



City of Scappoose

Proactive, Efficient and Friendly Service

Adopted Budget Fiscal Year 2009-2010

Committee Members

Scott Burge
Larry Meres
Loren Holm
Teresa Keller

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Art Heerwagen
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Bruce Shoemaker
Prudence White

2009-2010 Budget Message

May 4, 2009

Dear Mayor, City Council, and Budget Committee Members:

During the past few years, the City of Scappoose has enjoyed remarkable growth. Last year, that growth slowed considerably. During the good times, the City budgeted conservatively and was able to put some money aside for a rainy day. That rainy day is here and those reserve funds are going to help us get through this down cycle. As anticipated, this budget accounts for reductions in revenues, expenditures, and staffing levels. Committee members should not expect this down cycle to last only one year. It is important to remember that life isn't a one way street and we need to take the bad with the good. If we look back, we will find that there has been over 30 recessions in this country's history. Each of these events had one thing in common - they all ended! This one will end too.

With this in mind, we, as leaders, need to focus on the positive activities that are occurring and use them as a platform to build a stronger, more economically diverse city. Staff continues to work to complete the Veterans Park and the Dutch Canyon Water Line project will begin construction this summer. During our last goal setting session, Council decided that the number one goal should be fostering economic development. Shortly after that meeting, we received news that Scappoose was successful in obtaining two federal stimulus grants. The first is to repair the sidewalks along the west side of Highway 30 and the second is to construct the Havlik/Hwy 30 Railroad Crossing. Each of these projects will help our community economically in the short term and, more importantly, in the long term.

As you look through the budget document, you will find that more charts and graphs have been added to assist the reader better understand the General Fund. Over the coming years, staff will be making other changes to the budget document to better explain the Enterprise Funds. As required by Oregon Budget Law, this proposed budget balances resources with expenditures.

Personnel, Salaries, and Benefits

Total Personnel Services in the proposed budget is \$3,130,328. This represents a decrease of \$250,530 over the previous year's budget. The Maintenance Mechanic's position has been eliminated and the Office Administrator III position at the Community Development Department has been reduced to half-time.

General Fund

Revenue in the General Fund is projected to be \$2,632,533 with total resources equaling \$4,662,100. Expenditures within the General Fund are budgeted at \$3,562,100. The Administration Department accounts for 15 percent of General Fund expenditures, the Police Department accounts for 44 percent, Parks Department accounts for 8 percent, Municipal Court accounts for 6 percent, Planning Department accounts for 5 percent, and Non-Departmental Transfers accounts for 15 percent. In addition, the budget places \$395,621 in a contingency line item and \$1,100,000 in an Unappropriated Ending Fund Balance line item.

Enterprise Funds

Due to the lack of construction, revenues for Water, Sewer, Streets, Parks, and Storm water SDC funds are projected significantly lower. Staff anticipates approximately 15 construction permits for new homes will be issued this year. While staff has concerns for all SDC funds, the lack of revenue in the Water SDC fund could pose a significant issue in the 2010/2011 Fiscal Year due to outstanding loans.

The Street fund continues to be problematic. All revenues to maintain our local road system come from the State Gasoline Tax. This revenue is not adequate to maintain our roads in their present condition. At some point in the near future, the Council will need to have a discussion on how to fund our road maintenance program.

The Contingency in the Water Fund is budgeted at approximately \$1 million. While this may seem high, Committee members need to remember that those funds may have to cover over \$540,000 in next year's loan payments. As mentioned earlier, the Dutch Canyon Water Line project will begin construction this summer and the City will finally resolve that longstanding issue.

As City Manager, I want to thank the entire management team for their work in creating our proposed 2009/10 budget. While revenues are not what we would like to see, our budget continues to address Council goals while being mindful of the economic challenges facing us. I believe that the task before us is to set the course for Scappoose's economic future and, I think by focusing on the positives, that future is bright.

Respectfully Submitted,

Jon G. Hanken
City Manager

Mayor

Citizens

Council

City Manager

City Recorder

Finance Administrator
Court Clerk
Office Administrator I

Building Official
City Planner
Office Administrator III

Water Plant
Supervisor
Operator III
Operator II
Operator I

Sewer Plant
Supervisor
Operator III
Operator II
Operator I

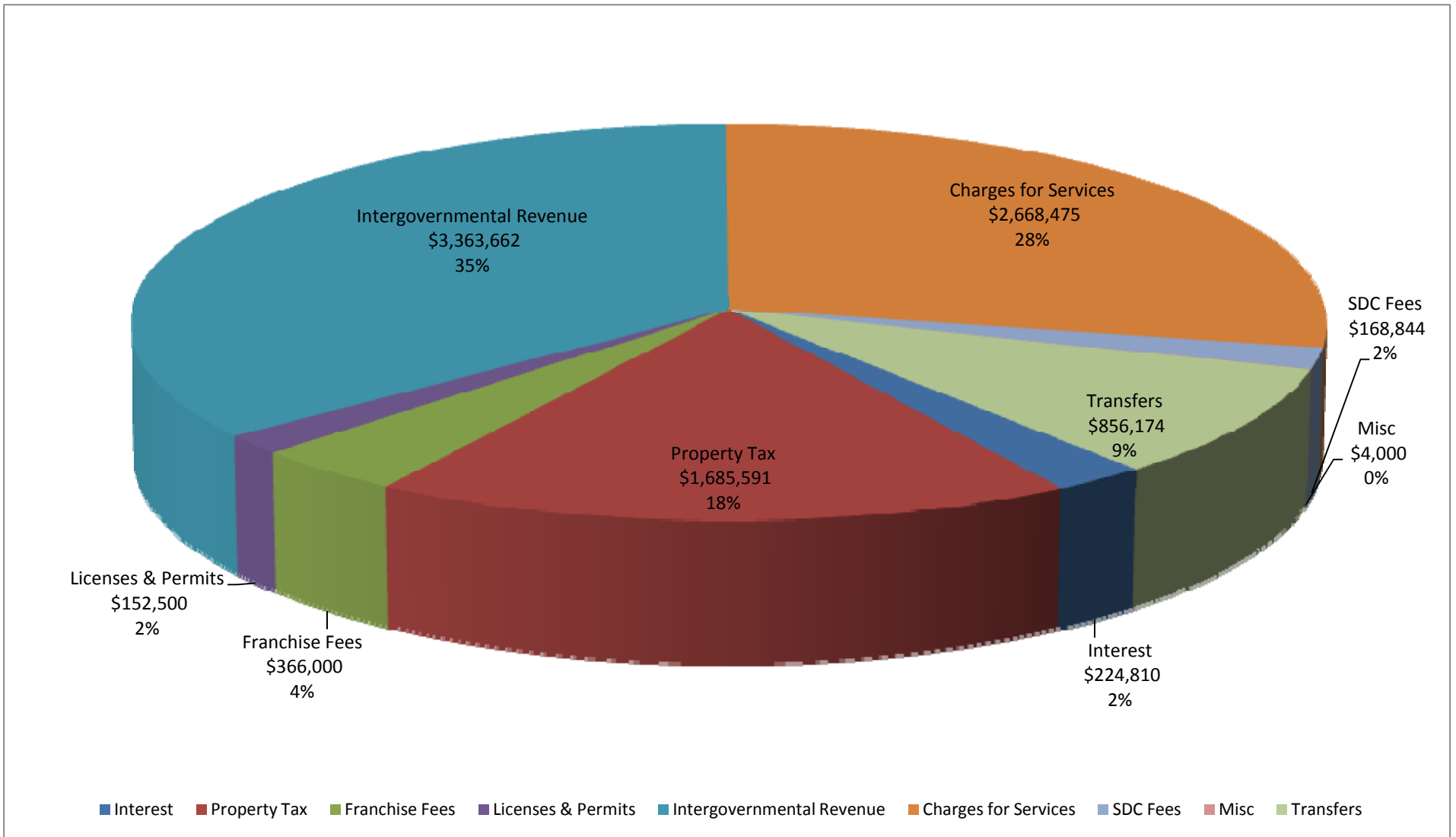
Fields Services
Manager
Utility III
Utility II
Utility I

Police Chief
Lieutenant
Sergeant
Patrol Officer
Records Clerk

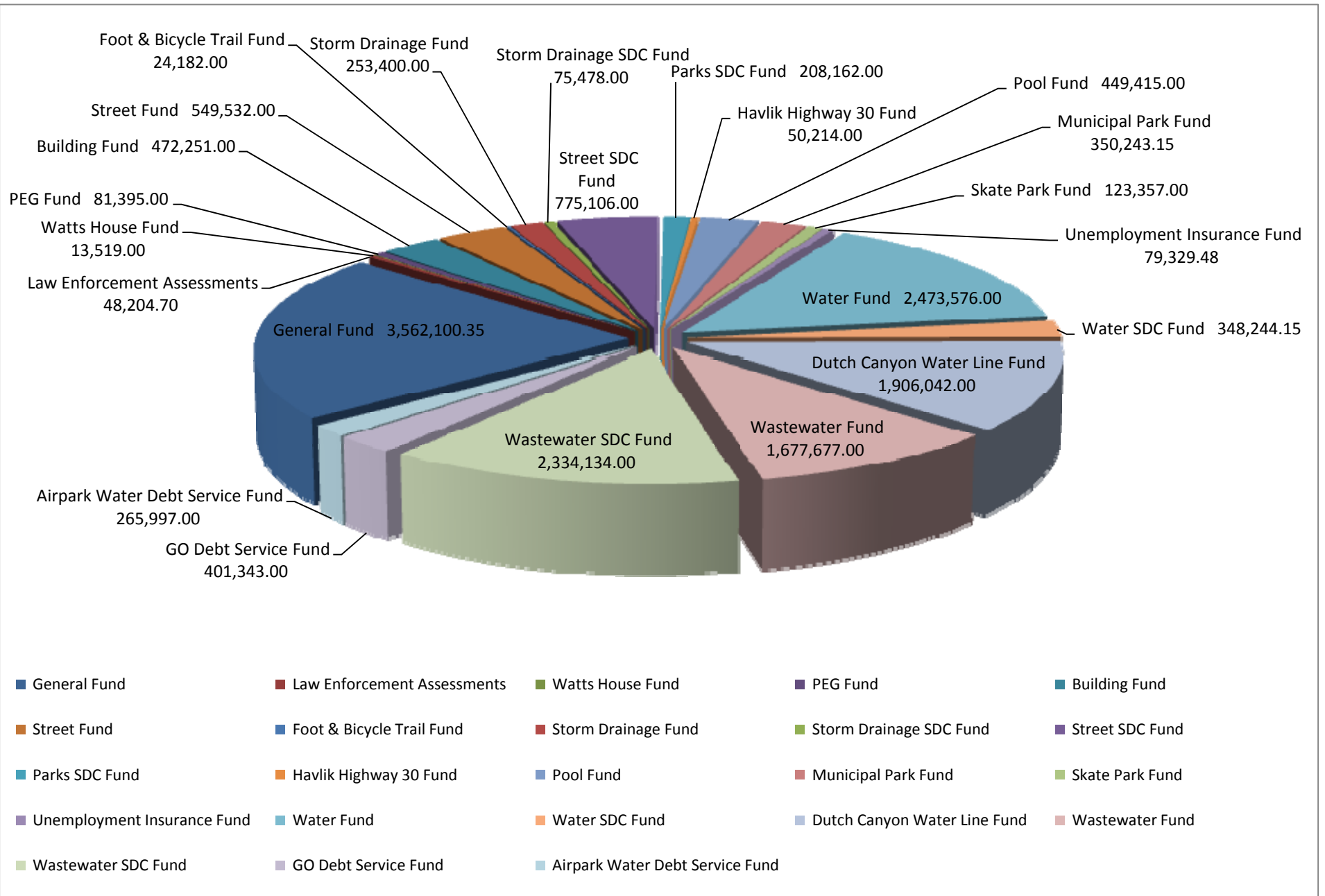
Fiscal Year 2009-2010 FTE by Department

Administration .45 FTE
Police 11.47 FTE
Planning .70 FTE
Parks 2.29 FTE
Building 1.28 FTE
Court 1.11 FTE
Streets 1.51 FTE
Water 7.37 FTE
Sewer 5.82 FTE

Total Resources Fiscal Year 2009-2010



Total Expenditure Fiscal Year 2009-2010



GENERAL FUND 10

PURPOSE:

The General Fund consists of revenues collected from property taxes, franchise fees, license and permit fees, intergovernmental revenue, charges for services, interest income, revenue 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 FY09-10 has a beginning cash position of \$2,029,567. 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 \$385,621 Contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,100,000 to an Unappropriated Ending Fund Balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for FY10-11 beginning cash carryover.

Property tax revenue is projected to be \$1,423,000. This amount is based on the City levying its tax rate of \$3.2268 on the assessed valuation of the district. The City estimates a 90.7% collection rate for the fiscal year. Due to the current economic conditions, staff has reduced the collection rate by three percent. Normally, the staff estimates a 93.7% collection rate. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office

Franchise fee revenues are estimated to be \$366,000. Franchise fees are received from the following utilities with the estimated revenues to the City in parenthesis; CenturyTel (\$28,000); Columbia River PUD (\$126,000); NW Natural Gas (\$97,500); Waste Management of Oregon (\$40,000); and Comcast Cable (\$71,500) and Natural Gas Royalties (3,000).

The City anticipates collecting \$20,000 licenses and permits. All of the revenue in this category is a result of business license fees and the reduced revenue is a result of Council's fee reduction to encourage economic development.

Intergovernmental Revenues are estimated to be \$148,110. The City anticipates receiving revenue of \$79,225 for liquor and \$8,885 for cigarettes. The per capita rate for cigarettes is \$1.42 and the per capita rate for liquor is \$11.71. The City does not anticipate receiving State Revenue Sharing monies.

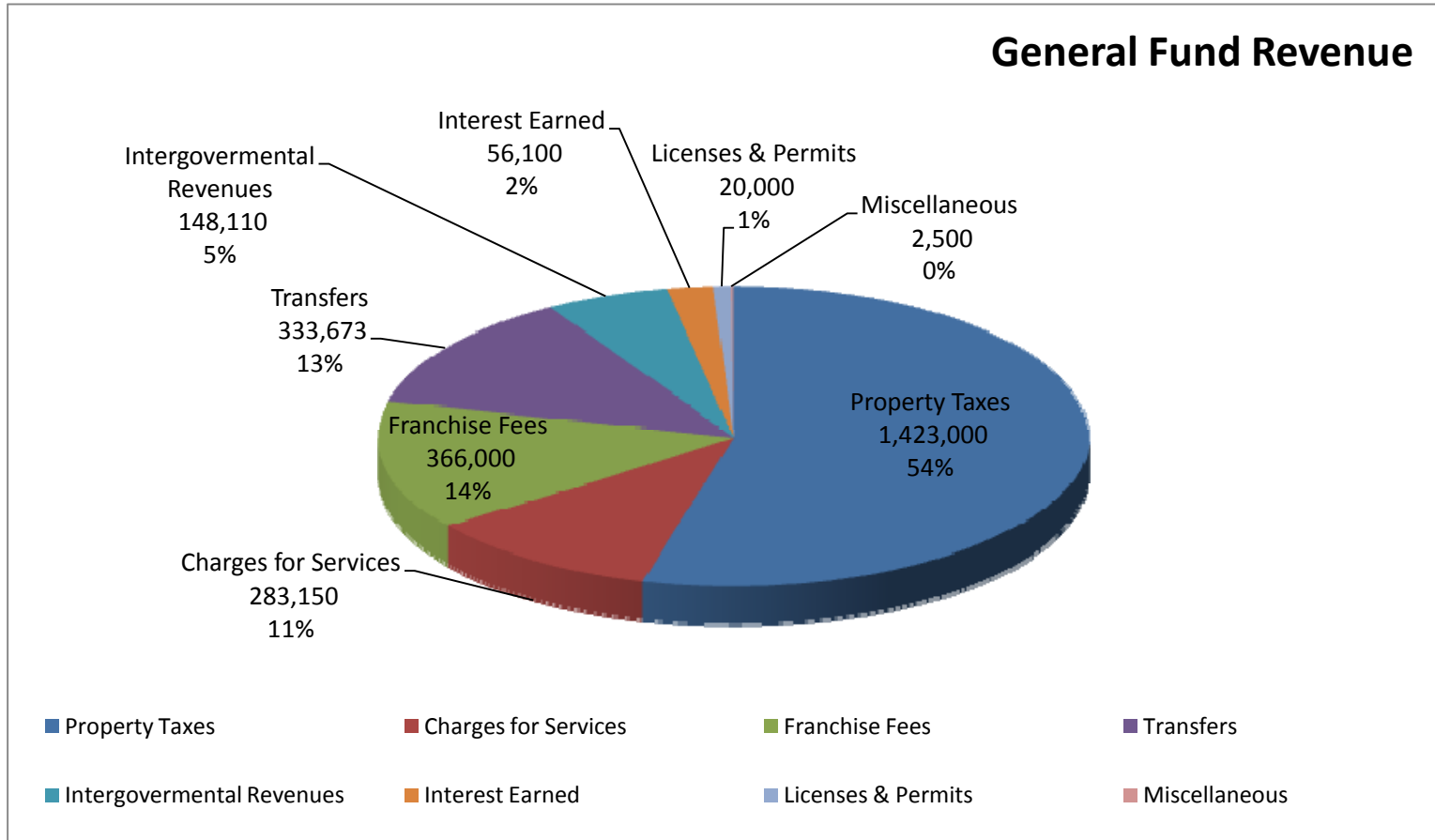
The Charges for Services has anticipated revenue of \$283,150. The Municipal Court Department anticipates revenue of \$225,000, Planning revenue of \$15,000 and Police Administrative Fees of \$18,000.

Interest income for the year is estimated at \$56,100. As stated by the auditor, the City places the vast majority of its funds in the State Local Government Investment Pool (LGIP).

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

Transfers to the General Fund are projected to be \$333,673. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers in is found in the General Fund Revenue line item detail, they are also found in each department's budget line item detail.

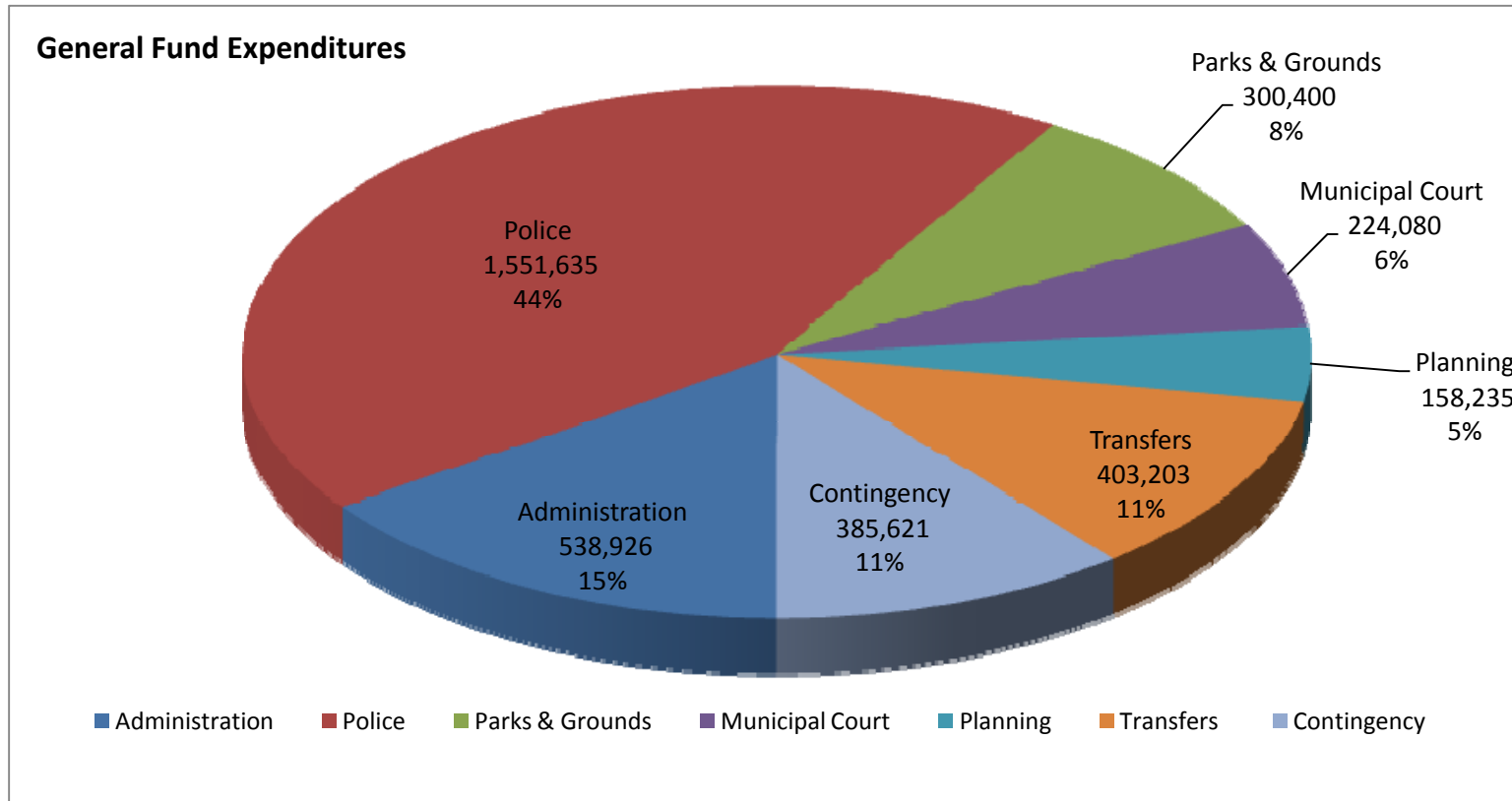
Total amount of revenue for the General Fund is projected to be \$2,632,533. Total Fund Resources are \$4,662,100.



