130-110	City Recorder	1,513	1,551	1,620	1,620	2,479
13-130-132	Office Administrator CDC	-	20,551	24,336	24,336	27,579
13-130-142	Overtime	-	472	2,743	2,800	3,698
13-130-146	Health Insurance	26,402	37,144	40,646	31,000	38,587
13-130-148	Retirement Benefits	23,949	28,787	46,818	21,000	27,697
13-130-150	Social Security	7,424	9,429	13,174	11,000	10,492
13-130-152	Worker's Compensation	2,109	2,585	4,438	4,100	2,294
	<b>Total Personnel Services</b>	<b>159,879</b>	<b>205,024</b>	<b>250,322</b>	<b>205,867</b>	<b>210,224</b>

Building Department Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
13-130-200	Building /Facilities Maintenance	121	99	3,000	1,000	3,000
13-130-202	Equipment Maintenance	-	-	-	-	-
13-130-203	Maintenance Agreements	519	869	1,350	1,200	1,230
13-130-204	Vehicle Maintenance	51	-	290	1,000	2,290
13-130-205	Small Equipment	131	295	6,850	500	1,000
13-130-206	Fuel, Oil, Lube	941	1,204	1,300	1,200	1,600
13-130-216	Office Supplies	1,625	1,648	3,580	3,000	3,480
13-130-228	Utilities	2,673	2,355	3,120	2,400	3,240
13-130-230	Contractual/Professional	25,021	59,699	49,810	60,000	60,600
13-130-234	Miscellaneous	-	-	-	-	-
13-130-238	Insurance	-	-	-	-	-
13-130-240	Travel/Training	169	2,043	2,500	1,800	2,800
13-130-242	Dues/Fees/Subscriptions	75	366	400	300	442
13-130-244	Publications/Notices/Advertise	68	416	250	-	250
13-130-252	Uniforms & Safety Equipment	222	98	300	350	300
13-130-254	Equipment Rental	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>31,617</b>	<b>69,093</b>	<b>72,750</b>	<b>72,750</b>	<b>80,232</b>
13-130-300	Equipment	2,000	-	30,000	-	-
13-130-311	Equipment Replacement	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>2,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
13-130-416	Transfer to General Fund	19,850	25,967	26,182	26,182	28,256
13-130-418	Transfer to Unemployment	-	-	-	-	-
	<b>Total Transfers</b>	<b>19,850</b>	<b>25,967</b>	<b>26,182</b>	<b>26,182</b>	<b>28,256</b>
13-130-600	Contingency	-	-	130,052	-	183,397
	<b>Total Expenditures</b>	<b>213,347</b>	<b>300,084</b>	<b>509,306</b>	<b>304,799</b>	<b>502,109</b>





## STREET FUND 20



**PURPOSE:**

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

**VISION FOR THE YEAR:**

To provide maintenance and repairs to City owned streets.

**COMPLIANCE WITH COUNCIL GOALS:**

- |   |   |
|---|---|
| Complete Charles T Parker Way   | Support development of OMIC access road         |
| Explore viability of Gas Tax  | Develop 5-year CIP, pavement management program |
| Develop a Sidewalk Improvement program                                    | Update Public Works Design Standards            |
| Funding Options for Sidewalk and Safety Corridors                         |   |
| Coordinate with County to explore alternate route to east side of airport |   |

Street Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop 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 include: state gas tax revenue which is based on dollars per capita of our city, the Federal Surface Transportation Program Fund, infrastructure fees, and intergovernmental revenue. Intergovernmental Funds are going to be used to help fund the Charles T Parker Way Project. The proposed budget shows beginning cash balance of \$105,053 with anticipated current year revenue of \$3,587,689. Beginning with interest income of \$5,400, the state gas tax revenue is \$493,317, surface transportation program at \$348,972, infrastructure inspection fees at \$40,000, and intergovernmental revenue of \$2,700,000. The total resources

for this fund is \$3,692,742. The proposed budgeted expenditures for the Street Fund are \$3,692,742, beginning with personnel services costs which are budgeted at \$229,997 and materials and services are budgeted at \$252,713. The fund also budgeted \$3,123,972 for capital outlay projects. Capital outlay projects include the construction of Charles T Parker Way, street light replacement and minor paving projects. There is also \$58,179 in transfers. The fund anticipates a contingency of \$27,881.

**PERCENTAGE OF TIME ALLOCATION:**

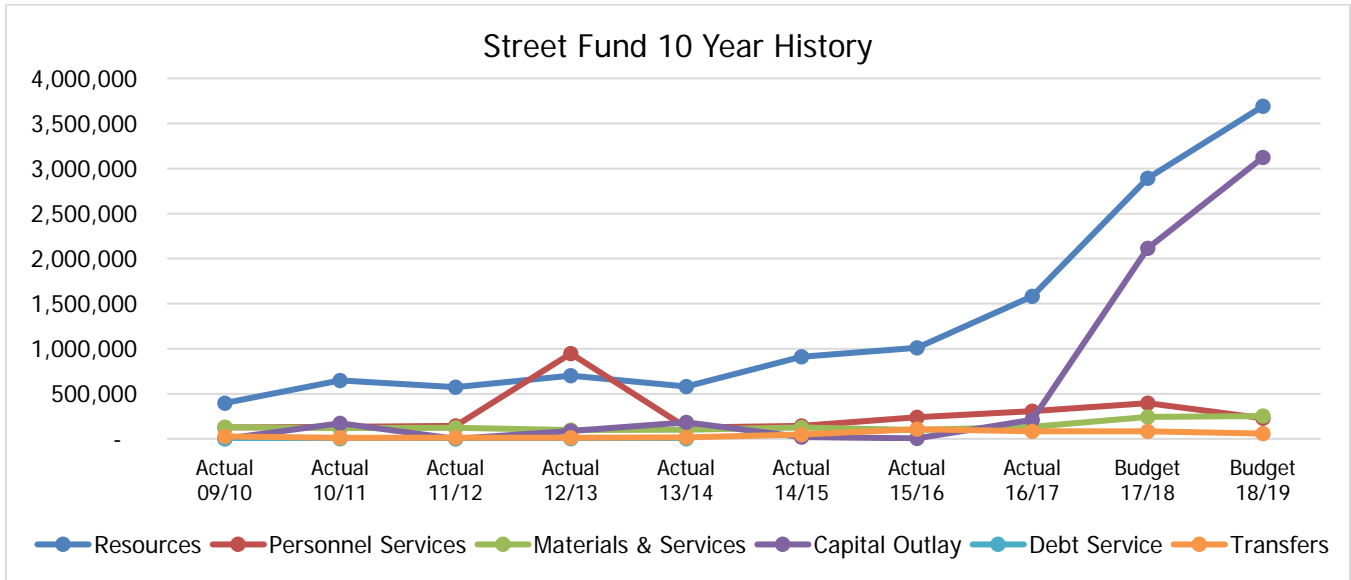
Street Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	30%	10%	35.97	55.79
Field Services Supervisor	20%	20%	30%	10%	27.89	43.26
Utility/Parks Worker I	15%	15%	15%	10%	18.69	23.85
Utility/Parks Worker II	30%	30%	25%	10%	22.26	28.41
Utility/Parks Worker III	20%	20%	15%	10%	24.53	31.31
Office Administrator CDC	25%	15%	14%	0%	20.12	25.68
Associate City Planner	16%	0%	0%	0%	20.12	25.68
City Planner	0%	20%	0%	0%	27.99	35.72
Planning Supervisor	0%	0%	13%	0%	27.89	43.26
City Manager	21%	21%	21%	21%	40.85	63.37
City Recorder	15%	15%	15%	15%	25.04	38.83
City Engineer	30%	34%	33%	30%	31.10	48.25
Engineer Assistant PW	0%	0%	33%	0%	24.05	36.72
Finance Administrator/Office Manager	15%	15%	15%	15%	35.97	55.79
Assistant to City Manager	0%	21%	21%	21%	21.45	33.27
Office Administrator Finance	2%	2%	2%	2%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>2.39</b>	<b>2.58</b>	<b>2.82</b>	<b>1.54</b>		

<i>Street Fund 20</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
Working capital carryover	\$ 571,991	\$ 556,205	\$ 948,441	\$ 849,051	\$ 105,053	\$ 105,053	\$ 105,053
<b>Current year resources</b>							
Interest	\$ 3,358	\$ 5,925	\$ 4,700	\$ 5,300	\$ 5,400	\$ 5,400	\$ 5,400
Intergovernmental	394,586	976,268	1,865,359	1,782,249	3,542,289	3,542,289	3,542,289
Charges for services	37,131	44,133	40,000	6,000	40,000	40,000	40,000
Miscellaneous	1,842	362		2,470			
Transfers			35,000	35,000			
<b>Total current year resources</b>	<b>\$ 436,917</b>	<b>\$ 1,026,688</b>	<b>\$ 1,945,059</b>	<b>\$ 1,831,019</b>	<b>\$ 3,587,689</b>	<b>\$ 3,587,689</b>	<b>\$ 3,587,689</b>
<b>Total resources</b>	<b>\$ 1,008,908</b>	<b>\$ 1,582,893</b>	<b>\$ 2,893,500</b>	<b>\$ 2,680,070</b>	<b>\$ 3,692,742</b>	<b>\$ 3,692,742</b>	<b>\$ 3,692,742</b>
<b>Expenditures</b>							
Personnel services	\$ 241,294	\$ 305,660	\$ 397,244	\$ 333,764	\$ 229,997	\$ 229,997	\$ 229,997
Materials & services	98,532	134,559	244,404	179,630	252,713	252,713	252,713
Capital outlay	5,900	211,758	2,114,045	1,978,235	3,123,972	3,123,972	3,123,972
Debt service							
Transfers	106,977	81,865	83,388	83,388	58,179	58,179	58,179
Contingency			54,419		27,881	27,881	27,881
<b>Total expenditures</b>	<b>\$ 452,703</b>	<b>\$ 733,842</b>	<b>\$ 2,893,500</b>	<b>\$ 2,575,017</b>	<b>\$ 3,692,742</b>	<b>\$ 3,692,742</b>	<b>\$ 3,692,742</b>
<b>Ending working capital</b>	<b>\$ 556,205</b>	<b>\$ 849,051</b>	<b>\$ -</b>	<b>\$ 105,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

City of Scappoose

Street Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
20-000-003	Interest Earned	3,358	5,925	4,700	5,300	5,400
20-000-100	Miscellaneous	1,842	362	-	2,470	-
20-000-120	Surface Trans Program Funds	-	-	289,841	102,417	348,972
20-000-125	Intergovernmental Revenue	-	575,000	1,188,543	1,258,832	2,700,000
20-000-160	State Gas Tax	394,586	401,268	386,975	421,000	493,317
20-000-260	Infras Inspection Fees	37,131	44,133	40,000	6,000	40,000
20-000-904	Transfer in Storm Drainage	-	-	35,000	35,000	-
	<b>Total Revenue</b>	<b>436,917</b>	<b>1,026,688</b>	<b>1,945,059</b>	<b>1,831,019</b>	<b>3,587,689</b>
20-200-100	City Manager	26,968	28,596	36,274	36,274	30,214
20-200-102	Public Works Director	2,868	28,684	29,484	29,484	10,488
20-200-104	Planning Supervisor	7,176	12,147	8,711	8,711	-
20-200-106	Finance/Office Manager	13,660	14,007	14,636	14,636	15,554
20-200-107	Assistant to City Manager	-	11,225	13,347	13,347	14,268
20-200-108	Office Administrator Finance	829	844	970	970	963
20-200-110	City Recorder	11,346	11,633	12,149	12,149	12,394
20-200-113	City Engineer	27,644	32,599	34,346	34,346	30,910
20-200-118	Field Service Supervisor	12,540	13,501	22,310	22,310	7,965
20-200-121	Utility Workers	35,908	35,866	32,034	32,034	17,948
20-200-123	Engineering Assistant PW	-	-	23,363	6,532	-
20-200-132	Office Administrator CDC	12,560	7,707	7,571	7,571	-
20-200-142	Overtime	1,022	2,002	3,877	1,300	1,006
20-200-146	Health Insurance	42,913	48,255	74,010	47,000	38,769
20-200-148	Retirement Benefits	30,918	37,503	58,498	46,500	35,324
20-200-150	Social Security	11,377	14,945	19,761	16,000	11,337
20-200-152	Workers' Compensation	3,565	6,145	5,903	4,600	2,857
	<b>Total Personnel Services</b>	<b>241,295</b>	<b>305,661</b>	<b>397,244</b>	<b>333,764</b>	<b>229,997</b>
20-200-200	Building/Facilities Maintenance	1,034	415	930	2,000	2,500
20-200-202	Equipment Maintenance	420	845	3,000	1,500	3,500
20-200-203	Maintenance Agreements	577	607	1,190	700	990
20-200-204	Vehicle Maintenance	2,563	4,630	8,220	6,700	2,180
20-200-205	Small Equipment	2,028	3,729	4,050	2,000	5,000
20-200-206	Fuel/Oil/Lube	1,641	2,421	4,230	4,000	6,000
20-200-208	Street Maintenance	2,519	5,445	50,040	10,000	66,000
20-200-210	Street Light Maintenance	7,194	8,350	10,200	15,000	12,000
20-200-212	Sign Maintenance	2,522	3,033	4,318	3,500	4,920
20-200-216	Office Supplies	1,595	2,088	2,400	2,000	2,280
20-200-218	Operational Supplies	5,900	15,824	34,545	24,000	10,680
20-200-220	Shop Maintenance Supplies	-	-	-	-	-
20-200-227	Electrical Operations	32,847	34,125	38,400	36,000	36,000
20-200-228	Utilities	2,330	3,096	4,140	3,600	3,780
20-200-230	Contractual/Professional	28,254	41,101	65,591	54,500	84,013
20-200-234	Miscellaneous	-	-	-	-	-
20-200-235	Property Tax	3,804	3,811	4,000	3,377	3,800
20-200-238	Insurance	-	-	-	6,738	-
20-200-240	Travel/Training	1,232	3,330	5,000	2,000	3,000
20-200-242	Dues/Fees/Subscriptions	273	265	600	350	600
20-200-244	Publications/Notices/Advertise	936	(54)	1,000	500	1,000
20-200-252	Uniforms\Safety	862	1,496	2,400	1,000	3,470
20-200-254	Equipment Rental	-	-	150	165	1,000
	<b>Total Materials &amp; Services</b>	<b>98,532</b>	<b>134,559</b>	<b>244,404</b>	<b>179,630</b>	<b>252,713</b>
20-200-300	Equipment	5,900	7,955	40,670	35,105	55,000
20-200-305	Street Improvements	-	170,693	2,073,375	1,943,130	3,068,972
20-200-311	Equipment Replacement	-	33,110	-	-	-
	<b>Total Capital Outlay</b>	<b>5,900</b>	<b>211,758</b>	<b>2,114,045</b>	<b>1,978,235</b>	<b>3,123,972</b>
20-200-500	Vehicle Lease Principal	-	-	-	-	-
20-200-501	Vehicle Lease Interest	-	-	-	-	-
	<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20-200-410	Transfer to GF ISF	53,969	81,865	83,388	83,388	58,179
20-200-411	Transfer to Storm Drainage	53,008	-	-	-	-
20-200-418	Transfer to Unemployment	-	-	-	-	-
	<b>Total Transfers</b>	<b>106,977</b>	<b>81,865</b>	<b>83,388</b>	<b>83,388</b>	<b>58,179</b>
20-200-600	Contingency	-	-	54,419	-	27,881
	<b>Total Expenditures</b>	<b>452,703</b>	<b>733,842</b>	<b>2,893,500</b>	<b>2,575,017</b>	<b>3,692,742</b>

Street Fund 10 Year History



## FOOT PATH & BICYCLE TRAILS FUND 25

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Develop a plan to create new trails within the City.