Expenditures

Within the General Fund, the City expects to expend \$3,535,299. These expenditures are budgeted into the following departments: Administration (16% of General Fund expenditures), Police (43% of General Fund expenditures), Parks & Grounds (6% of General Fund expenditures), Municipal Court (6% of General Fund expenditures), Planning (4% of General Fund expenditures) and Contingency (11% of General Fund expenditures).

The Unappropriated Ending Fund Balance of \$1,100,000 represents 23% of Total Fund Resources. On the following pages, Budget Committee members will be provided with more detailed information related to expenditures within each department.



General Fund 10

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 1,748,595	\$ 2,160,818	\$ 2,096,440	\$ 2,232,265	\$ 2,029,567	\$ 2,029,567	2,029,567
Current year resources							
Property taxes	\$ 1,161,173	\$ 1,310,496	\$ 1,349,530	\$ 1,375,800	\$ 1,423,000	\$ 1,423,000	\$ 1,423,000
Interest	98,271	99,495	110,000	53,000	56,100	56,100	56,100
Franchise fees	353,116	334,491	321,000	368,258	366,000	366,000	366,000
Licenses and permits	62,879	62,813	63,000	53,000	20,000	20,000	20,000
Intergovernmental revenues	242,896	173,607	184,700	183,400	221,310	148,110	148,110
Charges for services	402,015	325,696	342,220	273,950	283,150	283,150	283,150
Miscellaneous	10,173	21,473	5,500	13,409	2,500	2,500	2,500
Transfers	104,031	242,669	317,877	317,877	333,672	333,673	333,673
Total current year resources	\$ 2,434,554	\$ 2,570,740	\$ 2,693,827	\$ 2,638,694	\$ 2,705,732	\$ 2,632,533	2,632,533
Total resources	\$ 4,183,149	\$ 4,731,558	\$ 4,790,267	\$ 4,870,959	\$ 4,735,299	\$ 4,662,100	4,662,100
Expenditures							
Administration	\$ 206,956	\$ 364,640	\$ 604,263	\$ 443,229	\$ 573,926	\$ 528,926	\$ 538,926
Police	1,266,475	1,333,147	1,712,817	1,526,187	1,551,608	1,551,635	1,551,635
Parks & Grounds	85,476	97,219	166,203	144,850	231,172	300,400	300,400
Municipal Court	209,190	216,036	270,246	240,889	224,080	224,080	224,080
Planning	77,208	130,551	184,375	120,237	157,982	158,235	158,235
Non Departmental Transfers	177,026	357,700	456,000	366,000	512,285	403,203	403,203
Contingency			296,363		384,247	395,621	385,621
Total expenditures	\$ 2,022,331	\$ 2,499,293	\$ 3,690,267	\$ 2,841,392	\$ 3,635,299	\$ 3,562,100	3,562,100
Other requirements							
Unappropriated ending fund balance	\$-	\$-	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Total other requirements	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	1,100,000
Ending available working capital	\$ 2,160,818	\$ 2,232,265	\$ -	\$ 929,567	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Description	2010 Budget
1,105,858	1,248,702	1,300,800	1,300,800	10-000-001	Taxes Necessary to Balance B	1,363,800
55,315	61,794	48,730	75,000	10-000-002	Delinquent Taxes	59,200
98,271	99,495	110,000	53,000	10-000-003	Interest Earned	56,100
60,547	63,626	74,800	77,500	10-000-015	State Liquor Tax	79,225
11,315	9,987	9,900	9,900	10-000-020	State Cigarette Tax	8,885
51,459	49,748	40,000	40,000	10-000-025	State Revenue Sharing	-
303,792	268,003	300,000	240,000	10-000-030	Court Fines/Fees/Costs	225,000
743	346	220	150	10-000-055	Street Trees (1% of land use	150
73,597	34,285	22,000	15,800	10-000-065	Planning & Developing Fees	15,000
-	-	-	-	10-000-066	Planning Grant	25,000
-	5,000	-	-	10-000-067	Contract Project Planner	-
62,879	62,813	63,000	53,000	10-000-060	Business Licenses	20,000
51,741	-	-	-	10-000-075	Cops Fast Grant	-
35,403	29,769	30,000	28,000	10-000-081	CenturyTel Franchise (7%)	28,000
111,576	119,840	110,000	125,281	10-000-082	PUD Franchise (4%)	126,000
85,124	84,602	85,000	97,537	10-000-083	NW Natural Gas Franchise (3%)	97,500
38,978	41,104	38,000	38,000	10-000-084	Garbage Franchise (5%)	40,000
45,953	59,176	55,000	71,500	10-000-085	Cable Franchise (5%)	71,500
10,173	21,473	5,500	13,400	10-000-100	Miscellaneous	2,500
67,834	50,246	60,000	56,000	10-000-101	Police Donations & Grants	60,000
23,575	18,061	20,000	18,000	10-000-102	Police Administrative Fees	18,000
307	-	-	-	10-000-160	Parks Infrastructure. Inspection Fee	-
-	-	-	9	10-000-161	Parks Misc Revenue	-
36,081	-	3,000	7,940	10-000-670	Natural Gas Royalties	3,000
4,265	11,365	15,221	15,221	10-000-901	Transfer in Municipal Court	10,468
3,185	9,803	22,249	22,249	10-000-903	Transfer in Building Fund	18,354
7,034	-	-	-	10-000-914	Transfer in Bancroft Fund	-
3,625	8,353	9,539	9,539	10-000-915	Transfer in Parks	12,354
3,626	8,354	18,650	18,650	10-000-916	Transfer in Planning Fund	16,164
8,895	21,003	26,407	26,407	10-000-917	Transfer in Street Fund	20,429
14,905	36,490	50,876	50,876	10-000-918	Transfer in Water Fund	80,763
14,900	36,490	49,607	49,607	10-000-919	Transfer in Sewer Fund	63,176
13,621	72,926	92,763	92,763	10-000-920	Transfer in Police	103,522
7,866	9,454	8,103	8,103	10-000-921	Transfer in Street SDC Fund	2,141
4,587	5,544	4,752	4,752	10-000-922	Transfer in Parks SDC Fund	1,255
-	1,705	1,461	1,461	10-000-923	Transfer in Storm Drainage	252
8,416	10,115	8,580	8,580	10-000-924	Transfer in Water SDC Fund	2,290
3,048	3,745	3,270	3,270	10-000-925	Transfer in Water SDC Reimbursement	847
6,058	7,322	6,399	6,399	10-000-926	Transfer in Sewer SDC Fund	1,658
2,434,554	2,570,740	2,693,827	2,638,694		Total General Fund Revenue	2,632,533

ADMINISTRATIVE DEPARTMENT

PURPOSE:

The Administration Department includes the City Manager and support staff. The responsibilities of the department include day-to-day management of the City; converting City Council goals into action; managing City contracts, franchise agreements and grant projects, responding to citizen inquiries and complaints, working with State and Federal elected officials and departments, and managing the City records.

VISION FOR THE YEAR:

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

BUDGET NOTES:

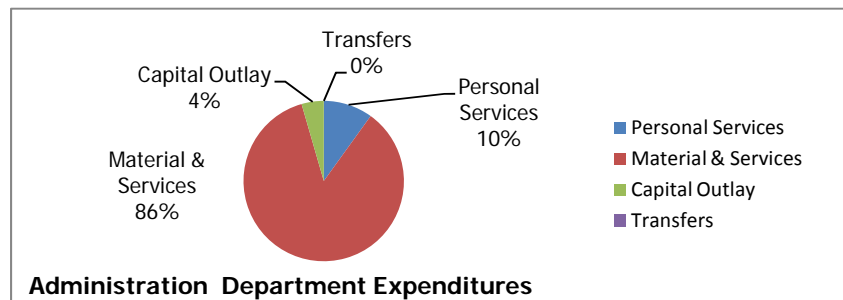
The proposed budget allocates \$573,926 for an operational budget and \$53,593 has been budgeted for Personal Services. The Materials and Services proposed in this budget is \$496,333. This figure continues to grow due to transferring departmental expenses to administration department to be paid. Under Facility Maintenance, staff is still working on the project list related to improving the building and grounds around City Hall.

Budget Committee members will again find a line item for Economic Development and Emergency Management. Under Economic Development, staff is recommending spending \$5,000 to be a title sponsor of the Scappoose Sauerkraut Festival.

The Emergency Management line item is the continuation of the City's contribution for the County's Homeland Security/Emergency Management Program.

NUMBER OF FTE'S: .45

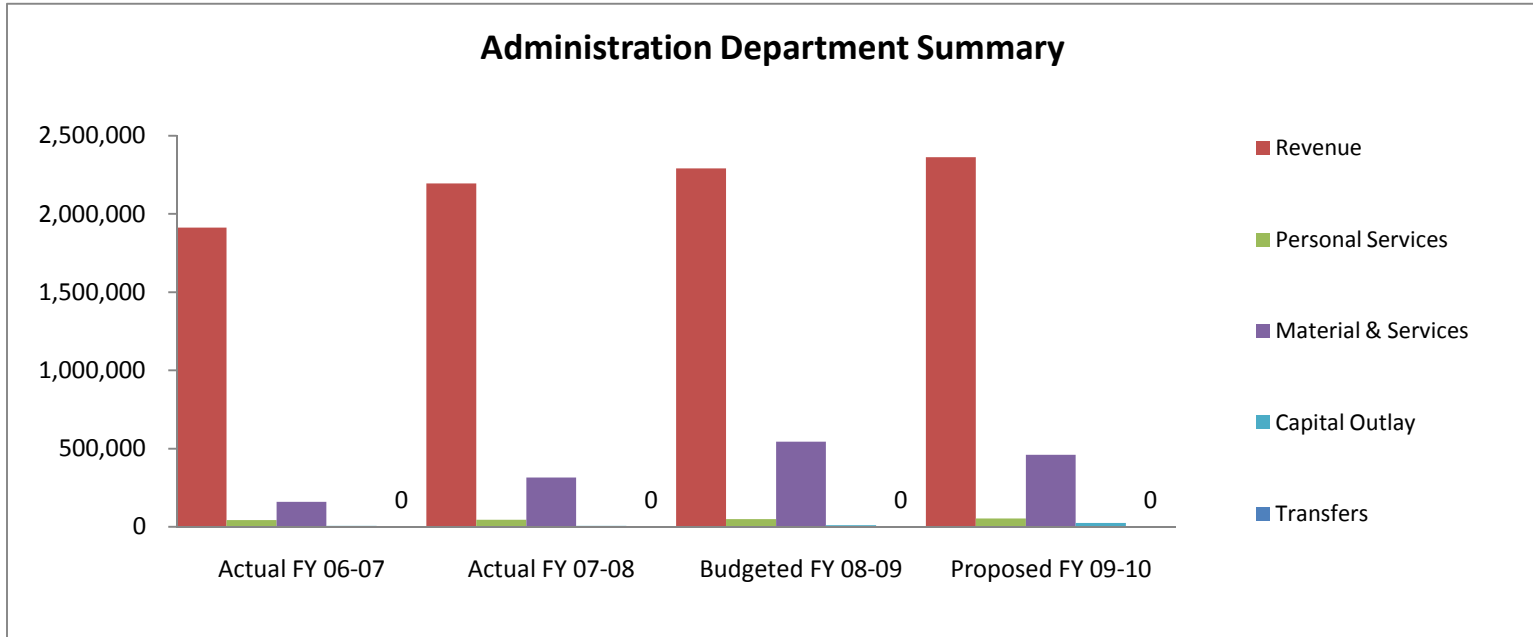
PERCENTAGE OF TIME ALLOCATION: City Manager 15% City Recorder 15% Finance Administrator 15%



Administration Department Expenditures

Administration

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Personal Services	\$ 42,212	\$ 44,552	\$ 49,826	\$ 48,231	\$ 53,593	\$ 53,593	\$ 53,593
Materials & Services	159,463	314,463	544,437	388,998	496,333	451,333	461,333
Capital Outlay	5,281	5,625	10,000	6,000	24,000	24,000	24,000
Transfers					0	0	0
Total expenditures	\$ 206,956	\$ 364,640	\$ 604,263	\$ 443,229	\$ 573,926	\$ 528,926	538,926



2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Administration Department Description	2010 Budget
12,698	13,619	14,661	14,661	10-100-100	City Manager	15,209
8,061	8,720	9,431	9,431	10-100-106	Finance/Office Manager	10,274
7,062	7,640	8,261	8,261	10-100-110	City Recorder	8,997
1,017	1,028	1,021	1,221	10-100-122	Maintenance Mechanic	-
-	-	-	-	10-100-142	Overtime	-
4,465	4,760	6,871	5,619	10-100-146	Health Insurance	8,400
6,180	6,169	5,918	6,448	10-100-148	Retirement Benefits	6,117
2,317	2,372	3,320	2,490	10-100-150	Social Security	4,275
412	244	343	100	10-100-152	Workers' Compensation	321
42,212	44,552	49,826	48,231		Total Personal Services	53,593
33,488	42,969	106,950	65,000	10-100-200	Building/Facilities Maintenance	16,650
-	65	40,600	40,420	10-100-201	Building Lease	41,493
-	-	-	-	10-100-202	Equipment Maintenance	500
8,012	8,206	11,675	9,000	10-100-203	Maintenance Agreements	13,135
-	767	2,500	100	10-100-204	Vehicle Maintenance	-
9,525	9,804	12,760	12,760	10-100-216	Office Supplies	13,300
-	-	-	-	10-100-218	Operational Supplies	2,500
11,105	12,668	13,140	7,000	10-100-228	Utilities	8,340
35,865	40,802	90,000	60,000	10-100-230	Contractual/Professional	100,700
537	-	3,000	200	10-100-232	Elections	3,000
259	(3,001)	1,200	1,200	10-100-234	Miscellaneous	800
2,175	123,457	151,500	103,000	10-100-238	Insurance	170,906
6,132	10,897	14,700	13,500	10-100-240	Travel/Training	23,500
15,614	15,582	18,959	20,000	10-100-242	Dues/Fees/Subscriptions	22,056
5,000	5,064	25,000	5,000	10-100-243	Economic Development	15,000
1,751	2,365	5,635	5,000	10-100-244	Publications/Notices/Advertising	2,635
-	6,818	6,818	6,818	10-100-245	Emergency Management	6,818
30,000	38,000	40,000	40,000	10-100-246	Community Contributions	20,000
159,463	314,463	544,437	388,998		Total Materials & Services	461,333
-	-	-	-	10-100-300	Equipment & Furniture	1,000
5,281	5,625	10,000	6,000	10-100-344	Computer Hardware and Software	23,000
5,281	5,625	10,000	6,000		Total Capital Outlay	24,000
-	-	-	-	10-100-401	Transfer to Unemployment Fund	-
-	-	-	-		Total Transfers	-
206,956	364,640	604,263	443,229		Total Expenditures	538,926

POLICE DEPARTMENT

PURPOSE:

The City of Scappoose Police Department is to serve the community in all aspects of law enforcement for the safety and protection of our citizens.

VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to continue criminal investigations; traffic safety enforcement, and programs we feel are beneficial to our community. Some of these programs include: the school resource officer, citizen's academy, and the CERT team.

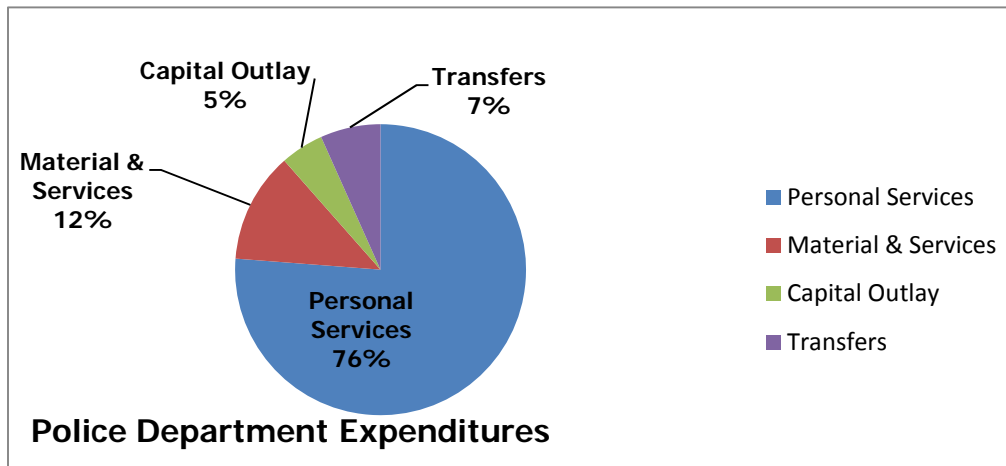
BUDGET NOTES:

Total operational cost for the department is budgeted at \$1,551,635. Police Personal Services are \$1,184,247. Material and Services costs are budgeted at \$189,788. The Departments anticipates spending \$74,051 in the Capital Outlay line item for vehicle leases, equipment, computers and matching funds for grants.

NUMBER OF FTE'S: 11.47

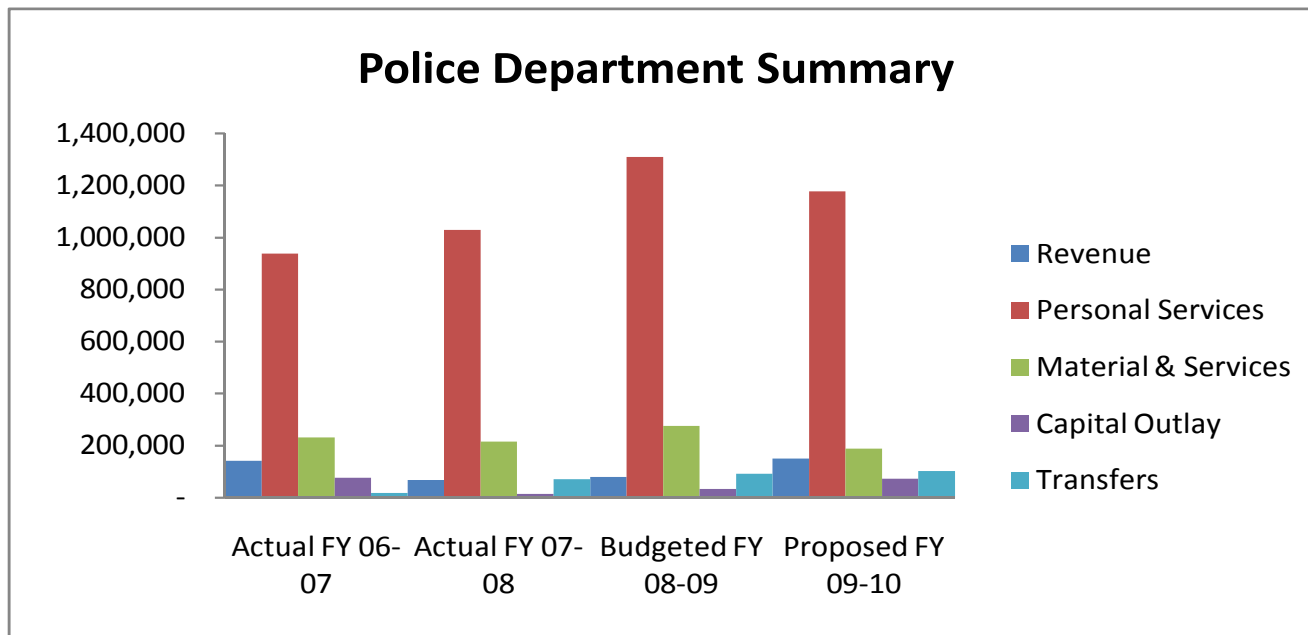
PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Lieutenant	100%
Sergeant	100%	Police Administrator	100%	Officers (7)	700%



Police Department Expenditures

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Police							
Personal Services	\$ 937,513	\$ 1,029,575	\$ 1,308,704	\$ 1,122,074	\$ 1,184,247	\$ 1,184,274	\$ 1,184,274
Materials & Services	232,201	215,976	276,850	276,850	189,788	189,788	189,788
Capital Outlay	78,140	14,670	34,500	34,500	74,051	74,051	74,051
Transfers	18,621	72,926	92,763	92,763	103,522	103,522	103,522
Total expenditures	\$ 1,266,475	\$ 1,333,147	\$ 1,712,817	\$ 1,526,187	\$ 1,551,608	\$ 1,551,635	1,551,635



2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Police Department Description	2010 Budget
12,698	13,619	14,661	14,661	10-140-100	City Manager	15,209
8,061	8,720	9,432	9,432	10-140-106	Finance/Office Manager	10,273
650	680	695	695	10-140-108	Office Administrator I	721
7,062	7,640	8,261	8,261	10-140-110	City Recorder	8,997
3,052	3,085	3,062	3,600	10-140-122	Mechanic	-
78,481	84,901	91,804	91,804	10-140-124	Police Chief	95,321
-	77,832	81,516	81,516	10-140-125	Lieutenant	84,564
68,520	67,071	116,016	79,000	10-140-126	Police Sergeant	73,855
-	-	-	-	10-140-127	Corporal	-
357,582	323,693	352,941	347,000	10-140-128	Patrol Officers	344,770
33,337	36,341	38,945	31,605	10-140-130	Office Administrator I	38,188
12,203	14,155	15,942	22,500	10-140-132	Office Administrator I	-
38,179	38,079	44,357	35,000	10-140-142	Overtime	53,106
126,553	147,189	228,652	163,000	10-140-146	Health Insurance	211,839
123,209	132,069	169,092	148,000	10-140-148	Retirement Benefits	129,042
47,306	51,700	100,583	56,000	10-140-150	Social Security	89,900
20,619	22,799	32,745	30,000	10-140-152	Workers' Compensation	28,489
937,513	1,029,575	1,308,704	1,122,074		Total Personal Services	1,184,274
9,695	7,196	8,800	8,800	10-140-200	Building Maintenance	8,800
-	2,026	-	-	10-140-201	Building Lease	-
3,206	2,299	2,760	3,000	10-140-202	Equipment Maintenance	3,000
6,443	1,393	6,155	6,155	10-140-203	Maintenance Agreements	6,053
41,311	43,058	69,185	54,974	10-140-204	Vehicle Maintenance	48,535
10,460	9,530	9,420	9,420	10-140-216	Office Supplies	8,520
5,463	10,035	7,890	9,000	10-140-218	Operational Supplies	7,830
28,252	26,855	24,650	24,650	10-140-228	Utilities	25,320
28,960	56,287	50,800	50,800	10-140-230	Contractual/Professional Ser	45,400
301	512	500	500	10-140-234	Miscellaneous	500
1,227	-	1,600	1,600	10-140-236	Medical Mandates	1,560
52,043	-	-	5,000	10-140-238	Insurance	-
7,991	7,181	10,000	10,000	10-140-240	Travel/Training	10,000
937	1,348	1,530	2,000	10-140-242	Dues/Fees/Subscriptions	2,070
900	1,528	1,025	1,025	10-140-244	Publications/Notices/Advertising	1,170
9,240	11,270	23,740	23,740	10-140-252	Uniforms	19,030
2,055	2,289	2,000	2,000	10-140-253	Special Investigations	2,000
23,717	33,169	56,795	64,186	10-140-276	Leased Cars	-
232,201	215,976	276,850	276,850		Total Materials & Services	189,788
3,629	7,095	16,650	16,650	10-140-300	Equipment/Furniture	7,100
1,803	2,000	2,500	2,500	10-140-305	Radio Equipment	2,500
-	-	-	-	10-140-306	Vehicle Lease	47,451
5,489	5,575	5,350	5,350	10-140-344	Computer & Software	7,000
67,219	-	10,000	-	10-140-345	Matching Grant Funds	10,000
78,140	14,670	34,500	24,500		Total Capital Outlay	74,051
5,000	-	-	-	10-140-401	Transfer to Unemployment Fun	-
13,621	72,926	92,763	92,763	10-140-402	Transfer to GF ISF	103,522
18,621	72,926	92,763	92,763		Total Transfers	103,522
1,266,475	1,333,147	1,712,817	1,516,187		Total Expenditures	1,551,635

PARKS DEPARTMENT

PURPOSE:

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

VISION:

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

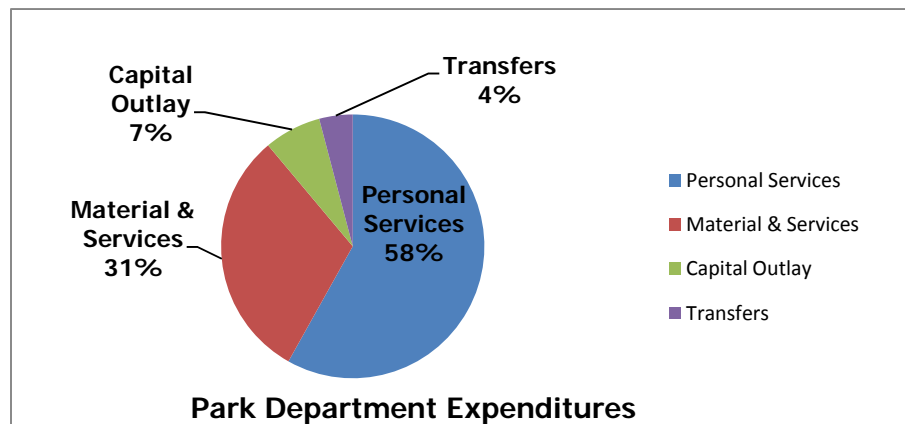
BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing grounds. The department has an operational budget of \$300,400 this figure represents Personal Services of \$174,625 and Material and Services of \$92,373. The fund has \$21,048 budgeted for Capital Outlay. This includes a mower and building improvements.

NUMBER OF FTE'S- 1.29

PERCENTAGE OF TIME ALLOCATION:

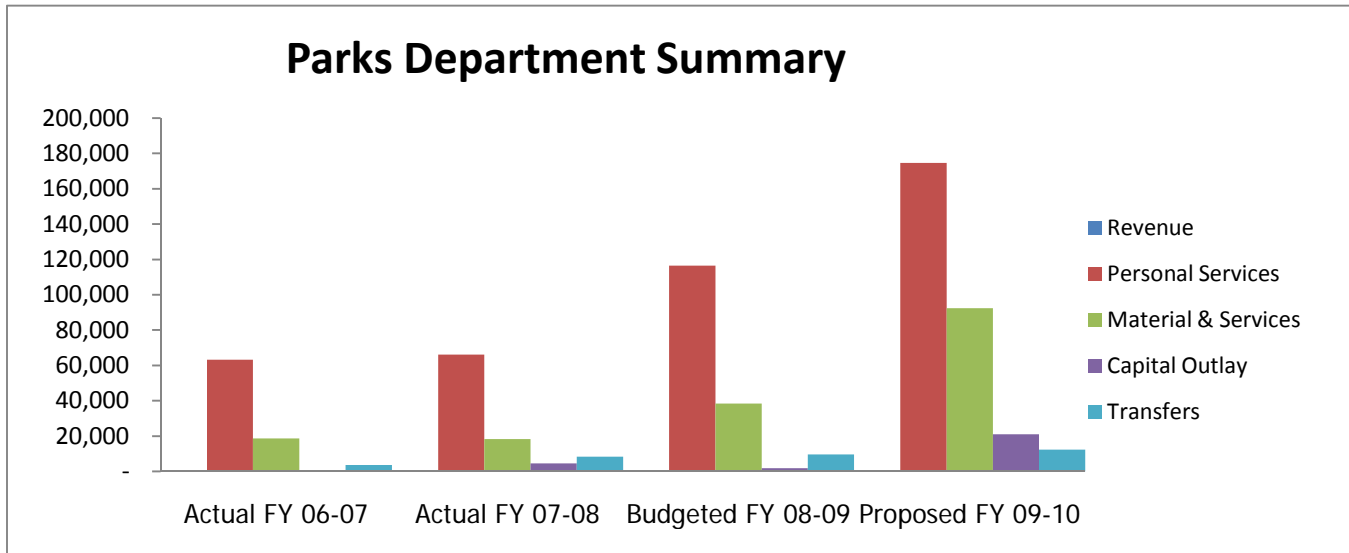
City Manager	5%	City Recorder	5%	Finance Administrator	2%	Office Administrator 1	2%
Field Services Supervisor	10%	Utility II	40%	Utility I	35%	Utility II	10%
Utility I	10%	Utility I	10%	Utility I	100%		



Parks Department Expenditures

Parks

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Personal Services	\$ 63,201	\$ 66,045	\$ 116,544	\$ 102,101	\$ 105,397	\$ 174,625	\$ 174,625
Materials & Services	18,650	18,278	38,320	32,210	92,373	92,373	92,373
Capital Outlay		4,543	1,800	1,000	21,048	21,048	21,048
Transfers	3,625	8,353	9,539	9,539	12,354	12,354	12,354
Total expenditures	\$ 85,476	\$ 97,219	\$ 166,203	\$ 144,850	\$ 231,172	\$ 300,400	300,400



2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Parks Department Description	2010 Budget
4,233	4,540	4,887	4,887	10-160-100	City Manager	5,070
1,612	1,163	1,257	1,257	10-160-106	Finance/Office Manager	1,370
650	680	695	695	10-160-108	Office Administrator I	721
2,354	2,547	2,754	2,754	10-160-110	City Recorder	2,999
6,540	6,887	7,243	7,243	10-160-118	Field Services Supervisor	7,392
18,404	18,844	35,555	35,555	10-160-121	Utility Workers	81,642
8,648	8,742	8,675	10,500	10-160-122	Mechanic	-
-	937	10,800	6,110	10-160-138	Part-Time Help	-
-	-	363	-	10-160-142	Over Time	678
7,879	8,346	20,002	16,000	10-160-146	Health Insurance	40,434
8,437	8,610	12,685	9,500	10-160-148	Retirement Benefits	17,376
3,247	3,392	8,852	5,500	10-160-150	Social Security	12,384
1,195	1,358	2,776	2,100	10-160-152	Workers' Compensation	4,559
63,201	66,045	116,544	102,101		Total Personal Services	174,625
418	372	2,000	1,000	10-160-200	Building/Facilities Maintenance	4,113
-	166	-	-	10-160-201	Building Lease	-
520	1,661	2,000	2,000	10-160-202	Equipment Maintenance	5,000
737	449	940	600	10-160-203	Maintenance Agreements	1,120
1,223	1,426	1,800	1,500	10-160-204	Vehicle Maintenance	3,000
1,550	1,801	1,010	2,400	10-160-206	Fuel, Oil, Lube	3,810
471	555	1,100	800	10-160-216	Office Supplies	2,100
2,440	3,361	6,520	6,520	10-160-218	Operational Supplies	9,480
40	25	250	150	10-160-220	Shop Maintenance Supplies	250
2,378	3,705	2,400	4,000	10-160-228	Utilities	6,600
6,051	3,351	16,900	10,000	10-160-230	Contractual/Profession	53,000
688	-	250	50	10-160-234	Miscellaneous	250
1,500	-	-	240	10-160-238	Insurance	-
73	339	1,000	1,000	10-160-240	Travel/Training	1,500
64	412	300	300	10-160-242	Dues/Fees/Subscriptions	300
-	259	250	350	10-160-244	Publications/Notices/Advertising	250
498	398	500	800	10-160-252	Uniforms/Safety/Equipment	500
-	-	1,100	500	10-160-254	Equipment Rental	1,100
18,650	18,278	38,320	32,210		Total Materials & Services	92,373
-	1,544	800	-	10-160-300	Equipment	20,110
-	3,000	1,000	1,000	10-160-306	Vehicle Lease or Purchase	938
-	-	-	-	10-160-344	Computer & Software Upgrades	-
-	4,543	1,800	1,000		Total Capital Outlay	21,048
-	-	-	-	10-160-401	Transfer to Unemployment	-
3,625	8,353	9,539	9,539	10-160-402	Transfer to GF ISF	12,354
3,625	8,353	9,539	9,539		Total Transfers	12,354
85,476	97,219	166,203	144,850		- Total Expenditures	300,400

MUNICIPAL COURT DEPARTMENT

PURPOSE:

The Scappoose Municipal Court, under direction of Presiding Judge, Diana Shera Taylor, 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 Court's vision for the coming year is to continue to preside over misdemeanors and violations. The Court plans to continue to substantially reduce the number of outstanding uncollected citations.

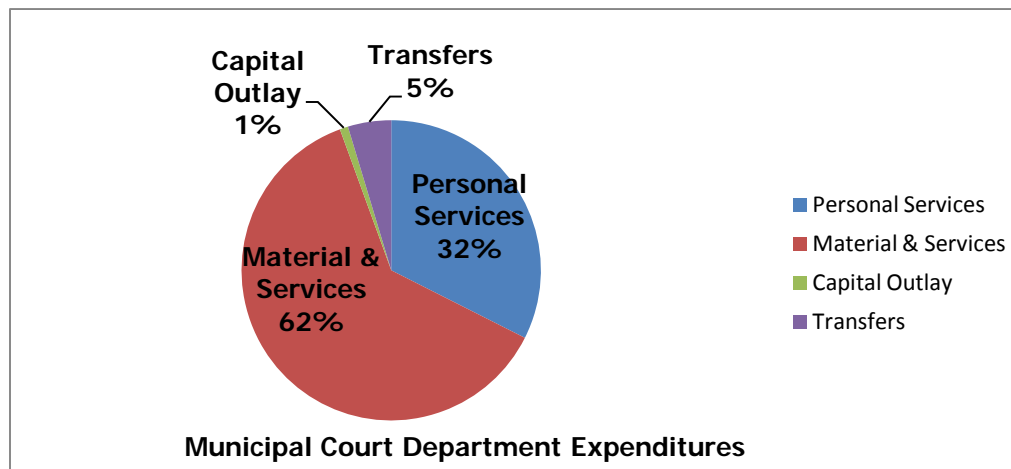
BUDGET:

The Court's budget is \$224,080. Within that budget, \$72,672 is budgeted for Personal Services. Materials and Services budget is \$138,940. Of that amount, Assessments constitutes the largest expenditure at \$75,000. When the Court assesses a fine, a portion of that fine goes to the State and the County. On average, 46 cents of every dollar collected by the Municipal Court goes to the State and County. Contractual/Professional services are the second largest expenditure in the Materials and Services Budget at \$47,880. This figure includes funds for the Judge's contract, prosecuting attorney and for court appointed attorneys. The budget also proposes computer and software upgrades of \$2,000.

NUMBER OF FTE'S- 1.11

PERCENTAGE OF TIME ALLOCATION:

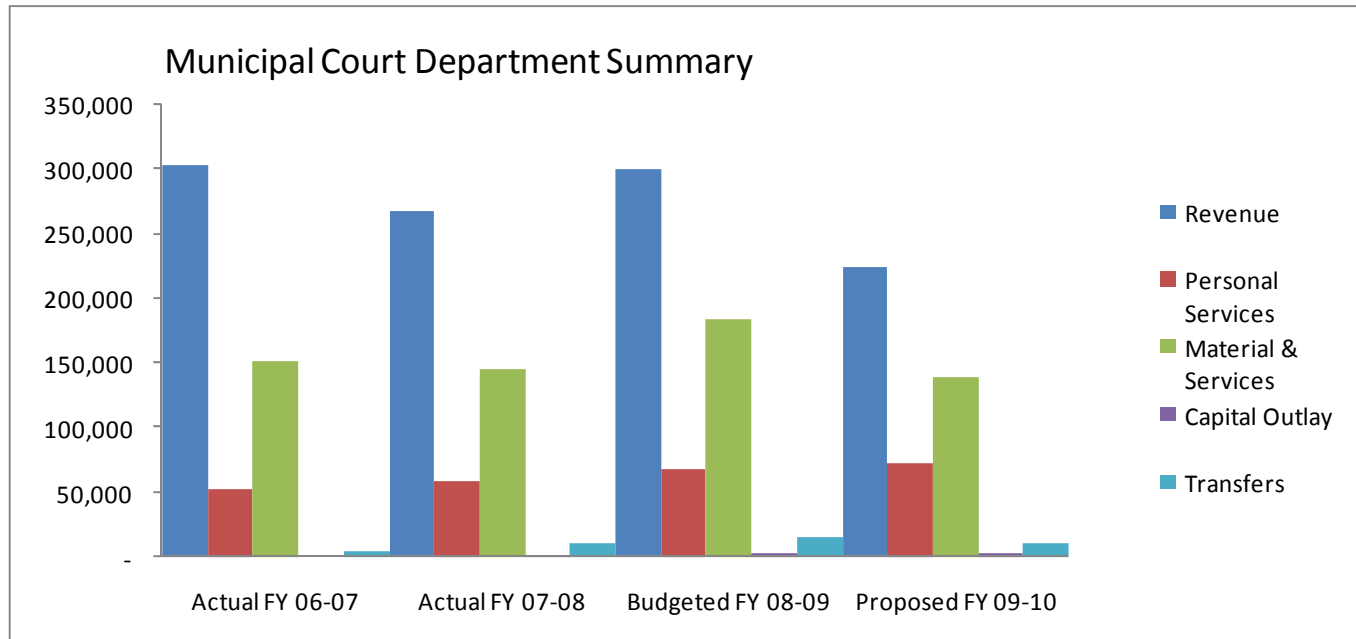
Court Clerk 100% City Manager 2% City Recorder 2% Finance Administrator 5% Office Administrator 1 2%



Municipal Court Department Expenditures

Municipal Court

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Personal services	\$ 53,143	\$ 58,426	\$ 67,995	\$ 62,778	\$ 72,672	\$ 72,672	\$ 72,672
Material & services	151,783	145,305	184,880	162,890	138,940	138,940	138,940
Capital outlay		940	2,150		2,000	2,000	2,000
Transfers	4,265	11,365	15,221	15,221	10,468	10,468	10,468
Total expenditures	\$ 209,191	\$ 216,036	\$ 270,246	\$ 240,889	\$ 224,080	\$ 224,080	224,080



2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	2009 Account	Municipal Court Department Description	2010 Budget
1,693	1,816	1,955	1,955	10-150-100	City Manager	2,028
1,612	2,907	3,144	3,144	10-150-106	Finance Administrator	3,424
650	680	695	695	10-150-108	Office Administrator I	721
942	1,528	1,652	1,652	10-150-110	City Recorder	1,200
-	291	1,218	300	10-150-142	Overtime	1,333
31,420	32,620	35,307	35,307	10-150-144	Court Clerk	38,644
5,965	7,146	9,594	7,700	10-150-146	Health Insurance	10,819
7,633	7,928	8,760	8,500	10-150-148	Retirement Benefits	8,400
2,778	3,048	5,445	3,300	10-150-150	Social Security	5,871
450	462	225	225	10-150-152	Worker's Compensation	232
53,143	58,426	67,995	62,778		Total Personal Services	72,672
-	459	800	940	10-150-200	Building/Facilities Maintenance.	1,000
-	167	-	-	10-150-201	Building Lease	-
-	-	-	-	10-150-202	Equipment Maintenance	-
2,742	3,007	5,300	3,000	10-150-203	Maintenance Agreements	3,600
2,043	2,331	3,500	2,000	10-150-216	Office Supplies	3,600
244	5,232	4,620	3,800	10-150-228	Utilities	4,440
70,031	70,592	91,920	75,000	10-150-230	Contractual/Professional	47,880
(2)	-	100	-	10-150-234	Miscellaneous	100
1,500	-	-	-	10-150-238	Insurance	-
3,895	1,139	2,500	2,500	10-150-240	Travel/Training	2,500
82	315	590	100	10-150-242	Dues/Fees/Subscriptions	270
-	36	-	-	10-150-244	Publications/Notices/Advertising	-
262	-	550	550	10-150-248	Jail/Jury	550
70,985	62,027	75,000	75,000	10-150-250	Assessments	75,000
151,783	145,305	184,880	162,890		Total Materials & Services	138,940
-	940	2,150	-	10-150-344	Computer Hardware & Software	2,000
-	940	2,150	-		Total Capital Outlay	2,000
4,265	11,365	15,221	15,221	10-150-402	Transfer to GF ISF	10,468
4,265	11,365	15,221	15,221		Total Transfers	10,468
209,190	216,035	270,246	240,889		Total Expenditures	224,080

PLANNING DEPARTMENT

PURPOSE:

The Planning Department is committed to serving existing and new residents with comprehensive planning services in the belief that a growing community can remain livable, can meet the needs of its citizens and become a diverse community with jobs and housing needs met.