**COMPLIANCE WITH COUNCIL GOALS:**

Begin to develop a South Scappoose Creek Trail Plan  
 Examine/Promote Vista Property Development

Crown Zellerbach Trail Beautification

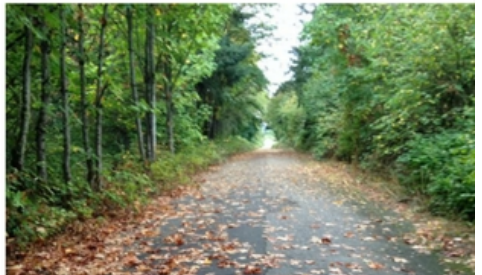
Foot Path & Bicycle Trails Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Crown Zellerbach Trail beautification												
Examine/Promote Vista Property Development												
Begin to develop a South Scappoose Creek Trail Plan												

**BUDGET NOTES:**

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$37,883. The fund anticipates revenue in the amount of \$5,558. The City expects to receive \$4,983 from state gas tax revenue and \$575 from interest income. The total revenue for the fund is \$43,441. The City plans to spend \$3,000 for repairs and maintenance of existing foot paths. This fund also has \$36,000 in capital outlay towards developing new trails. The fund anticipates a contingency of \$4,441.

<i>Foot Paths &amp; Bicycle Trails Fund 25</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
Working capital carryover	\$ 28,718	\$ 28,747	\$ 33,047	\$ 33,123	\$ 37,883	\$ 37,883	\$ 37,883
<b>Current year resources</b>							
Interest	\$ 168	\$ 323	\$ 350	\$ 550	\$ 575	\$ 575	\$ 575
Intergovernmental	3,986	4,053	3,909	4,210	4,983	4,983	4,983
<b>Total current year resources</b>	\$ 4,154	\$ 4,376	\$ 4,259	\$ 4,760	\$ 5,558	\$ 5,558	\$ 5,558
<b>Total resources</b>	\$ 32,872	\$ 33,123	\$ 37,306	\$ 37,883	\$ 43,441	\$ 43,441	\$ 43,441
<b>Expenditures</b>							
Material & services	\$ -	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ 3,000
Capital outlay	4,125	-	30,000		36,000	36,000	36,000
Contingency			4,306		4,441	4,441	4,441
<b>Total expenditures</b>	\$ 4,125	\$ -	\$ 37,306	\$ -	\$ 43,441	\$ 43,441	\$ 43,441
<b>Ending working capital</b>	<b>\$ 28,747</b>	<b>\$ 33,123</b>	<b>\$ -</b>	<b>\$ 37,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Foot Path & Bicycle Trails Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
25-000-003	Interest Earned	169	323	350	550	575
25-000-160	State Gas Tax (1%)	3,985	4,053	3,909	4,210	4,983
25-000-170	Intergovernmental Revenue	-	-	-	-	-
	<b>Total Revenue</b>	<b>4,154</b>	<b>4,376</b>	<b>4,259</b>	<b>4,760</b>	<b>5,558</b>
25-250-218	Operational Supplies	-	-	1,000	-	1,000
25-250-230	Contractual Professional	-	-	2,000	-	2,000
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
25-250-326	Council Approved Projects	4,125	-	30,000	-	36,000
	<b>Total Capital Outlay</b>	<b>4,125</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>36,000</b>
25-250-410	Transfer to Street Fund	-	-	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
25-250-600	Contingency	-	-	4,306	-	4,441
	<b>Total Expenditures</b>	<b>4,125</b>	<b>-</b>	<b>37,306</b>	<b>-</b>	<b>43,441</b>



## STORMWATER DRAINAGE FUND 26

**PURPOSE:**

This fund was established with the intention 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 Public Works Design Standards

Update Stormwater Master Plan

Develop Capital Improvement Plan

Stormwater 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 Cleaning												
Storm Swale Maintenance												
Storm Projects												
Street Sweeping												

**BUDGET NOTES:**

The beginning Stormwater Drainage fund balance is \$72,723. The budget anticipates revenue of \$4,300 from interest income. The Stormwater Drainage Fund expects to collect \$185,318 in Stormwater user fees. Total current resources are \$201,618 and total resources for the Stormwater Drainage Fund is \$274,341. The fund anticipates expenditures of \$77,328 for personnel services, \$107,350 for materials and services. The contingency line item is \$89,663.

**PERCENTAGE OF TIME ALLOCATION:**

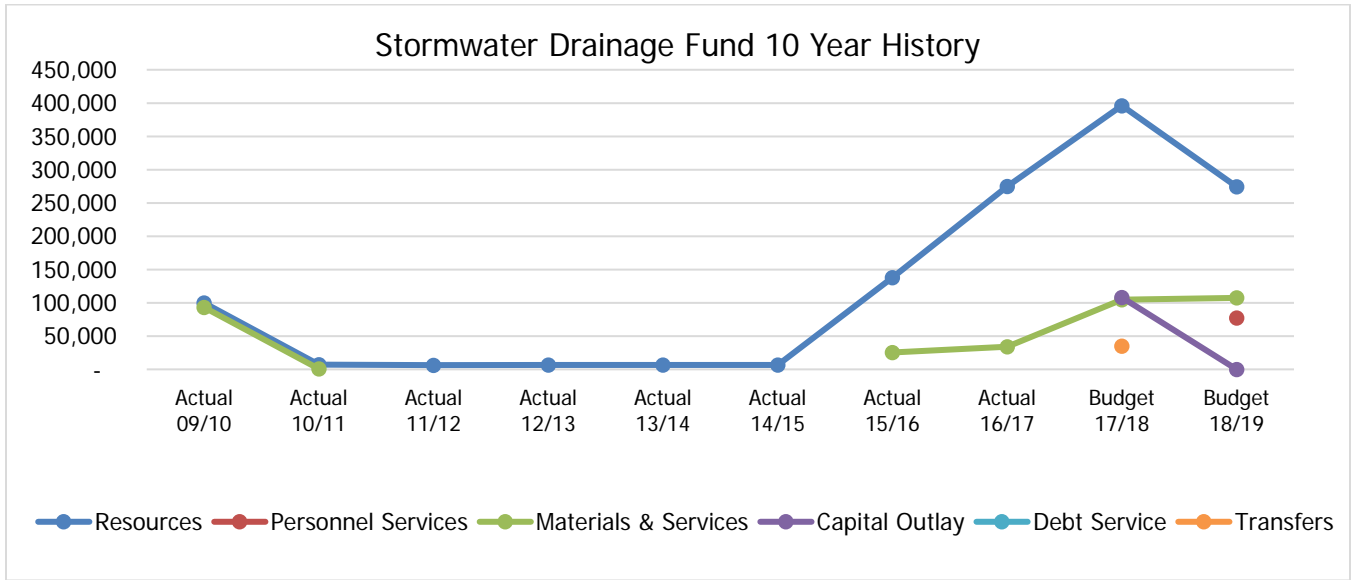
Stormwater Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Public Works Director				10%	35.97	55.79
Field Services Supervisor				10%	27.89	43.26
Utility/Parks Worker I				10%	18.69	23.85
Utility/Parks Worker II				30%	22.26	28.41
Utility/Parks Worker III				10%	24.53	31.31
Office Administrator CDC				0%	20.12	25.68
Associate City Planner				0%	20.12	25.68
City Planner				0%	27.99	35.72
Planning Supervisor				0%	27.89	43.26
City Manager				0%	40.85	63.37
City Recorder				0%	25.04	38.83
City Engineer				0%	31.10	48.25
Engineer Assistant PW				0%	24.05	36.72
Finance Administrator/Office Manager				0%	35.97	55.79
Assistant to City Manager				0%	21.45	33.27
Office Administrator Finance				0%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.70</b>		

<b>Stormwater Drainage Fund 26</b>							
<b>Resources</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
<b>Working capital carryover</b>	\$ 6,494	\$ 112,478	\$ 230,928	\$ 240,668	\$ 72,723	\$ 72,723	\$ 72,723
<b>Current year resources</b>							
Interest	\$ 238	\$ 1,950	\$ 1,800	\$ 4,210	\$ 4,300	\$ 4,300	\$ 4,300
Intergovernmental					12,000	12,000	12,000
Charges for services	78,072	160,231	163,420	176,000	185,318	185,318	185,318
Miscellaneous							
Transfers	53,008						
<b>Total current year resources</b>	\$ 131,318	\$ 162,181	\$ 165,220	\$ 180,210	\$ 201,618	\$ 201,618	\$ 201,618
<b>Total resources</b>	\$ 137,812	\$ 274,659	\$ 396,148	\$ 420,878	\$ 274,341	\$ 274,341	\$ 274,341
<b>Expenditures</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ 77,328	\$ 77,328	\$ 77,328
Materials & services	25,334	33,991	92,600	45,155	107,350	107,350	107,350
Capital outlay			268,000	268,000			
Debt service							
Transfers			35,000	35,000			
Contingency			548		89,663	89,663	89,663
<b>Total expenditures</b>	\$ 25,334	\$ 33,991	\$ 396,148	\$ 348,155	\$ 274,341	\$ 274,341	\$ 274,341
<b>Ending working capital</b>	\$ 112,478	\$ 240,668	\$ -	\$ 72,723	\$ -	\$ -	\$ -

<b>Stormwater Drainage Fund Line Item Detail</b>		<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Budget FY 18-19</b>
<b>Account</b>	<b>Description</b>					
26-000-003	Interest Earned	238	1,950	1,800	4,210	4,300
26-000-100	Miscellaneous	-	-	-	-	-
26-000-125	Intergovernmental Revenue	-	-	-	-	12,000
26-000-220	User Fees	78,072	160,231	163,420	176,000	185,318
26-000-260	Infrastructure Inspection Fees	-	-	-	-	-
26-000-902	Transfer in General Fund	-	-	-	-	-
	<b>Total Revenue</b>	<b>131,318</b>	<b>162,181</b>	<b>165,220</b>	<b>180,210</b>	<b>201,618</b>
26-260-112	Public Works Director	-	-	-	-	10,488
26-260-113	City Engineer	-	-	-	-	7,965
26-260-118	Field Services Supervisor	-	-	-	-	17,950
26-260-121	Utility Workers	-	-	-	-	10,303
26-260-142	Overtime	-	-	-	-	1,006
26-260-146	Health Insurance	-	-	-	-	13,548
26-260-148	Retirement Benefits	-	-	-	-	10,271
26-260-150	Social Security	-	-	-	-	3,817
26-260-152	Workers Compensation	-	-	-	-	1,980
	<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,328</b>
26-260-202	Equipment Maintenance	-	-	-	-	6,000
26-260-204	Vehicle Maintenance	-	-	4,500	-	5,000
26-260-205	Small Equipment	-	3,209	2,000	-	-
26-260-206	Fuel, Oil & Lube	-	-	-	-	3,000
26-260-218	Operational Supplies	-	446	8,000	5,000	21,000
26-260-230	Contractual/Professional	25,282	29,616	72,000	25,000	66,000
26-260-242	Dues/Fees/Subscriptions	-	-	5,600	14,655	5,600
26-260-244	Publications/Notices/Advertise	52	720	500	500	750
	<b>Total Materials &amp; Services</b>	<b>25,334</b>	<b>33,991</b>	<b>92,600</b>	<b>45,155</b>	<b>107,350</b>



Stormwater Drainage Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
26-260-300	Equipment Upgrades	-	-	8,000	8,000	-
26-260-305	Storm Drainage Improvements	-	-	100,000	75,000	-
26-260-311	Capital Equipment Replacement	-	-	160,000	185,000	-
	<b>Total Capital Outlay</b>	-	-	<b>268,000</b>	<b>268,000</b>	-
26-260-411	Transfer to Streets	-	-	35,000	35,000	-
	<b>Total Transfers</b>	-	-	<b>35,000</b>	<b>35,000</b>	-
26-260-600	Contingency	-	-	548	-	89,663
	<b>Total Expenditures</b>	<b>25,334</b>	<b>33,991</b>	<b>396,148</b>	<b>348,155</b>	<b>274,341</b>