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. Staff also plans to continue work on a potential urban growth boundary expansion.

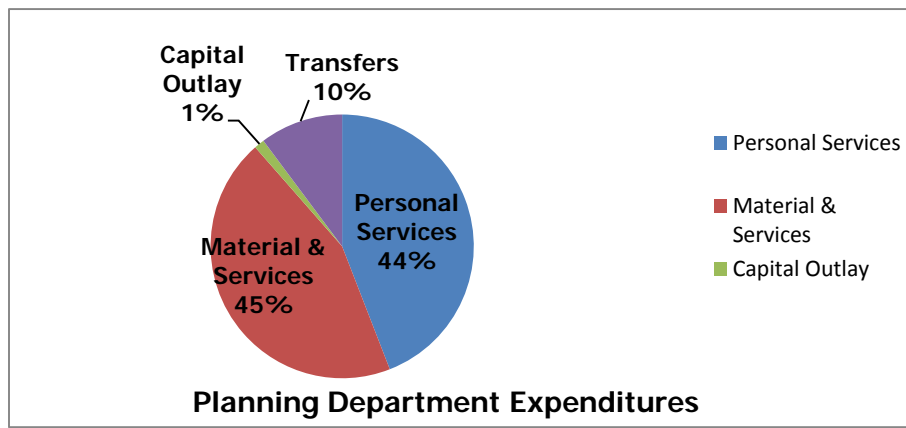
BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$158,235. The Planning Department anticipates revenues of \$39,000. \$14,000 is anticipated from user fees and \$25,000 is anticipated from a State Technical Assistance Grant. Personal Services are budgeted at \$69,771. The planning position is still a part-time position combined with a part-time Engineer position. Material and Services are \$70,300. Within those line items, there is \$25,000 budgeted for development code updates and printing, \$6,000 budgeted for GIS map revisions and \$4,000 budgeted for election costs.

NUMBER OF FTE'S: .70

PERCENTAGE OF TIME ALLOCATION:

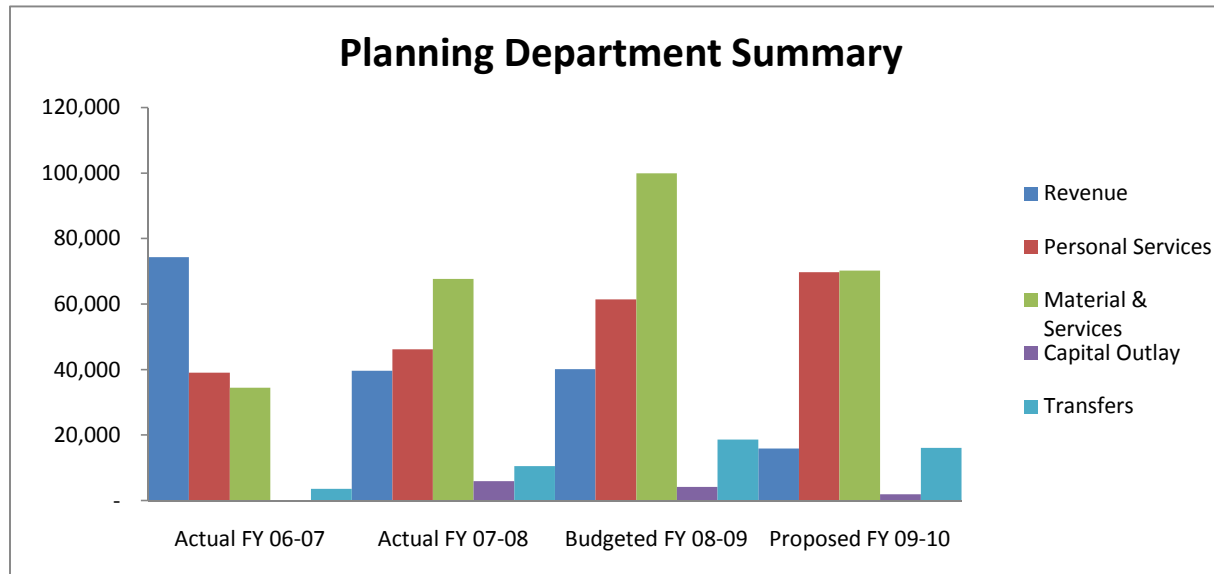
Planner	50%	City Manager	5%	City Recorder	6%
Finance Administrator	2%	Office Administrator I	2%	CDC Administrator	5%



Planning Department Expenditures

Planning

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Personal services	\$ 39,101	\$ 46,270	\$ 61,482	\$ 56,737	\$ 69,518	\$ 69,771	\$ 69,771
Material & services	34,481	67,696	99,993	44,350	70,300	70,300	70,300
Capital outlay		5,991	4,250	500	2,000	2,000	2,000
Transfers	3,626	10,594	18,650	18,650	16,164	16,164	16,164
Total expenditures	\$ 77,208	\$ 130,551	\$ 184,375	\$ 120,237	\$ 157,982	\$ 158,235	158,235



2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Planning Department Description	2010 Budget
4,233	4,540	4,887	4,887	10-120-100	City Manager	5,069
18,300	20,890	22,406	23,633	10-120-104	City Planner	30,513
1,612	1,163	1,258	1,258	10-120-106	Finance Administrator	1,370
650	680	695	695	10-120-108	Office Administrator I	721
2,354	2,547	2,754	2,754	10-120-110	City Recorder	3,599
-	1,723	5,285	5,285	10-120-132	CDC Administrator	2,185
924	1,141	1,545	1,000	10-120-142	Overtime	1,315
3,540	4,360	9,775	6,000	10-120-146	Health Insurance	11,702
4,926	6,392	7,672	7,700	10-120-148	Retirement Benefits	7,106
2,148	2,500	4,680	3,000	10-120-150	Social Security	5,552
415	335	525	525	10-120-152	Workers' Compensation	639
39,101	46,270	61,482	56,737		Total Personal Services	69,771
-	4,074	-	-	10-120-200	Building /Facilities Maintenance	250
-	7,730	-	-	10-120-201	Building Lease	-
4,096	-	-	-	10-120-202	Equipment Maintenance	-
-	3,481	5,300	3,000	10-120-203	Maintenance Agreements	3,620
-	59	1,040	800	10-120-204	Vehicle Maintenance	1,000
-	138	653	400	10-120-206	Fuel, Oil & Lube	480
2,651	3,161	3,700	2,500	10-120-216	Office Supplies	3,000
3,492	4,212	2,700	2,000	10-120-228	Utilities	2,100
16,853	26,399	72,400	28,000	10-120-230	Contractual/Professional	49,400
-	11,747	-	-	10-120-231	Contract Project Planner	-
197	17	250	250	10-120-234	Miscellaneous	250
144	1,218	2,000	1,200	10-120-240	Travel/Training	1,750
483	469	5,200	1,200	10-120-242	Dues/Fees/Subscriptions	2,900
6,566	4,991	6,750	5,000	10-120-244	Publications/Notices/Advertising	5,550
34,481	67,696	99,993	44,350		Total Materials & Services	70,300
-	5,991	4,250	500	10-120-300	Equipment/Furniture/Computer	2,000
-	-	-	-	10-120-306	Vehicle Lease or Purchase	-
-	-	-	-	10-120-345	Matching Grant Fund	-
-	5,991	4,250	500		Total Capital Outlay	2,000
-	-	-	-	10-120-401	Transfer to Unemployment	-
3,626	8,354	18,650	18,650	10-120-402	Transfer to GF ISF	16,164
-	2,240	-	-	10-120-403	Transfer to Building	-
3,626	10,594	18,650	18,650		Total Transfers	16,164
77,208	130,551	184,375	120,237		Total Expenditures	158,235

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

The fund contains transfers, contingency funds 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 FY'10-11 cash carryover.

BUDGET NOTES:

The following transfers are budgeted. \$300,000 to the Municipal Park Fund, \$6,000 to the Watts House Fund, \$62,500 to the Parks SDC Fund, \$15,918 to the Skate Park Fund and \$18,785 to the Unemployment Fund. The Contingency line item has a budget of \$385,621. The Unappropriated Ending Fund Balance has a budget of \$1,100,000.

Non Departmental Department Expenditures

Non Departmental Transfers

Total expenditures

	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
		357,700	456,000	366,000	512,285	403,203	403,203
	\$ -	\$ 357,700	\$ 456,000	\$ 366,000	\$ 512,285	\$ 403,203	403,203

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Non Departmental Transfers Description	2010 Budget
-	-	100,000	-	10-999-400	Transfer to Street Fund	-
26,000	-	75,000	75,000	10-999-402	Transfer to Skate Park Fund	15,918
-	-	75,000	85,000	10-999-406	Swimming Pool Reserve Fund	-
-	-	-	-	10-999-418	Transfer to Unemployment	18,785
85,000	350,000	200,000	200,000	10-999-424	Transfer to Municipal Park	300,000
				10-999-425	Transfers to Parks SDC	62,500
16,526	7,700	6,000	6,000	10-999-428	Transfer to Watts House Fund	6,000
29,500	-	-	-	10-999-429	Transfer to Peg Fee Fund	-
20,000	-	-	-	10-999-430	Transfer to Law Enforcement	-
177,026	357,700	456,000	366,000		Total Transfers	403,203
-	-	296,363	-	10-999-600	Contingency	385,621
-	-	1,100,000	1,100,000	10-999-900	Unappropriated Ending Fund	1,100,000
-	-	1,396,363	1,100,000		Total Expenditures	1,888,824

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established to for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

The Municipal Court imposes an assessment 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.

BUDGET NOTES:

This year there is working capital carryover of \$31,705. The fund anticipates Intergovernmental revenues of \$16,000 and interest income of \$500. Total Fund Resources are estimated at \$48,205. The fund anticipates spending \$7,672 in training activities and \$8,328 in Capital Outlay for a vehicle lease payment. The contingency will continue to grow to equal the full amount of the vehicle lease payment.

Law Enforcement Assessments 94

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 27,554	\$ 26,254	\$ 27,005	\$ 31,705	\$ 31,705	31,705
Current year resources							
Interest	\$ 949	\$ 1,343	\$ 1,400	\$ 700	\$ 500	\$ 500	\$ 500
Intergovernmental Revenue	\$ 26,605	\$ 23,278	\$ 23,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Transfers In	\$ 20,000				\$ -	\$ -	\$ -
Total current year resources	\$ 47,554	\$ 24,621	\$ 24,400	\$ 16,700	\$ 16,500	\$ 16,500	16,500
Total resources	\$ 47,554	\$ 52,175	\$ 50,654	\$ 43,705	\$ 48,205	\$ 48,205	48,205
Expenditures							
Materials and services	\$ 20,000	\$ 25,170	\$ 23,000	\$ 12,000	\$ 7,672	\$ 7,672	\$ 7,672
Capital outlay					8,328	8,328	8,328
Transfers							
Contingency			27,654		32,205	32,205	32,205
Total expenditures	\$ 20,000	\$ 25,170	\$ 50,654	\$ 12,000	\$ 48,205	\$ 48,205	48,205
Ending available working capital	\$ 27,554	\$ 27,005	\$ -	\$ 31,705	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Law Enforcement Assessment Fund Description	2010 Budget
949	1,343	1,400	700	94-000-003	Interest Earned	500
26,605	23,278	23,000	16,000	94-000-040	Municipal Court Assessments	16,000
20,000	-	-	-	94-000-400	Transfers In	-
47,554	24,621	24,400	16,700		Total Revenue	16,500
20,000	25,170	23,000	12,000	94-940-240	Law Enforcement & Prevention	7,672
20,000	25,170	23,000	12,000		Total Materials & Services	7,672
-	-	-	-	94-940-306	Vehicle Lease or Purchase	8,328
-	-	-	-		Total Capital Outlay	8,328
-	-	27,654	-	94-940-600	Contingency	32,205
-	-	50,654	-		Total Expenditures	48,205

WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

BUDGET NOTES:

This year has a beginning working balance of \$7,279. The fund anticipates revenues of \$240 in interest and a \$6,000 transfer from the General Fund. Total Fund resources are estimated at \$13,519. The fund anticipates spending \$8,360 for utilities and maintenance. Contingency is budgeted at \$5,159.

Watts House Fund 62

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 2,072	\$ 2,297	\$ 6,039	\$ 7,279	\$ 7,279	7,279
Current year resources							
Interest	\$ 72	\$ 330	\$ 400	\$ 240	\$ 240	\$ 240	\$ 240
Intergovernmental Revenue	\$ 4,150						
Transfers In	\$ 16,526	\$ 7,700	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total current year resources	\$ 20,748	\$ 8,030	\$ 6,400	\$ 6,240	\$ 6,240	\$ 6,240	6,240
Total resources	\$ 20,748	\$ 10,102	\$ 8,697	\$ 12,279	\$ 13,519	\$ 13,519	13,519
Expenditures							
Materials and services	\$ 11,186	\$ 1,343	\$ 8,000	\$ 5,000	\$ 8,360	\$ 8,360	\$ 8,360
Capital outlay	7,490	2,720					
Improvements							
Transfers							
Contingency			697		5,159	5,159	5,159
Total expenditures	\$ 18,676	\$ 4,063	\$ 8,697	\$ 5,000	\$ 13,519	\$ 13,519	13,519
Ending available working capital	\$ 2,072	\$ 6,039	\$ -	\$ 7,279	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Watt House Fund Description	2010 Budget
72	330	400	240	62-000-003	Interest Earned	240
-	-	-	-	62-000-100	Miscellaneous	-
4,150	-	-	-	62-000-120	Watts House Donations	-
16,526	7,700	6,000	6,000	62-000-401	Transfers In	6,000
20,748	8,030	6,400	6,240	-	Total Revenue	6,240
8,623	1,343	5,000	2,000	62-620-200	Watts House Maintenance	5,000
2,564	2,720	3,000	3,000	62-620-228	Watts House Utilities	3,360
11,186	4,063	8,000	5,000	-	Total Materials & Services	8,360
7,490	-	-	-	62-620-326	Council Approved Projects	-
7,490	-	-	-	-	Total Capital Outlay	-
-	-	-	-	62-620-401	Transfers Out	-
-	-	-	-	-	Total Transfers	-
-	-	697	-	62-620-600	Contingency	5,159
18,676	4,063	8,697	5,000	-	Total Expenditures	13,519

PEG FEE FUND 61**PURPOSE:**

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

VISION FOR THE YEAR:

Develop the ability to record our own City Council and Planning Commission meetings and make them available on the City's Web site.

BUDGET NOTES:

The fund has a beginning cash position of \$62,965. The fund anticipates revenue of \$17,000 and interest income of \$1,430. Total fund resources are estimated to be \$81,395. The fund anticipates expenditures of \$50,000 to address the vision statement. Contingency is estimated to be \$31,395.

PEG Fee Fund 61

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 32,787	\$ 45,586	\$ 49,902	\$ 62,965	\$ 62,965	62,965
Current year resources							
Interest	\$ 1,197	\$ 1,777	\$ 1,900	\$ 1,350	\$ 1,430	\$ 1,430	\$ 1,430
Intergovernmental Revenue	\$ 12,760	\$ 15,338	\$ 12,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Transfers In	\$ 29,500						
Total current year resources	\$ 43,457	\$ 17,115	\$ 13,900	\$ 18,350	\$ 18,430	\$ 18,430	18,430
Total resources	\$ 43,457	\$ 49,902	\$ 59,486	\$ 68,252	\$ 81,395	\$ 81,395	81,395
Expenditures							
Materials and services			\$ -				
Capital outlay	10,670		15,000	5,287	50,000	50,000	50,000
Improvements							
Transfers							
Contingency			44,486		31,395	31,395	31,395
Total expenditures	\$ 10,670	\$ -	\$ 59,486	\$ 5,287	\$ 81,395	\$ 81,395	81,395
Ending available working capital	\$ 32,787	\$ 49,902	\$ -	\$ 62,965	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	PEG Fee Fund Description	2010 Budget
1,197	1,777	1,900	1,350	61-000-003	Interest Earned	1,430
-	-	-	-	61-000-100	Miscellaneous	-
12,760	15,338	12,000	17,000	61-000-120	Peg Fees	17,000
29,500	-	-	-	61-000-401	Transfers In	-
43,456	17,116	13,900	18,350		Total Revenue	18,430
10,670	-	15,000	5,287	61-610-326	Council Approved Expenditure	50,000
10,670	-	15,000	5,287		Total Capital Outlay	50,000
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	44,486	-	61-610-600	Contingency	31,395
10,670	-	59,486	5,287		Total Expenditures	81,395

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:

The Building Department estimates that more than 15 new residential building permits could be taken out this year. However, the department is taking a conservative approach to estimating revenues for the fiscal year.

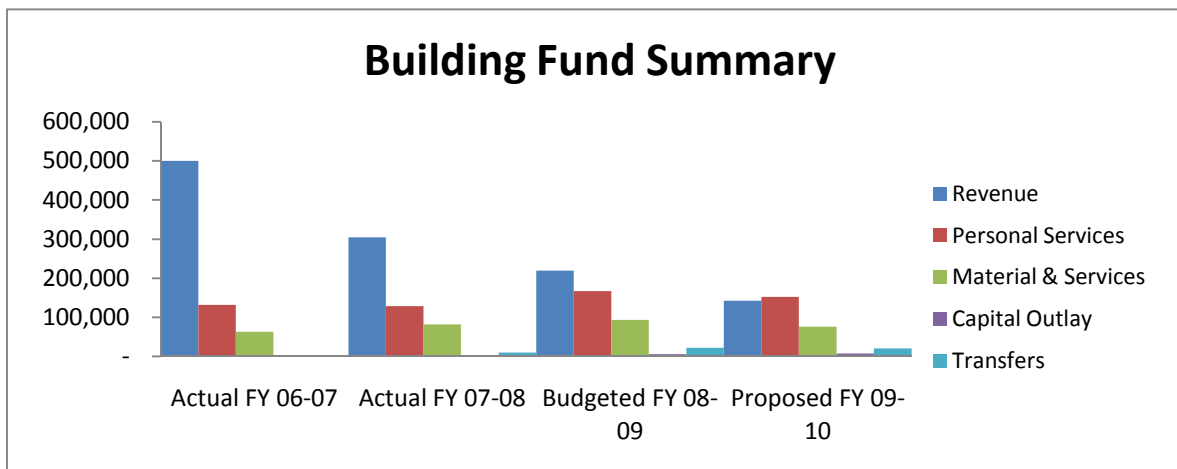
BUDGET NOTES:

The Building Fund begins the year with a starting position of \$329,751. Revenues are anticipated to be \$142,500. Total Personal Services are budgeted at \$152,574. The Materials & Services are estimated at \$76,470. Contractual and Professional Services is the largest expenditure in the operational budget at \$63,600. This is for commercial and industrial development projects. This service is based on demand. There is a contingency of \$216,043.

NUMBER OF FTE'S: 1.28

PERCENTAGE OF TIME ALLOCATION:

Building Official	100%	CDC Administrator	19%	City Manager	3%
City Recorder	2%	Finance Administrator	2%	Office Administrator I	2%



Building Fund 13

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 89,974	\$ 391,806	\$ 450,272	\$ 465,999	\$ 329,751	\$ 329,751	329,751
Current year resources							
Interest	\$ 10,578	\$ 21,923	\$ 24,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Permits and licenses	489,404	276,587	195,000	91,000	132,500	132,500	132,500
Miscellaneous			200				
Transfers		5600					
Total current year resources	\$ 499,982	\$ 304,110	\$ 219,200	\$ 101,000	\$ 142,500	\$ 142,500	142,500
Total resources	\$ 589,956	\$ 695,916	\$ 669,472	\$ 566,999	\$ 472,251	\$ 472,251	472,251
Expenditures							
Personal services	\$ 131,742	\$ 128,880	\$ 167,281	\$ 156,716	\$ 152,313	\$ 152,574	\$ 152,574
Materials and services	63,223	81,863	92,940	53,773	76,470	76,470	76,470
Capital outlay		9,371					
Equipment			5,500	4,510	7,010	7,010	7,010
Transfers	3,185	9,803	22,249	22,249	20,154	20,154	20,154
Contingency			381,502		216,304	216,043	216,043
Total expenditures	\$ 198,150	\$ 229,917	\$ 669,472	\$ 237,248	\$ 472,251	\$ 472,251	472,251
Ending working capital	\$ 391,806	\$ 465,999	\$ -	\$ 329,751	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Building Department Description	2010 Budget
10,578	21,923	24,000	10,000	13-000-003	Interest Earned	10,000
489,404	276,587	195,000	91,000	13-000-070	Building Permits	112,500
-	-	200	-	13-000-100	Miscellaneous	-
-	-	-	-	13-000-260	Infrastructure Inspection Fees	20,000
-	5,600	-	-	13-000-900	Transfers In	-
499,982	304,110	219,200	101,000		Total Revenue	142,500
2,540	2,724	2,932	2,932	13-130-100	City Manager	3,042
63,531	68,448	74,289	74,289	13-130-105	Building Official	79,890
2,150	1,163	1,258	1,258	13-130-106	Finance/Office Manager	1,370
650	680	695	695	13-130-108	Office Administrator I	720
1,412	1,019	1,101	1,101	13-130-110	City Recorder	1,200
-	-	-	-	13-130-119	Building Assistance	-
15,849	10,331	21,141	21,141	13-130-132	CDC Administrator	8,304
-	-	-	-	13-130-142	Overtime	-
20,993	20,049	30,317	25,500	13-130-146	Health Insurance	28,363
17,560	16,740	21,020	20,500	13-130-148	Retirement Benefits	16,565
6,589	6,454	13,111	8,000	13-130-150	Social Security	11,721
468	1,273	1,417	1,300	13-130-152	Worker's Compensation	1,399
131,742	128,880	167,281	156,716		Total Personal Services	152,574
600	4,074	500	-	13-130-200	Building /Facilities Maintenance	250
-	8,021	-	-	13-130-201	Building Lease	-
-	-	-	-	13-130-202	Equipment Maintenance	-
946	1,134	3,520	1,600	13-130-203	Maintenance Agreements	1,760
120	693	500	200	13-130-204	Vehicle Maintenance	200
1,266	1,173	1,740	1,050	13-130-206	Fuel, Oil, Lube	1,340
1,370	1,338	5,300	1,200	13-130-216	Office Supplies	3,120
805	938	-	-	13-130-218	Operational Supplies	-
3,820	4,867	3,900	2,500	13-130-228	Utilities	3,000
51,152	57,124	72,280	45,000	13-130-230	Contractual/Professional	63,600
-	5	250	248	13-130-234	Miscellaneous	250
1,500	-	-	-	13-130-238	Insurance	-
1,390	2,051	4,000	1,500	13-130-240	Travel/Training	2,000
180	305	650	400	13-130-242	Dues/Fees/Subscriptions	650
-	110	100	-	13-130-244	Publications/Notices/Advertising	100
75	29	200	75	13-130-252	Uniforms & Safety Equipment	200
63,223	81,863	92,940	53,773		Total Materials & Services	76,470
-	4,818	-	-	13-130-300	Equipment & Furniture	1,500
-	4,010	5,000	4,010	13-130-306	Vehicle Lease or Purchase	4,010
-	543	500	500	13-130-344	Computer Software & Hardware	1,500
-	9,371	5,500	4,510		Total Capital Outlay	7,010
3,185	9,803	22,249	22,249	13-130-416	Transfer to General Fund	18,354
-	-	-	-	13-130-418	Transfer to Unemployment	1,800
3,185	9,803	22,249	22,249		Total Transfers	20,154
-	-	381,502	-	13-130-600	Contingency	216,043
198,150	229,918	669,472	237,248		Total Expenditures	472,251

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 road conditions are kept in good condition, with the intention of providing public safety for the community.

VISION FOR THE YEAR:

To provide street maintenance and repairs on City owned streets.

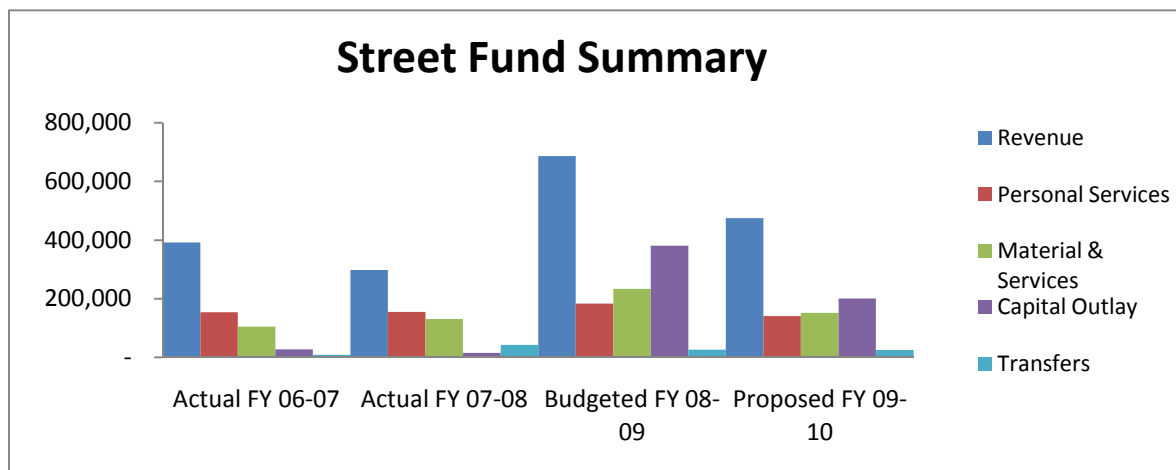
BUDGET:

The Street Fund is funded by the State Gas Tax revenue sharing the monies received are base on dollars per capita. This year, that per capita rate is \$41.62 per person and our population is 6090. The purposed FY 09-10 budget shows beginning cash balance of \$74,954 with anticipated revenues of \$474,578. Personal Services are budgeted at \$140,636. Materials & Services are budgeted at \$151,233. In addition to our normal operational budget, the City anticipates \$197,000 in Federal Surface Transportation Program Funds to be committed to street repairs. The fund anticipates a contingency of \$32,327.

NUMBER OF FTE'S- 1.51

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%	Office Administrator 1	2%
Planner	10%	Utility II	15%	Field Services Spr.	15%	CDC Administrator	4%
Utility I	15%	Utility I	15%	Utility I	15%	Utility II	15%



Street Fund 20

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 195,027	\$ 291,476	\$ 183,306	\$ 245,842	\$ 74,954	\$ 74,954	74,954
Current year resources							
Interest	\$ 11,501	\$ 10,943	\$ 12,000	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental revenue	293,560	258,534	538,775	343,906	471,378	471,378	471,378
Charges for services	85,495	28,192	35,000	1,850			
Miscellaneous	744	0	500	1,130			
Transfers			100,000				
Total current year resources	\$ 391,300	\$ 297,669	\$ 686,275	\$ 350,086	\$ 474,578	\$ 474,578	474,578
Total resources	\$ 586,327	\$ 589,145	\$ 869,581	\$ 595,928	\$ 549,532	\$ 549,532	\$ 549,532
Expenditures							
Personal services	\$ 154,073	\$ 155,367	\$ 183,205	\$ 172,302	\$ 141,134	\$ 140,636	\$ 140,636
Material & services	104,601	130,649	233,297	224,395	151,233	151,233	151,233
Capital outlay							
Improvements			375,000	96,000	200,407	200,407	200,407
Equipment	27,282	15,164	5,450	1,870			
Transfers	8,895	42,123	26,407	26,407	24,929	24,929	24,929
Contingency			46,222	0	31,829	32,327	32,327
Total expenditures	\$ 294,851	\$ 343,303	\$ 869,581	\$ 520,974	\$ 549,532	\$ 549,532	549,532
Ending working capital	\$ 291,476	\$ 245,842	\$ -	\$ 74,954	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Street Fund Description	2010 Budget
11,501	10,943	12,000	3,200	20-000-003	Interest Earned	3,200
743	-	500	1,130	20-000-100	Miscellaneous	-
26,080	-	275,000	95,906	20-000-120	Surface Trans Program Funds	197,000
267,481	258,534	263,775	248,000	20-000-160	State Gas Tax	274,378
21,428	-	-	-	20-000-170	Storm Water SDC	-
64,067	28,192	35,000	1,850	20-000-260	Infrastructure Inspection Fees	-
-	-	100,000	-	20-000-902	Transfer in General Fund	-
391,299	297,669	686,275	350,086		Total Revenue	474,578
12,698	13,619	14,661	14,661	20-200-100	City Manager	15,209
9,150	10,445	11,203	11,203	20-200-104	City Planner	6,103
8,061	8,720	9,433	9,433	20-200-106	Finance/Office Manager	10,273
650	680	695	695	20-200-108	Office Administrator I	721
7,062	7,640	8,261	8,261	20-200-110	City Recorder	8,997
14,701	2,789	-	-	20-200-113	City Engineer	-
9,810	10,330	10,864	10,864	20-200-118	Field Service Supervisor	11,087
27,607	28,266	35,590	35,590	20-200-121	Utility Workers	32,397
12,718	12,855	12,757	15,000	20-200-122	Mechanic	-
3,522	8,246	5,285	5,285	20-200-132	CDC Administrator	1,749
-	937	4,665	2,110	20-200-138	Part Time Help	-
293	337	1,116	2,000	20-200-142	Overtime	533
16,575	19,397	29,110	23,500	20-200-146	Health Insurance	25,214
21,069	20,594	22,845	22,500	20-200-148	Retirement Benefits	14,960
8,130	8,022	13,738	8,700	20-200-150	Social Security	10,797
2,027	2,490	2,982	2,500	20-200-152	Workers' Compensation	2,596
154,073	155,367	183,205	172,302		Total Personal Services	140,636
826	1,793	2,600	1,500	20-200-200	Building/Facilities Maintenance	1,600
-	2,881	-	-	20-200-201	Building Lease	-
1,376	889	1,500	1,500	20-200-202	Equipment Maintenance	1,500
1,211	1,110	2,320	2,320	20-200-203	Maintenance Agreements	1,720
1,941	3,714	4,000	2,500	20-200-204	Vehicle Maintenance	4,000
1,205	1,974	2,354	2,354	20-200-206	Fuel/Oil/Lube	3,060
4,470	12,352	16,800	10,000	20-200-208	Street Maintenance	12,000
8,113	10,768	13,500	11,000	20-200-210	Street Light Maintenance	13,500
2,176	636	3,018	3,018	20-200-212	Sign Maintenance	3,018
1,206	1,032	1,360	1,360	20-200-216	Office Supplies	1,420
3,393	5,538	7,000	7,000	20-200-218	Operational Supplies	7,000
163	282	250	250	20-200-220	Shop Maintenance Supplies	250
31,961	31,170	36,000	40,000	20-200-227	Electrical Operations	43,200
3,900	4,992	6,540	6,000	20-200-228	Utilities	6,360
30,441	45,892	130,400	130,400	20-200-230	Contractual/Professional	47,400
225	290	1,150	500	20-200-234	Miscellaneous	700
806	886	1,000	962	20-200-235	Property Tax	1,000
10,000	1,313	-	226	20-200-238	Insurance	-
334	394	1,500	1,500	20-200-240	Travel/Training	1,500
94	371	360	360	20-200-242	Dues/Fees/Subscriptions	360
-	377	695	695	20-200-244	Publications/Notices/Advertising	695
761	1,080	800	800	20-200-252	Uniforms\Safety	800
-	917	150	150	20-200-254	Equipment Rental	150
104,601	130,649	233,297	224,395		Total Materials & Services	151,233
-	7,445	-	170	20-200-300	Equipment	-
27,282	-	375,000	96,000	20-200-305	Street Improvements	197,000
-	3,869	5,000	1,200	20-200-306	Vehicle Lease or Purchase	1,407
-	3,849	450	500	20-200-344	Computer Software & Hardware	2,000
27,282	15,164	380,450	97,870		Total Capital Outlay	200,407
-	1,120	-	-	20-200-408	Transfer to Building Fund	-
-	20,000	-	-	20-200-409	Transfer to Strom Drain SDC	-
8,895	21,003	26,407	26,407	20-200-410	Transfer to GF ISF	20,429
-	-	-	-	20-200-418	Transfer to Unemployment	4,500
8,895	42,123	26,407	26,407		Total Transfers	24,929
-	-	46,222	-	20-200-600	Contingency	32,327
294,851	343,304	869,581	520,974		Total Expenditures	549,532

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

This fund is intended for special sidewalk and path projects. Funding comes from putting one percent of the State Gas Tax revenue into this fund.

VISION FOR THE YEAR:

The City of Scappoose was awarded almost \$700,000 in Federal Stimulus Funds to repair the sidewalk along the west side of Hwy 30. Because these funds needed to be awarded in 120 days, ODOT is going to be the responsible agency for awarding and monitoring the project.

BUDGET NOTES:

The beginning fund balance is \$19,970. The budget anticipates revenues of \$4,212. \$2,772 comes from the one percent transfer of the state gas tax revenue received and \$1,440 comes from interest income. Total revenues are \$24,182. The only expenditure in this fund is a \$17,500 Capital Outlay listed as Council Approved Projects. These funds are budgeted in the event an opportunity presents itself. The Contingency line item is \$6,682.

Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 48,344	\$ 53,527	\$ 55,527	\$ 56,520	\$ 19,970	\$ 19,970	19,970
Current year resources							
Interest	\$ 2,702	\$ 2,417	\$ 2,800	\$ 1,250	\$ 1,440	\$ 1,440	\$ 1,440
Intergovernmental revenues	2,481	2,611	2,680	2,200	2,772	2,772	2,772
Total current year resources	\$ 5,183	\$ 5,028	\$ 5,480	\$ 3,450	\$ 4,212	\$ 4,212	4,212
Total resources	\$ 53,527	\$ 58,555	\$ 61,007	\$ 59,970	\$ 24,182	\$ 24,182	24,182
Expenditures							
Capital outlay							
Improvements	\$ -	\$ 2,035	\$ 58,000	\$ 40,000	\$ 17,500	\$ 17,500	\$ 17,500
Transfers							
Contingency			3,007		6,682	6,682	6,682
Total expenditures	\$ -	\$ 2,035	\$ 61,007	\$ 40,000	\$ 24,182	\$ 24,182	24,182
Ending working capital	\$ 53,527	\$ 56,520	\$ -	\$ 19,970	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2010 Budget
2,481	2,417	2,800	1,250	25-000-003	Interest Earned	1,440
2,702	2,611	2,680	2,200	25-000-160	State Gas Tax (1%)	2,772
5,183	5,028	5,480	3,450		Total Revenue	4,212
-	-	-	-	25-250-310	Foot Paths & Bicycle Trails	-
-	2,035	58,000	40,000	25-250-326	Council Approved Projects	17,500
-	2,035	58,000	40,000		Total Capital Outlay	17,500
-	-	-	-	25-250-410	Transfer to Street Fund	-
-	-	-	-		Total Transfers	-
-	-	3,007	-	25-250-600	Contingency	6,682
-	2,035	61,007	40,000		Total Expenditures	24,182

STORM DRAINAGE FUND 26

PURPOSE:

This is a new fund and is intended to provide the revenues to meet Federal and State storm water requirements.

VISION FOR THE YEAR:

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

BUDGET NOTES:

The beginning fund balance is \$0. The budget anticipates revenues of \$253,400. \$248,400 comes from charges for services and \$5,000 comes from interest income. The fund anticipates expenditures of \$131,100 for Materials and Services. Included in this figure is \$125,500 for Contract and Professional Services and \$5,500 for State fees. The Contingency line item is \$122,300.

Storm Drainage Fund 26

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ -		\$ -	\$ -	\$ -	-
Current year resources							
Interest					\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental revenue					-	-	-
Charges for services					248,400	248,400	248,400
Miscellaneous							
Transfers							
Total current year resources	\$ -	\$ -	\$ -	\$ -	\$ 253,400	\$ 253,400	253,400
Total resources	\$ -	\$ -	\$ -	\$ -	\$ 253,400	\$ 253,400	\$ 253,400
Expenditures							
Personal services							
Material & services					131,100	131,100	131,100
Capital outlay							
Improvements							
Equipment							
Transfers							
Contingency			0	0	122,300	122,300	122,300
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ 253,400	\$ 253,400	253,400
Ending working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

	2008 Actual	2009 Adopted	2009 Estimated	Account	Storm Drainage Fund Description	2010 Budget
-	-	-	-	- 26-000-003	Interest Earned	5,000
-	-	-	-	- 26-000-220	User Fees	248,400
-	-	-	-	-	Total Revenue	253,400
-	-	-	-	- 26-260-230	Contractual/Professional	125,500
-	-	-	-	- 26-260-242	Dues/Fees/Subscriptions	5,600
-	-	-	-	-	Total Materials & Services	131,100
-	-	-	-	- 26-260-600	Contingency	122,300
-	-	-	-	-	Total Expenditures	253,400

STORM WATER SDC FUND 28

PURPOSE: The Storm Water 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. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR: This is a new fund being created in this year's budget. There are no specific projects identified within this fund for the coming budget year.

BUDGET NOTES: The fund has a beginning cash position of \$68,833. The fund expects to be able to collect \$5,045 in SDC fees and \$1,600 in interest income. Total fund resources are \$75,478. The fund budgets \$15,000 for Council approved expenditures and a transfer of \$252 is made to cover administrative costs. There is a contingency of \$60,226.