## 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 storm water improvement needs generated by development.

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

Update Public Works Design Standards  
 Develop Capital Improvement Plan

Update Storm Water Master Plan

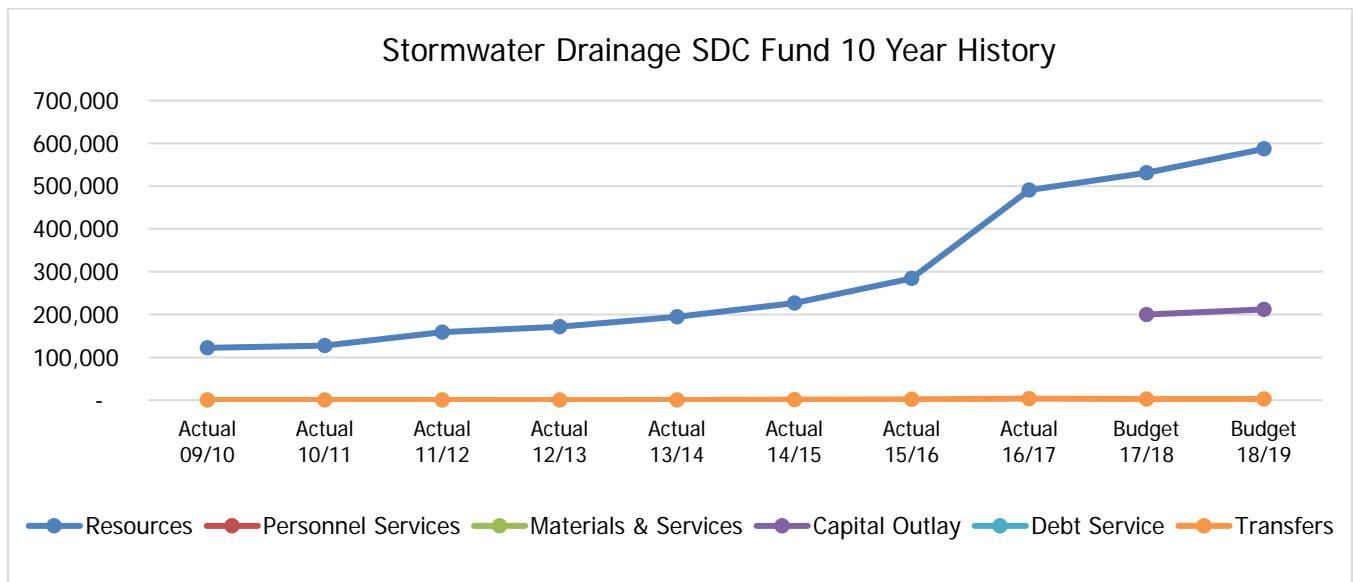
Stormwater Drainage SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop Capital Improvement Plan												
Storm Water Master Plan												
Update Public Works Design Standards												

**BUDGET NOTES:**

The Stormwater Drainage SDC fund has a working capital carryover of \$531,000. The fund expects to collect \$48,442 in SDC fees, and \$7,500 in interest income for a current year resource total of \$55,942. The total fund resources are \$586,942. On the expenditure side the city has budgeted \$212,000 for capital outlay to update the Stormwater Master Plan and approved Stormwater projects. There will be a transfer of \$2,422 to the General Fund to cover administrative costs. The contingency is budget at \$372,520. The total expenditures for the Stormwater SDC fund is \$586,942.

<i>Stormwater Drainage SDC 28</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
<b>Working capital carryover</b>	\$ 226,298	\$ 282,610	\$ 479,420	\$ 486,938	\$ 531,000	\$ 531,000	\$ 531,000
<b>Current year resources</b>							
Interest	\$ 1,770	\$ 4,025	\$ 3,600	\$ 7,740	\$ 7,500	\$ 7,500	\$ 7,500
System development charges	56,246	203,947	48,441	38,744	48,442	48,442	48,442
<b>Total current year resources</b>	\$ 58,016	\$ 207,972	\$ 52,041	\$ 46,484	\$ 55,942	\$ 55,942	\$ 55,942
<b>Total resources</b>	\$ 284,314	\$ 490,582	\$ 531,461	\$ 533,422	\$ 586,942	\$ 586,942	\$ 586,942
<b>Expenditures</b>							
Capital outlay			\$ 200,000		\$ 212,000	\$ 212,000	\$ 212,000
Transfers	1,704	3,644	2,422	2,422	2,422	2,422	2,422
Contingency			329,039		372,520	372,520	372,520
<b>Total expenditures</b>	\$ 1,704	\$ 3,644	\$ 531,461	\$ 2,422	\$ 586,942	\$ 586,942	\$ 586,942
<b>Ending working capital</b>	\$ 282,610	\$ 486,938	\$ -	\$ 531,000	\$ -	\$ -	\$ -

Stormwater Drainage SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
28-000-003	Interest Earned	1,770	4,025	3,600	7,740	7,500
28-000-100	Miscellaneous	-	-	-	-	-
28-000-400	Transfers In	-	-	-	-	-
28-000-993	Storm Drainage SDC	56,246	203,947	48,441	38,744	48,442
	<b>Total Revenue</b>	<b>58,016</b>	<b>207,972</b>	<b>52,041</b>	<b>46,484</b>	<b>55,942</b>
28-280-312	Council Approved Projects	-	-	150,000	-	62,000
28-280-314	Storm Drainage Improvements	-	-	50,000	-	150,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>212,000</b>
28-280-400	Transfers Out	1,704	3,644	2,422	2,422	2,422
	<b>Total Transfers</b>	<b>1,704</b>	<b>3,644</b>	<b>2,422</b>	<b>2,422</b>	<b>2,422</b>
28-280-600	Contingency	-	-	329,039	-	372,520
	<b>Total Expenditures</b>	<b>1,704</b>	<b>3,644</b>	<b>531,461</b>	<b>2,422</b>	<b>586,942</b>



## STREET SDC FUND 30

**PURPOSE:**

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

**VISION FOR THE YEAR:**

Develop a plan for improving City Streets.

**COMPLIANCE WITH COUNCIL GOALS:**

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

Update Public Works Design Standards  
 Develop a Sidewalk Improvement program

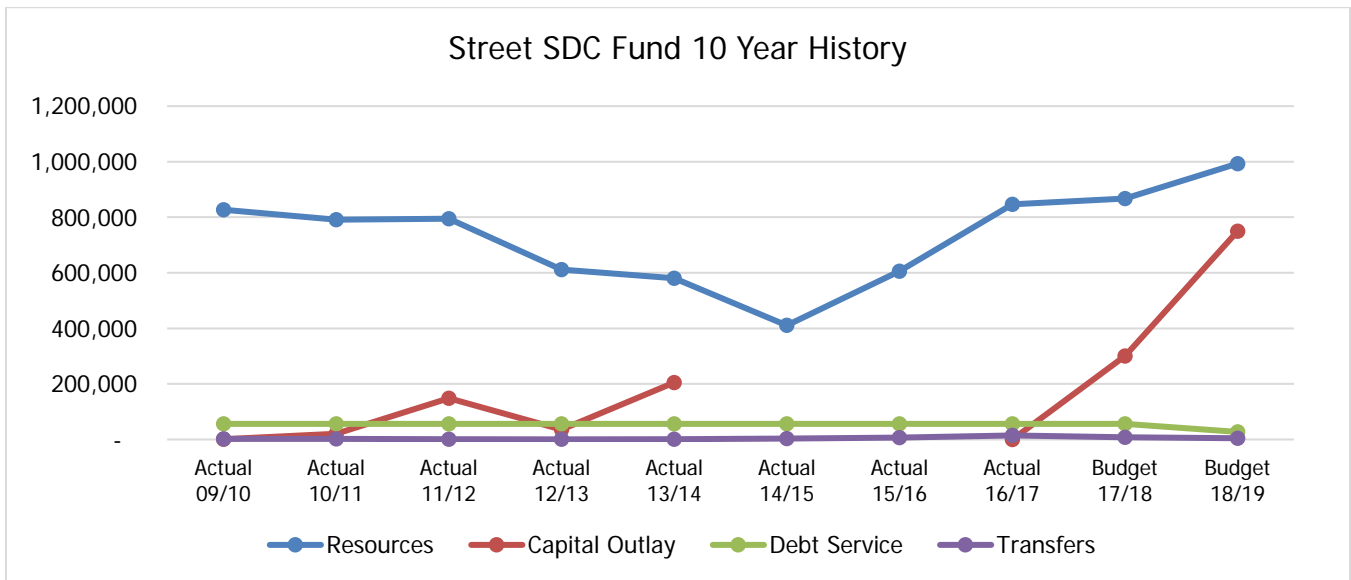
Street SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Develop a Sidewalk Improvement program												
Update Public Works Design Standards												
Develop 5-year CIP, pavement management program												
Coordinate with County to explore alt route to east airport												
Welcome to Scappoose Sign												

**BUDGET NOTES:**

The Street SDC fund is projected to have a beginning cash balance \$888,228. The fund anticipates a collection of SDC revenue of \$91,539 and interest revenue of \$13,500. Current year resources total \$105,039 and the total estimated fund revenue is \$993,267. The proposed expenditures for the Street SDC fund are \$993,267. Capital outlay projects total \$750,000. The yearly loan payment for Crown Zellerbach Road is \$27,250, this is the final loan payment. A transfer to the General Fund of \$4,577 to cover administrative costs and the contingency line item is \$211,440.

<i>Street SDC Fund 30</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
<b>Working capital carryover</b>	\$ 351,142	\$ 542,296	\$ 704,947	\$ 765,636	\$ 888,228	\$ 888,228	\$ 888,228
<b>Current year resources</b>							
Interest	\$ 3,261	\$ 6,170	\$ 5,500	\$ 12,800	\$ 13,500	\$ 13,500	\$ 13,500
Intergovernmental							
System development charges	250,898	297,673	156,320	173,821	91,539	91,539	91,539
Miscellaneous							
Transfers							
<b>Total current year resources</b>	\$ 254,159	\$ 303,843	\$ 161,820	\$ 186,621	\$ 105,039	\$ 105,039	\$ 105,039
<b>Total resources</b>	\$ 605,301	\$ 846,139	\$ 866,767	\$ 952,257	\$ 993,267	\$ 993,267	\$ 993,267
<b>Expenditures</b>							
Material & services	\$ -	\$ -	\$ -	\$ -			
Capital outlay		\$ 9,815	\$ 300,000		\$ 750,000	\$ 750,000	\$ 750,000
Debt service							
2004 Principal-OTIB0025 1/02	49,041	51,003	53,043	53,043	26,202	26,202	26,202
2004 Interest-OTIB0025 1/02	7,172	5,210	3,170	3,170	1,048	1,048	1,048
Transfers	6,792	14,475	7,816	7,816	4,577	4,577	4,577
Contingency			502,738		211,440	211,440	211,440
<b>Total expenditures</b>	\$ 63,005	\$ 80,503	\$ 866,767	\$ 64,029	\$ 993,267	\$ 993,267	\$ 993,267
<b>Ending working capital</b>	\$ 542,296	\$ 765,636	\$ -	\$ 888,228	\$ -	\$ -	\$ -

Street SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
30-000-003	Interest Earned	3,261	6,170	5,500	12,800	13,500
30-000-100	Miscellaneous	-	-	-	-	-
30-000-150	Intergovernmental Revenue	-	-	-	-	-
30-000-992	Street SDC Reimbursement	-	-	-	-	7,323
30-000-993	Street SDC Ext. Cap. Improv.	250,898	297,673	156,320	173,821	84,216
	<b>Total Revenue</b>	<b>254,159</b>	<b>303,843</b>	<b>161,820</b>	<b>186,621</b>	<b>105,039</b>
30-300-312	Council Approved Projects	-	9,815	-	-	750,000
30-300-314	Street Extra Capacity Improv	-	-	300,000	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>9,815</b>	<b>300,000</b>	<b>-</b>	<b>750,000</b>
30-300-150	Principal Crown Zellerbach	49,041	51,003	53,043	53,043	26,202
30-300-151	Interest Crown Zellerbach	7,172	5,210	3,170	3,170	1,048
	<b>Total Debt Services</b>	<b>56,213</b>	<b>56,213</b>	<b>56,213</b>	<b>56,213</b>	<b>27,250</b>
30-300-402	Transfer to GF SDC Admin.	6,792	14,475	7,816	7,816	4,577
	<b>Total Transfers</b>	<b>6,792</b>	<b>14,475</b>	<b>7,816</b>	<b>7,816</b>	<b>4,577</b>
30-300-600	Contingency	-	-	502,738	-	211,440
	<b>Total Expenditures</b>	<b>63,005</b>	<b>80,503</b>	<b>866,767</b>	<b>64,029</b>	<b>993,267</b>



## PARK SDC FUND 35

**PURPOSE:**

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

**VISION FOR THE YEAR:**

The Parks SDC will focus on the Chapman Landing land acquisition and exploring the development of a 12-acre park east of the Airport.