Storm Drainage SDC 28

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ -	\$ 57,795	\$ 58,844	\$ 68,833	\$ 68,833	68,833
Current year resources							
Interest	\$ -	\$ 1,589	\$ 2,000	\$ 1,450	\$ 1,600	\$ 1,600	\$ 1,600
Intergovernmental	-						
System development charges		38,960	29,220	10,000	5,045	5,045	5,045
Transfers		20,000					
Total current year resources	\$ -	\$ 60,549	\$ 31,220	\$ 11,450	\$ 6,645	\$ 6,645	6,645
Total resources	\$ -	\$ 60,549	\$ 89,015	\$ 70,294	\$ 75,478	\$ 75,478	75,478
Expenditures							
Material & services							
Capital outlay			15,000	-	15,000	15,000	15,000
Improvements							
Transfers		1,705	1,461	1,461	252	252	252
Contingency			72,554		60,226	60,226	60,226
Total expenditures	\$ -	\$ 1,705	\$ 89,015	\$ 1,461	\$ 75,478	\$ 75,478	75,478
Ending working capital	\$ -	\$ 58,844	\$ -	\$ 68,833	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Storm Drainage SDC Fund Description	2010 Budget
-	1,589	2,000	1,450	28-000-003	Interest Earned	1,600
-	20,000	-	-	28-000-400	Transfers In	-
-	38,960	29,220	10,000	28-000-993	Strom Drainage SDC	5,045
-	60,549	31,220	11,450		Total Revenue	6,645
-	-	15,000	-	28-280-312	Council Approved Projects	15,000
-	-	15,000	-		Total Capital Outlay	15,000
-	1,705	1,461	1,461	28-280-400	Transfers Out	252
-	1,705	1,461	1,461		Total Transfers	252
-	-	72,554	-	28-280-600	Contingency	60,226
-	1,705	89,015	1,461		Total Expenditures	75,478

STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

Staff is budgeting Transportation SDC dollars to assist in the development of the Havlik/Highway 30 Rail Crossing in the event Federal Stimulus dollars are not adequate to complete the project.

BUDGET NOTES:

The Transportation SDC fund is projected to have a beginning cash position of \$714,793, interest revenue of \$17,500 and SDC revenue of \$42,813. The total estimated amount of revenue is \$775,106. The yearly debt payment for the Crown Zellerbach Road is \$56,213. The budget includes \$500,000 for Capacity Improvement projects. There is a transfer to the General Fund of \$2,141 for administering the fund. The Contingency line item is \$216,752.

Street SDC Fund 30

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 310,557	\$ 722,111	\$ 719,579	\$ 709,809	\$ 714,793	\$ 714,793	714,793
Current year resources							
Interest	\$ 25,466	\$ 41,258	\$ 45,000	\$ 17,300	\$ 17,500	\$ 17,500	\$ 17,500
Intergovernmental	-						
System development charges	460,903	320,244	162,060	62,000	42,813	42,813	42,813
Misc							
Transfers							
Total current year resources	\$ 486,369	\$ 361,502	\$ 207,060	\$ 79,300	\$ 60,313	\$ 60,313	60,313
Total resources	\$ 796,926	\$ 1,083,613	\$ 926,639	\$ 789,109	\$ 775,106	\$ 775,106	775,106
Expenditures							
Material & services						\$ -	
Capital outlay	10,736	308,137					
Improvements			500,000	10,000	500,000	500,000	500,000
Debt Service							
Principal-OTIB0025 1/1/2010	32,462	35,110	36,515	36,515	37,975	37,975	37,975
Interest-OTIB0025 1/1/2010	23,751	21,103	19,698	19,698	18,238	18,238	18,238
Transfers	7,866	9,454	8,103	8,103	2,141	2,141	2,141
Contingency			362,323		216,752	216,752	216,752
Total expenditures	\$ 74,815	\$ 373,804	\$ 926,639	\$ 74,316	\$ 775,106	\$ 775,106	775,106
Ending working capital	\$ 722,111	\$ 709,809	\$ -	\$ 714,793	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Street SDC Fund Description	2010 Budget
25,466	41,258	45,000	17,300	30-000-003	Interest Earned	17,500
16,939	-	-	-	30-000-100	Street Misc	-
443,964	320,244	162,060	62,000	30-000-993	Street SDC Ext. Cap. Improvements.	42,813
486,369	361,502	207,060	79,300		Total Revenue	60,313
10,736	308,137	500,000	10,000	30-300-312	Council Approved Projects	500,000
10,736	308,137	500,000	10,000		Total Capital Outlay	500,000
7,866	9,454	8,103	8,103	30-300-402	Transfer to GF SDC Admin.	2,141
7,866	9,454	8,103	8,103		Total Transfers	2,141
32,462	35,110	36,515	36,515	30-300-150	Principal Crown Zellerbach	37,975
23,751	21,103	19,698	19,698	30-300-151	Interest Crown Zellerbach	18,238
56,213	56,213	56,213	56,213		Total Debt Services	56,213
-	-	362,323	-	30-300-600	Contingency	216,752
74,815	373,804	926,639	74,316		Total Expenditures	775,106

PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

The project proposed for the FY 09-10 year is to continue to construct the Scappoose Veterans Park.

BUDGET NOTES:

Beginning cash position in the fund is \$115,562. The City anticipates \$5,000 in interest revenue, \$25,100 in Parks SDC revenue, and \$62,500 in transfers from the General Fund. Total fund revenue is \$208,162. On the expenditure side, the City has budgeted debt service payment of \$122,500 including paying down and refinancing the land for the Veterans Park land purchase. The Contingency fund is \$84,407. A transfer of \$1,255 is made to the General Fund to cover the administrative costs for the fund.

Parks SDC Fund 35

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 249,600	\$ 474,654	\$ 588,605	\$ 588,603	\$ 115,562	\$ 115,562	115,562
Current year resources							
Interest	\$ 17,592	\$ 24,910	\$ 28,000	\$ 12,800	\$ 5,000	\$ 5,000	\$ 5,000
Intergovernmental Revenue			-				
System development charges	260,496	142,387	95,040	31,715	25,100	25,100	25,100
Transfers					62,500	62,500	62,500
Long-term debt proceeds							
Total current year resources	\$ 278,088	\$ 167,297	\$ 123,040	\$ 44,515	\$ 92,600	\$ 92,600	92,600
Total resources	\$ 527,688	\$ 641,951	\$ 711,645	\$ 633,118	\$ 208,162	\$ 208,162	208,162
Expenditures							
Capital outlay							
Improvements	\$ 643	\$ -	\$ 325,000	\$ 465,000		\$ -	\$ -
Land Purchase							
Debt service							
Principal 20013576242 10/1/09	19,535	20,395	21,428	21,428	109,300	109,300	109,300
Interest 20013576242 10/1/09	28,269	27,409	26,376	26,376	13,200	13,200	13,200
Transfers	4,587	5,544	4,752	4,752	1,255	1,255	1,255
Contingency			334,089		84,407	84,407	84,407
Total expenditures	\$ 53,034	\$ 53,348	\$ 711,645	\$ 517,556	\$ 208,162	\$ 208,162	208,162
Ending working capital	\$ 474,654	\$ 588,603	\$ -	\$ 115,562	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Park SDC Fund Description	2010 Budget
17,592	24,910	28,000	12,800	35-000-003	Interest Earned	5,000
260,496	142,387	95,040	31,715	35-000-993	Parks SDC - Ext. Cap	25,100
				35-000-426	Transfers In	62,500
278,088	167,297	123,040	44,515	-	Total Revenue	92,600
-	-	-	-	35-350-312	Council Approved Projects	-
643	-	325,000	325,000	35-350-314	Parks Extra Capacity Improve	-
643	-	325,000	325,000	-	Total Capital Outlay	-
4,587	5,544	4,752	4,752	35-350-902	Transfer to GF SDC Admin	1,255
4,587	5,544	4,752	4,752	-	Total Transfers	1,255
19,535	20,395	21,428	21,428	35-350-150	Principal 20013576242	109,300
28,269	27,409	26,376	26,376	35-350-151	Interest 20013576242	13,200
47,804	47,804	47,804	47,804	-	Total Debt Services	122,500
-	-	334,089	-	35-350-600	Contingency	84,407
53,034	53,348	711,645	377,556		Total Expenditures	208,162

HAVLIK HIGHWAY 30 FUND 81

PURPOSE:

This fund was set up to accumulate funds to pay for the Havlik Highway 30 crossing project. Design of the project has been awarded to HDR Engineering.

VISION FOR THE YEAR:

The City of Scappoose was awarded 5.2 million in Federal Stimulus dollars to construct the Havlik/Hwy 30 crossing. The Oregon Department of Transportation will take over the responsibility of implementing the project.

BUDGET NOTES:

The Fund's beginning cash position is \$48,614, The City is anticipating \$1,600 in interest income. This provides for total revenues of \$50,214. On the expenditure side, the City anticipates spending entire \$50,214.

Havlik Highway 30 Fund 81

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 136,728	\$ 138,162	\$ 132,362	\$ 72,204	\$ 48,614	\$ 48,614	48,614
Current year resources							
Interest	\$ 6,728	\$ 4,105	\$ 4,500	\$ 1,410	\$ 1,600	\$ 1,600	\$ 1,600
Intergovernmental Revenue			160,000				
Transfers							
Total current year resources	6,728	4,105	164,500	1,410	1,600	1,600	1,600
Total resources	\$ 143,456	\$ 142,267	\$ 296,862	\$ 73,614	\$ 50,214	\$ 50,214	50,214
Expenditures							
Capital outlay							
Improvements	\$ 5,294	\$ 70,063	\$ 296,862	\$ 25,000	\$ 50,214	\$ 50,214	\$ 50,214
Transfers							
Contingency			0	0	0	0	0
Total expenditures	\$ 5,294	\$ 70,063	\$ 296,862	\$ 25,000	\$ 50,214	\$ 50,214	50,214
Ending working capital	\$ 138,162	\$ 72,204	\$ -	\$ 48,614	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Havlik Hwy 30 Fund Description	2010 Budget
6,728	4,105	4,500	1,410	81-000-003	Interest Earned	1,600
-	-	160,000	-	81-000-180	Havlik - Highway 30	-
6,728	4,105	164,500	1,410		Total Revenue	1,600
5,294	70,063	296,862	25,000	81-810-320	Design Work & Crossing Permit	-
-	-	-	-	81-810-326	Council Approved Projects	50,214
5,294	70,063	296,862	25,000		Total Capital Outlay	50,214
-	-	-	-	81-810-600	Contingency	-
5,294	70,063	296,862	25,000		Total Expenditures	50,214

POOL FUND 15

PURPOSE:

The Pool Fund was create as a result of a Ballot Initiative which directed the City to construct a basis covered pool

VISION FOR THE YEAR:

The City is not envisioning utilizing these funds in the coming year.

BUDGET NOTES:

The budget has a beginning cash position of \$440,915. Interest income is projected to be \$8,500. Total fund revenues are \$449,415. The contingency is budgeted at \$149,415.

Pool Fund 15

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 316,739	\$ 332,581	\$ 348,582	\$ 347,415	\$ 440,915	\$ 440,915	440,915
Current year resources							
Interest	\$ 15,842	\$ 14,834	\$ 17,000	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Transfers			\$ 75,000	\$ 85,000			
Total current year resources	\$ 15,842	\$ 14,834	\$ 92,000	\$ 93,500	\$ 8,500	\$ 8,500	8,500
Total resources	\$ 332,581	\$ 347,415	\$ 440,582	\$ 440,915	\$ 449,415	\$ 449,415	449,415
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements							
Real property					300,000	300,000	300,000
Transfers							
Contingency					149,415	149,415	149,415
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ 449,415	\$ 449,415	449,415
Other requirements							
Unappropriated ending fund balance	\$ -		\$ 440,582	\$ 440,582	\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ 440,582	\$ 440,582	\$ -	\$ -	\$ -
Ending available working capital	\$ 332,581	\$ 347,415	\$ -	\$ 333	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Pool Fund Description	2010 Budget
15,842	14,834	17,000	8,500	15-000-003	Interest Earned	8,500
-	-	-	-	15-000-100	Pool Revenue	-
-	-	75,000	85,000	15-000-900	Transfer in General Fund	-
15,842	14,834	92,000	93,500		Total Revenue	8,500
			-	15-150-326	Council Approved Projects	300,000
			-		Total Capital Outlay	300,000
				15-150-401	Transfer to General Fund	
					Total Transfers	-
-	-	-	-	15-150-600	Contingency	149,415
-	-	440,582	440,582	15-150-900	Unappropriated Ending Fund	-
-	-	440,582	440,582		Total Expenditures	449,415

MUNICIPAL PARK FUND 37

PURPOSE:

The fund was created so that corporations and individuals could make contributions to the Scappoose Municipal Park, which is to be constructed on J.P West Road.

VISION FOR THE YEAR:

Continue to construct the Scappoose Veterans Park.

BUDGET NOTES:

The budget anticipates the beginning cash position of the fund at \$243. The budget transfers \$300,000 from the General Funds and anticipates revenues from the Oregon Parks and Recreation Department at \$50,000, which is the remaining 10 percent of the awarded grant. Total fund revenue is estimated at \$350,243. Staff expects to spend all \$350,243 on park construction during the fiscal year.

Municipal Park Fund 37

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 78,934	\$ 266,234	\$ 313,845	\$ 243	\$ 243	243
Current year resources							
Interest	\$ 3,719	\$ 7,567	\$ 7,500	\$ 1,741	\$ -		
Intergovernmental Revenue			\$ 500,000	\$ 450,000	\$ 50,000	\$ 50,000	\$ 50,000
Sale of property							
Transfers In	\$ 85,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 400,000	\$ 300,000	\$ 300,000
Total current year resources	\$ 88,719	\$ 357,567	\$ 707,500	\$ 651,741	\$ 450,000	\$ 350,000	350,000
Total resources	\$ 88,719	\$ 436,501	\$ 973,734	\$ 965,586	\$ 450,243	\$ 350,243	350,243
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements	9,785	122,656	973,734	965,343	450,243	350,243	350,243
Real property							
Transfers							
Contingency					0	0	0
Total expenditures	\$ 9,785	\$ 122,656	\$ 973,734	\$ 965,343	\$ 450,243	\$ 350,243	350,243
Ending available working capital	\$ 78,934	\$ 313,845	\$ -	\$ 243	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Municipal Park Fund Description	2010 Budget
3,719	7,567	7,500	1,741	37-000-003	Interest Earned	-
-	-	500,000	450,000	37-000-100	Park Revenue	50,000
85,000	350,000	200,000	200,000	37-000-901	Transfers In	300,000
88,719	357,567	707,500	651,741		Total Revenue	350,000
9,785	122,656	973,734	965,343	37-370-326	Council Approved Projects	350,243
9,785	122,656	973,734	965,343		Total Capital Outlay	350,243
-	-	-	-	37-370-600	Contingency	-
9,785	122,656	973,734	965,343		Total Expenditures	350,243

MUNICIPAL SKATE PARK FUND 38

PURPOSE:

The fund was created so that corporations and individuals could make contributions for maintenance of the Scappoose Skate Park, which is located in Heritage Park.

VISION FOR THE YEAR:

To create skate spots in the Parks.

BUDGET NOTES:

The fund's beginning cash position is \$106,239. Interest income is estimated to be \$1,200 and the fund anticipates a transfer from the General Fund of \$15,918. Total fund revenue is estimated at \$123,357. Staff is recommending \$15,000 to be budgeted for possible improvements and \$108,357 is to be placed in the Contingency line item.

Municipal Skate Park Fund 38

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 29,139	\$ 30,539	\$ 30,439	\$ 106,239	\$ 106,239	106,239
Current year resources							
Interest	\$ 1,252	\$ 1,300	\$ 2,500	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Intergovernmental Revenue	\$ 1,887						
Transfers In	\$ 26,000		\$ 75,000	\$ 75,000	\$ 25,000	\$ 15,918	\$ 15,918
Total current year resources	\$ 29,139	\$ 1,300	\$ 77,500	\$ 76,200	\$ 26,200	\$ 17,118	17,118
Total resources	\$ 29,139	\$ 30,439	\$ 108,039	\$ 106,639	\$ 132,439	\$ 123,357	123,357
Expenditures							
Materials and services			\$ -				
Capital outlay							
Improvements			15,000	400	15,000	15,000	15,000
Real property							
Transfers							
Contingency			93,039		117,439	108,357	108,357
Total expenditures	\$ -	\$ -	\$ 108,039	\$ 400	\$ 132,439	\$ 123,357	123,357
Ending available working capital	\$ 29,139	\$ 30,439	\$ -	\$ 106,239	\$ -	\$ -	-

2007	2008	2009	2009		Municipal Skate Park Fund	2010
Actual	Actual	Adopted	Estimated	Account	Description	Budget
1,252	1,300	2,500	1,200	38-000-003	Interest Earned	1,200
1,887	-	-	-	38-000-100	Skate Park Revenue	-
-	-	-	-	38-000-120	Skate Park Donations	-
26,000	-	75,000	75,000	38-000-401	Transfers In	15,918
26,000	-	75,000	75,000		Total Revenue	17,118
-	-	15,000	400	38-380-326	Council Approved Projects	15,000
-	-	15,000	400		Total Capital Outlay	15,000
-	-	-	-	38-380-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	93,039	-	38-380-600	Contingency	108,357
-	-	108,039	400		Total Expenditures	123,357

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

The City of Scappoose is self insured for unemployment insurance and needs to maintain a fund to cover any unemployment claims.

VISION FOR THE YEAR:

Due the economic conditions, the City will be reducing staffing levels in the 2009-2010 Fiscal Year.

BUDGET NOTES:

The proposed budget has a beginning cash position of \$43,644. The fund anticipates interest income of \$1,000 and a transfer from departments within the General Fund, Building Fund, Street Fund, Water Fund and Wastewater Fund totaling \$34,685. Total fund revenue is \$79,329. The fund has budgeted an expenditure of \$50,000 in the personal services line item. The fund has a budgeted contingency of \$29,329.

Unemployment Insurance Fund 87

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 34,058	\$ 40,991	\$ 42,841	\$ 42,819	\$ 43,644	\$ 43,644	43,644
Current year resources							
Interest	\$ 1,933	\$ 1,828	\$ 1,900	\$ 950	\$ 1,000	\$ 1,000	\$ 1,000
Transfers	5,000				34,685	34,685	34,685
Total current year resources	\$ 6,933	\$ 1,828	\$ 1,900	\$ 950	\$ 35,685	\$ 35,685	35,685
Total resources	\$ 40,991	\$ 42,819	\$ 44,741	\$ 43,769	\$ 79,329	\$ 79,329	79,329
Expenditures							
Personal services			10,000	125	50,000	50,000	50,000
Contingency			34,741		29,329	29,329	29,329
Total expenditures	\$ -	\$ -	\$ 44,741	\$ 125	\$ 79,329	\$ 79,329	\$ 79,329
Ending working capital	\$ 40,991	\$ 42,819	\$ -	\$ 43,644	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Unemployment Insurance Fund Description	2010 Budget
1,933	1,828	1,900	950	87-000-003	Interest Earned	1,000
5,000	-	-	-	87-000-902	Transfer in General Fund	18,785
-	-	-	-	87-000-903	Transfer in Building Fund	1,800
-	-	-	-	87-000-904	Transfer in Water Fund	4,800
-	-	-	-	87-000-905	Transfer in Sewer Fund	4,800
-	-	-	-	87-000-906	Transfer in Street Fund	4,500
6,933	1,828	1,900	950		Total Revenue	35,685
-	-	10,000	125	87-870-154	Unemployment Insurance Benefits	50,000
-	-	10,000	125		Total Personal Services	50,000
-	-	34,741	-	87-870-600	Contingency	29,329
-	-	44,741	125		Total Expenditures	79,329

UTILITY WATER FUND 40

PURPOSE:

The Water Fund produces and distributes high quality drinking water that meets all state and federal standards. The quality, distribution and metering of all the city's water is checked and assured on a 24 hour a day basis.

VISION FOR THE YEAR:

Maintenance and operation of the existing system along with some minor improvements at the Keys Road water plant will be this budget's year's focus.

BUDGET NOTES:

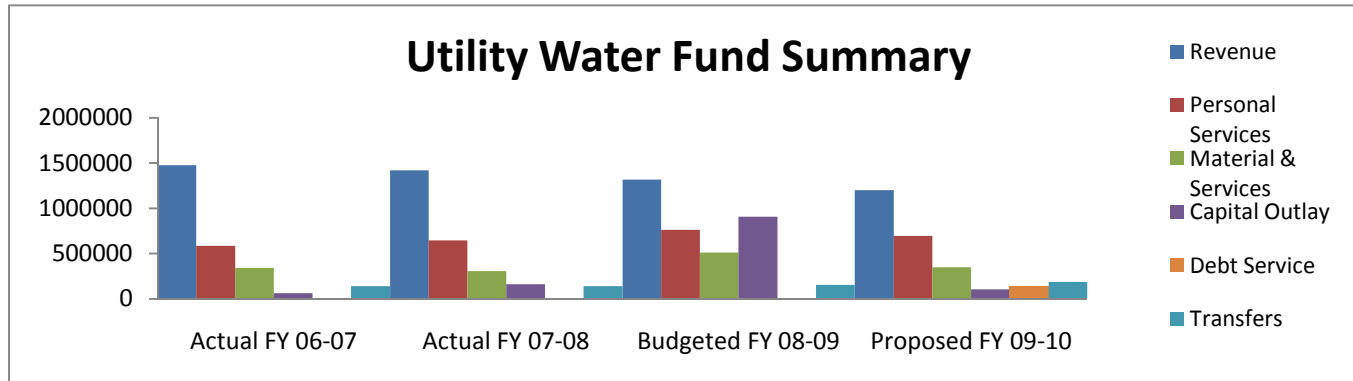
For the proposed budget year, the Water Fund will begin the year with a cash carryover of \$1,273,338. The Fund expects to collect \$889,450 in water user fees, \$253,350 user fees for infrastructure, \$40,000 in interest income, \$500 from miscellaneous revenue, and \$16,938 from the reimbursement portion of collected Water System Development Charges. This equals a fund balance of \$2,473,576.

Expenditures in the water fund include \$695,590 for Personal Services. The fund budgets \$350,013 for Materials and Services, and \$104,912 for Capital Outlay. Within those line items, fund has budgeted \$84,500 for infrastructure upgrades. This includes water meter replacement, and treatment plant repairs. The fund budgets \$185,777 for transfers to other funds. The fund has a projected contingency of \$997,532.

NUMBER OF FTE'S: 7.37

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%	Office Administrator I	44%
Planner	20%	CDC Administrator	36%	Operator I	10%	Field Services Sup.	55%
Operator I	10%	Utility II	25%	Utility II	55%	Utility I	55%
Utility I	55%	Treatment Plant Sup.	10%	Treatment Plant Sup.	90%	Utility I	55%
Operator II	90%	Operator III	90%				



Utility Water Fund 40

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 1,314,220	\$ 1,658,531	\$ 1,753,783	\$ 1,820,257	\$ 1,273,338	\$ 1,273,338	1,273,338
Current year resources							
Interest	\$ 73,517	\$ 81,415	\$ 90,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Charges for services	950,831	937,146	919,600	888,900	889,450	889,450	889,450
Charges for services infrastructure	232,631	245,139	243,000	253,350	253,350	253,350	253,350
Miscellaneous	50,650	68	1,000	4,100	500	500	500
System development charges	170,266	157,710	65,396	13,550	16,938	16,938	16,938
Airpark Intergovernmental Transfers							
Total water	\$ 1,477,895	\$ 1,421,478	\$ 1,318,996	\$ 1,199,900	\$ 1,200,238	\$ 1,200,238	\$ 1,200,238
Total current year resources	\$ 1,477,895	\$ 1,421,478	\$ 1,318,996	\$ 1,199,900	\$ 1,200,238	\$ 1,200,238	1,200,238
Total resources	\$ 2,792,115	\$ 3,080,009	\$ 3,072,779	\$ 3,020,157	\$ 2,473,576	\$ 2,473,576	\$ 2,473,576
Expenditures							
Personal services	\$ 586,063	\$ 647,841	\$ 762,191	\$ 693,175	\$ 672,048	\$ 695,590	\$ 695,590
Materials and services	344,114	307,135	510,804	441,686	350,013	350,013	350,013
Capital outlay	63,737	163,090	909,000	457,940	104,912	104,912	104,912
Debt service							
2009 Principal S03003B 12/1/09					70,332	70,332	70,332
2009 Interest S03003B 12/01/09					69,420	69,420	69,420
Transfers	139,670	141,686	154,018	154,018	185,777	185,777	185,777
Contingency			736,766		1,021,074	997,532	997,532
Total expenditures	\$ 1,133,584	\$ 1,259,752	\$ 3,072,779	\$ 1,746,819	\$ 2,473,576	\$ 2,473,576	\$ 2,473,576
Ending working capital	\$ 1,658,531	\$ 1,820,257	\$ -	\$ 1,273,338	\$ -	\$ -	\$ -

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Utility Water Fund Description	2010 Budget
73,517	81,415	90,000	40,000	40-000-003	Interest Earned	40,000
50,650	68	1,000	4,100	40-000-100	Miscellaneous	500
831,600	869,816	860,000	880,200	40-000-220	User Fees	880,200
232,631	245,139	243,000	253,350	40-000-222	User Fees Water Infrastructure	253,350
30,250	28,796	21,000	4,200	40-000-240	Hookup Fees	5,250
64,585	32,396	35,000	2,000	40-000-260	Infra. Insp. Fees	-
5,918	6,138	3,600	2,500	40-000-263	Construction Water	4,000
-	-	-	-	40-000-278	Transfer in Water SDC	-
18,478	-	-	-	40-000-360	Elm Crossing Water Line	-
170,266	157,710	65,396	13,550	40-000-911	Water SDC Reimbursement 27%	16,938
1,477,895	1,421,478	1,318,996	1,199,900		Total Revenue	1,200,238
16,930	18,158	19,549	19,549	40-400-100	City Manager	20,279
9,150	10,445	11,203	12,000	40-400-104	City Planner	12,205
11,286	12,789	13,831	13,831	40-400-106	Finance/Office Manager	15,067
14,308	14,969	15,297	15,297	40-400-108	Office Administrator I	15,864
9,416	10,187	11,015	11,015	40-400-110	City Recorder	11,996
15,147	2,873	-	-	40-400-113	City Engineer	-
85,841	89,421	94,563	75,000	40-400-114	Treatment Plant Supervisor	74,065
35,969	37,877	39,835	39,835	40-400-118	Field Service Supervisor	40,653
57,512	95,245	110,851	112,100	40-400-120	Operator	115,040
110,276	103,642	118,669	118,669	40-400-121	Utility Worker	93,733
12,718	12,855	12,757	14,900	40-400-122	Mechanic	-
8,805	10,464	5,285	5,285	40-400-132	CDC Administrator	15,733
-	1,977	4,807	2,110	40-400-138	Part Time Help	-
1,563	3,653	6,084	6,084	40-400-142	Overtime	5,925
79,467	93,128	130,613	106,500	40-400-146	Health Insurance	132,883
78,709	83,576	92,903	89,500	40-400-148	Retirement Benefits	73,109
29,753	32,479	57,443	35,500	40-400-150	Social Security	52,150
9,214	14,102	17,486	16,000	40-400-152	Worker's Compensation	16,888
586,063	647,841	762,191	693,175		Total Personal Services	695,590
23,338	11,286	20,542	13,000	40-400-200	Building/Facilities Maintenance	10,042
-	4,136	-	-	40-400-201	Building Lease	-
23,411	8,229	14,121	15,000	40-400-202	Equipment Maintenance	11,621
1,210	1,616	2,405	2,405	40-400-203	Maintenance Agreements	2,265
3,160	7,554	5,000	5,000	40-400-204	Vehicle Maintenance	10,000
4,472	5,488	7,825	7,000	40-400-206	Fuel/Oil/Lube	8,050
5,549	6,088	9,425	6,400	40-400-216	Office Supplies	12,205
34,876	36,587	59,768	36,500	40-400-218	Operational Supplies	36,342
214	452	650	900	40-400-220	Shop Maintenance Supplies	900
1,211	1,117	3,210	3,210	40-400-222	Lab Supplies	2,730
19,108	14,860	23,915	23,900	40-400-224	Chemicals	23,915
-	-	-	-	40-400-226	Service Parts	-
51,202	51,960	60,000	70,000	40-400-227	Electrical Operation - Treat	72,000
19,983	19,883	28,260	24,000	40-400-228	Utilities	24,720
7,640	7,135	13,200	13,200	40-400-229	Electrical Operation - Pump	13,200
103,152	111,141	235,138	200,000	40-400-230	Contractual/Professional	105,338
1,265	19	500	500	40-400-234	Miscellaneous	300
36,022	-	-	226	40-400-238	Insurance	-
4,252	7,926	10,360	10,360	40-400-240	Travel/Training	4,975
2,767	3,597	3,775	3,775	40-400-242	Dues/Fees/Subscriptions	5,300
-	2,089	2,400	500	40-400-244	Publications/Notices/Advertising	300
1,165	4,087	5,810	5,810	40-400-252	Uniforms/Safety	5,810
118	1,884	4,500	-	40-400-254	Equipment Rental	-
344,114	307,135	510,804	441,686		Total Materials & Services	350,013
25,448	21,148	281,500	120,000	40-400-300	Equipment & Plant Upgrades	-
-	15,292	54,000	19,440	40-400-306	Vehicle Lease or Purchase	18,912
19,811	114,550	445,000	215,000	40-400-310	Infrastructure Upgrades	84,000
-	8,098	125,000	100,000	40-400-316	Underground Waterline	-
-	4,002	3,500	3,500	40-400-344	Computer Software & Hardware	2,000
18,478	-	-	-	40-400-360	Elm Street Water Line	-
63,737	163,090	909,000	457,940		Total Capital Outlay	104,912
-	1,120	-	-	40-400-409	Transfer to Building Fund	-
5,000	5,000	5,000	5,000	40-400-410	Transfer to Dutch Canyon	5,000
-	-	-	-	40-400-411	Transfer to Unemployment Fun	4,800
14,905	36,490	50,876	50,876	40-400-412	Transfer to General Fund ISF	80,763
3,048	3,745	3,270	3,270	40-400-413	Transfer to GF Water SDC	847
116,717	95,331	94,872	94,872	40-400-414	Transfer to Water SDC	94,367
139,670	141,686	154,018	154,018		Total Transfers	185,777
-	-	-	-	40-400-511	Principal SO3003B	70,332
-	-	-	-	40-400-513	Interest SO3003B	69,420
-	-	-	-	-	Total Debt Services	139,752
-	-	736,766	-	40-400-600	Contingency	997,532
1,133,584	1,259,752	3,072,779	1,746,819		Total Expenditures	2,473,576

WATER SDC FUND 50

PURPOSE:

Water System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

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

BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash carryover of \$201,082. Anticipated revenue is \$147,162. \$7,000 from interest income, \$45,795 from the Improvement Portion of the Water SDC, and \$94,367 is projected to come from the Water Utility Fund to cover 34% of the debt services loan payments. Total fund resources are \$348,244.

The fund has budgeted \$50,000 for extra capacity improvements and debt service payments in the amount of \$279,034. This is to make principal and interest payments on Loan # G03003 and Loan # S03003. The fund anticipates a transfer of \$2,290 to the General Fund for administration costs. The Water SDC Fund anticipates a contingency of \$16,920.

Water SDC 50

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 154,417	\$ 398,672	\$ 382,251	\$ 372,508	\$ 201,082	\$ 201,082	201,082
Current year resources							
Interest	\$ 10,530	\$ 18,310	\$ 21,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Intergovernmental	-	-					
System development charges							
Reimbursement charges							
Improvement charges	456,490	221,963	171,600	67,100	45,795	45,795	45,795
Long-term debt proceeds							
Transfer In Utility Fund	116,717	95,331	94,872	94,872	94,367	94,367	94,367
Total current year resources	\$ 583,737	\$ 335,604	\$ 287,472	\$ 168,972	\$ 147,162	\$ 147,162	147,162
Total resources	\$ 738,154	\$ 734,276	\$ 669,723	\$ 541,480	\$ 348,244	\$ 348,244	348,244
Expenditures							
Capital outlay		\$ 23,317	\$ 250,000		\$ 50,000	\$ 50,000	\$ 50,000
Improvements							
Debt Service							
2003 Principle S03003 12/01/09	\$ 48,499	\$ 120,545	\$ 121,751	\$ 121,751	\$ 122,968	\$ 122,968	\$ 122,968
2004 Principle G3003 12/01/09	71,483	54,016	54,287	54,287	54,287	54,287	54,287
2003 Interest S03003 12/01/09	119,695	37,257	36,051	36,051	34,833	34,833	34,833
2004 Interest G03003 12/01/09	38,106	64,766	66,945	68,295	66,946	66,946	66,946
Transfers	61,699	61,867	60,014	60,014	2,290	2,290	2,290
Contingency			80,675	0	16,920	16,920	16,920
Total expenditures	\$ 339,482	\$ 361,768	\$ 669,723	\$ 340,398	\$ 348,244	\$ 348,244	348,244
Ending working capital	\$ 398,672	\$ 372,508	\$ -	\$ 201,082	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Water SDC Fund Description	2010 Budget
10,530	18,310	21,000	7,000	50-000-003	Interest Earned	7,000
456,490	221,963	171,600	67,100	50-000-992	Water SDC - Reimbursement	45,795
116,717	95,331	94,872	94,872	50-000-995	Transfer In Utility Fund	94,367
583,737	335,604	287,472	168,972		Total Revenue	147,162
-	23,317	250,000	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	50,000
-	23,317	250,000	-		Total Capital Outlay	50,000
53,283	51,752	51,434	51,434	50-500-922	Transfer to Airpark Water	-
8,416	10,115	8,580	8,580	50-500-926	Transfer to GF SDC Admin	2,290
61,699	61,867	60,014	60,014		Total Transfers	2,290
48,499	54,016	54,287	54,287	50-500-510	Principle G03003	54,287
71,483	64,766	66,945	68,295	50-500-511	Interest G03003	66,946
119,695	120,545	121,751	121,751	50-500-512	Principle S03003	122,968
38,106	37,257	36,051	36,051	50-500-513	Interest S03003	34,833
277,784	276,584	279,034	280,384		Total Debt Services	279,034
-	-	80,675	-	50-500-600	Contingency	16,920
339,482	361,768	669,723	340,398		Total Expenditures	348,244

DUTCH CANYON WATER LINE REPLACEMENT FUND 76

PURPOSE:

This fund was set up to accumulate funds to pay for the Dutch Canyon Water Line installation project. This water line is a requirement of the court decision in 1984. The decision requires the City of Scappoose to provide potable water to nine residential properties located along Dutch Canyon Road.

VISION FOR THE YEAR:

This project should be complete by the end of the fiscal year.

BUDGET NOTES:

The City has a beginning cash position of \$18,292 with anticipated resources of \$1,887,750. \$1,879,250 of this revenue will come from an OECDD loan. The City anticipates \$3,500 in interest payments. Total resources are \$1,906,042. The City anticipates spending the entire amount during the coming year to complete the project.

Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 254,413	\$ 261,318	\$ 227,318	\$ 234,842	\$ 18,292	\$ 18,292	18,292
Current year resources							
Interest	\$ 12,712	\$ 10,836	\$ 12,000	\$ 3,450	\$ 3,500	\$ 3,500	\$ 3,500
Intergovernmental Revenue			1,879,250		1,879,250	1,879,250	1,879,250
Transfers	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total current year resources	\$ 17,712	\$ 15,836	\$ 1,896,250	\$ 8,450	\$ 1,887,750	\$ 1,887,750	1,887,750
Total resources	\$ 272,125	\$ 277,154	\$ 2,123,568	\$ 243,292	\$ 1,906,042	\$ 1,906,042	1,906,042
Expenditures							
Materials and services	\$ -	\$ -	\$ -				
Capital Outlay	10,807	42,312	2,123,568	225,000	1,906,042	1,906,042	1,906,042
Contingency			-		-	-	-
Total expenditures	\$ 10,807	\$ 42,312	\$ 2,123,568	\$ 225,000	\$ 1,906,042	\$ 1,906,042	\$ 1,906,042
Ending working capital	\$ 261,318	\$ 234,842	\$ -	\$ 18,292	\$ -	\$ -	-
Net available working capital	\$ 261,318	\$ 234,842	\$ -	\$ 18,292	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Dutch Canyon Water Line Replacement Fund Description	2010 Budget
12,712	10,836	12,000	3,450	76-000-003	Interest Earned	3,500
-	-	-	-	76-000-190	OECDD Grant	-
-	-	1,879,250	-	76-000-191	Water/Wastewater Loan	1,879,250
5,000	5,000	5,000	5,000	76-000-904	Transfer in Utility Fund	5,000
17,712	15,836	1,896,250	8,450		Total Revenue	1,887,750
10,807	42,312	2,123,568	225,000	76-760-326	Council Approved Projects	1,906,042
10,807	42,312	2,123,568	225,000		Total Capital Outlay	1,906,042
-	-	-	-	76-760-600	Contingency	-
10,807	42,312	2,123,568	225,000		Total Expenditures	1,906,042

UTILITY WASTEWATER FUND 41

PURPOSE:

The City of Scappoose operates and maintains a 2.5 M.G.D. activated sludge wastewater treatment plant and five pumping stations. The purpose of these facilities are to protect public health and the beneficial uses of the Columbia River and Multnomah Channel by providing secondary effluent treatment. Treatment plant 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 2005 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 be operating at a status quo level this year. Staff needs to continue to update sewer line maps and resolve sewer collection line access issues.

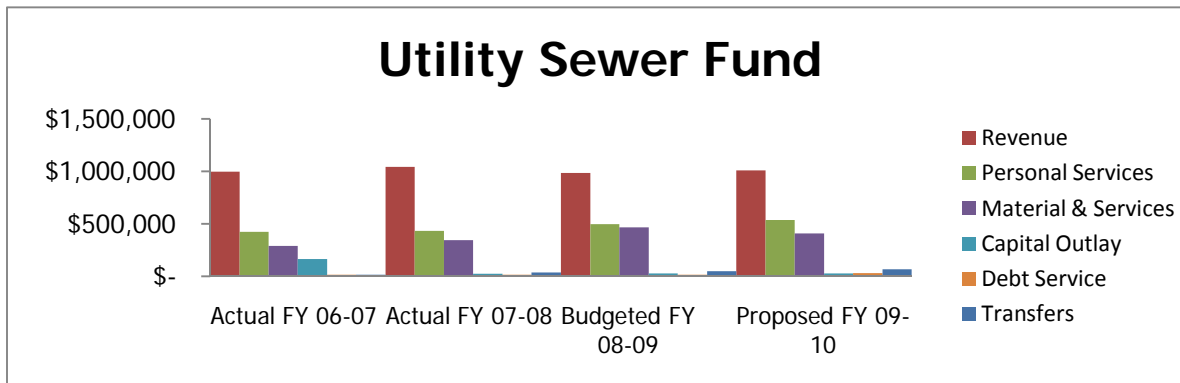
BUDGET NOTES:

The Wastewater fund will begin the year with a \$667,052 beginning cash position. The fund anticipates revenues of \$1,010,625. Total operating revenue in this fund is projected to be \$1,677,677. Expenditures within the department include \$536,593 for Personal Services. The fund budgets \$408,845 for Materials and Services and \$27,885 for Capital Outlay. These items include the purchase of a mower and vehicle lease payments. The fund budgets \$14,969 for debt service, and \$67,976 for transfers to the General Fund to cover insurance and administrative costs. The fund has a budgeted contingency of \$605,332.