**COMPLIANCE WITH COUNCIL GOALS:**

Update Public Works Design Standards	Complete Chapman Landing Acquisition
Begin to develop a South Scappoose Creek Trail Plan	Explore Possible of Community Center
Explore Development of 12-acre Park East of the Airport	
Decide future of pool property/explore future pool options/explore ballot measure issues	

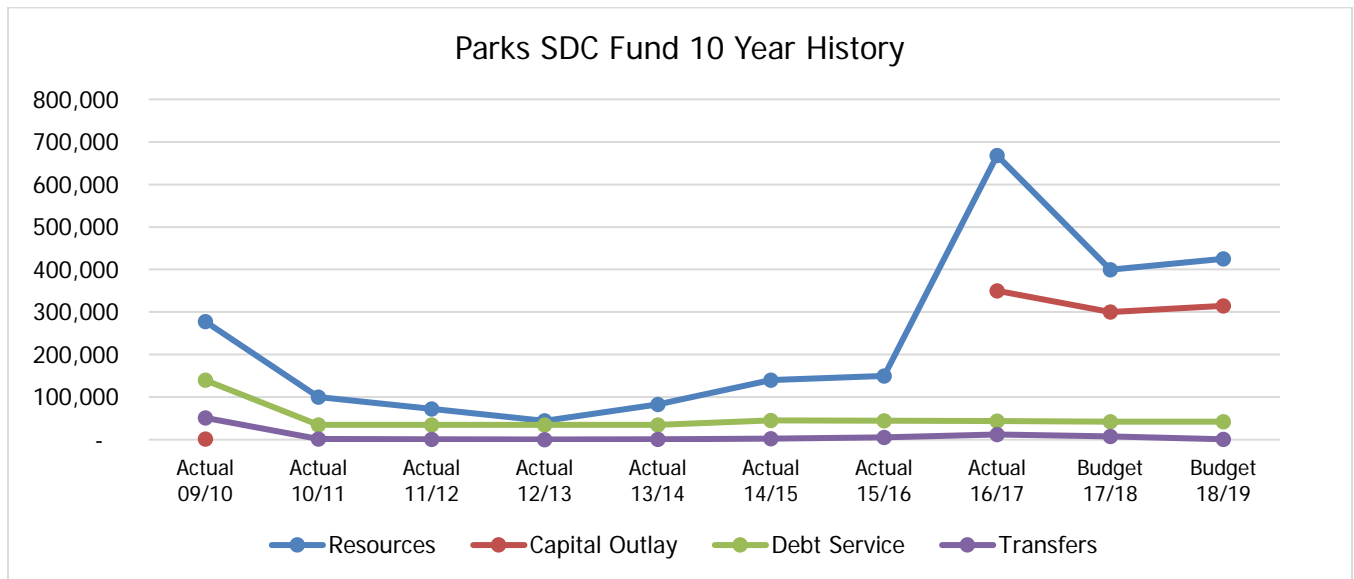
Parks SDC Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Update Public Works Design Standards												
Complete Chapman Landing Acquisition												
Begin to develop a South Scappoose Creek Trail Plan												
Decide future of pool property/explore future pool options/explore ballot measure issues												
Explore possibility of community center												
Explore development of 12-acre park east of the airport												

**BUDGET NOTES:**

The Beginning working capital carryover for the Parks SDC fund is \$403,654. The City anticipates \$5,200 in interest revenue and \$16,692 in SDC revenue. The total fund revenue is \$21,892, bringing the total resources to \$425,546. For expenditures, the City has budgeted for \$314,400 in capital outlay to assist with development of the Park off Seely Lane. Debt service in the amount of \$41,715, this loan matures in 2022. There will be a transfer of \$835 to the General Fund to cover administrative costs. The fund has a contingency of \$68,596.

<b><i>Parks SDC Fund 35</i></b>							
Resources	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Working capital carryover</b>	\$ 92,223	\$ 99,638	\$ 238,854	\$ 262,591	\$ 403,654	\$ 403,654	\$ 403,654
<b>Current year resources</b>							
Interest	\$ 657	\$ 237	\$ 350	\$ 5,125	\$ 5,200	\$ 5,200	\$ 5,200
Intergovernmental				182,592			
System development charges	56,853	218,322	160,654	143,971	16,692	16,692	16,692
Transfers		350,000					
<b>Total current year resources</b>	\$ 57,510	\$ 568,559	\$ 161,004	\$ 331,688	\$ 21,892	\$ 21,892	\$ 21,892
<b>Total resources</b>	\$ 149,733	\$ 668,197	\$ 399,858	\$ 594,279	\$ 425,546	\$ 425,546	\$ 425,546
<b>Expenditures</b>							
Materials & services	\$ -	\$ -	\$ -	\$ -			
Capital outlay		349,987	147,169		\$ 314,400	\$ 314,400	\$ 314,400
Debt service							
2010 Principal 20013576242 4/1 & 10/1	38,297	38,297	191,235	172,338	38,297	38,297	38,297
2010 Interest 20013576242 4/1 & 10/1	6,152	5,241	4,222	10,254	3,418	3,418	3,418
Transfers	5,646	12,081	8,033	8,033	835	835	835
Contingency			49,199		68,596	68,596	68,596
<b>Total expenditures</b>	\$ 50,095	\$ 405,606	\$ 399,858	\$ 190,625	\$ 425,546	\$ 425,546	\$ 425,546
<b>Ending working capital</b>	\$ 99,638	\$ 262,591	\$ -	\$ 403,654	\$ -	\$ -	\$ -

Park SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
35-000-003	Interest Earned	657	238	350	5,125	5,200
35-000-125	Intergovernmental Revenue	-	-	-	182,592	-
35-000-426	Transfers In	-	350,000	-	-	-
35-000-993	Parks SDC - Ext. Cap	56,853	218,322	160,654	143,971	16,692
	<b>Total Revenue</b>	<b>57,510</b>	<b>568,559</b>	<b>161,004</b>	<b>331,688</b>	<b>21,892</b>
35-350-312	Council Approved Projects	-	349,987	-	-	-
35-350-314	Parks Extra Capacity Improve	-	-	147,169	-	314,400
	<b>Total Capital Outlay</b>	<b>-</b>	<b>349,987</b>	<b>147,169</b>	<b>-</b>	<b>314,400</b>
35-350-150	Installment Note Principal	38,297	38,297	191,235	172,338	38,297
35-350-151	Installment Note Interest	6,152	5,241	4,222	10,254	3,418
	<b>Total Debt Services</b>	<b>44,450</b>	<b>43,538</b>	<b>195,457</b>	<b>182,592</b>	<b>41,715</b>
35-350-902	Transfer to GF SDC Admin	5,646	12,081	8,033	8,033	835
35-350-903	Transfer to Park	-	-	-	-	-
	<b>Total Transfers</b>	<b>5,646</b>	<b>12,081</b>	<b>8,033</b>	<b>8,033</b>	<b>835</b>
35-350-600	Contingency	-	-	49,199	-	68,596
	<b>Total Expenditures</b>	<b>50,095</b>	<b>405,606</b>	<b>399,858</b>	<b>190,625</b>	<b>425,546</b>



## POOL FUND 15

**PURPOSE:**

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

**VISION FOR THE YEAR:**

There are no projects anticipated for this fiscal year.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain responsible fiscal management

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

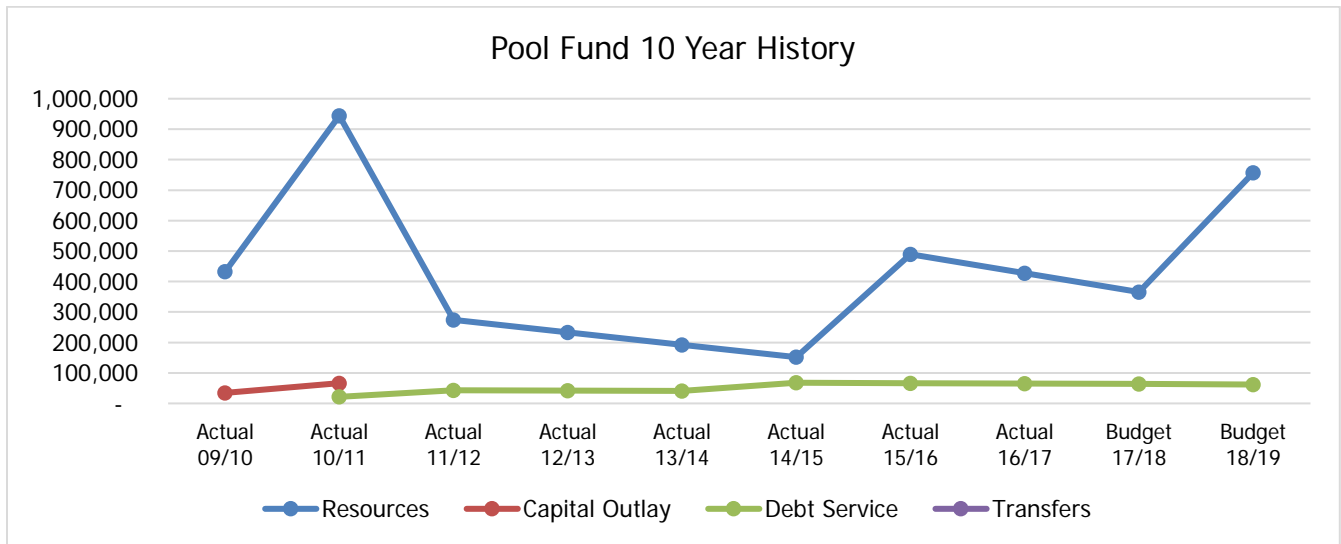
**BUDGET NOTES:**

The Pool fund has a beginning cash position of \$751,579. Interest income is projected to be \$5,300. Total fund resources are \$756,879. The budget anticipates expenditures of \$62,430 for debt service. This loan is for the property located on SE 2<sup>nd</sup> Street, this loan matures in 2022. The fund anticipates a contingency of \$694,449.

<i>Pool Fund 15</i>	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
Working capital carryover	\$ 83,970	\$ 423,127	\$ 361,968	\$ 362,161	\$ 751,579	\$ 751,579	\$ 751,579
<b>Current year resources</b>							
Interest	\$ 1,680	\$ 4,192	\$ 4,000	\$ 5,275	\$ 5,300	\$ 5,300	\$ 5,300
Intergovernmental			229,346	657,408			
Transfers	404,000	-					
<b>Total current year resources</b>	\$ 405,680	\$ 4,192	\$ 233,346	\$ 662,683	\$ 5,300	\$ 5,300	\$ 5,300
<b>Total resources</b>	\$ 489,650	\$ 427,319	\$ 595,314	\$ 1,024,844	\$ 756,879	\$ 756,879	\$ 756,879
<b>Expenditures</b>							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26	57,315	57,315	286,788	257,918	57,315	57,315	57,315
2010 Interest-USNB 0000000034 2/26 & 8/26	9,208	7,843	6,353	15,347	5,115	5,115	5,115
Transfers							
Contingency			302,173		694,449	694,449	694,449
<b>Total expenditures</b>	\$ 66,523	\$ 65,158	\$ 595,314	\$ 273,265	\$ 756,879	\$ 756,879	\$ 756,879
<b>Ending available working capital</b>	<b>\$ 423,127</b>	<b>\$ 362,161</b>	<b>\$ -</b>	<b>\$ 751,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Pool Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
15-000-003	Interest Earned	1,680	4,192	4,000	5,275	5,300
15-000-100	Pool Revenue	-	-	-	-	-
15-000-125	Intergovernmental Revenue	-	-	229,346	657,408	-
15-000-160	Loan Proceeds	-	-	-	-	-
15-000-900	Transfer in General Fund	404,000	-	-	-	-
	<b>Total Revenue</b>	<b>405,680</b>	<b>4,192</b>	<b>233,346</b>	<b>662,683</b>	<b>5,300</b>
15-150-235	Property Tax	-	-	-	-	-
15-150-242	Dues, Fees & Subscriptions	-	-	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15-150-326	Council Approved Projects	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15-150-150	Principal	57,315	57,315	286,787	257,918	57,315
15-150-151	Interest	9,208	7,843	6,353	15,347	5,115
	<b>Total Debt Service</b>	<b>66,523</b>	<b>65,158</b>	<b>293,140</b>	<b>273,265</b>	<b>62,430</b>
15-150-401	Transfer to General Fund	-	-	-	-	-
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15-150-600	Contingency	-	-	302,174	-	694,449
	<b>Total Expenditures</b>	<b>66,523</b>	<b>65,158</b>	<b>595,314</b>	<b>273,265</b>	<b>756,879</b>



## UNEMPLOYMENT INSURANCE FUND 87

**PURPOSE:**

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

**VISION FOR THE YEAR:**

No staffing reductions are anticipated in this current budget year.

**COMPLIANCE WITH COUNCIL GOALS:**

Maintain responsible fiscal management

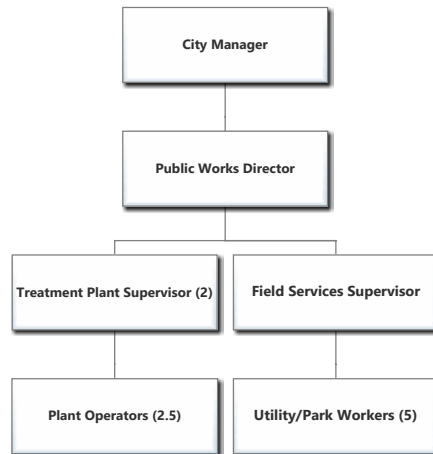
**BUDGET NOTES:**

The proposed budget has a beginning cash position of \$71,989, interest income of \$1,100 and total fund resources are \$73,089. There is an anticipated expenditure of \$35,500 in the personnel services to cover any past and future claims. The fund has a contingency of \$37,589.

<i>Unemployment Fund 87</i>						
	Actual	Actual	Budget	Estimated	Proposed	Approved
Resources	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget
					FY 18-19	FY 18-19
Working capital carryover	\$ 69,726	\$ 70,158	\$ 70,858	\$ 70,894	\$ 71,989	\$ 71,989
<b>Current year resources</b>						
Interest	\$ 432	\$ 736	\$ 725	\$ 1,095	\$ 1,100	\$ 1,100
Transfers	0					
<b>Total current year resources</b>	\$ 432	\$ 736	\$ 725	\$ 1,095	\$ 1,100	\$ 1,100
<b>Total resources</b>	\$ 70,158	\$ 70,894	\$ 71,583	\$ 71,989	\$ 73,089	\$ 73,089
Expenditures	Actual	Actual	Budget	Estimated	Proposed	Approved
	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget	Budget
					FY 18-19	FY 18-19
Personnel services	\$ -	\$ -	\$ 35,500	\$ -	\$ 35,500	\$ 35,500
Contingency			36,083		37,589	37,589
<b>Total expenditures</b>	\$ -	\$ -	\$ 71,583	\$ -	\$ 73,089	\$ 73,089
<b>Ending working capital</b>	<b>\$ 70,158</b>	<b>\$ 70,894</b>	<b>\$ -</b>	<b>\$ 71,989</b>	<b>\$ -</b>	<b>\$ -</b>

Unemployment Insurance Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
87-000-003	Interest Earned	432	736	725	1,095	1,100
87-000-902	Transfer in General Fund	-	-	-	-	-
87-000-903	Transfer in Building Fund	-	-	-	-	-
87-000-904	Transfer in Water Fund	-	-	-	-	-
87-000-905	Transfer in Sewer Fund	-	-	-	-	-
87-000-906	Transfer in Street Fund	-	-	-	-	-
87-000-907	Transfer in Planning Fund	-	-	-	-	-
87-000-909	Transfer in Court Fund	-	-	-	-	-
	<b>Total Revenue</b>	<b>432</b>	<b>736</b>	<b>725</b>	<b>1,095</b>	<b>1,100</b>
87-870-154	Unemployment Insurance Benefits	-	-	35,500	-	35,500
	<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>35,500</b>	<b>-</b>	<b>35,500</b>
87-870-600	Contingency	-	-	36,083	-	37,589
	<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>71,583</b>	<b>-</b>	<b>73,089</b>

## UTILITY WATER FUND 40



**PURPOSE:**

The Water Fund is a dedicated “Enterprise” fund. The Water Department produces and distributes high quality drinking water that meets all State and Federal standards. 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:**

In this year’s water budget, completion of the Water Master Plan along with the Dutch Canyon well are a few of the major projects that staff will be working on. Other items that will be in this budget’s focus include, seismic evaluation of the reservoirs, water line replacement, water meter replacement, surface stream flow evaluation, plant controls upgrades, water system security upgrades, storage/maintenance building construction, and maintenance and operation of the existing system.

**COMPLIANCE WITH COUNCIL GOALS:**

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

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)												
Seismic Inspection/Evaluation on Reservoirs												
Generator Service (Miller, Keys, DC Well)												
Treatment Plant Painting (Miller Rd)												
KMNO4 Feed Pump Replacement (Keys)												
Alum Feed Pump Replacement (Keys)												
Dam Maintenance												
Treatment Plant Telemetry Controls Upgrades												
Master Plan Update												
Water Management Conservation Plan												
VFD Upgrades												
Surface Stream Flow Evaluation												
Cover Filter 3 (Keys)												
Water Quality Report 2019												
Construct Storage Building (Miller)												
Security Gates at (Miller and Keys)												
Construct Security Fence (DC Well)												
Security Upgrades												
Filter 1 & 2 Media Replacement (Keys)												
Reservoir Cathodic Corrosion Control												
Install Water Meters												
Hydrant Flushing Program / Documentation												
South Fork Dam Repair												

**BUDGET NOTES:**

For the 18-19 budget year, the Water Fund will begin with a cash carryover of \$2,531,668. The Fund expects to collect \$1,306,187 in water user fees, \$876,023 in user fees for infrastructure, \$37,000 in interest, and \$112,500 in proceeds from a timber thinning project. The total fund revenue is \$2,331,710. Proposed expenditures in the water fund include \$824,002 for Personnel Services, \$642,502 for Materials and Services, and \$1,220,000 for Capital Outlay. Within those line items, the fund has budgeted \$75,000 for the completion of the Water Master Plan and \$495,000 for the completion of the Dutch Canyon well. Other items identified in this year's budget include; \$15,000 for a reservoir seismic evaluation, \$50,000 to continue the water meter replacement program, \$15,000 for surface stream flow evaluation, \$90,000 for a plant controls system upgrade, \$10,000 for plant security, and \$100,000 for a maintenance/storage building. The fund budgets \$161,113 for debt service and \$136,306 for transfers to other funds. The fund has a projected contingency of \$679,455.

**PERCENTAGE OF TIME ALLOCATION:**

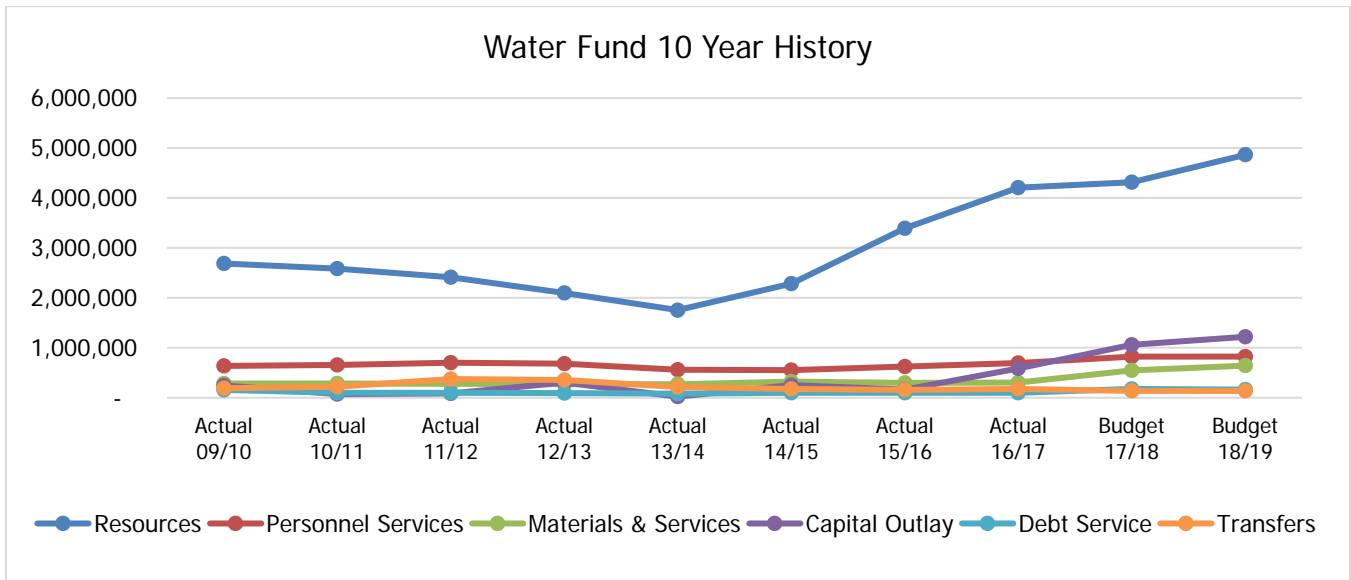
Water Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	30%	35%	35.97	55.79
Field Services Supervisor	35%	35%	30%	35%	27.89	43.26
Treatment Plant Supervisor	100%	100%	100%	100%	27.89	43.26
Operator I	0%	0%	0%	50%	22.26	28.41
Operator II	100%	100%	100%	100%	24.53	31.31
Operator III	0%	0%	0%	0%	27.06	34.54
Utility/Parks Worker I	40%	40%	40%	35%	18.69	23.85
Utility/Parks Worker II	60%	60%	60%	60%	22.26	28.41
Utility/Parks Worker III	40%	40%	40%	35%	24.53	31.31
Office Administrator CDC	25%	15%	14%	0%	20.12	25.68
Associate City Planner	17%	0%	0%	0%	20.12	25.68
City Planner	0%	20%	13%	0%	27.99	35.72
Planning Supervisor	0%	0%	0%	0%	27.89	43.26
City Engineer	30%	33%	34%	30%	31.10	48.25
Engineer Assistant PW	0%	0%	34%	0%	24.05	36.72
City Manager	22%	22%	22%	22%	40.85	63.37
City Recorder	20%	20%	20%	22%	25.04	38.83
Finance Administrator/Office Manager	23%	23%	22%	22%	35.97	55.79
Assistant to City Manager	0%	22%	22%	22%	21.45	33.27
Office Administrator Finance	44%	44%	44%	44%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>5.86</b>	<b>6.04</b>	<b>6.25</b>	<b>6.12</b>		

<b>Utility Water Fund 40</b>							
<b>Resources</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
<b>Working capital carryover</b>	\$ 1,494,335	\$ 2,047,464	\$ 2,155,382	\$ 2,350,587	\$ 2,531,668	\$ 2,531,668	\$ 2,531,668
<b>Current year resources</b>							
Interest	\$ 11,300	\$ 23,060	\$ 23,000	\$ 36,600	\$ 37,000	\$ 37,000	\$ 37,000
Charges for services	1,163,262	1,152,480	1,225,928	1,233,000	1,306,187	1,306,187	1,306,187
Charges for services infrastructure	708,970	796,720	814,390	840,000	876,023	876,023	876,023
Miscellaneous	11,811	6,590		103			
Intergovernmental		179,020	20,000	20,000	112,500	112,500	112,500
Transfers			77,382	77,380			
<b>Total water</b>	\$ 1,895,343	\$ 2,157,870	\$ 2,160,700	\$ 2,207,083	\$ 2,331,710	\$ 2,331,710	\$ 2,331,710
<b>Total current year resources</b>	\$ 1,895,343	\$ 2,157,870	\$ 2,160,700	\$ 2,207,083	\$ 2,331,710	\$ 2,331,710	\$ 2,331,710
<b>Total resources</b>	\$ 3,389,678	\$ 4,205,334	\$ 4,316,082	\$ 4,557,670	\$ 4,863,378	\$ 4,863,378	\$ 4,863,378
<b>Expenditures</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
Personnel services	\$ 624,966	\$ 691,840	\$ 822,807	\$ 743,974	\$ 824,002	\$ 824,002	\$ 824,002
Materials & services	298,912	302,906	544,849	394,129	642,502	642,502	642,502
Capital outlay	162,675	585,984	1,061,470	585,000	1,220,000	1,220,000	1,220,000
Debt service							
2009 Principal S03003B 12/01	47,522	49,271	51,084	51,084	51,084	51,084	51,084
2009 Interest S03003B 12/01	33,917	32,168	30,355	30,355	28,475	28,475	28,475
2017 Principal Ford Motor Lease	-	-	77,000	65,100	12,844	12,844	12,844
2017 Interest Ford Motor Lease	-	-			614	614	614
2014 Principal Ford Motor Equipment Lease 12/01	15,100	15,651	16,222	16,222	58,183	58,183	58,183
2014 Interest Ford Motor Equipment Lease 12/01	2,328	1,777	1,206	1,206	9,913	9,913	9,913
Transfers	156,794	175,150	138,932	138,932	136,306	136,306	136,306
Contingency			572,157		679,455	679,455	679,455
<b>Total expenditures</b>	\$ 1,342,214	\$ 1,854,747	\$ 3,316,082	\$ 2,026,002	\$ 3,663,378	\$ 3,663,378	\$ 3,663,378
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
<b>Ending working capital</b>	<b>\$ 2,047,464</b>	<b>\$ 2,350,587</b>	<b>\$ -</b>	<b>\$ 1,531,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# City of Scappoose

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
40-000-003	Interest Earned	11,300	23,059	23,000	36,600	37,000
40-000-100	Miscellaneous	11,811	6,590	-	103	-
40-000-220	User Fees	1,111,987	1,064,175	1,153,128	1,200,000	1,261,537
40-000-222	User Fees Water Infrastructure	708,969	796,720	814,390	840,000	876,023
40-000-240	Hookup Fees	12,971	41,467	28,000	23,000	3,150
40-000-245	Timber Sale	-	-	-	-	112,500
40-000-246	Intergovernmental Revenue	-	179,020	20,000	20,000	-
40-000-260	Infra. Insp. Fees	36,719	39,797	40,000	6,000	40,000
40-000-263	Construction Water	1,586	7,042	4,800	4,000	1,500
40-000-272	Transfer in Airpark	-	-	77,382	77,380	-
40-000-276	Transfer In Dutch Canyon	-	-	-	-	-
40-000-278	Transfer in Water SDC	-	-	-	-	-
	<b>Total Revenue</b>	<b>1,895,343</b>	<b>2,157,870</b>	<b>2,160,700</b>	<b>2,207,083</b>	<b>2,331,710</b>
40-400-100	City Manager	28,252	29,958	38,001	38,001	31,653
40-400-102	Public Works Director	2,868	28,684	29,484	29,484	36,707
40-400-104	Planning Supervisor	7,624	12,147	8,711	8,711	-
40-400-106	Finance/Office Manager	20,946	21,478	22,440	22,440	22,812
40-400-107	Assistant to City Manager	-	11,760	13,983	13,983	14,947
40-400-108	Office Administrator Finance	18,247	18,558	21,350	21,350	21,187
40-400-110	City Recorder	15,129	15,511	16,198	16,198	18,177
40-400-113	City Engineer	27,644	31,803	33,336	33,336	30,910
40-400-114	Treatment Plant Supervisor	81,185	86,195	90,248	90,248	92,077
40-400-118	Field Service Supervisor	21,945	23,627	22,310	22,310	27,877
40-400-120	Operator	65,605	64,050	69,065	69,065	102,474
40-400-121	Utility Worker	75,829	75,844	81,437	81,437	78,081
40-400-123	Engineering Assistant PW	-	-	22,676	6,340	-
40-400-132	Office Administrator CDC	12,560	7,707	7,571	7,571	-
40-400-142	Overtime	5,004	5,693	11,912	3,000	12,567
40-400-146	Health Insurance	117,079	120,835	165,041	118,500	149,073
40-400-148	Retirement Benefits	83,677	91,022	115,076	111,500	126,741
40-400-150	Social Security	28,535	32,432	37,830	34,500	39,157
40-400-152	Worker's Compensation	12,838	14,536	16,138	16,000	19,562
	<b>Total Personnel Services</b>	<b>624,966</b>	<b>691,840</b>	<b>822,807</b>	<b>743,974</b>	<b>824,002</b>
40-400-200	Building/Facilities Maintenance	5,060	3,752	11,130	5,000	5,800
40-400-202	Equipment Maintenance	12,677	14,026	45,876	25,000	59,986
40-400-203	Maintenance Agreements	3,727	4,480	5,020	3,650	3,580
40-400-204	Vehicle Maintenance	3,538	7,854	19,220	13,400	15,000
40-400-205	Small Equipment	5,203	19,152	24,249	20,000	21,050
40-400-206	Fuel/Oil/Lube	4,801	6,109	8,200	9,750	10,240
40-400-216	Office Supplies	11,321	10,800	12,400	10,000	12,700
40-400-218	Operational Supplies	33,361	41,816	102,750	26,500	92,750
40-400-220	Shop Maintenance Supplies	-	-	-	-	-
40-400-222	Lab Supplies	1,415	3,730	6,710	6,710	4,210
40-400-224	Chemicals	22,692	27,696	29,610	29,610	29,610
40-400-226	Service Parts	-	-	-	-	-
40-400-227	Electrical Operation - Treat	49,476	48,873	54,000	50,000	54,000
40-400-228	Utilities	16,521	15,485	17,800	16,000	18,180
40-400-229	Electrical Operation - Pump	15,585	13,870	19,800	14,000	19,800
40-400-230	Contractual/Professional	103,463	63,323	154,229	140,000	261,636
40-400-234	Miscellaneous	52	-	-	-	-
40-400-235	Property Tax	943	944	1,000	909	1,000
40-400-238	Insurance	-	-	-	-	-
40-400-240	Travel/Training	2,173	6,444	9,865	9,000	8,865
40-400-242	Dues/Fees/Subscriptions	4,490	12,112	12,620	12,000	14,620
40-400-244	Publications/Notices/Advertise	907	103	300	100	500
40-400-252	Uniforms/Safety	1,426	2,337	5,070	1,500	3,975
40-400-254	Equipment Rental	83	-	5,000	1,000	5,000
	<b>Total Materials &amp; Services</b>	<b>298,912</b>	<b>302,906</b>	<b>544,849</b>	<b>394,129</b>	<b>642,502</b>

Utility Water Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
40-400-300	Equipment	9,540	-	58,170	50,000	215,000
40-400-310	Infrastructure Upgrades	151,920	585,984	1,003,300	535,000	1,005,000
40-400-311	Equipment Replacement	-	-	-	-	-
40-400-316	Underground Waterline	1,215	-	-	-	-
	<b>Total Capital Outlay</b>	<b>162,675</b>	<b>585,984</b>	<b>1,061,470</b>	<b>585,000</b>	<b>1,220,000</b>
40-400-500	Vehicle Lease Principal	-	-	77,000	65,100	12,844
40-400-501	Vehicle Lease Interest	-	-	-	-	614
40-400-505	Equipment Lease Principal	15,100	15,651	16,222	16,222	58,183
40-400-506	Equipment Lease Interest	2,328	1,777	1,206	1,206	9,913
40-400-511	Principal SO3003B	47,522	49,271	51,084	51,084	51,084
40-400-513	Interest SO3003B	33,917	32,168	30,355	30,355	28,475
	<b>Total Debt Services</b>	<b>98,867</b>	<b>98,867</b>	<b>175,867</b>	<b>163,967</b>	<b>161,113</b>
40-400-411	Transfer to Unemployment Fun	-	-	-	-	-
40-400-412	Transfer to General Fund ISF	62,223	79,646	44,295	44,295	40,862
40-400-413	Transfer to GF Water SDC	-	-	-	-	-
40-400-414	Transfer to Water SDC	94,571	95,504	94,637	94,637	95,444
	<b>Total Transfers</b>	<b>156,794</b>	<b>175,150</b>	<b>138,932</b>	<b>138,932</b>	<b>136,306</b>
40-400-600	Contingency	-	-	572,157	-	679,455
40-400-900	Unappropriated Ending Fund	-	-	1,000,000	1,000,000	1,200,000
	<b>Total Expenditures</b>	<b>1,342,214</b>	<b>1,854,747</b>	<b>4,316,082</b>	<b>3,026,002</b>	<b>4,863,378</b>







## WATER SDC FUND 50

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

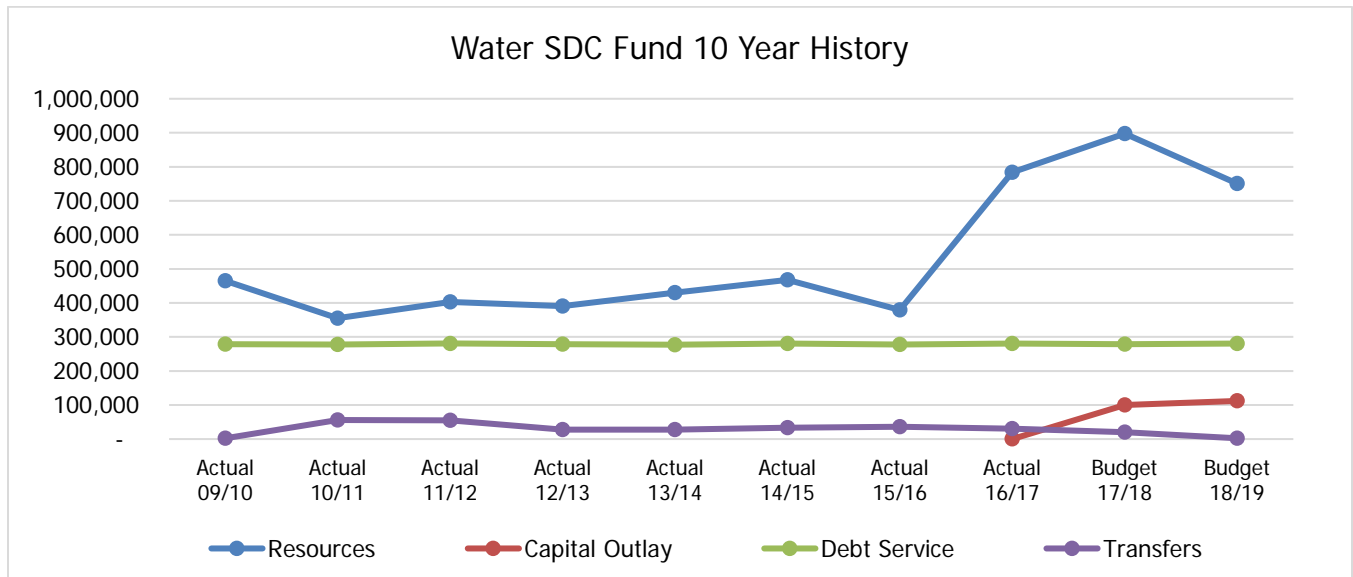
Address aging infrastructure	Update Public Works Design Standards
Update Water Master Plan	Develop Capital Improvement Plan

**BUDGET NOTES:**

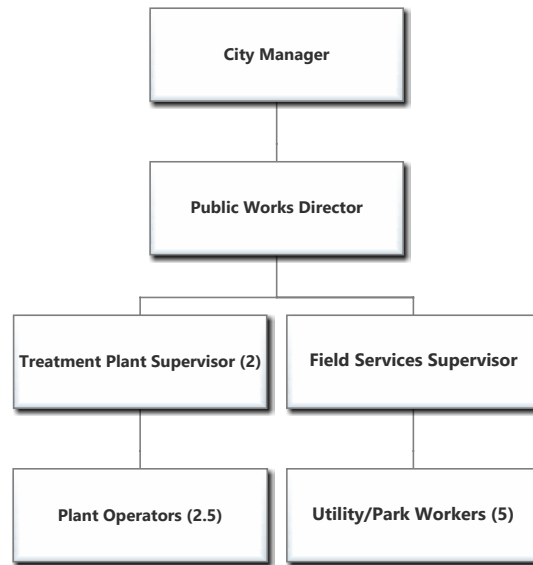
In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$401,002. Anticipated revenue is \$151,178 coming from three sources, \$8,800 from interest, \$46,934 from Water SDC's, and a transfer of \$95,444 from the Utility Water Fund to cover debt service payments, total fund resources are \$751,173. Expenses within the fund include debt service in the amount of \$278,719. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$2,347 to the General Fund for SDC administration. The Water SDC Fund anticipates a contingency of \$356,107.

<i>Water SDC 50</i>	Actual	Actual	Budget	Estimated	Proposed	Approved	Adopted
Resources	FY 15-16	FY 16-17	FY 17-18	FY 17-18	Budget FY 18-19	Budget FY 18-19	Budget FY 18-19
<b>Working capital carryover</b>	\$ 154,787	\$ 65,301	\$ 401,002	\$ 472,290	\$ 599,995	\$ 599,995	\$ 599,995
<b>Current year resources</b>							
Interest	\$ 393	\$ 1,212	\$ 400	\$ 8,675	\$ 8,800	\$ 8,800	\$ 8,800
System development charges	129,585	621,358	401,530	322,813	46,934	46,934	46,934
Transfers	94,571	95,504	94,637	94,637	95,444	95,444	95,444
<b>Total current year resources</b>	<b>\$ 224,549</b>	<b>\$ 718,074</b>	<b>\$ 496,567</b>	<b>\$ 426,125</b>	<b>\$ 151,178</b>	<b>\$ 151,178</b>	<b>\$ 151,178</b>
<b>Total resources</b>	<b>\$ 379,336</b>	<b>\$ 783,375</b>	<b>\$ 897,569</b>	<b>\$ 898,415</b>	<b>\$ 751,173</b>	<b>\$ 751,173</b>	<b>\$ 751,173</b>
<b>Expenditures</b>							
Capital outlay	\$ -	\$ -	\$ 100,000	\$ -	\$ 112,000	\$ 112,000	\$ 112,000
Debt service							
2004 Principal G03003 12/01	66,532	72,005	72,515	72,515	78,063	78,063	78,063
2004 Interest G03003 12/01	53,815	51,087	48,027	48,027	44,854	44,854	44,854
2003 Principal S03003 12/01	129,241	130,533	131,838	131,838	133,157	133,157	133,157
2003 Interest S03003 12/01	28,561	27,268	25,963	25,963	24,645	24,645	24,645
Transfers	35,886	30,192	20,077	20,077	2,347	2,347	2,347
Contingency			499,149		356,107	356,107	356,107
<b>Total expenditures</b>	<b>\$ 314,035</b>	<b>\$ 311,085</b>	<b>\$ 897,569</b>	<b>\$ 298,420</b>	<b>\$ 751,173</b>	<b>\$ 751,173</b>	<b>\$ 751,173</b>
<b>Ending working capital</b>	<b>\$ 65,301</b>	<b>\$ 472,290</b>	<b>\$ -</b>	<b>\$ 599,995</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Water SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
50-000-003	Interest Earned	393	1,212	400	8,675	8,800
50-000-992	Water SDC - Reimbursement	129,585	621,358	401,530	322,813	46,934
50-000-995	Transfer In Utility Fund	94,571	95,504	94,637	94,637	95,444
	<b>Total Revenue</b>	<b>224,549</b>	<b>718,074</b>	<b>496,567</b>	<b>426,125</b>	<b>151,178</b>
50-500-314	Water Extra Capacity Improvements	-	-	-	-	-
50-500-326	Council Approved Projects	-	-	100,000	-	112,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>112,000</b>
50-500-510	Principal G03003	66,533	72,004	72,515	72,515	78,063
50-500-511	Interest G03003	53,815	51,087	48,027	48,027	44,854
50-500-512	Principal S03003	129,240	130,533	131,838	131,838	133,157
50-500-513	Interest S03003	28,560	27,268	25,963	25,963	24,645
	<b>Total Debt Services</b>	<b>278,148</b>	<b>280,893</b>	<b>278,343</b>	<b>278,343</b>	<b>280,719</b>
50-500-922	Transfer to Airpark Water	21,774	-	-	-	-
50-500-926	Transfer to GF SDC Admin	14,112	30,192	20,077	20,077	2,347
	<b>Total Transfers</b>	<b>35,886</b>	<b>30,192</b>	<b>20,077</b>	<b>20,077</b>	<b>2,347</b>
50-500-600	Contingency	-	-	499,149	-	356,107
	<b>Total Expenditures</b>	<b>314,035</b>	<b>311,085</b>	<b>897,569</b>	<b>298,420</b>	<b>751,173</b>



## UTILITY WASTEWATER FUND 41



**PURPOSE:**

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

**VISION FOR THE YEAR:**

The Wastewater Fund will focus on long term upgrades as identified in the 2018 Facilities Master Plan. Phase I upgrades are priority with engineering and design this year. The Collections Master Plan will also be completed this year.

**COMPLIANCE WITH COUNCIL GOALS:**

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

Complete Wastewater Master Plan  
Addressing Aging Infrastructure

Wastewater Fund Objectives	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
NPDES Permit												
Capital Improvement Plan Update												
Facility/Master Plan RFQ and Update												
Priority Planning and Construction												
Collections Upsizing												
Biosolids Bid/Land Application												
Screw Press												
Lift Station												
Dewatering Facility												
Annual Collections Jetting and TV												
Construct Park off Sealy Lane												

**BUDGET NOTES:**

The Wastewater fund will begin the year with a \$874,820 beginning cash position. The fund anticipates revenue of \$3,232,846. Total operating revenue in this fund is projected to be \$4,107,666. Expenditures within the department include \$830,762 for personnel services, \$600,551 for materials and services and \$1,417,500 for capital outlay. The fund

budgets \$224,920 for two principle and interest payments, loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund budgets \$100,000 for interest payments for the anticipated DEQ loan for Phase I improvements at the treatment facility. The fund budgets \$110,279 for transfers and has budgeted a contingency of \$423,654.

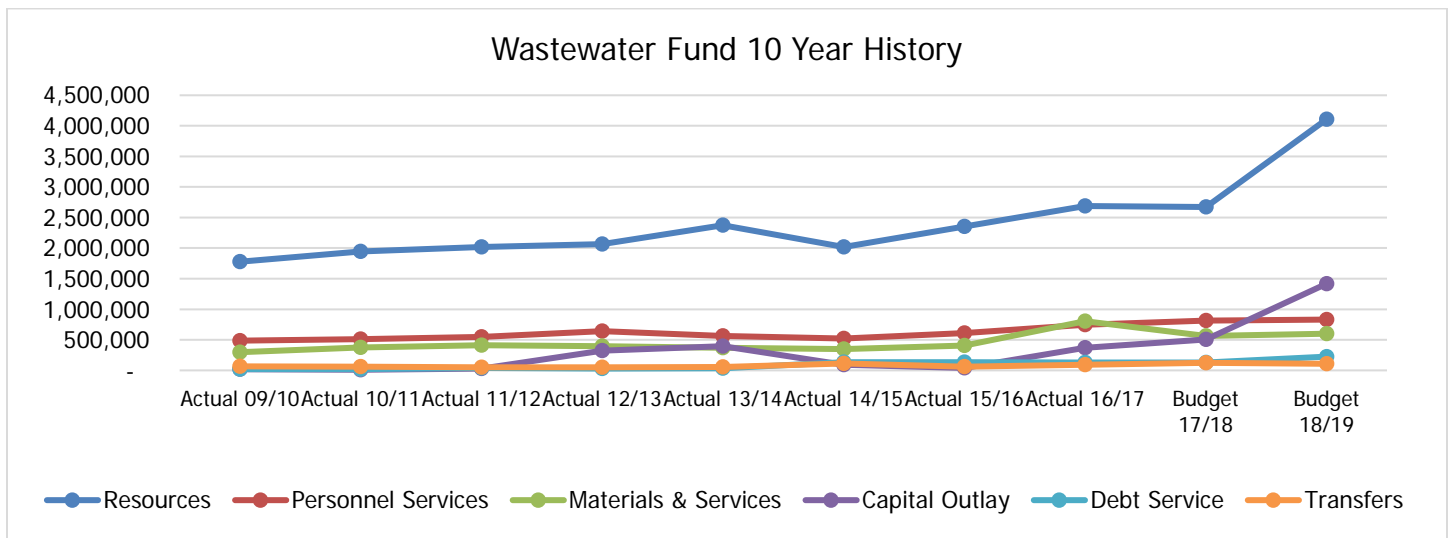
**PERCENTAGE OF TIME ALLOCATION:**

Wastewater Fund	15-16	16-17	17-18	18-19	Minimum Salary	Maximum Salary
Public Works Director	30%	30%	30%	35%	35.97	55.79
Field Services Supervisor	35%	35%	30%	35%	27.89	43.26
Treatment Plant Supervisor	100%	100%	100%	100%	27.89	43.26
Operator I	0%	0%	0%	50%	22.26	28.41
Operator II	100%	100%	0%	0%	24.53	31.31
Operator III	0%	0%	100%	100%	27.06	34.54
Utility/Parks Worker I	40%	40%	40%	35%	18.69	23.85
Utility/Parks Worker II	55%	55%	60%	60%	22.26	28.41
Utility/Parks Worker III	35%	35%	40%	35%	24.53	31.31
Office Administrator CDC	25%	15%	14%	0%	20.12	25.68
Associate City Planner	17%	0%	0%	0%	20.12	25.68
City Planner	0%	20%	0%	0%	27.99	35.72
Planning Supervisor	0%	0%	13%	0%	27.89	43.26
City Engineer	30%	33%	34%	30%	31.10	48.25
Engineer Assistant PW	0%	0%	34%	0%	24.05	36.72
City Manager	22%	22%	22%	22%	40.85	63.37
City Recorder	20%	20%	20%	22%	25.04	38.83
Finance Administrator/Office Manager	23%	23%	23%	22%	35.97	55.79
Assistant to City Manager	0%	22%	22%	22%	21.45	33.27
Office Administrator Finance	44%	44%	44%	44%	19.51	24.91
<b>TOTAL FTE'S</b>	<b>5.76</b>	<b>5.94</b>	<b>6.26</b>	<b>6.12</b>		

<b>Wastewater Fund 41</b>							
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
<b>Working capital carryover</b>	\$ 809,782	\$ 1,103,177	\$ 891,359	\$ 971,504	\$ 874,820	\$ 874,820	\$ 874,820
<b>Current year resources</b>							
Interest	\$ 5,742	\$ 10,123	\$ 10,000	\$ 12,775	\$ 13,000	\$ 13,000	\$ 13,000
Charges for services	1,534,340	1,673,408	1,771,000	1,736,400	2,029,846	2,029,846	2,029,846
Intergovernmental				10,000	1,190,000	1,190,000	1,190,000
Long term debt proceeds							
Miscellaneous	2,975	103					
<b>Total current year resources</b>	\$ 1,543,057	\$ 1,683,634	\$ 1,781,000	\$ 1,759,175	\$ 3,232,846	\$ 3,232,846	\$ 3,232,846
<b>Total resources</b>	\$ 2,352,839	\$ 2,786,811	\$ 2,672,359	\$ 2,730,679	\$ 4,107,666	\$ 4,107,666	\$ 4,107,666
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
					<b>FY 18-19</b>	<b>FY 18-19</b>	<b>FY 18-19</b>
Personnel services	\$ 608,205	\$ 687,665	\$ 813,089	\$ 751,614	\$ 830,762	\$ 830,762	\$ 830,762
Materials & services	403,581	566,801	564,494	437,991	600,551	600,551	600,551
Capital outlay	42,181	337,206	504,795	415,000	1,417,500	1,417,500	1,417,500
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	1,367	1,279	1,191	1,191	1,103	1,103	1,103
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	13,585	11,107	8,645	8,645	6,175	6,175	6,175
2018 DEQ Principal					100,000	100,000	100,000
2018 DEQ Interest							
Transfers	63,101	93,607	123,776	123,776	110,279	110,279	110,279
Contingency			238,727		423,654	423,654	423,654
<b>Total expenditures</b>	\$ 1,249,662	\$ 1,815,307	\$ 2,372,359	\$ 1,855,859	\$ 3,607,666	\$ 3,607,666	\$ 3,607,666
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Ending working capital</b>	\$ 1,103,177	\$ 971,504	\$ -	\$ 574,820	\$ -	\$ -	\$ -

Utility Wastewater Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
41-000-003	Interest Earned	5,742	10,124	10,000	12,775	13,000
41-000-100	Miscellaneous	2,975	102	-	-	-
41-000-150	Intergovernmental Revenue	-	-	-	10,000	400,000
41-000-151	Long Term Debt Proceeds	-	-	-	-	790,000
41-000-220	User Fees	1,497,883	1,624,723	1,725,000	1,725,000	1,989,171
41-000-240	Hookup Fees	2,252	8,453	6,000	5,400	675
41-000-260	Infrastructure Insp Fees	34,205	40,232	40,000	6,000	40,000
	<b>Total Revenue</b>	<b>1,543,057</b>	<b>1,683,634</b>	<b>1,781,000</b>	<b>1,759,175</b>	<b>3,232,846</b>
41-410-100	City Manager	28,251	29,958	38,001	38,001	31,653
41-410-102	Public Works Director	2,868	28,685	29,484	29,484	36,707
41-410-104	Planning Supervisor	7,624	12,147	8,711	8,711	-
41-410-106	Finance/Office Manager	20,946	21,478	22,440	22,440	22,812
41-410-107	Assistant to City Manager	-	11,760	13,983	13,983	14,947
41-410-108	Office Administrator Finance	18,247	18,558	21,350	21,350	21,187
41-410-110	City Recorder	15,129	15,511	16,198	16,198	18,177
41-410-113	City Engineer	27,644	31,801	33,336	33,336	30,910
41-410-114	Treatment Plant Supervisor	80,292	85,331	90,248	90,248	92,052
41-410-118	Field Services Supervisor	21,945	23,627	22,310	22,310	27,877
41-410-120	Operators	63,332	68,892	75,905	75,905	109,463
41-410-121	Utility Workers	69,789	69,857	81,437	81,437	78,082
41-410-123	Engineering Assistant PW	-	-	22,676	6,340	-
41-410-132	Office Administrator CDC	12,560	7,707	7,571	7,571	-
41-410-142	Overtime	5,171	3,748	10,526	4,000	13,151
41-410-146	Health Insurance	118,651	127,461	154,579	124,500	153,888
41-410-148	Retirement Benefits	76,237	84,557	109,836	106,000	121,421
41-410-150	Social Security	27,827	32,059	38,148	34,500	39,761
41-410-152	Workers Compensation	11,694	14,530	16,350	15,300	18,674
	<b>Total Personnel Services</b>	<b>608,205</b>	<b>687,665</b>	<b>813,089</b>	<b>751,614</b>	<b>830,762</b>
41-410-200	Building/Facilities Maintenance	9,097	677	5,930	5,000	4,500
41-410-202	Equipment Maintenance	30,585	20,232	40,300	20,000	57,800
41-410-203	Maintenance Agreements	2,064	1,860	3,120	3,100	2,280
41-410-204	Vehicle Maintenance	3,614	8,285	21,550	13,400	15,000
41-410-205	Small Equipment	10,516	15,319	19,400	9,657	16,700
41-410-206	Fuel/Oil/Lube	2,898	3,526	5,280	7,500	7,240
41-410-216	Office Supplies	10,898	10,221	12,400	9,000	12,700
41-410-218	Operational Supplies	7,083	6,503	53,725	10,786	21,300
41-410-220	Shop Maintenance Supplies	48	-	-	-	-
41-410-222	Lab Supplies	6,752	5,019	8,858	7,269	9,358
41-410-224	Chemicals	801	2,961	19,575	30,000	37,575
41-410-227	Electrical Operations	88,215	83,865	108,000	97,000	102,000
41-410-228	Utilities	11,246	5,700	6,300	6,610	6,300
41-410-229	Electrical Operations Pumps	(1,056)	6,004	6,480	6,300	6,480
41-410-230	Contractual/Professional	100,342	127,325	195,391	165,000	227,813
41-410-234	Miscellaneous	(72)	-	-	-	-
41-410-235	Property Tax	1,708	1,712	2,000	1,685	2,000
41-410-238	Insurance	-	-	-	-	-
41-410-240	Travel/Training	4,023	5,682	10,550	7,000	8,650
41-410-242	Dues/Fees/Subscriptions	5,078	12,688	15,035	15,000	16,880
41-410-244	Publications/Notices/Advertise	198	947	3,000	1,335	3,000
41-410-252	Uniforms/Safety	1,037	2,348	4,600	3,000	3,975
41-410-253	Sludge Disposal	99,506	245,928	20,000	4,349	30,000
41-410-254	Equipment Rental	9,000	-	3,000	15,000	9,000
	<b>Total Materials &amp; Services</b>	<b>403,581</b>	<b>566,801</b>	<b>564,494</b>	<b>437,991</b>	<b>600,551</b>

Account	Description	Actual	Actual	Budget	Estimated	Budget
		FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
41-410-300	Equipment	42,181	337,206	454,795	400,000	185,000
41-410-310	Infrastructure Upgrades	-	-	50,000	15,000	1,197,500
41-410-311	Capital Equipment Replacement	-	-	-	-	35,000
	<b>Total Capital Outlay</b>	<b>42,181</b>	<b>337,206</b>	<b>504,795</b>	<b>415,000</b>	<b>1,417,500</b>
41-410-500	Vehicle Lease Principal	-	-	-	-	-
41-410-501	Vehicle Lease Interest	-	-	-	-	-
41-410-510	Principal USNB	100,000	100,000	100,000	100,000	100,000
41-410-511	Interest USNB	13,585	11,107	8,645	8,645	6,175
41-410-540	Principal SPWF B92001B	-	-	-	-	-
41-410-541	Interest SPWF B92001B	-	-	-	-	-
41-410-550	Principal SPWF B95001C	-	-	-	-	-
41-410-560	Principal CWSRF R80930	17,642	17,642	17,642	17,642	17,642
41-410-561	Interest CWSRF R80930	1,367	1,279	1,191	1,191	1,103
41-410-562	Principal DEQ Loan	-	-	-	-	-
41-410-564	Interest DEQ Loan	-	-	-	-	100,000
	<b>Total Debt Services</b>	<b>132,594</b>	<b>130,028</b>	<b>127,478</b>	<b>127,478</b>	<b>224,920</b>
41-410-418	Transfer to Unemployment	-	-	-	-	-
41-410-419	Transfer to General Fund ISF	63,101	93,607	123,776	123,776	110,279
	<b>Total Transfers</b>	<b>63,101</b>	<b>93,607</b>	<b>123,776</b>	<b>123,776</b>	<b>110,279</b>
41-410-600	Contingency	-	-	238,727	-	423,654
41-410-900	Unappropriated Ending Fund B	-	-	300,000	300,000	500,000
	<b>Total Expenditures</b>	<b>1,249,662</b>	<b>1,815,307</b>	<b>2,672,359</b>	<b>2,155,859</b>	<b>4,107,666</b>







## WASTEWATER SDC FUND 55

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**COMPLIANCE WITH COUNCIL GOALS:**

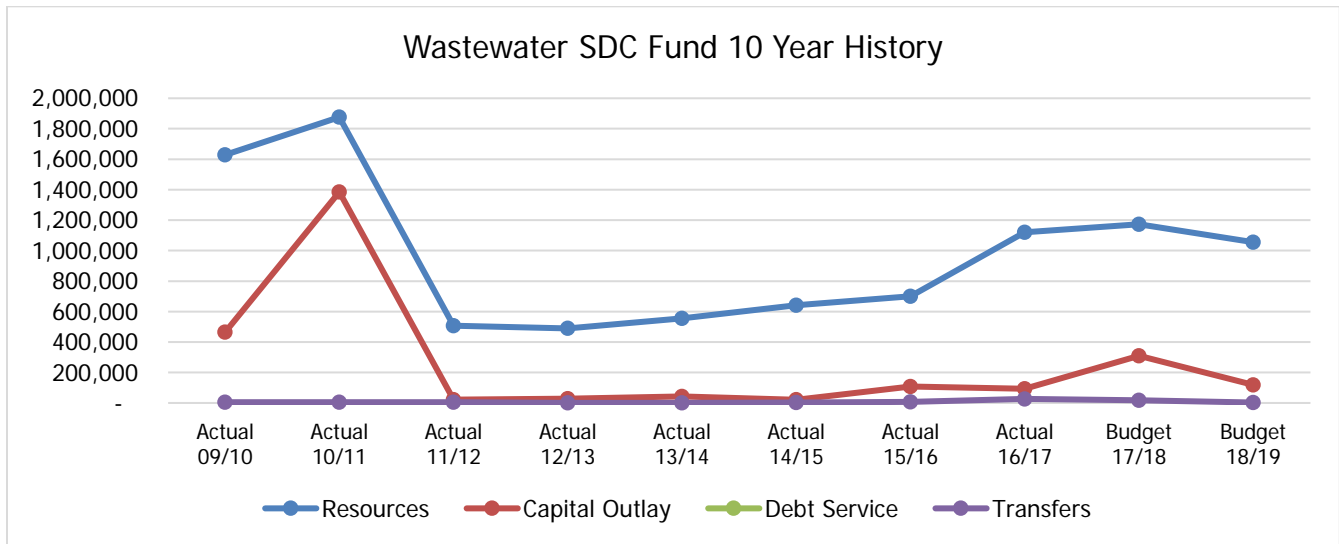
Address aging infrastructure	Update Public Works Design Standards
Update Storm Water Master Plan	Develop Capital Improvement Plan

**BUDGET NOTES:**

The Wastewater SDC fund has a beginning cash position of \$998,475. The City anticipates receiving \$16,000 in interest income and \$41,305 in SDC fees. Total resources for the fund are \$1,056,020. Projects proposed for FY 18-19 include \$70,000 to complete the Collections Master Plan and \$48,500 to complete the biosolids storage building. The fund contains a transfer to the General Fund of \$2,077 for administrative costs and a contingency of \$935,443.

<i><b>Wastewater SDC 55</b></i>							
<b>Resources</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
<b>Working capital carryover</b>	\$ 616,990	\$ 585,451	\$ 811,085	\$ 1,000,306	\$ 998,475	\$ 998,475	\$ 998,475
<b>Current year resources</b>							
Interest	\$ 3,821	\$ 7,143	\$ 6,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
System development charges - reimbursement			71,085	50,576	8,309	8,309	8,309
System development charges - extra capacity	79,352	528,611	284,340	230,739	33,236	33,236	33,236
<b>Total current year resources</b>	\$ 83,173	\$ 535,754	\$ 361,425	\$ 296,315	\$ 57,545	\$ 57,545	\$ 57,545
<b>Total resources</b>	\$ 700,163	\$ 1,121,205	\$ 1,172,510	\$ 1,296,621	\$ 1,056,020	\$ 1,056,020	\$ 1,056,020
<b>Expenditures</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Budget FY 17-18</b>	<b>Estimated FY 17-18</b>	<b>Proposed Budget FY 18-19</b>	<b>Approved Budget FY 18-19</b>	<b>Adopted Budget FY 18-19</b>
Capital outlay	\$ 107,254	\$ 94,174	\$ 310,375	\$ 280,375	\$ 118,500	\$ 118,500	\$ 118,500
Transfers	7,458	26,725	17,771	17,771	2,077	2,077	2,077
Contingency			844,364		935,443	935,443	935,443
<b>Total expenditures</b>	\$ 114,712	\$ 120,899	\$ 1,172,510	\$ 298,146	\$ 1,056,020	\$ 1,056,020	\$ 1,056,020
<b>Ending working capital</b>	<b>\$ 585,451</b>	<b>\$ 1,000,306</b>	<b>\$ -</b>	<b>\$ 998,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Wastewater SDC Fund Line Item Detail		Actual	Actual	Budget	Estimated	Budget
Account	Description	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19
55-000-003	Interest Earned	3,821	7,143	6,000	15,000	16,000
55-000-992	Sewer SDC Reimbursements	2,403	99,920	71,085	50,576	8,309
55-000-993	Sewer SDC Ext. Cap. Improv	76,949	428,690	284,340	230,739	33,236
55-000-994	Long Term Debt Proceeds	-	-	-	-	-
	<b>Total Revenue</b>	<b>83,173</b>	<b>535,754</b>	<b>361,425</b>	<b>296,315</b>	<b>57,545</b>
55-550-314	Sewer Extra Capacity Improv.	-	-	100,000	70,000	118,500
55-550-316	Wastewater Reimbursement	-	-	-	-	-
55-550-326	Council Approved Projects	107,254	94,174	210,375	210,375	-
	<b>Total Capital Outlay</b>	<b>107,254</b>	<b>94,174</b>	<b>310,375</b>	<b>280,375</b>	<b>118,500</b>
55-550-408	Transfer to Debt Service	-	-	-	-	-
55-550-409	Transfer to GF SDC Admin.	7,458	26,725	17,771	17,771	2,077
	<b>Total Transfers</b>	<b>7,458</b>	<b>26,725</b>	<b>17,771</b>	<b>17,771</b>	<b>2,077</b>
55-550-600	Contingency	-	-	844,364	-	935,443
	<b>Total Expenditures</b>	<b>114,712</b>	<b>120,899</b>	<b>1,172,510</b>	<b>298,146</b>	<b>1,056,020</b>



## GENERAL OBLIGATION DEBT SERVICE FUND 45

**PURPOSE:**

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

**VISION FOR THE YEAR:**

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

**BUDGET NOTES:**

The Debt Service fund is projected to have \$21,117 as cash carry over. The City anticipates receiving revenue of \$50,111, mostly from property taxes. The collection rate for property taxes is 94% and the assessment rate for this fiscal year is .075 per \$1,000. The total fund revenue is \$71,378. The total expenditure in the fund is \$51,378. The loan payment is \$50,837 per year and matures in 2020, contingency is budgeted at \$541.

<i>General Obligation Debt Service Fund 45</i>							
	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Resources</b>							
Working capital carryover	\$ 40,766	\$ 33,997	\$ 26,372	\$ 25,619	\$ 21,117	\$ 21,117	\$ 21,117
<b>Current year resources</b>							
Property taxes	\$ 43,916	\$ 42,179	\$ 44,632	\$ 46,200	\$ 50,111	\$ 50,111	\$ 50,111
Interest	152	280	150	135	150	150	150
<b>Total current year resources</b>	\$ 44,068	\$ 42,459	\$ 44,782	\$ 46,335	\$ 50,261	\$ 50,261	\$ 50,261
<b>Total resources</b>	\$ 84,834	\$ 76,456	\$ 71,154	\$ 71,954	\$ 71,378	\$ 71,378	\$ 71,378
<b>Expenditures</b>							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 39,219	\$ 41,091	\$ 43,052	\$ 43,052	\$ 45,107	\$ 45,107	\$ 45,107
1978 Interest Water GO 01-0507801 2/01	11,618	9,746	7,785	7,785	5,730	5,730	5,730
Contingency			317		541	541	541
<b>Total expenditures</b>	\$ 50,837	\$ 50,837	\$ 51,154	\$ 50,837	\$ 51,378	\$ 51,378	\$ 51,378
<b>Other requirements</b>							
Unappropriated ending fund balance	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total other requirements</b>	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>Ending available working capital</b>	<b>\$ 33,997</b>	<b>\$ 25,619</b>	<b>\$ -</b>	<b>\$ 1,117</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Bonded Debt Service Fund Line Item Detail</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
45-000-001	Taxes Necessary To Balance	41,031	40,152	43,478	44,000	48,881
45-000-002	Delinquent Taxes	2,885	2,027	1,154	2,200	1,230
45-000-003	Interest Earned	152	280	150	135	150
	<b>Total Revenue</b>	<b>44,068</b>	<b>42,459</b>	<b>44,782</b>	<b>46,335</b>	<b>50,261</b>
45-450-500	Water - Principal	39,219	41,091	43,052	43,052	45,107
45-450-501	Water - Interest	11,618	9,746	7,785	7,785	5,730
	<b>Total Debt Services</b>	<b>50,837</b>	<b>50,837</b>	<b>50,837</b>	<b>50,837</b>	<b>50,837</b>
45-450-600	Contingency	-	-	317	-	541
45-450-900	Unappropriated Ending Fund	-	-	20,000	20,000	20,000
	<b>Total Expenditures</b>	<b>50,837</b>	<b>50,837</b>	<b>71,154</b>	<b>70,837</b>	<b>71,378</b>

## AIRPARK WATER IMPROVEMENT FUND 89

**PURPOSE:**

The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. The last loan payment was made in Fiscal Year 17-18; therefore, this fund will become inactive in Fiscal Year 18-19.

<i>Airpark Water Improvement Fund 89</i>							
Resources	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
<b>Working capital carryover</b>	\$ 66,708	\$ 141,893	\$ 90,656	\$ 90,655	\$ -	\$ -	\$ -
<b>Current year resources</b>							
Interest	\$ 368	\$ 1,069					
Intergovernmental	179,272	75,199	18,560	18,559			
OEDD Loan & Grant							
Transfers	21,774						
<b>Total current year resources</b>	\$ 201,414	\$ 76,268	\$ 18,560	\$ 18,559	\$ -	\$ -	\$ -
<b>Total resources</b>	\$ 268,122	\$ 218,161	\$ 109,216	\$ 109,214	\$ -	\$ -	\$ -
Expenditures	Actual FY 15-16	Actual FY 16-17	Budget FY 17-18	Estimated FY 17-18	Proposed Budget FY 18-19	Approved Budget FY 18-19	Adopted Budget FY 18-19
Debt service	\$ -	\$ -	\$ -	\$ -			
1996 Principal OEDD B95010A	54,429	59,949					
1996 Interest OEDD B95010A	6,291	3,298					
1996 Principal OEDD B95010B 12/01	27,745	29,409	30,318	30,318			
1996 Interest OEDD B95010B	3,429	1,765					
1998 Principal OEDD B95010C	29,823	30,065					
1998 Interest OEDD B95010C 12/01	4,512	3,020	1,516	1,516			
Transfers			77,382	77,380			
Contingency			0	0	0	0	0
<b>Total expenditures</b>	\$ 126,229	\$ 127,506	\$ 109,216	\$ 109,214	\$ -	\$ -	\$ -
<b>Ending working capital</b>	\$ 141,893	\$ 90,655	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Interest Rates	Date of Issue	Fiscal Year of Maturity	Outstanding July 1, 2018	Issued	Paid	Outstanding June 30, 2019	Due Within One Year
<b>PRINCIPAL TRANSACTIONS</b>								
General Obligations								
Crown Zellerbach	4.00%	2002	2019	\$ 26,202	\$ -	\$ 26,202	\$ -	\$ -
Capital Leases	5.95%	2015	2019	25,460	-	25,460	-	-
Enterprise Obligations								
GO Water Bond	5.00%	1979	2020	71,556	-	45,107	26,449	26,449
Dutch Canyon Waterline Loan	3.68%	2010	2031	773,779	-	52,964	720,815	54,913
Water Plant Phase 1 & 2	4.43%	2002	2028	951,783	-	78,063	873,720	78,650
Water Storage Reservoirs	1.00%	2004	2036	2,464,474	-	133,157	2,331,317	134,488
Wastewater DEQ Loan	0.00%	2011	2031	220,515	-	17,642	202,873	17,642
Wastewater US Bank Loan	2.47%	2014	2020	300,000	-	100,000	200,000	100,000
Capital Leases	3.65%	2015	2019	222,108	-	71,028	151,081	57,135
Subtotal				\$ 5,055,877	\$ -	\$ 549,622	\$ 4,506,255	\$ 469,277
<b>INTEREST TRANSACTIONS</b>								
General Obligations								
Crown Zellerbach	4.00%	2002	2019	\$ 1,048	\$ -	\$ 1,048	\$ -	\$ -
Capital Leases	5.95%	2015	2019	1,515	-	1,515	-	-
Enterprise Obligations								
GO Water Bond	5.00%	1979	2020	9,736	-	5,730	4,006	4,006
Dutch Canyon Waterline Loan	3.68%	2010	2031	195,898	-	28,475	167,423	26,526
Water Plant Phase 1 & 2	4.43%	2002	2028	264,784	-	44,854	219,930	41,342
Water Storage Reservoirs	1.00%	2004	2036	228,593	-	24,645	203,948	23,313
Wastewater DEQ Loan	0.00%	2011	2031	-	-	-	-	-
Wastewater US Bank Loan	2.47%	2014	2020	11,115	-	6,175	4,940	3,705
Capital Leases	3.65%	2015	2019	26,856	-	11,501	15,355	7,965
Subtotal				\$ 2,504	\$ -	\$ 123,943	\$ 615,602	\$ 106,857
Grand Total				\$ 5,058,382	\$ -	\$ 673,565	\$ 5,121,857	\$ 576,134

<b>City of Scappoose</b>		
<b>Fiscal Year 2018-2019</b>		
<b>Fund Transfers</b>		
	<b>Transfers in</b>	<b>Transfers out</b>
General Fund	\$ 383,034	\$ 153,200
Law Enforcement Fund	-	-
Watts House Fund	20,000	-
PEG Fund	-	-
Building Fund	-	28,256
Street Fund	-	58,179
Foot Paths and Bike Trail Fund	-	-
Storm Drainage Fund	-	-
Storm Drainage SDC Fund	-	2,422
Street SDC Fund	-	4,577
Parks SDC Fund	-	835
Pool Fund	-	-
Unemployment Fund	-	-
Water Fund	-	136,306
Water SDC Fund	95,444	2,347
Wastewater Fund	-	110,279
Wastewater SDC Fund	-	2,077
GO Bonded Debt Service Fund	-	-
	\$ 498,478	\$ 498,478

## 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 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 major version of the budget. Each corresponds with a different phase of the budget process.

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

**Proposed:** The proposed budget is the one proposed by the Budget Officer and is reviewed by the Budget Committee for their review and approval.

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

**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.

**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 exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.

**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 disburses. 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 principle 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 connections 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 a 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-** The City's primary operating fund. There are no restrictions as to the purpose in which the revenues in this fund can be used.

**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**- Infrastructure are assets that are immovable and of value only to the City. It includes roads, bridges, curbs and gutters, sidewalks, drainage systems, lighting systems, and water and wastewater systems.

**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)**- The property which is to be assessed for the cost or the part of the cost of local improvements and the property on which the local improvement is located.

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

**Local Government**- Any city, county, port, school 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-** What we want to accomplish. City-wide objectives can be longer term than one-year, cross departments, and/or are comprehensive in scope.

**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 governmental 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-today 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 is 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 projection 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-** The proposed budget is the one proposed by the Budget Officer and is reviewed by the Budget Committee for their review and approval.

**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 met 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