NUMBER OF FTE'S: 5.82

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%	Office Administrator I	44%
CDC Administrator	36%	Planner	20%	Field Services Sup.	20%	Operator I	90%
Utility II	20%	Operator I	90%	Utility II	20%	Operator II	10%
Utility I	20%	Operator III	10%	Utility I	20%	Treatment Plant Sup.	10%
Utility I	20%	Treatment Plant Sup.	90%				



Wastewater Fund 41

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 367,732	\$ 456,765	\$ 595,271	\$ 645,526	\$ 667,052	\$ 667,052	667,052
Current year resources							
Interest	\$ 20,908	\$ 23,306	\$ 25,000	\$ 15,200	\$ 15,500	\$ 15,500	\$ 15,500
Charges for services	974,393	1,020,724	959,500	996,000	994,125	994,125	994,125
Miscellaneous	2,050	-	1,000	100	1,000	1,000	1,000
Total current year resources	\$ 997,351	\$ 1,044,030	\$ 985,500	\$ 1,011,300	\$ 1,010,625	\$ 1,010,625	\$ 1,010,625
Total resources	\$ 1,365,083	\$ 1,500,795	\$ 1,580,771	\$ 1,656,826	\$ 1,677,677	\$ 1,677,677	\$ 1,677,677
Expenditures							
Personal services	\$ 423,026	\$ 434,390	\$ 497,275	\$ 485,579	\$ 513,051	\$ 536,593	\$ 536,593
Materials and services	289,745	345,152	465,065	417,819	408,845	408,845	408,845
Capital outlay	165,678	23,147	25,950	21,800	27,885	27,885	27,885
Debt service							
Principal							
1994 SPWF B92001B 12/01/09	5,023	5,324	5,643	5,643	5,982	5,982	5,982
1995 SPWF B92001C 12/01/09	6,964	6,964	6,964	6,964	6,964	6,964	6,964
Interest							
1994 SPWF B92001B 12/01/09	2,982	2,682	2,362	2,362	2,023	2,023	2,023
2009 CWSRF R80930 6/01/10					16,077	16,077	16,077
Transfers	14,900	37,610	49,607	49,607	67,976	67,976	67,976
Contingency			527,905		628,874	605,332	605,332
Total expenditures	\$ 908,318	\$ 855,269	\$ 1,580,771	\$ 989,774	\$ 1,677,677	\$ 1,677,677	\$ 1,677,677
Ending working capital	\$ 456,765	\$ 645,526	\$ -	\$ 667,052	\$ -	\$ -	\$ -

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Utility Wastewater Fund Description	2010 Budget
20,908	23,306	25,000	15,200	41-000-003	Interest Earned	15,500
2,050	-	1,000	100	41-000-100	Miscellaneous	1,000
872,990	984,404	920,000	993,000	41-000-220	User Fees	993,000
12,659	6,675	4,500	1,000	41-000-240	Hookup Fees	1,125
69,721	29,644	35,000	2,000	41-000-260	Infrastructure Inspection Fees	-
19,024	-	-	-	41-000-263	West Lane Sewer Line	-
997,351	1,044,030	985,500	1,011,300		Total Revenue	1,010,625
16,930	18,158	19,549	19,549	41-410-100	City Manager	20,279
9,150	10,445	11,203	12,000	41-410-104	City Planner	12,205
11,286	12,789	13,832	13,832	41-410-106	Finance/Office Manager	15,067
14,308	14,970	15,297	15,297	41-410-108	Office Administrator I	15,863
9,416	10,187	11,015	11,015	41-410-110	City Recorder	11,996
14,701	2,789	-	-	41-410-113	City Engineer	-
46,711	48,376	50,919	70,985	41-410-114	Treatment Plant Supervisor	75,265
13,080	13,774	14,486	14,486	41-410-118	Field Services Supervisor	14,783
49,478	90,314	93,322	92,000	41-410-120	Operators	98,548
73,017	37,688	47,452	46,000	41-410-121	Utility Workers	43,197
12,718	12,855	12,757	14,900	41-410-122	Mechanic	-
7,044	10,464	5,285	5,285	41-410-132	CDC Administrator	15,733
-	937	4,666	2,110	41-410-138	Part Time Help	-
604	2,054	3,235	3,235	41-410-142	Overtime	3,086
60,575	64,529	85,057	73,000	41-410-146	Health Insurance	102,273
57,437	54,022	61,982	58,000	41-410-148	Retirement Benefits	56,860
21,301	21,864	37,332	24,000	41-410-150	Social Security	40,427
5,270	8,175	9,885	9,885	41-410-152	Workers Compensation	11,011
423,026	434,390	497,274	485,579		Total Personal Services	536,593
7,685	3,874	8,144	6,604	41-410-200	Building/Facilities Maintenance	6,144
-	3,417	-	-	41-410-201	Building Lease	-
23,853	39,941	46,264	40,000	41-410-202	Equipment Maintenance	43,514
1,279	1,609	2,000	2,000	41-410-203	Maintenance Agreements	2,400
2,878	6,226	3,373	3,373	41-410-204	Vehicle Maintenance	6,873
2,720	4,812	6,525	6,252	41-410-206	Fuel/Oil/Lube	7,900
4,394	4,669	7,700	4,800	41-410-216	Office Supplies	10,700
6,693	3,858	7,692	7,700	41-410-218	Operational Supplies	6,672
169	286	484	610	41-410-220	Shop Maintenance Supplies	484
2,738	4,536	4,179	4,460	41-410-222	Lab Supplies	4,629
926	2,161	2,005	1,500	41-410-224	Chemicals	1,660
99,115	94,160	120,000	117,000	41-410-227	Electrical Operations	120,000
5,123	7,416	12,120	9,000	41-410-228	Utilities	8,880
5,327	5,222	6,960	5,500	41-410-229	Electrical Operations Pumps	6,960
91,676	145,521	216,750	190,000	41-410-230	Contractual/Professional	163,050
(30)	19	-	125	41-410-234	Miscellaneous	100
1,307	1,015	1,550	1,102	41-410-235	Property Tax	1,300
25,000	781	-	227	41-410-238	Insurance	-
1,887	5,396	6,175	6,175	41-410-240	Travel/Training	4,575
2,986	3,996	5,560	5,391	41-410-242	Dues/Fees/Subscriptions	5,860
573	1,303	2,000	1,000	41-410-244	Publications/Notices/Advertising	2,000
2,851	3,051	3,584	3,000	41-410-252	Uniforms/Safety	3,144
594	1,884	2,000	2,000	41-410-254	Equipment Rental	2,000
289,745	345,152	465,065	417,819		Total Materials & Services	408,845
146,655	2,425	3,000	3,000	41-410-300	Equipment & Plant Upgrades	20,000
-	11,230	22,500	17,800	41-410-306	Vehicle Lease or Purchase	5,885
-	5,643	-	-	41-410-310	Facilities Remodel	-
-	3,849	450	1,000	41-410-344	Computer Hardware & Software	2,000
19,024	-	-	-	41-410-360	West Lane Sewer Line	-
165,678	23,147	25,950	21,800		Total Capital Outlay	27,885
-	1,120	-	-	41-410-409	Transfer to Building	-
-	-	-	-	41-410-418	Transfer to Unemployment	4,800
14,900	36,490	49,607	49,607	41-410-419	Transfer to General Fund ISF	63,176
14,900	37,610	49,607	49,607		Total Transfers	67,976
5,023	5,324	5,643	5,643	41-410-540	Principal SPWF B92001B	5,982
2,982	2,681	2,362	2,362	41-410-541	Interest SPWF B92001B	2,023
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
-	-	-	-	41-410-560	Principal CWSRF R80930	16,077
14,969	14,969	14,969	14,969		Total Debt Services	31,046
-	-	527,905	-	41-410-600	Contingency	605,332
908,318	855,269	1,580,771	989,774		Total Expenditures	1,677,677

WASTEWATER SDC FUND 55

PURPOSE:

Wastewater System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

Complete capital outlay project improvements to ensure compliance with the new Waste Water permit.

BUDGET NOTES:

The Wastewater SDC Fund has a beginning cash position of \$1,557,321. The City anticipates receiving \$38,000 in interest income, \$705,660 in loan proceeds, and \$33,153 in Improvement Fees. Total revenue for the fund is \$2,334,134.

Projects proposed for FY 09-10 include \$2,142,400 to continue the improvement to the head works and filtration system. The filtration improvements are required to meet more stringent permit requirements. The head works improvements are required to allow the plant to operate more efficiently and to make the sludge more acceptable for land application. The fund contains a transfer to the General Fund of \$1,658 for administrative cost of the fund and \$4,31 to the GO Water & Wastewater Debt Service Fund. The contingency is budgeted at \$186,045.

Wastewater SDC 55

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 1,009,225	\$ 1,330,382	\$ 1,543,039	\$ 1,538,251	\$ 1,557,321	\$ 1,557,321	1,557,321
Current year resources							
Interest	\$ 56,976	\$ 65,136	\$ 68,000	\$ 37,600	\$ 38,000	\$ 38,000	\$ 38,000
System development charges							
Improvement fees	321,183	199,230	127,980	41,900	33,153	33,153	33,153
Long Term Debt Proceeds					705,660	705,660	705,660
Total current year resources	\$ 378,159	\$ 264,366	\$ 195,980	\$ 79,500	\$ 776,813	\$ 776,813	776,813
Total resources	\$ 1,387,384	\$ 1,594,748	\$ 1,739,019	\$ 1,617,751	\$ 2,334,134	\$ 2,334,134	2,334,134
Expenditures							
Capital outlay							
Improvements	\$ 46,913	\$ 45,144	\$ 750,000	\$ 50,000	\$ 2,142,400	\$ 2,142,400	\$ 2,142,400
Transfers	10,089	11,353	10,430	10,430	5,689	5,689	5,689
Contingency			978,589		186,045	186,045	186,045
Total expenditures	\$ 57,002	\$ 56,497	\$ 1,739,019	\$ 60,430	\$ 2,334,134	\$ 2,334,134	2,334,134
Ending working capital	\$ 1,330,382	\$ 1,538,251	\$ -	\$ 1,557,321	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Wastewater SDC Fund Description	2010 Budget
56,976	65,136	68,000	37,600	55-000-003	Interest Earned	38,000
321,183	199,230	127,980	41,900	55-000-993	Sewer SDC Ext. Cap. Improvements	33,153
-	-	-	-	55-000-994	Long Term Debt Proceeds	705,660
378,159	264,366	195,980	79,500		Total Revenue	776,813
46,913	45,144	750,000	50,000	55-550-314	Sewer Extra Capacity Improvements.	2,142,400
-	-	-	-	55-550-326	Council Approved Projects	-
46,913	45,144	750,000	50,000		Total Capital Outlay	2,142,400
4,031	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
6,058	7,322	6,399	6,399	55-550-409	Transfer to GF SDC Admin.	1,658
10,089	11,353	10,430	10,430		Total Transfers	5,689
-	-	978,589	-	55-550-600	Contingency	186,045
57,002	56,497	1,739,019	60,430		Total Expenditures	2,334,134

GENERAL OBLIGATION WATER & SEWER DEBT SERVICE FUND 45

PURPOSE:

The General Obligation Water and Sewer Debt Service Fund is to receive and expend revenues collected through property taxes for repayment of the General Obligation Bonds issued for the Water and Sewer Plants.

VISION FOR THE YEAR:

Continue to make payment on the Water and Sewer General Obligation bonds that were taken out in 1978 and 1991.

BUDGET NOTES:

The Debt Service Fund is projected to have \$132,721 as cash carry over. The City anticipates receiving revenues of \$262,591 from property taxes. The total fund revenue is \$401,343. The total expenditure in the fund is \$211,797. This covers principal and interest for the water and sewer bonds payments. The fund will have a contingency of \$189,546.

General Obligation Water and Sewer Fund 45
Debt Service Fund

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 143,886	\$ 148,872	\$ 96,914	\$ 98,636	\$ 132,721	\$ 132,721	132,721
Current year resources							
Property taxes	\$ 207,091	\$ 152,293	\$ 259,460	\$ 240,000	\$ 262,591	\$ 262,591	\$ 262,591
Interest	7,453	5,237	6,000	1,850	2,000	2,000	2,000
Transfers	4,031	4,031	4,031	4,031	4,031	4,031	4,031
Private contributions							
Residual equity transfer							
Total current year resources	\$ 218,575	\$ 161,561	\$ 269,491	\$ 245,881	\$ 268,622	\$ 268,622	268,622
Total resources	\$ 362,461	\$ 310,433	\$ 366,405	\$ 344,517	\$ 401,343	\$ 401,343	401,343
Expenditures							
Debt service							
Principal							
Water 1978 GO 01-0507801 2/01/10	\$ 29,233	\$ 26,988	\$ 28,276	\$ 28,276	\$ 29,650	\$ 29,650	\$ 29,650
Sewer 1991 GO B92001A 12/01/09	\$ 116,998	\$ 124,706	\$ 132,921	\$ 132,921	141,678	141,678	141,678
Interest							
Water 1978 GO 01-0507801 2/01/10	23,396	23,849	22,561	22,561	21,187	21,187	21,187
Sewer 1991 GO B92001A 12/01/09	43,962	36,254	28,038	28,038	19,282	19,282	19,282
Transfers							
Contingency			154,609		189,546	189,546	189,546
Total expenditures	\$ 213,589	\$ 211,797	\$ 366,405	\$ 211,796	\$ 401,343	\$ 401,343	\$ 401,343
Ending available working capital	\$ 148,872	\$ 98,636	\$ -	\$ 132,721	\$ -	\$ -	\$ -

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	GO Water & Wastewater Fund Debt Service Fund Description	2010 Budget
196,555	146,335	250,178	228,500	45-000-001	Taxes Necessary To Balance	253,591
10,536	5,958	9,282	11,500	45-000-002	Delinquent Taxes	9,000
7,453	5,237	6,000	1,850	45-000-003	Interest Earned	2,000
4,031	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
218,575	161,561	269,491	245,881		Total Revenue	268,622
29,233	26,988	28,276	28,276	45-450-500	Water - Principal	29,650
23,396	23,849	22,561	22,561	45-450-501	Water - Interest	21,187
116,998	124,706	132,921	132,921	45-450-502	Sewer - Principal B92001A	141,678
43,962	36,254	28,038	28,038	45-450-503	Sewer - Interest B92001A	19,282
213,588	211,797	211,796	211,796		Total Debt Services	211,797
-	-	154,609	-	45-450-600	Contingency	189,546
213,588	211,797	366,405	211,796		Total Expenditures	401,343

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

The fund is used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark. This is a mandatory fund because OECDD has stipulations in the loan agreement requiring a separate fund.

VISION FOR THE YEAR:

The fund will make loan payments for the West Lane Water Line.

BUDGET NOTES:

The fund has a beginning cash position of \$188,005. The fund anticipates \$4,500 in interest income and \$73,492 from the Port of St. Helens. There are three loans associated with the Airpark Water Line project; OEDD B95010A, which matures in 2017; OEDD B95010B, which also matures in 2017; and, OEDD B95010C, which matures in 2018. Expenditures in the fund total \$124,577. The projected contingency is \$141,420.

Airpark Water Improvement Fund 89

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 68,615	\$ 72,889	\$ 181,697	\$ 181,587	\$ 188,005	\$ 188,005	188,005
Current year resources							
Interest	2,795	57,139	5,000	4,500	4,500	4,500	4,500
Intergovernmental	\$ 74,495	\$ 73,216	\$ 71,910	\$ 72,440	\$ 73,492	\$ 73,492	\$ 73,492
OEDD Loan & Grant		50,697					
Transfers	53,283	51,752	51,434	51,343	0	0	0
Charges for Services			0				
Total current year resources	\$ 130,573	\$ 232,804	\$ 128,344	\$ 128,283	\$ 77,992	\$ 77,992	77,992
Total resources	\$ 199,188	\$ 305,693	\$ 310,041	\$ 309,870	\$ 265,997	\$ 265,997	265,997
Expenditures							
Materials & services	\$ -		\$ -				
Capital outlay	\$ -						
Improvements		-	-				
Debt service							
Principal							
1996A OEDD B95010A 12/01/2009	35,877	36,178	36,502	36,502	41,852	41,852	41,852
1996A OEDD B95010B 12/01/2009	16,422	17,407	18,452	18,452	19,559	19,559	19,559
1998C OEDD B95010C 12/01/2009	18,201	18,339	18,489	18,489	18,646	18,646	18,646
Interest							
1996A OEDD B95010A 12/01/2009	27,425	25,586	23,686	23,687	21,724	21,724	21,724
1996A OEDD B95010B 12/01/2009	14,752	13,767	12,722	12,722	11,615	11,615	11,615
1998C OEDD B95010C 12/01/2009	13,622	12,829	12,013	12,013	11,181	11,181	11,181
Transfers							
Contingency			188,177		141,420	141,420	141,420
Total expenditures	\$ 126,299	\$ 124,106	\$ 310,041	\$ 121,865	\$ 265,997	\$ 265,997	265,997
Ending working capital	\$ 72,889	\$ 181,587	\$ -	\$ 188,005	\$ -	\$ -	-

2007 Actual	2008 Actual	2009 Adopted	2009 Estimated	Account	Airpark Water Improvement Fund Description	2010 Budget
2,795	57,139	5,000	4,500	89-000-003	Interest Earned	4,500
-	50,697	-	530	89-000-675	OEDD Loan	-
74,495	73,216	71,910	71,910	89-000-800	Port of St. Helens payment	73,492
53,283	51,752	51,434	51,343	89-000-904	Transfer in Water SDC	-
130,573	232,804	128,344	128,283		Total Revenue	77,992
35,877	36,178	36,502	36,502	89-890-140	Bond Principal B95010A	41,852
16,422	17,407	18,452	18,452	89-890-141	Bond Principal B95010B	19,559
18,201	18,339	18,489	18,489	89-890-142	Bond Principal B95010C	18,646
27,425	25,586	23,687	23,687	89-890-150	Bond Interest B95010A	21,724
14,752	13,767	12,722	12,722	89-890-151	Bond Interest B95010B	11,615
13,622	12,829	12,013	12,013	89-890-152	Bond Interest B95010C	11,181
126,299	124,106	121,865	121,865		Total Debt Services	124,577
-	-	188,177	-	89-890-600	Contingency	141,420
126,299	124,106	310,042	121,865		Total Expenditures	265,997

Bancroft Bond Fund 70

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover	\$ 3,443	\$ -	\$ -	\$ -	\$ -	\$ -	-
Current year resources							
Interest	\$ 64		\$ -				
Assessment repayments	3,527		0				
Total current year resources	\$ 3,591	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total resources	\$ 7,034	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenditures							
Debt service							
Interest							
Prepaid Bancroft connections	\$ -	\$ -		\$ -	\$ -		
Transfers	7,034		0				
Contingency			0		0	0	0
Total expenditures	\$ 7,034	\$ -	\$ -	\$ -	\$ -	\$ -	-
Ending working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Scappoose Station Pavilion Fund 39

Resources	Actual FY 06-07	Actual FY 07-08	Budget FY 08-09	Estimated FY 08-09	Proposed Budget FY 09-10	Approved Budget FY 09-10	Adopted Budget FY 09-10
Working capital carryover		\$ 4,991	\$ -	\$ -	\$ -	\$ -	\$ -
Current year resources							
Interest	\$ 141	\$ 181					
Intergovernmental Revenue	5,000						
Transfers In							
Total current year resources	\$ 5,141	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 5,141	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Materials and services	\$ 150	\$ 5,172	\$ -			\$ -	\$ -
Capital outlay							
Improvements							
Real property							
Transfers				0			
Contingency					0	0	0
Total expenditures	\$ 150	\$ 5,172	\$ -	\$ -	\$ -	\$ -	\$ -
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 4,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -