



SCAPPOOSE
Oregon

Proactive, Efficient and Friendly Service

Adopted Budget Fiscal Year 2015-2016

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CITY OF SCAPPOOSE
2015-2016 Annual Budget
TABLE OF CONTENTS

	Page
Budget Message	3-7
Organizational Chart	8
Vision Statement	9
City Council Goals	10
Investment Policy	11-19
Financial Policies	20-26
All Funds Combined Summaries	27-29
General Fund	30-33
Administration Department	34-35
Police Department	36-37
Parks Department	38-39
Municipal Court Department	40-41
Planning Department	42-43
Non-Departmental	44
Law Enforcement Assessments Fund	45
Watts House Fund	46
PEGS Fee Fund	47
Building Fund	48-50
Street Fund	51-53
Foot Path & Bicycle Trails Fund	54
Storm Water Drainage Fund	55
Storm Water Drainage SDC Fund	56
Street SCD Fund	57-58
Parks SDC Fund	59
Pool Fund	60
Unemployment Fund	61
Utility Water Fund	62-64
Water SDC Fund	65-66
Utility Wastewater Fund	67-69
Wastewater SDC Fund	70
GO Debt Service Fund	71
Airpark Water Improvement Fund	72
Inactive Funds	73
Debt Schedules	74
Transfers	75

2015-2016 Budget Message

April 27, 2015

Dear Mayor, City Council and Budget Committee Members:

It is my pleasure to submit the proposed 2015-2016 Budget to the Scappoose Budget Committee. As a result of an increase in new housing, an improving national and local economy, coupled with a careful and conservative approach to managing City resources, this budget offers new opportunities to enhance the quality of life for the citizens of Scappoose. This budget targets City resources towards funding the critical services that our citizens have come to expect. It also aims to accomplish the priority goals established by the City Council.

The City of Scappoose is a great community that has significantly benefited from the long term investments that have been made by prior City Councils. However, critical public facilities are aging and/or operating at capacity. Addressing these challenges head on is critical if we are going to be able to meet the future needs of our Community. Addressing capacity issues becomes even more obvious with the potential of adding 380 acres of new Industrial zoned property to the UGB, along with projections for significant new residential growth. In addition, City Council has identified as a priority goal the need to add new community parks, while enhancing existing parks as an important component of building a healthy and vibrant community. This budget aims to pursue efforts to enhance community parks utilizing general fund dollars and State Park grant funds.

The City Master Plans for Parks, Wastewater and Water date back to 1997 and need to be updated. Money for updating the Wastewater Master Plan has been identified, but resources to update the Park and Water Master Plans are not budgeted at this time. Our hope is to acquire grant funding from DLCD, State Parks, or the Business Oregon IFA program to help finance these Planning efforts. It is important to note that this budget includes the addition of a Program Specialist position that will work with all Departments. Specifically, this position will be instrumental in working with the Management Team to pursue grants, support Economic Development and update community master plans (potentially in house) along with various other activities. It is the sense of staff that, given the volume of activity required to manage the daily operations of the City, there is little band width left to pursue long term needs and opportunities like grants, and other external opportunities that could leverage new resources for the City. In general, this position will give the City more capacity to pursue grants, create an Economic Development program and focus on long term Planning activities. In addition, this budget includes a RARE Graduate Student who will also help to update our Comprehensive Plan, prepare grants, and help jump start our Economic Development program. This is a one year program offered by the University of Oregon and it requires a \$22,000 City match.

For the most part, Staff has developed a status quo budget, with the exception of the additions mentioned earlier. Staff developed the Fiscal Year 15-16 budget with our financial constraints in mind. As required by law, the proposed budget balances resources with expenditures. Total expenditure for all funds in the proposed budget is \$15,122,844. This is \$1,421,599 more than the previous budget, however, a majority of the increase is in Water Fund to accomplish water system improvements that simply should not be deferred. The submitted budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$725,804. The Contingency line item continues to be less than the desired 20% of expenditures that we try to maintain. This is reflective of the City's diminishing financial resources and is a trend that will be seen throughout this budget document.

Financial Policy

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

The goals of the fiscal policies are as follows:

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

Personnel, Salaries and Benefits

Total Personnel Services in the proposed budget is \$3,592,261, \$264,492 more than the current budget. This equals 24.0% of the total proposed budget. Total personnel will increase to 31 Full Time Equivalencies (FTE), there will be a change in staffing by adding a Program Specialist position. This position will work with all departments, assisting with grant writing, and creating an Economic Development program. This year the Cost of Living Adjustment is 2.50%. Our PERS rate will increase July 1 and varies from 11.26% to 17.95% depending on which tier the employee qualifies for, this rate will be in place until June 30, 2017. We will begin negotiations with both the Police Guild and AFSCME Union after the first of the year.

General Fund

The General Fund anticipates a beginning cash position of \$2,527,586, up from \$2,053,769 the current fiscal year, with anticipated revenues of \$2,901,099 down from \$2,965,077 for the 2014-15 Fiscal Year. Total resources for the fund are budgeted at \$5,428,685 up from \$5,018,846 the current Fiscal Year. Expenditures within the General Fund are budgeted at \$4,328,685 up \$409,839 from the \$3,918,846 budgeted this Fiscal Year. The Administration Department budget is \$673,510 down from \$691,192. Of the budgeted amount, \$62,881 is for Personnel Services and \$600,629 is budgeted for Materials and Services.

The Police Department's budget is \$1,658,125, down from \$1,715,655 and accounts for 38 percent of General Fund expenditures. Police is the most labor intensive department in the City budget. Personnel Services are budgeted at \$1,333,699, which is an increase of \$43,800 over the previous year. The Materials and Services line items are budgeted at \$179,097 which is \$30,499 less than the previous year's budget. Capital Outlay line items are budgeted at \$43,725 which includes a new equipment line item that will be used to purchase vehicles rather than leasing vehicles in the future.

Parks Department's budget is \$400,537, up \$30,221 from the current fiscal year. Personnel Services are budgeted at \$217,301, which is an increase of \$20,389 over the previous year. The Materials and Services line items are budgeted at \$82,733, which is \$962 less than the previous year's budget. Capital Outlay line items are budgeted at \$91,550 which includes \$40,000 for a matching grant, and if secured, will be used for Heritage Park.

Municipal Court Department's budget is \$271,367 and accounts for 6 percent of the General Fund expenditures. Over the past year, our Judge, Prosecuting Attorney, and staff have worked diligently to make improvements in the Court fine collection process. In 2011, the Courts had an uncollected revenue balance of approximately \$1,311,600. Today that

balance is \$845,700 with \$627,850 of that turned over to a collection agency. The Judge, Prosecuting Attorney, and staff have done a good job of enforcing payment plans and need to be commended for their efforts. The department's biggest expenditure is in the Contractual Professional line item found within Materials and Services. Contractual and Professional services pay for the Judge, the Prosecuting Attorney and court appointed attorneys. The second largest expenditure is "Assessments." That is the amount of money that gets turned over to the state and county for fines levied.

Planning Department's budget is \$185,342 down from \$194,625 and accounts for 4 percent of the General Fund expenditures. The Planning Department will continue to work on updating the City's Transportation Master Plan, working with the Port of St. Helens on the Airport Master Plan update and will continue to work with our attorneys and the State related to the appeal of our Urban Growth Boundary (UGB) approval to the Court of Appeals. The City has been working on the UGB application since 2008 and its approval will be an important part of helping our city to create the jobs that will ease our budget situation.

As stated earlier, the General Fund Budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$725,804. Unappropriated Ending Fund Balances cannot be used in this budget year unless there is an emergency as described by Oregon Law. These funds will be used as part of the City's beginning cash position for next year's budget. It is imperative that this figure stays as budgeted to cover operating expenses until tax revenues are received in November.

Enterprise Funds

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

The Building Fund is considered the barometer of the City's economic health and is anticipating 60 homes to be constructed. This estimate of 60 new homes is also used as the basis for estimating revenues in the System Development Charge funds. These include; Water, Wastewater, Transportation, Parks, and Storm Water. The Building Fund has a beginning cash position of \$75,616 and anticipated revenues of \$225,475. Total resources are budgeted at \$301,091. Total expenditures in the department are budgeted at \$257,833 and an allocation to Contingency of \$43,258. The prolonged recession has greatly impacted the financial stability of this department, but that is beginning to change.

The Street Fund has an operational budget of \$1,099,561. The fund has a beginning cash position of \$506,753 and anticipated revenues of \$592,808. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$264,838 in Personnel Services and \$166,850 in Materials and Services. The City anticipates spending \$309,433 on Capital Outlay, \$50,000 for street light replacements, \$19,000 for street related equipment and \$240,433 on road maintenance projects. The fund also anticipates a contingency of \$251,463. The City is nearing completion of a Transportation System Plan which will prioritize street improvements and needs. This will allow the City to strategically invest limited dollars on highest priority projects.

The Water Fund has improved due to additional revenue generated by rate increases over the past 2 years. The City is in the midst of a study focused on determining how to improve existing water source capacity and also to identify additional potential water sources to accommodate future growth. The Water Fund begins with a cash carryover of \$1,400,848. The fund anticipates receiving \$1,675,200 in revenues and has total resources of \$3,076,048. While the budget in this fund is balanced, the revenues are not able to sustain the future maintenance needs. In November 2013, the City Council approved a rate increase of \$5 per month on a ¾" meter and the rate will increase \$5 a month in November 2015.

The City received over \$700,000 in timber receipts last year from the harvest of 33 acres. These funds were deliberately unspent and have been placed in unappropriated ending fund balance. The primary purpose for placing these funds in the unappropriated fund is to develop a reserve fund to provide funds that can help pay for existing water loans if the economy declines and housing starts to decline. The City has a practice of using SDC's to pay for existing loans, which is fine as long as the economy continues to grow. Setting the timber revenues aside will help to provide the City with some protection from such an event.

On the expenditure side, Personnel Services are anticipated to be \$664,327. Material and Services are budgeted at \$474,412, and Capital Outlay is estimated at \$359,500. The City has budgeted \$200,000 for well rehabilitation and new source discovery, \$20,000 for a fence at the Dutch Canyon well site, \$59,500 for repairs at both plants and \$80,800 meter replacement program. Contingency is \$622,148, or 26%, of expenditures.

The City Wastewater Treatment Plant also has some serious maintenance issues that must be addressed. Over 1 million gallons of bio solids will need to be removed to establish capacity to meet current demand. In addition, the UV system is reaching obsolescence and replacement parts will be discontinued in 2019. We have targeted the \$300,000 carryover from the Wastewater line loan to pay for the UV improvements. This expenditure will not be authorized until the spring of 2016 to assure that this fund has the resources to meet an unexpected expensive emergency. This fund only has a contingency of \$23,819, which is completely inadequate. An increase in Wastewater rates is necessary, just to meet routine maintenance and capital needs.

Wastewater has an operational budget of \$1,838,516. Personnel Services are budgeted at \$650,678. Material and Services are budgeted at \$628,324. The City of Scappoose continues to implement its wastewater line cleaning program. Each year, the City TVs and cleans 20% of the wastewater lines. As the City identifies where repairs are needed, one thing is becoming more and more apparent. The concrete wastewater lines, most of which were installed before 1972, are definitely coming to the end of their life cycle. Within the next 10 years, the City will need to start making preparations for replacing old, broken lines. Replacing 88,440 feet of concrete pipe would cost in the neighborhood of \$10,500,000. Council needs to take this project into consideration when discussing future Wastewater rate increases. The Wastewater Fund also anticipates \$340,000 in Capital Outlay expenditures.

SDC Funds

System Development Charge revenues collected on new building permits can be used only for capital projects that are listed in approved master plans. As stated earlier, SDC revenues are based on 60 new homes being constructed over the coming fiscal year.

The Storm Water Drainage SDC Fund has a beginning cash position of \$222,910, with total revenue resources of \$258,065. The fund lists one Capital Outlay expenditure of \$25,000 for converting one UIC. The fund anticipates a contingency of \$231,361.

The Transportation SDC Fund has a beginning cash position of \$335,623 with total revenue resources of \$473,313. The fund has one notable expenditure budgeted that is the loan payment of \$56,213 for the Crown Zellerbach Rail Crossing. The fund anticipates a contingency of \$410,308.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The beginning cash position is \$93,164. The fund is anticipating total revenues of \$113,320 and has expenditures of \$50,095. The fund anticipates a contingency of \$156,389.

The Water SDC Fund anticipates a cash carry over position of \$164,523. The fund anticipates revenues of \$377,411. Of that amount, \$94,571 is a transfer received from the Water Department. Total resources for the fund are \$541,934. Expenditures within the fund are for debt service. Two loans are paid from this fund totaling \$278,149. The fund anticipates a contingency of \$227,899.

The Wastewater SDC Fund anticipates a cash carry over position of \$605,930. The fund anticipates revenues of \$152,060 for total resources of \$757,990. The fund lists Capital Outlay expenditures of \$650,000. Sludge treatment improvements are budgeted at \$425,000 and the Wastewater Master Plans needs to be updated. The budget allocates \$225,000 for that project. The current Wastewater Master Plan was adopted in 1998. Contingency is anticipated to be \$100,532.

Conclusion

In summary, this year's budget is relatively status quo, but, it will add additional staffing capacity to help begin the process of updating our master plans, pursue grants and promoting Economic Development efforts, with a goal of recruiting new industry and creating new jobs for our community. The City has an excellent Staff that does a great job of

meeting the existing day to day needs of our community. With additional staff capacity, we will be able to find new resources and opportunities that will allow us to build a healthier, more vibrant community.

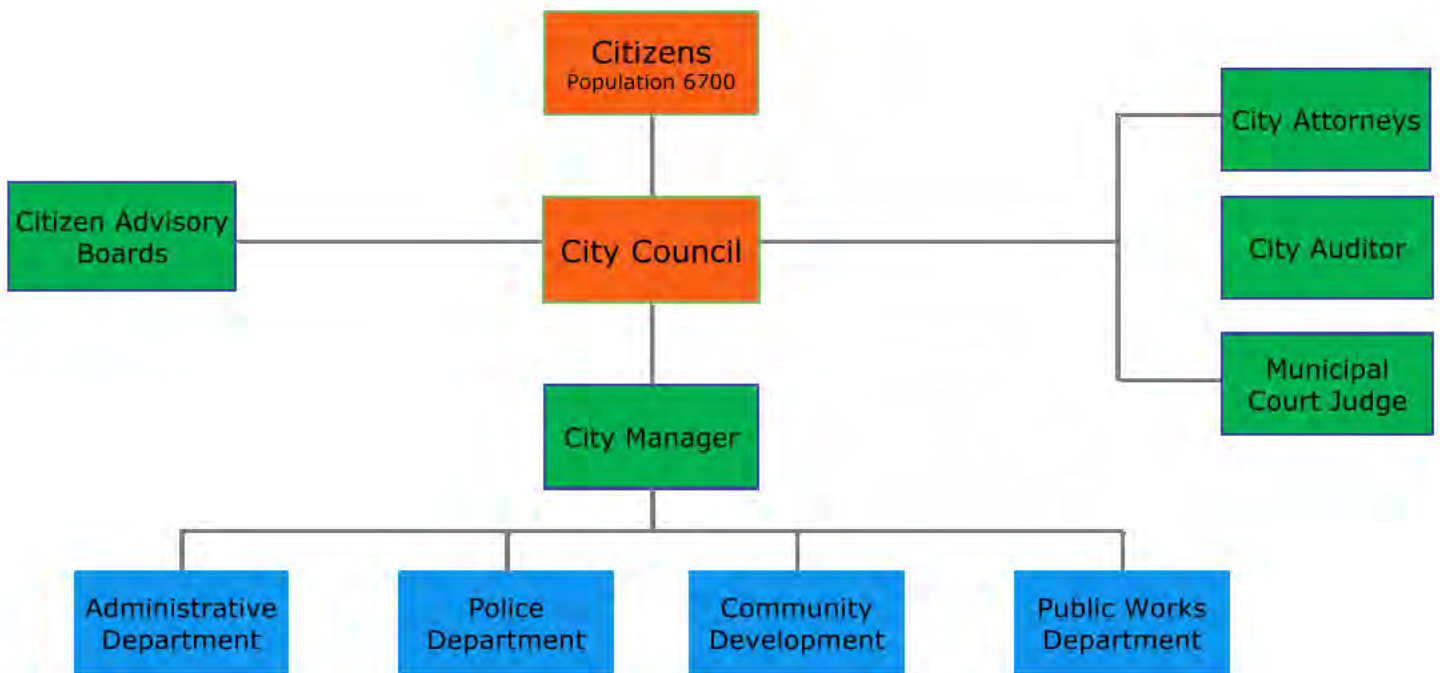
Last year, the City experienced a lot of positive new growth and 2015-16 appears to be even better. Bi-Mart, O'Reilly's, and the likelihood of a couple of new subdivisions will help create new jobs and housing, and will bolster the local economy. That said, it is important to note that without development of additional water and wastewater capacity, we will be hard pressed to meet the demands posed by future growth.

In closing, I wanted to share a quote from Lewis Carroll in which he said "If you don't know where you are going, any road will get you there." This budget is really focused on reexamining where we are as a community and will help develop the road map, or long term plan of what we need to do to prepare for our community's future. This budget allows the City to continue planning efforts necessary to assure that we can meet the needs of future businesses and families and as importantly, continue to provide the high quality and critical services that our community expects from the City every day.

Respectfully submitted,

Michael Sykes

City of Scappoose Organizational Chart



City of Scappoose Vision Statement

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



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

- ❖ Address aging infrastructure
- ❖ Conduct annual town meeting
- ❖ Conduct business summit
- ❖ Create a City of Scappoose day
- ❖ Create a welcome sign on the south side of town
- ❖ Create City Economic Development Committee
- ❖ Create City Parks Committee
- ❖ Develop a centennial project
- ❖ Develop a vision statement
- ❖ Develop Chapman Landing with Columbia County
- ❖ Develop communication plan
- ❖ Enhance current Parks and develop Pocket Parks
- ❖ Explore long term reliable water supply
- ❖ Hold a City Committee appreciation event
- ❖ Improve Traffic flow on Highway 30
- ❖ Promote and market Economic Development
- ❖ Highway 30 beautification project
- ❖ Update Comprehensive and Master Plans
- ❖ Work with ODOT Rail to enhance gravel strip on 1st Street

City of Scappoose Investment Policy

Section 1. Purpose:

The City of Scappoose, Oregon (hereinafter the City) was incorporated in 1921 and operates under the council-manager form of government. Policy-making and legislative authority are vested in the governing council, which consists of a Mayor and six-member council. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager. Scappoose has a population of 6,700.

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

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

Section 2. Scope

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

Section 3. Objectives

The City's principal investment objectives are:

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

Section 4. Delegation of Authority

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

order” from City Council per ORS 294.035. The Investment Officer may further delegate the authority to invest City funds to City Finance personnel.

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

Section 5. Prudence and Indemnification

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

Section 6. Safekeeping and Custody

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

Section 7. Accounting Method

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

Section 8. Internal Controls

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

Section 9. Reporting Requirements

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

Section 10. Investment Policy Adoption

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

Section 11. Qualified Institutions

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

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

Section 12. Investment Maturity

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

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

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

Section 13. Portfolio Diversification

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

immediately upon being enacted.

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

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

**As determined on the settlement date.*

Section 14. Competitive Transactions

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

Section 15. Monitoring, Adjusting and Evaluating the Portfolio

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

Section 16. List of Authorized Investments

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

- 16.4 Corporate Bonds issued by a commercial, industrial or utility business or issued by or on behalf of a financial institution with final maturities not exceeding seven years from the date of purchase. Authorized corporate bonds shall be limited to obligations of United States dollar denominated corporations organized and operating within the United States. The debt must be rated at least AA by Standard and Poor's, or Aa by Moody's, or AA by Fitch. Ownership of corporate bonds and commercial paper shall be limited to a combined total of thirty-five percent of the portfolio, with no more than five percent of the portfolio held in any one issuer or its affiliates or subsidiaries.
- 16.5 Bankers Acceptances which are (a) guaranteed by and carried on the books of a financial institution located and licensed to do banking business in the State of Oregon; or a financial institution located in the States of California, Idaho or Washington that is wholly owned by a bank holding company that owns a financial institution that is located and licensed to do banking business in the State of Oregon. (b) Bankers acceptances shall be eligible for discount by the Federal Reserve System; and (c) the institution issuing a letter of credit shall have a short term rating of at least A-1 by Standard and Poor's or P-1 by Moody's, or F-1 by Fitch. Maturities shall be limited to 180 days from the date of purchase and ownership of bankers acceptances shall not exceed twenty-five percent of the portfolio, with no more than ten percent of the portfolio held in any one issuer.
- 16.6 State of Oregon Local Government Investment Pool organized pursuant to ORS 294.805 through 294.895. Participation in the Pool shall not exceed the maximum limit annually set by ORS 294.810, which as of February, 2008 was \$41,401,967. This limit may temporarily be exceeded by local governments for 10 business days due to pass-through funds.
- 16.7 Time Deposit Open Accounts, Certificates of Deposit, and Savings Accounts in insured institutions as defined in ORS 706.008 that are located and licensed to do banking business in the State of Oregon. Certificates of Deposit that are purchased in amounts exceeding Federal Insurance may only be purchased from well capitalized financial institutions.
- Certificates of deposit that are purchased by the City shall be FDIC insured or collateralized through the state collateral pool in accordance with ORS 295.015 and ORS 295.018. Ownership of time certificates of deposit shall be limited to twenty-five percent of the portfolio, with no more than five percent with any one financial institution at the time of purchase, and maturities shall not exceed 18 months.
- 16.8 Repurchase Agreements with maturities of 90 days or less collateralized by U.S. Treasury securities with the maturity of the collateral not exceeding seven years.
- Repurchase Agreements shall be entered into only with:
- 16.81.1 City approved Primary Dealers reporting to the Market Reports division of the Federal Reserve Bank of New York; or
- 16.8.2 City approved depository banks, which have a Sheshunoff Public Peer Group Rating of 30 or better in the most recent publication of Sheschunoff Bank Quarterly.
- 16.8.3 Primary Dealers approved as counterparties shall have a short term rating of at least A-1 or the equivalent, and a long term rating of at least A or the equivalent. The Investment Officer shall maintain a copy of the City's approved Master Repurchase Agreement.
- 16.9 Obligations of the States or Oregon, California, Idaho and Washington: Lawfully issued debt

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

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

Section 17. Glossary of Terms

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

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

- 17.30 **Ginnie Mae:** Trade name for the Government National Mortgage Association (GNMA).
- 17.31 **Government Bonds:** Securities issued by the federal government; they are obligations of the U.S. Treasury. Also known as “governments.”
- 17.32 **Interest:** Compensation paid or to be paid for the use of money. The rate of interest is generally expressed as an annual percentage.
- 17.33 **Interest Rate:** The interest payable each year on borrowed funds, expressed as a percentage of the principal.
- 17.34 **Investment Banking:** A term used to describe the financing of the capital requirements of an enterprise, as opposed to the working capital requirements of a business. Investment bankers buy and sell securities, such as stocks, bonds, and mortgages. They act as the intermediaries between the investor and the corporation or government that needs to finance its operations. An investment bank charges a fee for services relating to securities, such as advisory, negotiation, and distribution services. See Syndicate; Underwriter.
- 17.35 **Investment Portfolio:** A collection of securities held by a bank, individual, institution, or government agency for investment purposes.
- 17.36 **Investment Securities:** Securities purchased for an investment portfolio, as opposed to those purchased for resale to customers.
- 17.37 **Investor:** A person who purchases securities with the intention of holding them to make a profit.
- 17.38 **Liquidity:** The ease at which a security can be bought or sold (converted to cash) in the market. A large number of buyers and sellers and a high volume of trading activity are important components of liquidity.
- 17.39 **Mark to Market.** Adjustment of an account or portfolio to reflect actual market price rather than book price, purchase price or some other valuation.
- 17.40 **Mortgage Bond:** A bond secured by a mortgage on property. The value of the property used as collateral usually exceeds that of the mortgage bond issued against it.
- 17.41 **Municipals:** Securities, usually bonds, issued by a state or its agencies. The interest on “munis” is usually exempt from federal income taxes and state and local income taxes in the state of issuance. Municipal securities may or may not be backed by the issuing agency’s taxation powers.
- 17.42 **National Association of Securities Dealers (NASD):** A self-regulatory organization that regulates the over-the-counter market.
- 17.43 **Par Value:** The value of a security expressed as a specific dollar amount marked on the face of the security or the amount of money due at maturity. Par value should not be confused with market value.

- 17.44 **Pool:** A collection of mortgages assembled by an originator or master servicer as the basis for a security. Pools are identified by a number.
- 17.45 **Portfolio:** A collection of securities held by an individual or institution.
- 17.46 **Prudent Man Rule:** A long-standing common-law rule that requires a trustee who is investing for another to behave in the same way as a prudent individual of reasonable discretion and intelligence who is seeking a reasonable income and preservation of capital.
- 17.47 **Quotation, or Quote:** The highest bid to buy or the lowest offer to sell a security in any market at a particular time. See Bid and Asked.
- 17.48 **Sallie Mae:** Trade name for the Student Loan Marketing Association (SLMA).
- 17.49 **Spread:** The difference between two figures or percentages. For example, the difference between the bid and asked prices of a quote or between the amounts paid when a security is bought and the amount received when it is sold.
- 17.50 **Trade Date:** The date when a security transaction is executed.
- 17.51 **Trader:** Someone who buys and sells securities for a personal account or a firm's account for the purpose of short-term profit.
- 17.52 **Trading Market:** The secondary market for bonds that have already been issued. See Secondary Market.
- 17.53 **Treasury Bill (T-Bill):** An obligation of the U.S. government with a maturity of one year or less. T-bills bear no interest but are sold at a discount.
- 17.54 **Treasury Bonds and Notes:** Obligations of the U.S. government that bear interest. Notes have maturities of one to ten years; bonds have longer maturities.
- 17.55 **Yield:** The annual rate of return on an investment, expressed as a percentage of the investment. Income yield is obtained by dividing the current dollar income by the current market price for the security. Net yield, or yield to maturity, is the current income yield minus any premium above par or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.
- 17.56 **Yield to Maturity:** The average annual yield on a security, assuming it is held to maturity; equals to the rate at which all principal and interest payments would be discounted to produce a present value equal to the purchase price of the bond. Also called net yield.

City of Scappoose Financial Policies

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

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

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

The goals of the following fiscal policies are as follows:

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

BUDGET POLICIES

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

Balanced Operating Budget

The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget

imbalance will require budget revision, rather than spending unappropriated surpluses or designated contingencies to support ongoing operations. Any year end operating surpluses will revert to fund balances for use in maintaining contingency reserve levels set by policy and the balance will be available for capital projects and/or "one-time only" expenditures.

Budget Document

City staff works from January thru March to compile the proposed budget. The individual Department Heads draft department material & services along with capital outlay figures. The Finance Administrator prepares personal services, debt services and transfers. Capital projects expenditures planned during the fiscal year are incorporated into the budget. With input from individual Department Heads, the City Manager writes department narratives. The Finance Administrator compiles the budget document. The initial draft is reviewed by the City Manager, who directs any changes needed to balance the budget. The City Manager makes sure the budget document is consistent with Council goals, priorities and policies. The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide staff the resources necessary to accomplish City Council determined service levels. The Budget Officer shall annually prepare and present a proposed operating budget to the Budget Committee no later than May 30 of each year; and the City Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council. The City's annual budget will be presented by fund, with a logical breakdown of programs and expenditures. A separate line item budget printout will also be presented for discussion and review by the Budget Committee and City Council. The budget will focus on policy issues and will summarize expenditures at the Personnel, Materials and Services, Capital, Debt Service, and Interfund Transfer levels. Where practical, the City's annual budget will include performance goals for the upcoming year and performance measures for the past year.

Budget Control and Accountability

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

Budget Changes after Adoption

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

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

City Funds (excluding Cogeneration Fund)

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

Cogeneration Fund

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

Capital and Equipment

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

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

Enterprise Funds

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

Interfund Advances and Transfers

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

Transfers move resources between funds with no expectation of repayment.

Internal Service Funds

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

Contingency Reserves Policy

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

General Fund Reserves

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

Enterprise Fund Reserves

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

Special Revenue Funds

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

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

REVENUE POLICY

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

Revenue Policy Goals

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

Specific Revenue Policies

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

Cogeneration Revenues

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

FEE POLICY

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

Ongoing Review

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

User Fee Cost Recovery Levels

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

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

General Concepts Regarding the Use of Service Charges

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

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

- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Factors Favoring Low Cost Recovery Levels

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

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

Factors Favoring High Cost Recovery Levels

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

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

Low Cost - Recovery Services

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

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

Development Review Programs – Example of High Cost Recovery and Methodology

Services provided under this category include:

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

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

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

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

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

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

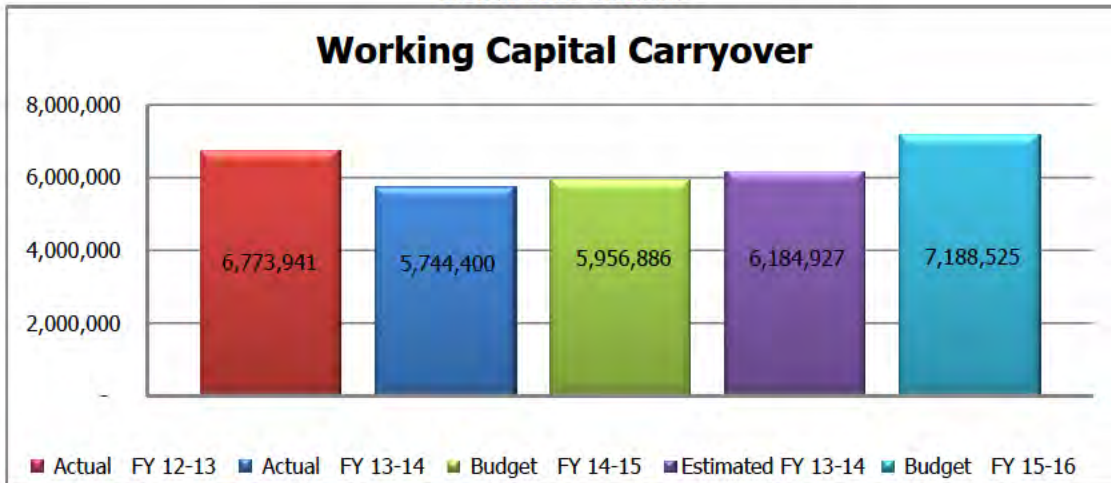
- What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
- What costs have been considered in computing the fees?
- When was the last time that their fees were comprehensively evaluated?
- What level of service do they provide compared with our service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

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

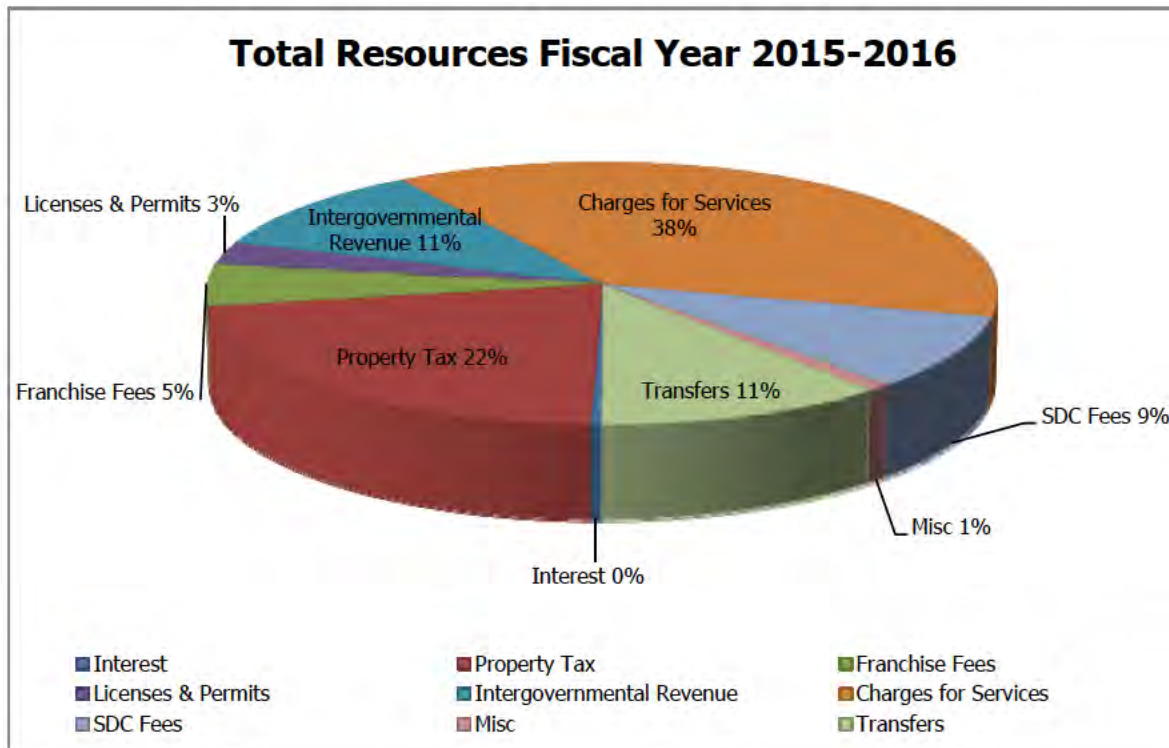
Enterprise Fund Rates

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

All Funds Combined Summary Total Resources



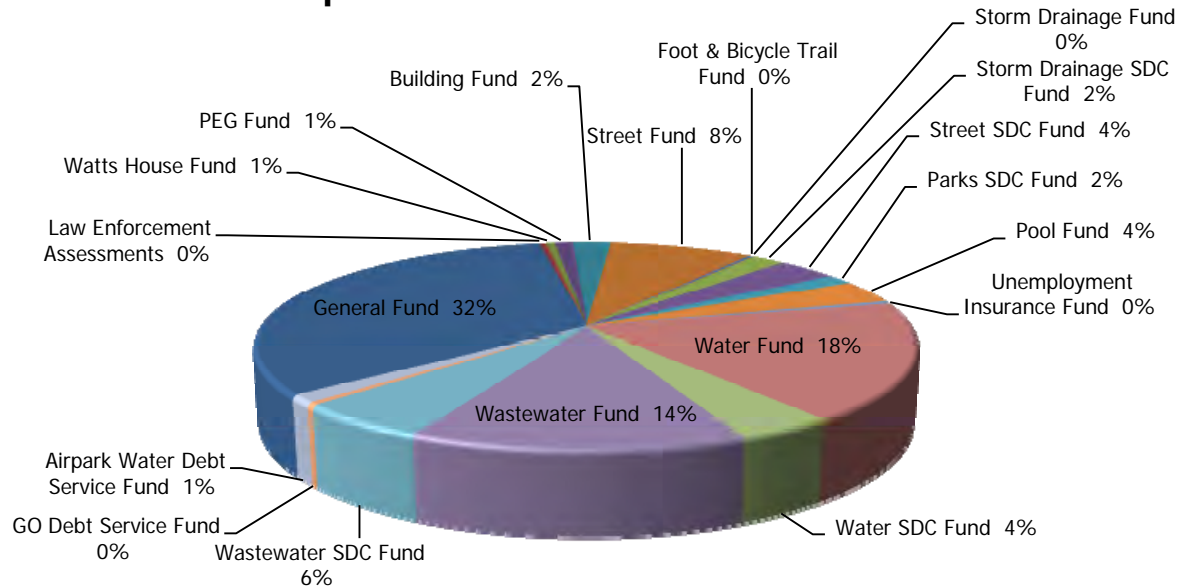
	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
Working Capital Carry Over	\$ 6,773,941	\$ 5,744,400	\$ 5,956,886	\$ 6,184,927	\$ 7,188,525
Interest	34,216	30,796	30,525	32,850	33,095
Property Tax	1,571,535	1,648,270	1,679,640	1,770,770	1,726,519
Franchise Fees	374,098	380,543	386,000	376,504	396,800
Licenses & Permits	76,016	161,693	147,500	207,000	217,500
Intergovernmental Revenue	735,322	1,562,321	1,363,756	1,345,386	851,379
Charges for Services	2,530,234	2,581,353	3,075,122	2,787,125	2,994,950
SDC Fees	71,751	422,754	351,316	582,100	714,240
Misc	42,204	32,493	93,000	127,625	73,000
Transfers	794,324	558,265	617,500	617,500	926,836
Total	\$ 13,003,641	\$ 13,122,888	\$ 13,701,245	\$ 14,031,787	\$ 15,122,844



Total Expenditures

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Budget FY 15-16
General Fund	2,749,098	2,861,283	3,918,846	2,732,861	4,328,685
Law Enforcement Assessments	13,366	6,647	47,626	15,000	49,790
Watts House Fund	8,224	3,974	59,238	7,500	66,775
PEG Fund	6,716	9,967	137,195	11,650	139,993
Building Fund	191,615	197,481	255,311	236,223	301,091
Street Fund	335,557	424,217	1,015,179	399,754	1,099,561
Foot & Bicycle Trail Fund	228	-	28,069	1,900	30,777
Storm Drainage Fund	-	-	6,501	-	59,534
Storm Drainage SDC Fund	133	329	213,735	842	258,065
Street SDC Fund	92,612	261,925	388,122	59,498	473,313
Parks SDC Fund	35,265	35,917	108,316	48,149	206,484
Pool Fund	41,807	41,012	152,261	67,887	488,514
Skate Park Fund	124,694	-	-	-	-
Unemployment Insurance Fund	-	10,222	95,631	35,510	59,737
Water Fund	1,706,687	1,143,261	2,964,719	1,451,110	2,376,048
Water SDC Fund	306,963	305,399	369,052	308,449	541,934
Wastewater Fund	1,440,572	1,417,525	1,956,223	1,252,725	1,838,516
Wastewater SDC Fund	28,834	45,103	601,992	38,682	757,990
GO Debt Service Fund	50,837	50,836	51,596	50,837	52,821
Airpark Water Debt Service Fund	126,033	122,863	191,633	124,685	163,215
Total	7,259,241	6,937,961	12,561,245	6,843,262	13,292,844

Total Expenditures Fiscal Year 2015-2016



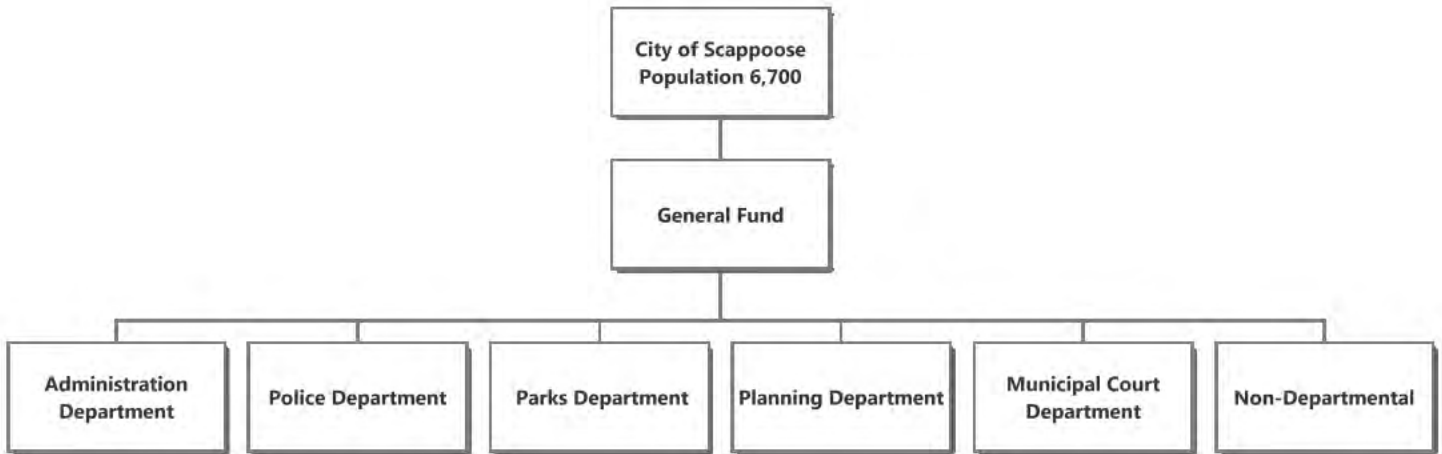
Summary Personnel Services

Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Office Administrator I	1	1	1	1	15.44	19.71
Office Administrator III	1	1	1	1	18.78	23.97
Utility/Parks Worker I	1	3	1	1	17.43	22.25
Utility/Parks Worker II	5	3	3	3	20.77	26.51
Utility/Parks Worker III	0	0	1	1	22.89	29.21
Operator II	2	2	2	2	22.89	29.21
Operator III	2	2	0	0	25.25	32.22
City Planner	1	1	0	0	26.12	33.34
Associate City Planner	0	0	1	1	18.78	23.97
Patrol Officer	6	6	7	7	22.76	29.05
Court Clerk	1	1	1	1	18.14	23.15
Police Administrator	1	1	1	1	18.14	23.15
City Engineer	0	0	1	1	28.47	45.02
Program Specialist	0	0	0	1	20.19	28.85
Field Services Supervisor	1	1	1	1	24.89	40.37
WW Treatment Plant Supervisor	1	1	1	1	24.89	40.37
W Treatment Plant Supervisor	1	1	1	1	24.89	40.37
Building Official	1	1	1	1	27.58	43.63
Police Sergeant	2	2	2	2	25.06	40.33
Police Lieutenant	1	1	0	0	29.20	46.20
Chief of Police	1	1	1	1	32.91	52.06
Finance Administrator/Office Manager	1	1	1	1	27.58	43.63
City Recorder	1	1	1	1	23.37	36.24
City Manager	1	1	1	1	46.80	59.13
Total FTE	32	32	30	31		

CITY OF SCAPPOOSE BUDGET YEAR 2015-2016 TOTAL PERSONNEL SERVICES 2.0% Cola & 5% Step Increase	TOTAL WAGES	ADMIN 10-100	POLICE 10-140	PLANNING 10-120	BUILDING 13-130	COURT 10-150	PARKS 10-160	STREETS 20-200	WATER 40-400	SEWER 41-410
Total Unemployment	35,500									
Total Wages	2,051,918	38,295	742,038	47,508	114,109	59,145	125,907	158,498	386,096	380,321
Total Health Insurance	727,259	11,875	257,364	21,381	31,673	13,283	50,273	55,816	142,566	143,027
Total PERS	458,772	9,172	177,591	9,467	27,329	14,664	23,427	32,652	85,530	78,941
Total Social Security	170,310	3,064	64,258	3,860	9,129	4,898	10,254	12,770	31,274	30,804
Total Workers Comp	71,542	475	31,255	692	2,291	783	5,172	3,977	14,037	12,861
Total Overtime & Holiday	76,961	-	61,193	742	-	2,084	2,268	1,126	4,824	4,725
Grand Total	3,592,261	62,881	1,333,699	83,649	184,531	94,858	217,301	264,838	664,327	650,678

GENERAL FUND 10

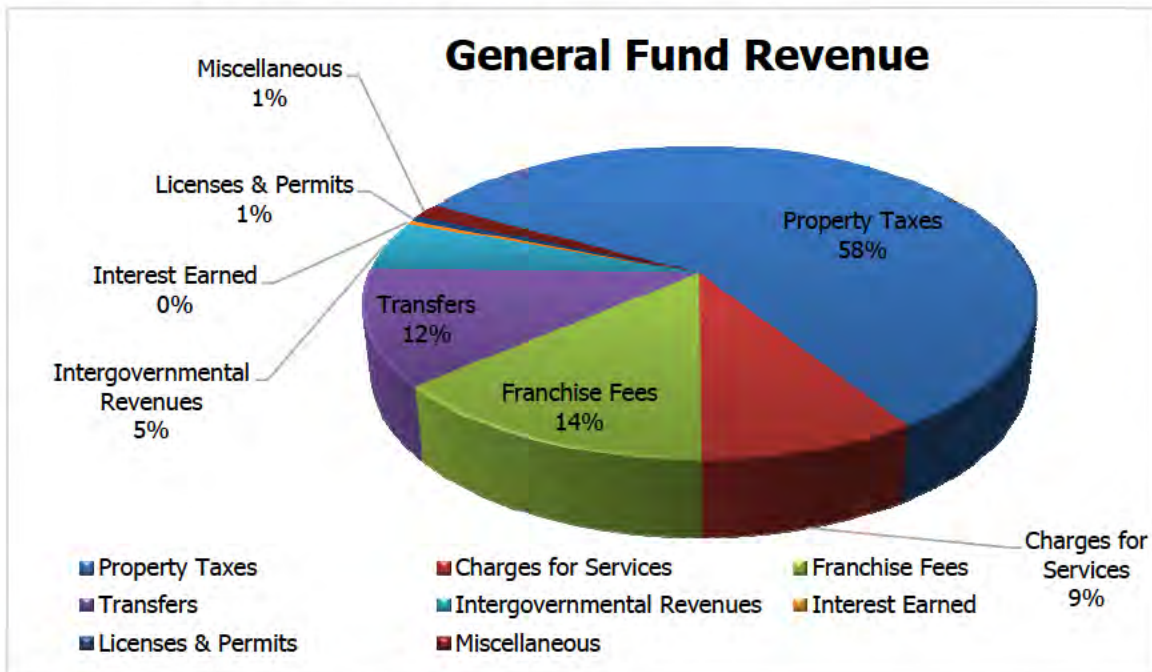


PURPOSE:

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

VISION FOR THE YEAR:

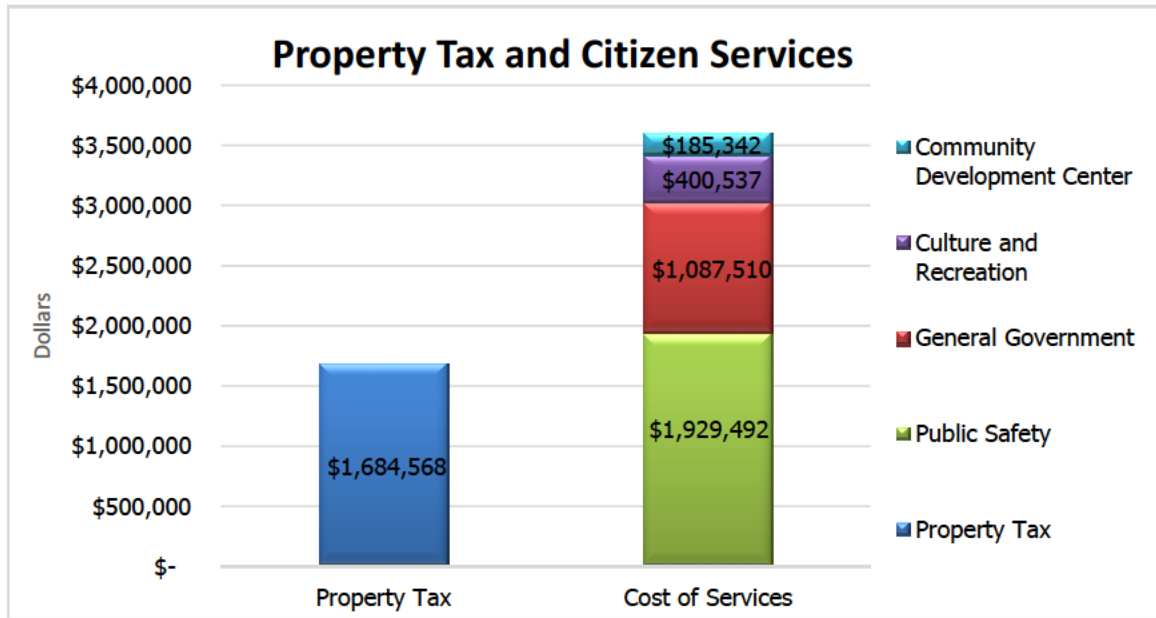
To maintain a healthy cash position and to provide needed community services.



BUDGET NOTES:

Revenue

The General Fund for fiscal year 15-16 has a beginning cash position of \$2,527,586. 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 \$725,804 contingency line item, provided that no unexpected expenditures occur. Staff has committed \$1,100,000 to an unappropriated ending fund balance. These funds cannot be utilized during the upcoming fiscal year and will provide the basis for fiscal year 16-17 beginning cash carryover.



Property tax revenue is projected to be \$1,684,568. Columbia County collects all property taxes and distributes collections for the City's certified tax dollars back to the City. This amount is based on the City levying its tax rate of \$3.2268 per \$1,000 on the assessed value of the district. The City estimates a 92% collection rate for the fiscal year. The increase in the estimated property tax revenue is a result of increased assessed valuations in existing property and new development. Property Taxes account for 58% of the General Fund revenues.

Franchise fee revenue is estimated to be \$396,800. Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount paid to the City is usually determined by a percentage of the gross revenues of the business and established by the franchise agreement. The current agreements we have in place are CenturyTel (7%) expired 6/2006, Columbia River PUD (4%) expiring 3/2024, NW Natural Gas (3%) expiring 9/2021, Waste Management of Oregon (5%) expiring 11/2016 and Comcast Cable (5%) expiring 12/2022. Franchise fees account for 14% of General Fund revenues.

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

The total intergovernmental revenue is estimated to be \$153,850. The State of Oregon collects alcohol and cigarette taxes from all sales. These taxes are distributed to the City based on population, along with state revenue sharing funds. The City's share of special telephone tax revenue (911 communications) is deposited directly with the local jurisdiction providing emergency communication services. The City anticipates receiving \$93,331 for liquor, \$6,767 for cigarettes and \$50,000 for state shared revenue. Intergovernmental revenues account for 5% of the General Fund revenues.

The charge for services has anticipated revenue of \$255,250. Revenues in this category are generated by the Police Department, Municipal Court and Planning Department. The City anticipates receiving \$200,000 from Court revenue, \$45,250 from Planning revenue, and \$10,000 from police administrative fees. Charges for services account for 9% of General Fund revenues.

Interest income for the year is estimated at \$10,900. The City places the vast majority of its funds in the state local government investment pool.

Miscellaneous revenue includes receipt of monies that are not otherwise accounted for in defined categories. The proposed budget estimates miscellaneous revenue at \$42,500.

Transfers to the General Fund are projected to be \$343,483. Transfers are made from each department/fund to the General Fund to cover administrative costs associated with each department/fund. A listing of the transfers is found in the General Fund revenue line item detail and are also found in each department's budget line item detail.

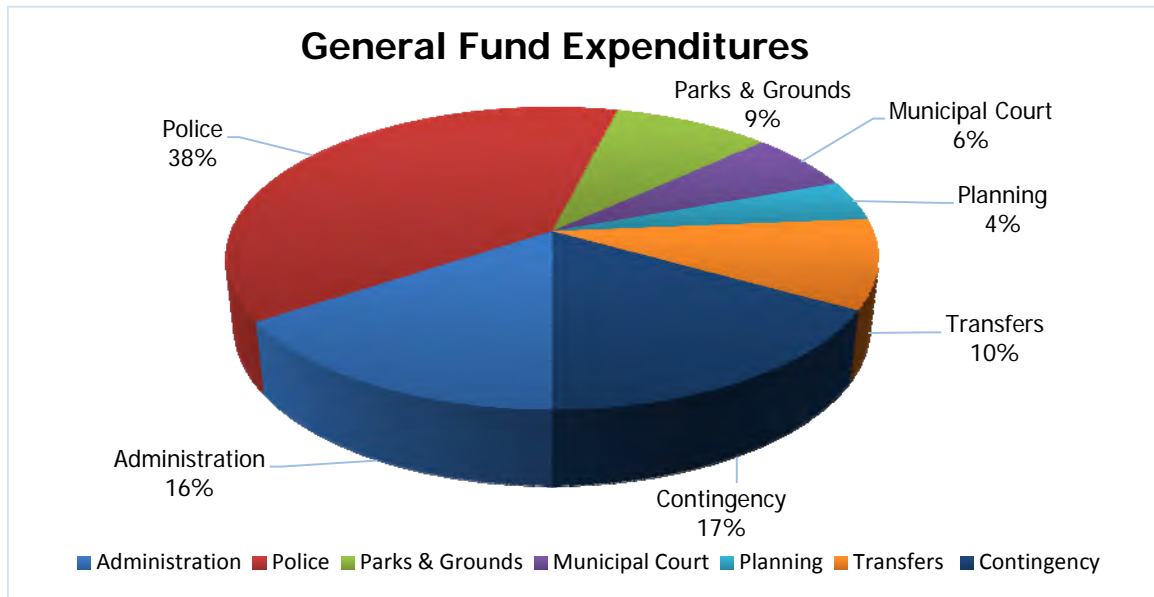
Total amount of revenue for the General Fund is projected to be \$2,901,099. Total fund resources are \$5,428,685.

General Fund 10

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 2,408,693	\$ 2,444,705	\$ 2,053,769	\$ 2,219,036	\$ 2,527,586	\$ 2,527,586	\$ 2,527,586
Current year resources							
Property taxes	\$ 1,556,128	\$ 1,610,843	\$ 1,639,902	\$ 1,730,750	\$ 1,684,568	\$ 1,684,568	\$ 1,684,568
Interest	13,249	11,973	12,000	10,900	10,900	10,900	10,900
Franchise fees	374,098	380,543	386,000	376,504	396,800	396,800	396,800
Licenses and permits	17,410	13,955	17,500	15,000	17,500	17,500	17,500
Intergovernmental revenue	154,051	163,471	153,850	157,432	150,098	150,098	150,098
Charges for services	259,001	201,794	245,250	208,875	255,250	255,250	255,250
Miscellaneous	32,580	5,421	62,500	93,875	42,500	42,500	42,500
Transfers	378,593	247,613	448,075	448,075	343,483	343,483	343,483
Total current year resources	\$ 2,785,110	\$ 2,635,613	\$ 2,965,077	\$ 3,041,411	\$ 2,901,099	\$ 2,901,099	\$ 2,901,099
Total resources	\$ 5,193,803	\$ 5,080,318	\$ 5,018,846	\$ 5,260,447	\$ 5,428,685	\$ 5,428,685	\$ 5,428,685
Expenditures							
Administration	\$ 415,219	\$ 471,887	\$ 691,192	\$ 488,555	\$ 673,510	\$ 673,510	\$ 673,510
Police	1,526,445	1,460,584	1,715,655	1,494,054	1,658,125	1,658,125	1,658,125
Parks & Grounds	336,215	435,632	370,316	351,205	400,537	400,537	400,537
Municipal Court	257,724	238,033	283,655	243,926	271,367	271,367	271,367
Planning	123,495	139,146	194,625	155,121	185,342	185,342	185,342
Non Departmental Transfers	90,000	116,000	0	0	414,000	414,000	414,000
Contingency			663,403		725,804	725,804	725,804
Total expenditures	\$ 2,749,098	\$ 2,861,283	\$ 3,918,846	\$ 2,732,861	\$ 4,328,685	\$ 4,328,685	\$ 4,328,685
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	\$ 2,444,705	\$ 2,219,036	\$ -	\$ 1,427,586	\$ -	\$ -	\$ -

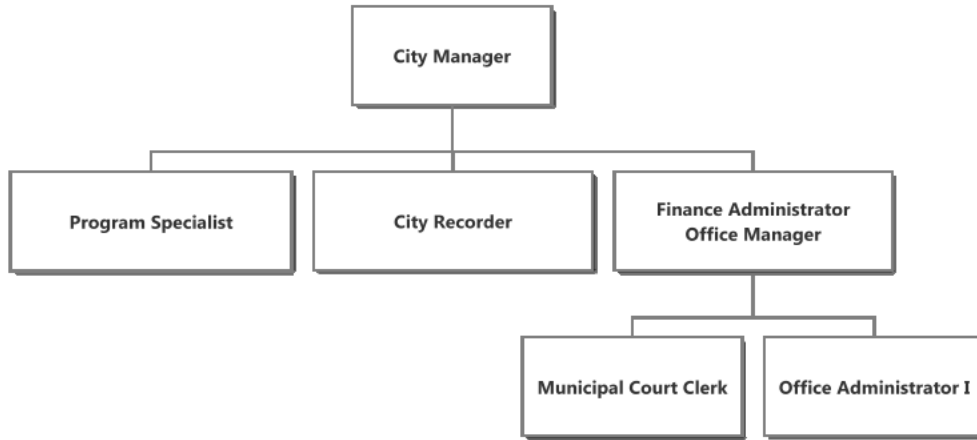
2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Description	2015/2016 Budget
1,441,501	1,512,487	1,511,292	1,622,750	10-000-001	Taxes Necessary to Balance B	1,635,073
114,626	98,356	128,610	108,000	10-000-002	Delinquent Taxes	49,495
13,249	11,973	12,000	10,900	10-000-003	Interest Earned	10,900
89,584	93,406	95,475	89,358	10-000-015	State Liquor Tax	93,331
9,485	9,108	8,375	8,074	10-000-020	State Cigarette Tax	6,767
54,982	56,875	50,000	60,000	10-000-025	State Revenue Sharing	50,000
236,284	160,649	200,000	155,000	10-000-030	Court Fines/Fees/Costs	200,000
96	272	250	375	10-000-055	Street Trees (1% of land use	250
17,410	13,955	17,500	15,000	10-000-060	Business Licenses	17,500
9,464	25,038	25,000	45,000	10-000-065	Planning & Developing Fees	45,000
17,839	15,419	16,000	13,360	10-000-081	CenturyTel Franchise (7%)	13,300
132,431	135,447	132,500	139,378	10-000-082	PUD Franchise (4%)	139,500
74,075	74,415	75,000	75,266	10-000-083	NW Natural Gas Franchise (3%)	75,000
47,481	48,954	47,500	49,850	10-000-084	Garbage Franchise (5%)	49,500
92,872	96,428	95,000	98,650	10-000-085	Cable Franchise (5%)	99,500
-	-	-	-	10-000-087	Vonage Franchise (7%)	-
29,575	5,171	2,500	33,000	10-000-100	Miscellaneous	2,500
-	4,082	-	-	10-000-101	Police Donations & Grants	-
13,158	15,835	20,000	8,500	10-000-102	Police Administrative Fees	10,000
-	-	60,000	60,000	10-000-145	Vehicle Sales	-
-	-	-	-	10-000-150	Advance Funding Reimbursement	-
3,005	250	-	875	10-000-161	Parks Miscellaneous Revenue	40,000
9,400	9,881	20,000	-	10-000-670	Natural Gas Royalties	20,000
7,367	8,363	19,271	19,271	10-000-901	Transfer in Municipal Court	4,563
18,264	18,930	29,879	29,879	10-000-903	Transfer in Building Fund	19,850
9,725	11,499	23,257	23,257	10-000-915	Transfer in Parks	8,953
16,776	17,887	28,908	28,908	10-000-916	Transfer in Planning Fund	20,483
12,837	15,871	43,138	43,138	10-000-917	Transfer in Street Fund	53,969
57,448	43,016	74,405	74,405	10-000-918	Transfer in Water Fund	62,223
52,632	56,433	107,539	107,539	10-000-919	Transfer in Wastewater Fund	63,101
76,110	68,807	104,112	104,112	10-000-920	Transfer in Police	74,629
488	1,213	3,285	3,285	10-000-921	Transfer in Street SDC Fund	6,792
440	1,092	2,788	2,788	10-000-922	Transfer in Parks SDC Fund	5,646
133	329	842	842	10-000-923	Transfer in Storm Drain SDC	1,704
1,098	2,730	6,969	6,969	10-000-924	Transfer in Water SDC Fund	14,112
581	1,443	3,682	3,682	10-000-926	Transfer in Wastewater SDC Fund	7,458
124,694	-	-	-	10-000-928	Transfer in from Skate Park	-
2,785,110	2,635,613	2,965,077	3,041,411		Total General Fund Revenue	2,901,099

Expenditures



Within the General Fund, the City expects to expend \$4,328,685. These expenditures are budgeted into the following departments: Administration 16% \$673,510, Police 38% \$1,658,125, Parks & Grounds 9% \$400,537, Municipal Court 6% \$271,367, Planning 4% \$185,342, Transfers 10% \$414,000 and Contingency 17% \$725,804.

ADMINISTRATION DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

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

BUDGET NOTES:

The Administrative Department’s proposed budget is \$673,510. The fund allocates \$62,881 for personnel services, \$600,629 for materials and services and \$10,000 for capital outlay. Under building maintenance, staff is still working on the project list related to improving the building and grounds around City Hall. Budget Committee members will find that \$50,000 has been budgeted for economic development efforts. Within the departmental budget there is also capital outlay of \$10,000 for continued technology upgrades.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
City Manager	15%	15%	10%	10%	46.80	59.13
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	15%	10%	10%	27.58	43.63
Program Specialist	0%	0%	0%	10%	20.19	28.85
TOTAL FTE'S	0.45	0.45	0.35	0.45		

Administration Department

Expenditures

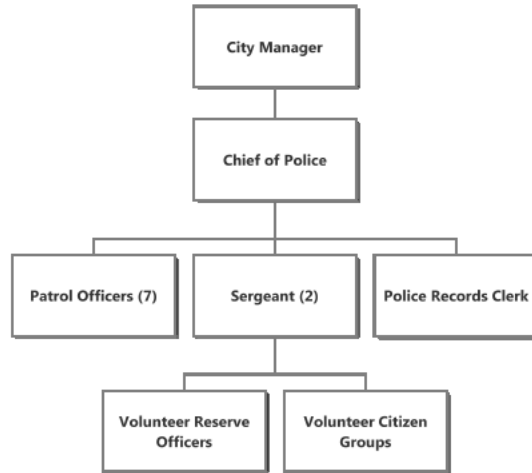
Administration

Personnel services
 Materials & services
 Capital outlay
 Transfers

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Personnel services	\$ 58,476	\$ 71,867	\$ 51,649	\$ 46,608	\$ 62,881	\$ 62,881	\$ 62,881
Materials & services	318,603	361,708	628,743	434,459	600,629	600,629	600,629
Capital outlay	38,140	38,312	10,000	6,688	10,000	10,000	10,000
Transfers			800	800	0		
Total expenditures	\$ 415,219	\$ 471,887	\$ 691,192	\$ 488,555	\$ 673,510	\$ 673,510	\$ 673,510

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Administration Department Description	2015/2016 Budget
15,453	28,692	7,089	5,550	10-100-100	City Manager	12,913
12,814	13,165	13,333	13,333	10-100-106	Finance/Office Manager	9,066
-	-	-	-	10-100-107	Program Specialist	5,020
10,726	10,939	11,075	11,075	10-100-110	City Recorder	11,297
-	-	-	-	10-100-142	Overtime	-
7,742	6,512	10,608	7,200	10-100-146	Health Insurance	11,875
8,458	8,824	6,888	6,900	10-100-148	Retirement Benefits	9,171
2,932	3,357	2,520	2,400	10-100-150	Social Security	3,064
351	377	136	150	10-100-152	Workers' Compensation	475
58,476	71,867	51,649	46,608		Total Personnel Services	62,881
2,838	9,846	19,300	10,000	10-100-200	Building/Facilities Maintenance	17,300
44,466	44,541	44,541	44,541	10-100-201	Building Lease	44,541
-	-	500	-	10-100-202	Equipment Maintenance	500
12,030	11,702	13,035	13,000	10-100-203	Maintenance Agreements	19,775
-	-	-	2,000	10-100-204	Vehicle Maintenance	3,000
1,549	-	8,000	3,000	10-100-205	Small Equipment	18,100
8,361	8,205	13,120	10,000	10-100-216	Office Supplies	13,600
-	-	2,500	-	10-100-218	Operational Supplies	2,500
7,018	6,354	34,800	7,000	10-100-228	Utilities	29,640
41,659	65,477	240,300	140,000	10-100-230	Contractual/Professional	156,100
403	-	1,000	-	10-100-231	Nuisance Abatement	1,000
3,975	-	3,000	-	10-100-232	Elections	3,000
(2,195)	633	600	600	10-100-234	Miscellaneous	600
87,273	96,486	134,435	107,000	10-100-238	Insurance	125,975
10,907	15,753	21,500	14,000	10-100-240	Travel/Training	25,000
25,458	16,468	27,269	20,000	10-100-242	Dues/Fees/Subscriptions	50,155
30,000	31,000	25,000	25,000	10-100-243	Economic Development	50,000
1,042	1,625	3,025	1,500	10-100-244	Publications/Notices/Advertise	3,025
6,818	6,818	6,818	6,818	10-100-245	Emergency Management	6,818
37,000	46,800	30,000	30,000	10-100-246	Community Contributions	30,000
-	-	-	-	10-100-250	Advance Funding Reimbursement	-
318,603	361,708	628,743	434,459		Total Materials & Services	600,629
24,415	18,438	-	-	10-100-300	Equipment	-
13,725	19,874	10,000	6,688	10-100-344	Computer Hardware and Software	10,000
38,140	38,312	10,000	6,688		Total Capital Outlay	10,000
-	-	800	800	10-100-401	Transfer to Unemployment Fun	-
-	-	800	800		Total Transfers	-
415,218	471,887	691,192	488,555		Total Expenditures	673,510

POLICE DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The vision of the Scappoose Police Department is to implement beneficial programs for the community, provide traffic safety enforcement, and continue criminal investigations. Over the last year the department has grown more with the community as a whole.

COMPLIANCE WITH COUNCIL GOALS:

- | | | |
|------------------------------------|-----------------------------------|----------------------------|
| Improve traffic flow on Highway 30 | Conduct annual town meeting | Develop a vision statement |
| Conduct business summit | Develop centennial project | Welcome to the City sign |
| Develop communication plan | City Committee appreciation event | |

BUDGET NOTES:

Total operational cost for the Police Department is budgeted at \$1,658,125. Personnel services are \$1,333,699. Material and services costs are budgeted at \$179,097. The largest expenditures within that line item are vehicle maintenance \$47,485, utilities \$24,492 and contractual professional \$33,695. The department anticipates spending \$26,975 in the debt service line item for four leased vehicles.

PERCENTAGE OF TIME ALLOCATION:

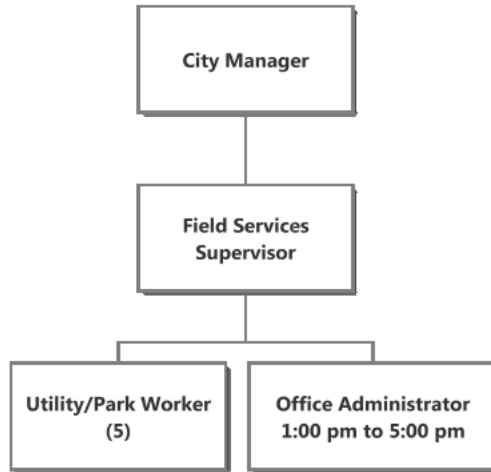
Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Chief of Police	100%	100%	100%	100%	32.91	52.06
Lieutenant	100%	100%	0%	0%	29.20	46.20
Sergeant	200%	200%	200%	200%	25.06	40.33
Patrol Officer	600%	600%	700%	700%	22.76	29.05
Police Administrator	100%	100%	100%	100%	18.14	23.15
City Manager	15%	15%	10%	10%	46.80	59.13
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	15%	15%	15%	27.58	43.63
Program Specialist	0%	0%	0%	10%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	11.47	11.47	11.42	11.52		

Police Department Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Police							
Personnel services	\$ 1,214,168	\$ 1,145,106	\$ 1,289,899	\$ 1,068,298	\$ 1,333,699	\$ 1,333,699	\$ 1,333,699
Materials & services	201,072	211,576	209,596	209,596	179,097	179,097	179,097
Capital outlay					43,725	43,725	43,725
Debt service							
2006-2011 Principal Ford Motor Lease 12/01	29,075	30,957	79,937	79,937	21,407	21,407	21,407
2006-2011 Interest Ford Motor Lease 12/01	6,020	4,139	2,135	2,135	5,568	5,568	5,568
Transfers	76,110	68,807	134,088	134,088	74,629	74,629	74,629
Total expenditures	\$ 1,526,445	\$ 1,460,584	\$ 1,715,655	\$ 1,494,054	\$ 1,658,125	\$ 1,658,125	\$ 1,658,125

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Police Department Description	2015/2016 Budget
15,453	28,692	7,089	8,500	10-140-100	City Manager	12,913
12,814	13,165	13,333	13,333	10-140-106	Finance/Office Manager	13,599
-	-	-	-	10-140-107	Program Specialist	5,020
780	796	803	803	10-140-108	Office Administrator I	818
10,726	10,939	11,075	11,075	10-140-110	City Recorder	11,297
102,288	116,600	106,042	106,042	10-140-124	Police Chief	108,174
91,105	102,378	94,105	-	10-140-125	Lieutenant	-
146,445	109,809	143,770	117,600	10-140-126	Police Sergeant	146,602
317,907	274,970	324,393	330,000	10-140-128	Patrol Officers	395,274
37,337	41,927	44,595	42,595	10-140-130	Office Administrator I	48,341
42,419	44,978	50,780	40,550	10-140-142	Overtime	61,193
194,746	171,961	233,334	180,000	10-140-146	Health Insurance	257,364
162,383	149,326	168,194	139,500	10-140-148	Retirement Benefits	177,591
58,125	55,369	63,679	50,000	10-140-150	Social Security	64,258
21,639	24,195	28,707	28,300	10-140-152	Workers' Compensation	31,255
1,214,168	1,145,106	1,289,899	1,068,298		Total Personnel Services	1,333,699
5,153	1,553	5,900	4,400	10-140-200	Building Maintenance	6,000
308	10	1,420	917	10-140-202	Equipment Maintenance	1,420
7,115	4,115	6,442	5,942	10-140-203	Maintenance Agreements	4,802
56,870	35,047	46,320	40,400	10-140-204	Vehicle Maintenance	47,485
13,296	2,473	3,225	3,100	10-140-205	Small Equipment	5,500
7,572	5,594	8,220	5,500	10-140-216	Office Supplies	8,020
10,822	274	1,140	1,100	10-140-218	Operational Supplies	960
24,938	25,318	28,272	28,272	10-140-228	Utilities	24,492
30,502	105,887	33,300	49,689	10-140-230	Contractual/Professional Services	33,695
103	179	300	150	10-140-234	Miscellaneous	-
455	1,099	3,075	3,075	10-140-236	Medical Mandates	1,175
800	2,500	30,000	30,000	10-140-238	Insurance	-
9,893	5,731	10,000	8,500	10-140-240	Travel/Training	10,000
12,384	11,782	13,942	13,942	10-140-242	Dues/Fees/Subscriptions	17,392
89	8	300	509	10-140-244	Publications/Notices/Advertise	500
-	1,227	-	-	10-140-245	Matching Grant Funds	-
20,402	8,348	16,240	13,500	10-140-252	Uniforms	16,156
370	432	1,500	600	10-140-253	Special Investigations	1,500
-	-	-	-	10-140-270	Public Safety Communications	-
201,072	211,576	209,596	209,596		Total Materials & Services	179,097
-	-	-	-	10-140-300	Equipment	2,000
-	-	-	-	10-140-311	Equipment Fund	41,725
-	-	-	-		Total Capital Outlay	43,725
29,075	30,957	79,937	79,937	10-140-500	Vehicle Lease Principal	21,407
6,020	4,139	2,135	2,135	10-140-501	Vehicle Lease Interest	5,568
35,095	35,095	82,072	82,072		Total Debt Service	26,975
-	-	29,976	29,976	10-140-401	Transfer to Unemployment Fun	-
76,110	68,807	104,112	104,112	10-140-402	Transfer to GF ISF	74,629
76,110	68,807	134,088	134,088		Total Transfers	74,629
1,526,445	1,460,584	1,715,655	1,494,054		Total Expenditures	1,658,125

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 enhance our City parks and grounds in a manner which is pleasing to citizens of Scappoose.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---------------------------------------|--|
| Highway 30 beautification | Create a City Parks Committee |
| Create a City day | Enhance current Parks and develop Pocket Parks |
| Update Comprehensive and Master Plans | |

BUDGET NOTES:

The Parks Department maintains the existing City park grounds. The Parks Department has an operational budget of \$400,537. This figure represents personnel services costs of \$217,301, and material and service costs of \$82,733. The fund has \$91,550 identified for capital outlay. These projects include the matching grant money for the Fountain and Heritage Park improvements. Equipment upgrades include an excavator brush mower and a lawn mower. The City has been approved for a grant to assist with replacing the main gate at Public Works.

PERCENTAGE OF TIME ALLOCATION:

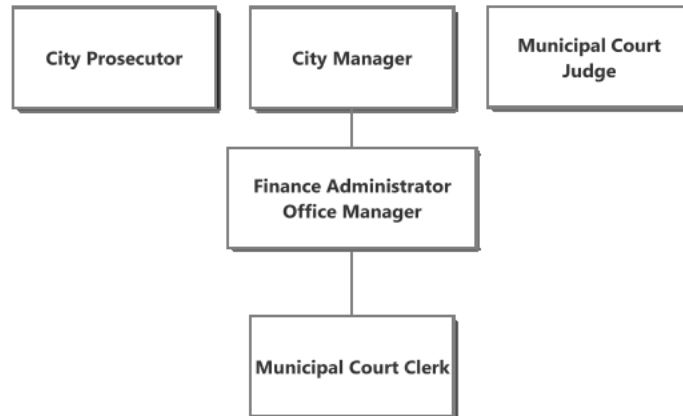
	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	12-13	13-14	14-15	15-16		
Field Services Supervisor	10%	25%	5%	5%	24.89	40.37
Utility/Parks Worker I	100%	100%	5%	5%	17.43	22.25
Utility/Parks Worker II	110%	125%	161%	161%	20.77	26.51
Utility/Parks Worker III	0%	0%	5%	5%	22.89	29.21
Office Administrator III	0%	0%	0%	25%	18.78	23.97
City Manager	5%	5%	5%	5%	46.80	59.13
City Recorder	5%	5%	5%	5%	23.37	36.24
Finance Administrator/Office Manager	2%	2%	2%	2%	27.58	43.63
Program Specialist	0%	0%	0%	5%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	2.34	2.64	1.90	2.20		

Parks Department Expenditures

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Parks							
Personnel services	\$ 227,219	\$ 181,894	\$ 196,912	\$ 191,053	\$ 217,301	\$ 217,301	\$ 217,301
Materials & services	72,976	55,148	83,695	70,443	82,733	82,733	82,733
Capital outlay	25,818	187,091	65,252	65,252	91,550	91,550	91,550
Debt service							
2008 Principal Ford Motor Lease 12/01	449						
2008 Interest Ford Motor Lease 12/01	28						
Transfers	9,725	11,499	24,457	24,457	8,953	8,953	8,953
Total expenditures	\$ 336,215	\$ 435,632	\$ 370,316	\$ 351,205	\$ 400,537	\$ 400,537	\$ 400,537

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Parks Department Description	2015/2016 Budget
5,151	9,564	2,363	3,000	10-160-100	City Manager	6,456
1,709	1,755	1,778	1,778	10-160-106	Finance/Office Manager	2,720
-	-	-	-	10-160-107	Program Specialist	2,510
780	796	803	803	10-160-108	Office Administrator I	818
3,575	3,646	3,692	3,692	10-160-110	City Recorder	3,766
22,742	12,011	11,878	12,500	10-160-118	Field Services Supervisor	6,270
107,660	84,504	93,003	93,000	10-160-121	Utility Workers	90,918
-	-	-	-	10-160-122	Mechanic	-
-	-	-	-	10-160-132	CDC Administrator	12,450
-	362	1,709	1,700	10-160-142	Over Time	2,268
42,900	36,281	46,374	40,000	10-160-146	Health Insurance	50,272
27,402	20,110	21,245	21,200	10-160-148	Retirement Benefits	23,427
10,392	8,039	9,218	8,600	10-160-150	Social Security	10,254
4,907	4,824	4,849	4,780	10-160-152	Workers' Compensation	5,172
227,219	181,894	196,912	191,053		Total Personnel Services	217,301
1,107	242	3,500	3,000	10-160-200	Building/Facilities Maintenance	2,500
2,396	3,362	6,500	5,000	10-160-202	Equipment Maintenance	4,000
376	385	388	460	10-160-203	Maintenance Agreements	208
3,125	1,583	3,000	1,500	10-160-204	Vehicle Maintenance	3,000
9,525	1,383	4,362	3,000	10-160-205	Small Equipment	3,705
4,833	3,975	5,442	5,000	10-160-206	Fuel, Oil, Lube	4,242
-	3,878	5,000	5,000	10-160-214	Skate Park Maintenance	5,000
942	723	904	904	10-160-216	Office Supplies	1,040
9,992	8,373	12,963	12,500	10-160-218	Operational Supplies	12,963
25	2	250	20	10-160-220	Shop Maintenance Supplies	250
6,390	6,521	6,936	6,936	10-160-228	Utilities	6,900
31,022	21,114	27,900	21,000	10-160-230	Contractual/Profession	31,900
-	50	50	-	10-160-234	Miscellaneous	-
113	469	500	573	10-160-235	Property Taxes	600
-	70	-	-	10-160-238	Insurance	-
1,305	1,468	2,500	2,500	10-160-240	Travel/Training	3,000
369	295	300	300	10-160-242	Dues/Fees/Subscriptions	225
42	-	200	200	10-160-244	Publications/Notices/Advertise	200
1,323	1,253	2,000	1,850	10-160-252	Uniforms/Safety/Equipment	2,000
90	-	1,000	700	10-160-254	Equipment Rental	1,000
72,976	55,148	83,695	70,443		Total Materials & Services	82,733
17,680	66,748	65,252	65,252	10-160-300	Equipment	91,550
8,138	120,343	-	-	10-160-315	Skate Park	-
25,818	187,091	65,252	65,252		Total Capital Outlay	91,550
449	-	-	-	10-160-500	Vehicle Lease Principal	-
28	-	-	-	10-160-501	Vehicle Lease Interest	-
477	-	-	-		Total Debt Service	-
-	-	1,200	1,200	10-160-401	Transfer to Unemployment	-
9,725	11,499	23,257	23,257	10-160-402	Transfer to GF ISF	8,953
9,725	11,499	24,457	24,457		Total Transfers	8,953
336,215	435,632	370,316	351,205	-	Total Expenditures	400,537

MUNICIPAL COURT DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Conduct annual town meeting
- Develop centennial project
- Create a City day
- City Committee appreciation event

BUDGET NOTES:

The Municipal Court’s budget is \$271,367. Within that budget, \$94,857 is budgeted for personnel services costs. The materials and services budget is \$171,946. Of that amount, contractual services for the Judge, City Attorney, court appointed Attorneys and Prosecuting Attorney represent \$102,375. The second largest expenditure in the materials & services is assessments at \$50,100.

PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	12-13	13-14	14-15	15-16		
Court Clerk	100%	100%	100%	100%	18.14	23.15
City Manager	2%	2%	2%	2%	46.80	59.13
City Recorder	2%	2%	2%	2%	23.37	36.24
Finance Administrator/Office Manager	5%	5%	5%	5%	27.58	43.63
Program Specialist	0%	0%	0%	2%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.11	1.11	1.11	1.13		

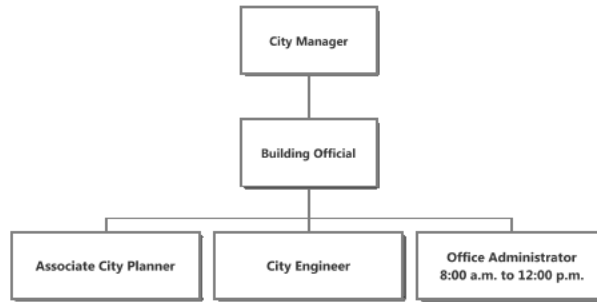
Municipal Court Department Expenditures

Municipal Court
 Personnel services
 Materials & services
 Capital outlay
 Transfers

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
	\$ 80,433	\$ 85,143	\$ 85,828	\$ 84,460	\$ 94,857	\$ 94,857	\$ 94,857
	169,924	144,528	177,756	139,395	171,946	171,946	171,946
	0	0					
	7,367	8,363	20,071	20,071	4,564	4,564	4,564
Total expenditures	\$ 257,724	\$ 238,033	\$ 283,655	\$ 243,926	\$ 271,367	\$ 271,367	\$ 271,367

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Municipal Court Department Description	2015/2016 Budget
2,060	3,826	945	1,200	10-150-100	City Manager	2,583
4,271	4,388	4,444	4,444	10-150-106	Finance Administrator	4,533
-	-	-	-	10-150-107	Program Specialist	1,004
780	796	803	803	10-150-108	Office Administrator I	818
1,430	1,459	1,477	1,477	10-150-110	City Recorder	1,506
259	747	2,018	1,000	10-150-142	Overtime	2,084
45,211	46,765	47,171	47,171	10-150-144	Court Clerk	48,701
10,339	10,246	11,776	11,000	10-150-146	Health Insurance	13,283
11,715	12,310	12,435	12,600	10-150-148	Retirement Benefits	14,664
4,116	4,337	4,549	4,500	10-150-150	Social Security	4,898
251	269	210	265	10-150-152	Worker's Compensation	783
80,433	85,143	85,828	84,460		Total Personnel Services	94,857
1,190	1,078	1,950	1,950	10-150-200	Building/Facilities Maintenance.	1,950
-	-	-	-	10-150-202	Equipment Maintenance	-
3,215	3,165	3,600	3,600	10-150-203	Maintenance Agreements	3,750
-	-	2,000	-	10-150-205	Small Equipment	2,000
2,621	1,342	2,720	1,300	10-150-216	Office Supplies	2,720
4,951	4,652	5,196	4,600	10-150-228	Utilities	5,196
107,854	87,650	108,375	76,000	10-150-230	Contractual/Professional	102,375
-	-	-	-	10-150-234	Miscellaneous	-
-	-	-	-	10-150-238	Insurance	-
1,759	2,465	3,200	1,800	10-150-240	Travel/Training	3,200
145	145	145	145	10-150-242	Dues/Fees/Subscriptions	185
14	448	370	-	10-150-244	Publications/Notices/Advertise	370
-	-	100	-	10-150-248	Jail/Jury	100
48,176	43,583	50,100	50,000	10-150-250	Assessments	50,100
169,924	144,528	177,756	139,395		Total Materials & Services	171,946
-	-	-	-	10-150-344	Computer Hardware & Software	-
-	-	-	-		Total Capital Outlay	-
-	-	800	800	10-150-401	Transfer to Unemployment	-
7,367	8,363	19,271	19,271	10-150-402	Transfer to GF ISF	4,564
7,367	8,363	20,071	20,071		Total Transfers	4,564
257,726	238,033	283,655	243,926		Total Expenditures	271,367

PLANNING DEPARTMENT



PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. The primary Planning Department focus for the year will be long-range activities including coordination with the state of Oregon on the UGB amendment; continuing the process of updating the Transportation System Plan (TSP) in partnership with stakeholders; and reviewing and updating the Comprehensive Plan and/or Development Code to incorporate best practices and improve consistency.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|--|
| Address aging infrastructure | Update Comprehensive and Master Plans |
| Create a Parks Committee | Enhance current Parks and develop Pocket Parks |
| Develop Chapman Landing with the County | Work with ODOT Rail to enhance strip on 1 st Street |
| Promote and market Economic Development | Highway 30 beautification |

BUDGET NOTES:

The budgeted amount from the Planning Department is \$185,342. The Planning Department anticipates revenue of \$45,000. Personnel services costs are budgeted at \$83,649. Material and services costs are \$79,210. Within those line items there is \$12,000 budgeted for mapping & aerial photography and \$25,200 for attorney fees. There is \$8,150 for publications, notices, and advertising for continued work on the Urban Growth Boundary amendment and the Transportation System Plan update.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Associate City Planner	0%	0%	50%	50%	18.78	23.97
City Planner	50%	50%	0%	0%	26.12	33.34
City Engineer	0%	0%	10%	10%	28.47	45.02
Office Administrator III	5%	5%	5%	0%	18.78	23.97
City Manager	5%	5%	5%	5%	46.80	59.13
City Recorder	6%	6%	6%	6%	23.37	36.24
Finance Administrator/Office Manager	2%	2%	3%	3%	27.58	43.63
Program Specialist	0%	0%	0%	5%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	0.70	0.70	0.81	0.81		

Planning Department Expenditures

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Personnel services	\$ 75,114	\$ 77,017	\$ 79,297	\$ 46,343	\$ 83,649	\$ 83,649	\$ 83,649
Materials & services	31,605	44,242	85,220	78,670	79,210	79,210	79,210
Capital outlay	-	0	-	-	2,000	2,000	2,000
Transfers	16,776	17,887	30,108	30,108	20,483	20,483	20,483
Total expenditures	\$ 123,495	\$ 139,146	\$ 194,625	\$ 155,121	\$ 185,342	\$ 185,342	\$ 185,342

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Planning Department Description	2015/2016 Budget
5,151	9,564	2,363	2,800	10-120-100	City Manager	6,456
33,036	31,760	26,892	11,000	10-120-104	Associate City Planner	21,270
1,709	1,755	1,778	1,778	10-120-106	Finance Administrator	2,720
-	-	-	-	10-120-107	Program Specialist	2,510
780	796	803	803	10-120-108	Office Administrator I	818
4,290	4,376	4,430	4,430	10-120-110	City Recorder	4,519
-	-	6,789	6,300	10-120-113	City Engineer	9,215
2,368	2,411	2,441	2,441	10-120-132	CDC Administrator	-
354	629	506	506	10-120-142	Overtime	742
14,474	12,578	20,317	10,500	10-120-146	Health Insurance	21,380
8,817	8,881	8,569	2,850	10-120-148	Retirement Benefits	9,467
3,441	3,537	3,680	2,200	10-120-150	Social Security	3,860
695	730	729	735	10-120-152	Workers' Compensation	692
75,114	77,017	79,297	46,343		Total Personnel Services	83,649
26	11	1,250	50	10-120-200	Building /Facilities Maintenance	250
-	-	-	-	10-120-202	Equipment Maintenance	-
1,459	1,656	2,530	2,200	10-120-203	Maintenance Agreements	2,000
169	217	930	750	10-120-204	Vehicle Maintenance	630
125	-	2,000	1,320	10-120-205	Small Equipment	700
69	143	270	100	10-120-206	Fuel, Oil & Lube	240
903	1,349	2,000	1,800	10-120-216	Office Supplies	2,510
1,947	1,672	1,920	1,850	10-120-228	Utilities	1,680
24,817	35,636	63,200	64,000	10-120-230	Contractual/Professional	55,200
-	61	200	-	10-120-234	Miscellaneous	-
497	690	1,600	1,100	10-120-240	Travel/Training	2,900
530	571	2,850	500	10-120-242	Dues/Fees/Subscriptions	4,950
1,063	2,235	6,470	5,000	10-120-244	Publications/Notices/Advertise	8,150
-	-	-	-	10-120-245	Matching Grant Fund	-
31,605	44,242	85,220	78,670		Total Materials & Services	79,210
-	-	-	-	10-120-300	Equipment	2,000
-	-	-	-		Total Capital Outlay	2,000
-	-	1,200	1,200	10-120-401	Transfer to Unemployment	-
16,776	17,887	28,908	28,908	10-120-402	Transfer to GF ISF	20,483
16,776	17,887	30,108	30,108		Total Transfers	20,483
123,495	139,146	194,625	155,121		Total Expenditures	185,342

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

The contingency line item has been budgeted at \$725,804. The unappropriated ending fund balance is budgeted at \$1,100,000.

Non Departmental Department Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Non Departmental Transfers	\$ 90,000	\$ 116,000	\$ -	\$ -	\$ 414,000	\$ 414,000	\$ 414,000
Total expenditures	\$ 90,000	\$ 116,000	\$ -	\$ -	\$ 414,000	\$ 414,000	\$ 414,000

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Non Departmental Transfers Description	2015/2016 Budget
-	-	-	-	10-999-406	Swimming Pool Reserve Fund	404,000
70,000	88,000	-	-	10-999-416	Transfer to Building Fund	-
20,000	28,000	-	-	10-999-428	Transfer to Watts House Fund	10,000
90,000	116,000	-	-		Total Transfers	414,000
-	-	663,403	-	10-999-600	Contingency	725,804
-	-	1,100,000	1,100,000	10-999-900	Unappropriated Ending Fund	1,100,000
90,000	116,000	1,763,403	1,100,000		Total Expenditures	2,239,804
2,749,098	2,861,283	5,018,846	3,832,861		Total General Fund	5,428,685

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Continue community safety initiatives.
Maintain community safety

BUDGET NOTES:

This year there is working capital carryover of \$39,600. The fund anticipates intergovernmental revenue of \$10,000 and interest income of \$190. Total fund resources are estimated at \$49,790. The fund anticipates spending \$10,000 in training activities and \$14,400 for equipment. The fund has a contingency of \$25,390.

Law Enforcement Assessments 94

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 34,181	\$ 34,246	\$ 37,436	\$ 40,910	\$ 39,600	\$ 39,600	\$ 39,600
Current year resources							
Interest	\$ 216	\$ 195	\$ 190	\$ 190	\$ 190	\$ 190	\$ 190
Intergovernmental Transfers	13,215	13,116	10,000	13,500	10,000	10,000	10,000
Total current year resources	\$ 13,431	\$ 13,311	\$ 10,190	\$ 13,690	\$ 10,190	\$ 10,190	\$ 10,190
Total resources	\$ 47,612	\$ 47,557	\$ 47,626	\$ 54,600	\$ 49,790	\$ 49,790	\$ 49,790
Expenditures							
Materials and services	\$ 13,366	\$ 6,647	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay					14,400	14,400	14,400
Debt service							
Transfers							
Contingency			32,626		25,390	25,390	25,390
Total expenditures	\$ 13,366	\$ 6,647	\$ 47,626	\$ 15,000	\$ 49,790	\$ 49,790	\$ 49,790
Ending available working capital	\$ 34,246	\$ 40,910	\$ -	\$ 39,600	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Law Enforcement Assessment Fund Description	2015/2016 Budget
216	195	190	190	94-000-003	Interest Earned	190
13,214	13,116	10,000	13,500	94-000-040	Municipal Court Assessments	10,000
13,431	13,311	10,190	13,690		Total Revenue	10,190
13,366	6,647	15,000	15,000	94-940-240	Law Enforcement & Prevention	10,000
13,366	6,647	15,000	15,000		Total Materials & Services	10,000
-	-	-	-	94-940-300	Equipment	14,400
-	-	-	-		Total Capital Outlay	14,400
-	-	32,626	-	94-940-600	Contingency	25,390
13,366	6,647	47,626	15,000		Total Expenditures	49,790

WATTS HOUSE FUND 62

PURPOSE:

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

VISION FOR THE YEAR:

To provide revenue for expenditures related to the Watts House.

COMPLIANCE WITH COUNCIL GOALS:

Maintain community fiscal responsibility

BUDGET NOTES:

This year has a beginning working balance of \$36,550. The fund anticipates revenue of \$225 in interest, \$20,000 from the Historical Society and \$10,000 to be transferred from the General Fund. Total fund resources are estimated at \$66,775. The fund anticipates spending \$10,000 for materials and services. \$50,000 is budgeted to replace the roof. Contingency is budgeted at \$6,775.

Watts House Fund 62

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 7,797	\$ 19,638	\$ 39,088	\$ 43,830	\$ 36,550	\$ 36,550	\$ 36,550
Current year resources							
Interest	\$ 65	\$ 166	\$ 150	\$ 220	\$ 225	\$ 225	\$ 225
Intergovernmental			20,000		20,000	20,000	20,000
Transfers	20,000	28,000	-		10,000	10,000	10,000
Total current year resources	\$ 20,065	\$ 28,166	\$ 20,150	\$ 220	\$ 30,225	\$ 30,225	\$ 30,225
Total resources	\$ 27,862	\$ 47,804	\$ 59,238	\$ 44,050	\$ 66,775	\$ 66,775	\$ 66,775

Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Materials and services	\$ 8,224	\$ 3,974	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
Capital outlay			40,000		50,000	50,000	50,000
Transfers							
Contingency			9,238		6,775	6,775	6,775
Total expenditures	\$ 8,224	\$ 3,974	\$ 59,238	\$ 7,500	\$ 66,775	\$ 66,775	\$ 66,775
Ending available working capital	\$ 19,638	\$ 43,830	\$ -	\$ 36,550	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Watt House Fund Description	2015/2016 Budget
65	166	150	220	62-000-003	Interest Earned	225
-	-	-	-	62-000-120	Watts House Donations	-
-	-	20,000	-	62-000-125	Intergovernmental Revenue	20,000
20,000	28,000	-	-	62-000-401	Transfers In	10,000
20,065	28,165	20,150	220		Total Revenue	30,225
5,997	1,710	7,000	5,000	62-620-200	Watts House Maintenance	7,000
2,227	2,264	3,000	2,500	62-620-228	Watts House Utilities	3,000
8,224	3,974	10,000	7,500		Total Materials & Services	10,000
-	-	40,000	-	62-620-326	Council Approved Projects	50,000
-	-	40,000	-		Total Capital Outlay	50,000
-	-	9,238	-	62-620-600	Contingency	6,775
8,224	3,974	59,238	7,500		Total Expenditures	66,775

PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Develop a communication plan

BUDGET NOTES:

The fund has a beginning cash position of \$129,743. The fund anticipates PEG Fee revenue of \$9,600 the city collects .52 cents per user per month, this franchise agreement expires 12/2022. Total fund resources are estimated to be \$139,993. We will continue progress towards the goal of live streaming all City committee meetings, as well as improve our website.

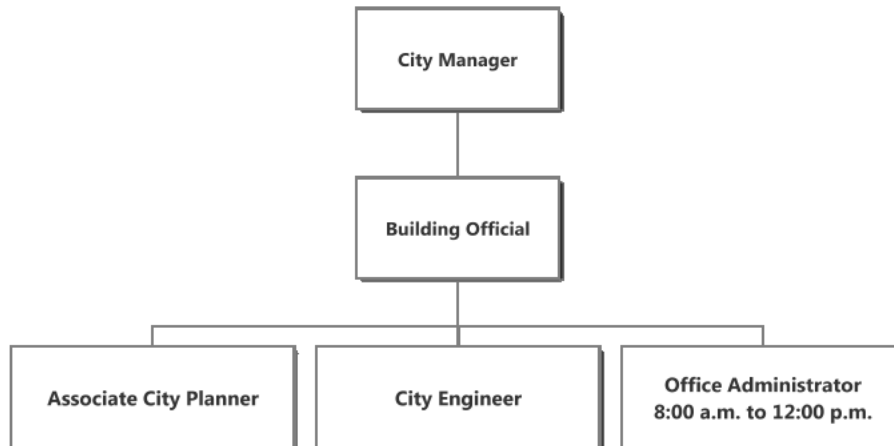
PEG Fee Fund 61

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 119,948	\$ 131,115	\$ 126,855	\$ 131,368	\$ 129,743	\$ 129,743	\$ 129,743
Current year resources							
Interest	\$ 763	\$ 719	\$ 740	\$ 625	\$ 650	\$ 650	\$ 650
Intergovernmental Transfers	17,120	9,501	9,600	9,400	9,600	9,600	9,600
Total current year resources	\$ 17,883	\$ 10,220	\$ 10,340	\$ 10,025	\$ 10,250	\$ 10,250	\$ 10,250
Total resources	\$ 137,831	\$ 141,335	\$ 137,195	\$ 141,393	\$ 139,993	\$ 139,993	\$ 139,993

Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Materials and services	\$ 6,716	\$ 9,967	\$ 41,700	\$ 11,650	\$ 37,600	\$ 37,600	\$ 37,600
Capital outlay							
Transfers							
Contingency			95,495		102,393	102,393	102,393
Total expenditures	\$ 6,716	\$ 9,967	\$ 137,195	\$ 11,650	\$ 139,993	\$ 139,993	\$ 139,993
Ending available working capital	\$ 131,115	\$ 131,368	\$ -	\$ 129,743	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	PEG Fee Fund Description	2015/2016 Budget
763	719	740	625	61-000-003	Interest Earned	650
-	-	-	-	61-000-100	Miscellaneous	-
17,120	9,501	9,600	9,400	61-000-120	Peg Fees	9,600
-	-	-	-	61-000-401	Transfers In	-
17,883	10,220	10,340	10,025		Total Revenue	10,250
-	2,265	33,600	4,000	61-610-228	Utilities	-
-	2,502	2,000	1,500	61-610-230	Contractual/Professional	28,000
-	5,200	6,100	6,150	61-610-242	Dues Fees & Subscriptions	9,600
-	9,967	41,700	11,650		Total Materials & Services	37,600
6,716	-	-	-	61-610-326	Council Approved Expenditure	-
6,716	-	-	-		Total Capital Outlay	-
-	-	-	-	61-610-401	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	95,495	-	61-610-600	Contingency	102,393
6,716	9,967	137,195	11,650		Total Expenditures	139,993

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 60 new residential building permits could be taken out this year, along with remodel permits for residential and commercial. The Building Department also anticipates some new commercial building permits being issued. The Building Department will be working with the State Building Code Division and the GIS system to offer E-Permitting online for the convenience of citizens and business in the City. The Building Department will still be under contract with the City of St Helens Building Department to help offset short fall in revenues from past years, which is becoming more difficult with a big upswing in building activities in both communities. This coming year will be very busy with plan review and inspection, along with working with other departments and committees.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure

Highway 30 beautification

Develop Chapman Landing with the County

Promote and market Economic Development

Update Comprehensive and Master Plans

Enhance current Parks and Develop Pocket Parks

Work with ODOT Rail to enhance strip on 1st Street

Create of City of Scappoose day

BUDGET NOTES:

The Building Fund begins the year with a starting position of \$75,616. Permit revenue and miscellaneous fees are anticipated to be \$200,000. Total anticipated revenue for this fund is projected to be \$225,475 and total fund resources are expected to be \$301,091. Personnel services costs are budgeted at \$184,531. The Materials and services are estimated at \$51,452. There will be a transfer to the General Fund of \$19,850. The contingency is \$43,258.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

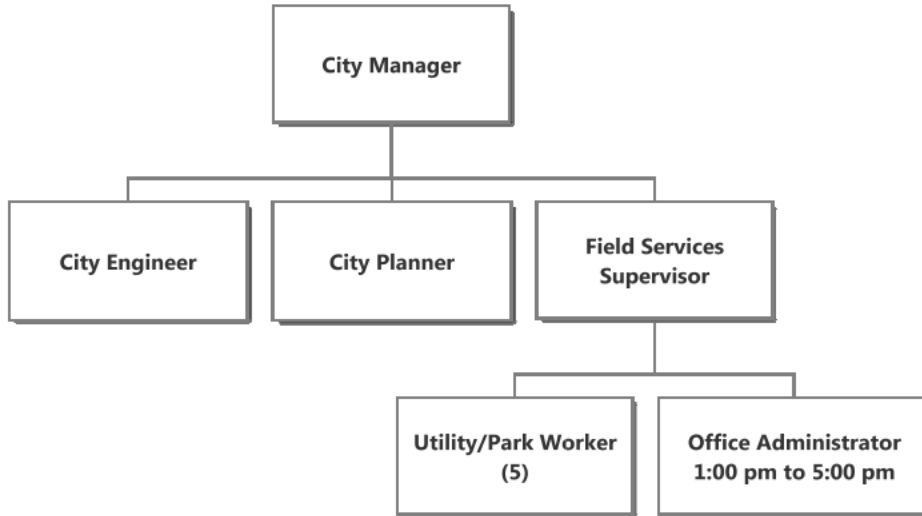
	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Building Official	100%	100%	100%	100%	27.58	43.63
Office Administrator III	15%	15%	15%	0%	18.78	23.97
City Manager	3%	3%	3%	3%	46.80	59.13
City Recorder	2%	2%	2%	2%	23.37	36.24
Finance Administrator/Office Manager	2%	2%	3%	3%	27.58	43.63
Program Specialist	0%	0%	0%	3%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.24	1.24	1.25	1.13		

Building Fund 13

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 95,312	\$ 32,552	\$ 94,971	\$ 92,389	\$ 75,616	\$ 75,616	\$ 75,616
Current year resources							
Interest	\$ 210	\$ 420	\$ 340	\$ 450	\$ 475	\$ 475	\$ 475
Permits and licenses	58,606	147,738	130,000	192,000	200,000	200,000	200,000
Miscellaneous	39	21,159	30,000	27,000	25,000	25,000	25,000
Transfers	70000	88,000					
Total current year resources	\$ 128,855	\$ 257,318	\$ 160,340	\$ 219,450	\$ 225,475	\$ 225,475	\$ 225,475
Total resources	\$ 224,167	\$ 289,870	\$ 255,311	\$ 311,839	\$ 301,091	\$ 301,091	\$ 301,091
Expenditures							
Personnel services	\$ 152,264	\$ 162,235	\$ 172,301	\$ 162,394	\$ 184,531	\$ 184,531	\$ 184,531
Materials & services	21,087	16,316	43,150	43,150	51,452	51,452	51,452
Capital outlay					2,000	2,000	2,000
Debt service							
Transfers	18,264	18,930	30,679	30,679	19,850	19,850	19,850
Contingency			9,181		43,258	43,258	43,258
Total expenditures	\$ 191,615	\$ 197,481	\$ 255,311	\$ 236,223	\$ 301,091	\$ 301,091	\$ 301,091
Ending working capital	\$ 32,552	\$ 92,389	\$ -	\$ 75,616	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Building Department	2015/2016
Actual	Actual	Adopted	Estimated	Description	Budget
210	420	340	450	13-000-003 Interest Earned	475
56,546	140,586	130,000	192,000	13-000-070 Building Permits	200,000
39	21,159	30,000	27,000	13-000-100 Miscellaneous	25,000
2,060	7,152	-	-	13-000-260 Infrastructure Inspection Fees	-
70,000	88,000	-	-	13-000-900 Transfers In	-
128,855	257,318	160,340	219,450	Total Revenue	225,475
3,091	5,738	3,384	1,800	13-130-100 City Manager	3,874
82,800	87,456	88,889	88,889	13-130-105 Building Official	103,685
1,709	1,755	1,778	1,778	13-130-106 Finance/Office Manager	2,720
-	-	-	-	13-130-107 Program Specialist	1,506
780	796	803	803	13-130-108 Office Administrator I	818
1,430	1,459	1,477	1,477	13-130-110 City Recorder	1,506
7,104	7,232	7,322	7,322	13-130-132 CDC Administrator	-
-	-	-	-	13-130-142 Overtime	-
26,013	26,339	32,115	28,500	13-130-146 Health Insurance	31,673
20,717	21,986	25,164	23,800	13-130-148 Retirement Benefits	27,329
7,190	7,642	9,312	6,000	13-130-150 Social Security	9,129
1,430	1,832	2,057	2,025	13-130-152 Worker's Compensation	2,291
152,264	162,235	172,301	162,394	Total Personnel Services	184,531
26	11	1,100	1,100	13-130-200 Building /Facilities Maintenance	1,000
-	-	-	-	13-130-202 Equipment Maintenance	-
545	405	700	1,150	13-130-203 Maintenance Agreements	520
-	122	790	790	13-130-204 Vehicle Maintenance	290
50	-	250	-	13-130-205 Small Equipment	400
944	1,015	1,220	1,100	13-130-206 Fuel, Oil, Lube	1,500
360	454	840	1,800	13-130-216 Office Supplies	1,960
2,281	2,270	2,760	2,573	13-130-228 Utilities	2,820
15,622	11,512	33,020	32,862	13-130-230 Contractual/Professional	40,520
-	-	-	-	13-130-234 Miscellaneous	-
-	-	-	-	13-130-238 Insurance	-
997	15	1,500	1,500	13-130-240 Travel/Training	1,500
206	250	370	145	13-130-242 Dues/Fees/Subscriptions	392
-	-	450	-	13-130-244 Publications/Notices/Advertise	250
55	262	150	130	13-130-252 Uniforms & Safety Equipment	300
-	-	-	-	13-130-254 Equipment Rental	-
21,087	16,316	43,150	43,150	Total Materials & Services	51,452
-	-	-	-	13-130-300 Equipment & Furniture	2,000
-	-	-	-	Total Capital Outlay	2,000
-	-	-	-	13-130-500 Vehicle Principle	-
-	-	-	-	13-130-501 Vehicle Interest	-
-	-	-	-	Total Debt Service	-
18,264	18,930	29,879	29,879	13-130-416 Transfer to General Fund	19,850
-	-	800	800	13-130-418 Transfer to Unemployment	-
18,264	18,930	30,679	30,679	Total Transfers	19,850
-	-	9,181	-	13-130-600 Contingency	43,258
191,615	197,481	255,311	236,223	Total Expenditures	301,091

STREET FUND 20



PURPOSE:

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

VISION FOR THE YEAR:

To provide maintenance and repairs to City owned streets.

COMPLIANCE WITH COUNCIL GOALS:

- | | |
|---|--|
| Address aging infrastructure | Update Comprehensive and Master Plans |
| Develop Chapman Landing with the County | Work with ODOT Rail to enhance strip on 1 st Street |
| Promote and market Economic Development | Create of City of Scappoose day |
| Highway 30 beautification | |

BUDGET NOTES:

The Street Fund is funded by the state gas tax revenue. The monies received are based on dollars per capita and the Federal Surface Transportation Program Fund. The proposed budget shows beginning cash balance of \$506,753 with anticipated revenue of \$592,808. Beginning with interest income of \$2,550, the state gas tax revenue is \$343,324, and the surface transportation program at \$240,434. Also \$5,000 of miscellaneous revenue, and \$1,500 in charges for services. The total resources for the fund is \$1,099,561. The proposed budgeted expenditures for the Street Fund are \$1,099,561. Personnel services costs are budgeted at \$264,838. Materials and services are budgeted at \$166,850. The fund also budgeted \$309,433 for capital outlay projects which include \$50,000 to replace old Mercury Vapor street lights, retro fitting Street Lights to LED lights, equipment upgrades, and other street improvement projects. There is also \$106,977 in transfers. The fund anticipates a contingency of \$251,463.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Field Services Supervisor	15%	15%	20%	20%	24.89	40.37
Utility/Parks Worker I	0%	0%	15%	15%	17.43	22.25
Utility/Parks Worker II	75%	50%	30%	30%	20.77	26.51
Utility/Parks Worker III	0%	0%	20%	20%	22.89	29.21
Office Administrator III	4%	4%	4%	25%	18.78	23.97
Associate City Planner	0%	0%	16%	16%	18.78	23.97
City Planner	10%	10%	0%	0%	26.12	33.34
City Manager	15%	15%	21%	21%	46.80	59.13
City Engineer	0%	0%	30%	30%	28.47	45.02
City Recorder	15%	15%	15%	15%	23.37	36.24
Finance Administrator/Office Manager	15%	15%	15%	15%	27.58	43.63
Program Specialist	0%	0%	0%	21%	20.19	28.85
Office Administrator I	2%	2%	2%	2%	15.44	19.71
TOTAL FTE'S	1.51	1.26	1.88	2.30		

Street Fund 20

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 295,283	\$ 366,849	\$ 468,662	\$ 522,457	\$ 506,753	\$ 506,753	\$ 506,753
Current year resources							
Interest	\$ 1,721	\$ 1,852	\$ 1,600	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550
Intergovernmental	403,128	574,896	542,917	375,000	583,758	583,758	583,758
Charges for services			2,000	1,500	1,500	1,500	1,500
Miscellaneous	2,274	3,078		5,000	5,000	5,000	5,000
Transfers							
Total current year resources	\$ 407,123	\$ 579,825	\$ 546,517	\$ 384,050	\$ 592,808	\$ 592,808	\$ 592,808
Total resources	\$ 702,406	\$ 946,674	\$ 1,015,179	\$ 906,507	\$ 1,099,561	\$ 1,099,561	\$ 1,099,561
Expenditures							
Personnel services	\$ 134,323	\$ 124,908	\$ 172,276	\$ 144,741	\$ 264,838	\$ 264,838	\$ 264,838
Materials & services	98,885	99,850	168,460	148,275	203,850	166,850	166,850
Capital outlay	88,796	183,588	201,309	60,000	309,433	309,433	309,433
Debt service							
2008 Principal Ford Motor Lease 12/01	674						
2008 Interest Ford Motor Lease 12/01	42						
Transfers	12,837	15,871	46,738	46,738	53,969	106,977	106,977
Contingency			426,396		267,471	251,463	251,463
Total expenditures	\$ 335,557	\$ 424,217	\$ 1,015,179	\$ 399,754	\$ 1,099,561	\$ 1,099,561	\$ 1,099,561
Ending working capital	\$ 366,849	\$ 522,457	\$ -	\$ 506,753	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Street Fund	2015/2016
Actual	Actual	Adopted	Estimated	Description	Budget
1,721	1,852	1,600	2,550	20-000-003 Interest Earned	2,550
2,276	3,078	-	5,000	20-000-100 Miscellaneous	5,000
42,205	194,280	163,310	-	20-000-120 Surface Trans Program Funds	240,434
360,923	380,616	379,607	375,000	20-000-160 State Gas Tax	343,324
-	-	2,000	1,500	20-000-260 Infrastructure Inspection Fees	1,500
407,124	579,825	546,517	384,050	Total Revenue	592,808
15,453	28,692	16,922	12,000	20-200-100 City Manager	27,117
6,607	6,352	6,790	3,000	20-200-104 Associate City Planner	6,806
12,814	13,165	13,333	13,333	20-200-106 Finance/Office Manager	13,599
-	-	-	-	20-200-107 Program Specialist	10,541
780	795	803	803	20-200-108 Office Administrator I	818
10,726	10,939	11,075	11,075	20-200-110 City Recorder	11,297
-	-	22,211	19,000	20-200-113 City Engineer	27,646
13,645	7,207	11,878	11,878	20-200-118 Field Service Supervisor	12,539
25,904	16,845	21,085	22,000	20-200-121 Utility Workers	35,685
1,894	1,929	1,952	1,952	20-200-132 CDC Administrator	12,450
51	227	503	500	20-200-142 Overtime	1,126
19,924	16,121	33,979	25,000	20-200-146 Health Insurance	55,815
18,055	15,020	20,937	15,000	20-200-148 Retirement Benefits	32,652
6,591	5,846	8,524	7,000	20-200-150 Social Security	12,770
1,877	1,770	2,284	2,200	20-200-152 Workers' Compensation	3,977
134,323	124,908	172,276	144,741	Total Personnel Services	264,838
94	250	5,500	5,000	20-200-200 Building/Facilities Maintenance	2,500
306	800	1,200	2,000	20-200-202 Equipment Maintenance	2,000
733	549	1,142	700	20-200-203 Maintenance Agreements	854
2,219	1,374	2,500	2,500	20-200-204 Vehicle Maintenance	2,500
1,698	1,280	7,637	4,000	20-200-205 Small Equipment	8,155
1,608	1,613	2,211	1,900	20-200-206 Fuel/Oil/Lube	2,181
4,353	4,100	15,600	12,000	20-200-208 Street Maintenance	15,600
10,355	9,881	16,200	9,000	20-200-210 Street Light Maintenance	16,200
2,899	3,188	4,025	4,000	20-200-212 Sign Maintenance	4,025
909	1,194	1,540	1,450	20-200-216 Office Supplies	1,540
3,096	3,931	7,925	4,500	20-200-218 Operational Supplies	8,085
-	3	200	50	20-200-220 Shop Maintenance Supplies	200
28,654	31,031	32,400	31,650	20-200-227 Electrical Operations	33,120
4,498	3,961	4,620	4,400	20-200-228 Utilities	4,440
31,860	32,118	56,000	56,000	20-200-230 Contractual/Professional	53,100
289	192	250	196	20-200-234 Miscellaneous	-
688	2,666	3,000	3,516	20-200-235 Property Tax	3,600
1,044	192	-	-	20-200-238 Insurance	-
1,110	220	3,500	2,500	20-200-240 Travel/Training	5,000
383	212	360	360	20-200-242 Dues/Fees/Subscriptions	600
1,183	578	1,000	1,103	20-200-244 Publications/Notices/Advertise	1,500
906	517	1,500	1,400	20-200-252 Uniforms\Safety	1,500
-	-	150	50	20-200-254 Equipment Rental	150
98,885	99,850	168,460	148,275	Total Materials & Services	166,850
16,335	18,356	38,000	24,000	20-200-300 Equipment	69,000
72,461	165,232	163,309	36,000	20-200-305 Street Improvements	240,433
88,796	183,588	201,309	60,000	Total Capital Outlay	309,433
674	-	-	-	20-200-500 Vehicle Lease Principal	-
42	-	-	-	20-200-501 Vehicle Lease Interest	-
716	-	-	-	Total Debt Service	-
12,837	15,871	43,138	43,138	20-200-410 Transfer to GF ISF	53,969
-	-	3,600	3,600	20-200-411 Transfer to Storm Drainage	53,008
-	-	-	-	20-200-418 Transfer to Unemployment	-
12,837	15,871	46,738	46,738	Total Transfers	106,977
-	-	426,396	-	20-200-600 Contingency	251,463
335,558	424,217	1,015,179	399,754	Total Expenditures	1,099,561

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Develop Chapman Landing with the County
- Create City Parks Committee
- Enhance current Parks and Trails

BUDGET NOTES:

The beginning working capital carryover for the Foot Path and Bicycle Trails fund is \$27,174. The fund anticipates revenue in the amount of \$3,603. The City expects to receive \$3,468 from the one percent transfer of the State gas tax revenue received, and \$135 will be from interest income. The total revenue for the fund is \$30,777. The City plans to spend \$6,000 for repairs and maintenance of the foot paths. This fund also has \$4,500 in Council approved projects. The fund anticipates a contingency of \$20,277.

Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 17,603	\$ 21,135	\$ 24,110	\$ 25,105	\$ 27,174	\$ 27,174	\$ 27,174
Current year resources							
Interest	\$ 114	\$ 126	\$ 125	\$ 135	\$ 135	\$ 135	\$ 135
Intergovernmental	3,646	3,845	3,834	3,834	3,468	3,468	3,468
Total current year resources	\$ 3,760	\$ 3,970	\$ 3,959	\$ 3,969	\$ 3,603	\$ 3,603	\$ 3,603
Total resources	\$ 21,363	\$ 25,105	\$ 28,069	\$ 29,074	\$ 30,777	\$ 30,777	\$ 30,777
Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Material & services	\$ 228	\$ -	\$ 5,750	\$ 1,900	\$ 6,000	\$ 6,000	\$ 6,000
Capital outlay	-	-	-	-	4,500	4,500	4,500
Contingency	-	-	22,319	-	20,277	20,277	20,277
Total expenditures	\$ 228	\$ -	\$ 28,069	\$ 1,900	\$ 30,777	\$ 30,777	\$ 30,777
Ending working capital	\$ 21,135	\$ 25,105	\$ -	\$ 27,174	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2015/2016 Budget
114	126	125	135	25-000-003	Interest Earned	135
3,646	3,845	3,834	3,834	25-000-160	State Gas Tax (1%)	3,468
-	-	-	-	25-000-170	Intergovernmental Revenue	-
3,760	3,970	3,959	3,969		Total Revenue	3,603
228	-	1,000	400	25-250-218	Operational Supplies	1,000
-	-	4,750	1,500	25-250-230	Contractual Professional	5,000
228	-	5,750	1,900		Total Materials & Services	6,000
-	-	-	-	25-250-326	Council Approved Projects	4,500
-	-	-	-		Total Capital Outlay	4,500
-	-	22,319	-	25-250-600	Contingency	20,277
228	-	28,069	1,900		Total Expenditures	30,777

STORM WATER DRAINAGE FUND 26

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Comprehensive and Master Plans

BUDGET NOTES:

The beginning Storm Water Drainage fund balance is \$6,491. The budget anticipates revenue of \$35 from interest income. The total fund resources are \$59,534. The fund anticipated expenditures of \$59,108 for materials and services. The contingency line item is \$426.

Storm Water Drainage Fund 26

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 6,388	\$ 6,426	\$ 6,461	\$ 6,461	\$ 6,491	\$ 6,491	\$ 6,491
Current year resources							
Interest	\$ 38	\$ 35	\$ 40	\$ 30	\$ 35	\$ 35	\$ 35
Intergovernmental							
Charges for services							
Miscellaneous							
Transfers						53,008	53,008
Total current year resources	\$ 38	\$ 35	\$ 40	\$ 30	\$ 35	\$ 53,043	\$ 53,043
Total resources	\$ 6,426	\$ 6,461	\$ 6,501	\$ 6,491	\$ 6,526	\$ 59,534	\$ 59,534
Expenditures							
Personnel services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & services			6,100	0	6,100	59,108	6,100
Contingency			401	0	426	426	53,434
Total expenditures	\$ -	\$ -	\$ 6,501	\$ -	\$ 6,526	\$ 59,534	\$ 59,534
Ending working capital	\$ 6,426	\$ 6,461	\$ -	\$ 6,491	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Storm Water Drainage Fund Description	2015/2016 Budget
38	35	40	30	26-000-003	Interest Earned	35
-	-	-	-	26-000-100	Miscellaneous	-
-	-	-	-	26-000-220	User Fees	-
-	-	-	-	26-000-902	Transfer in General Fund	-
				26-000-903	Transfer in Street Fund	53,008
38	35	40	30		Total Revenue	53,043
-	-	5,600	-	26-260-230	Contractual Professional	53,008
-	-	500	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	6,100	-	26-260-244	Publications/Notices/Advertise	500
-	-	401	-		Total Materials & Services	59,108
-	-	6,501	-	26-260-600	Contingency	426
					Total Expenditures	59,534

STORM WATER DRAINAGE SDC FUND 28

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Address aging infrastructure
- Update Comprehensive and Master Plans

BUDGET NOTES:

The Storm Water Drainage SDC fund has a beginning cash position of \$222,910. The fund expects to be able to collect \$34,080 in SDC fees and \$1,075 in interest income for a current year resource total of \$35,155. The total fund resources are \$258,065. There will be one capital outlay project in the amount of \$25,000 and a transfer of \$1,704 made to the General Fund to cover administrative costs. There is a contingency of \$231,361.

Storm Water Drainage SDC 28

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 158,884	\$ 171,234	\$ 195,880	\$ 194,192	\$ 222,910	\$ 222,910	\$ 222,910
Current year resources							
Interest	\$ 995	\$ 1,023	\$ 1,025	\$ 1,060	\$ 1,075	\$ 1,075	\$ 1,075
System development charges	11,488	22,265	16,830	28,500	34,080	34,080	34,080
Total current year resources	\$ 12,483	\$ 23,287	\$ 17,855	\$ 29,560	\$ 35,155	\$ 35,155	\$ 35,155
Total resources	\$ 171,367	\$ 194,521	\$ 213,735	\$ 223,752	\$ 258,065	\$ 258,065	\$ 258,065
Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Capital outlay					\$ 25,000	\$ 25,000	\$ 25,000
Transfers	133	329	842	842	1,704	1,704	1,704
Contingency			212,893		231,361	231,361	231,361
Total expenditures	\$ 133	\$ 329	\$ 213,735	\$ 842	\$ 258,065	\$ 258,065	\$ 258,065
Ending working capital	\$ 171,234	\$ 194,192	\$ -	\$ 222,910	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Storm Water Drainage SDC Fund Description	2015/2016 Budget
995	1,023	1,025	1,060	28-000-003	Interest Earned	1,075
11,488	22,265	16,830	28,500	28-000-993	Storm Drainage SDC	34,080
12,483	23,287	17,855	29,560		Total Revenue	35,155
-	-	-	-	28-280-312	Council Approved Projects	25,000
-	-	-	-		Total Capital Outlay	25,000
133	329	842	842	28-280-400	Transfers Out	1,704
133	329	842	842		Total Transfers	1,704
-	-	212,893	-	28-280-600	Contingency	231,361
133	329	213,735	842		Total Expenditures	258,065

STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

There are no anticipated projects for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Comprehensive and Master Plans

BUDGET NOTES:

The Street SDC fund is projected to have a beginning cash of \$335,623. The fund anticipates a collection of SDC revenue of \$135,840 and interest revenue of \$1,850 for a current year resource total of \$137,690. The total estimated fund revenue is \$473,313. The proposed expenditures for the Street SDC fund are \$473,313. The yearly loan payment for Crown Zellerbach Road is \$56,213. This loan will mature in 2019. A transfer to the General Fund of \$6,792 to cover administrative costs and the contingency line item is \$410,308.

Street SDC Fund 30

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 588,419	\$ 519,189	\$ 320,222	\$ 319,011	\$ 335,623	\$ 335,623	\$ 335,623
Current year resources							
Interest	\$ 3,316	\$ 1,907	\$ 2,200	\$ 1,610	\$ 1,850	\$ 1,850	\$ 1,850
Intergovernmental	-	-	-	-	-	-	-
System development charges	20,066	59,164	65,700	74,500	135,840	135,840	135,840
Miscellaneous		676					
Transfers							
Total current year resources	\$ 23,382	\$ 61,747	\$ 67,900	\$ 76,110	\$ 137,690	\$ 137,690	\$ 137,690
Total resources	\$ 611,801	\$ 580,936	\$ 388,122	\$ 395,121	\$ 473,313	\$ 473,313	\$ 473,313
Expenditures							
Material & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay	35,911	204,499					
Debt service							
2004 Principal-OTIB0025 1/02	43,598	45,342	47,155	47,155	49,041	49,041	49,041
2004 Interest-OTIB0025 1/02	12,615	10,871	9,058	9,058	7,172	7,172	7,172
Transfers	488	1,213	3,285	3,285	6,792	6,792	6,792
Contingency			328,624		410,308	410,308	410,308
Total expenditures	\$ 92,612	\$ 261,925	\$ 388,122	\$ 59,498	\$ 473,313	\$ 473,313	\$ 473,313
Ending working capital	\$ 519,189	\$ 319,011	\$ -	\$ 335,623	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Street SDC Fund	2015/2016
Actual	Actual	Adopted	Estimated	Description	Budget
3,316	1,907	2,200	1,610	30-000-003 Interest Earned	1,850
-	676	-	-	30-000-100 Miscellaneous	-
-	-	-	-	30-000-150 Intergovernmental Revenue	-
20,066	59,164	65,700	74,500	30-000-993 Street SDC Ext. Cap. Improvements.	135,840
23,382	61,747	67,900	76,110	Total Revenue	137,690
-	-	-	-	30-300-312 Council Approved Projects	-
35,911	204,499	-	-	30-300-314 Street Extra Capacity Improvements	-
35,911	204,499	-	-	Total Capital Outlay	-
43,598	45,342	47,155	47,155	30-300-150 Principal Crown Zellerbach	49,041
12,615	10,871	9,058	9,058	30-300-151 Interest Crown Zellerbach	7,172
56,213	56,213	56,213	56,213	Total Debt Services	56,213
488	1,213	3,285	3,285	30-300-402 Transfer to GF SDC Admin.	6,792
488	1,213	3,285	3,285	Total Transfers	6,792
-	-	328,624	-	30-300-600 Contingency	410,308
92,612	261,925	388,122	59,498	Total Expenditures	473,313

PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure	Enhance current Parks and develop Pocket Parks
Update Comprehensive and Master Plans	Highway 30 beautification

BUDGET NOTES:

The Beginning cash position in the Parks SDC fund is \$93,164. The City anticipates \$400 in interest revenue and \$112,920 in SDC revenue. The total fund revenue is \$113,320, bringing the total resources to \$206,484. On the expenditure side, the City has budgeted for debt service in the amount of \$44,449, this loan matures in 2022. There will be a transfer of \$5,646 to the General Fund to cover the administrative cost. The fund has a contingency of \$156,389.

Parks SDC Fund 35

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 36,918	\$ 8,931	\$ 52,383	\$ 46,833	\$ 93,164	\$ 93,164	\$ 93,164
Current year resources							
Interest	\$ 122	\$ 194	\$ 175	\$ 380	\$ 400	\$ 400	\$ 400
System development charges	7,156	73,626	55,758	94,100	112,920	112,920	112,920
Total current year resources	\$ 7,278	\$ 73,819	\$ 55,933	\$ 94,480	\$ 113,320	\$ 113,320	\$ 113,320
Total resources	\$ 44,196	\$ 82,750	\$ 108,316	\$ 141,313	\$ 206,484	\$ 206,484	\$ 206,484
Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Debt service							
2010 Principal 20013576242 4/1 & 10/1	\$ 22,093	\$ 22,929	\$ 47,300	\$ 38,297	\$ 38,297	38,297	38,297
2010 Interest 20013576242 4/1 & 10/1	12,732	11,896	3,500	7,064	6,152	6,152	6,152
Transfers	440	1,092	2,788	2,788	5,646	5,646	5,646
Contingency			54,728		156,389	156,389	156,389
Total expenditures	\$ 35,265	\$ 35,917	\$ 108,316	\$ 48,149	\$ 206,484	\$ 206,484	\$ 206,484
Ending working capital	\$ 8,931	\$ 46,833	\$ -	\$ 93,164	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Park SDC Fund Description	2015/2016 Budget
122	194	175	380	35-000-003	Interest Earned	400
7,156	73,626	55,758	94,100	35-000-993	Parks SDC - Ext. Cap	112,920
7,278	73,819	55,933	94,480		Total Revenue	113,320
22,093	22,929	47,300	38,297	35-350-150	Installment Note Principal	38,297
12,732	11,896	3,500	7,064	35-350-151	Installment Note Interest	6,152
34,825	34,825	50,800	45,361		Total Debt Services	44,449
440	1,092	2,788	2,788	35-350-902	Transfer to GF SDC Admin	5,646
440	1,092	2,788	2,788		Total Transfers	5,646
-	-	54,728	-	35-350-600	Contingency	156,389
35,266	35,917	108,316	48,149		Total Expenditures	206,484

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

BUDGET NOTES:

The Pool fund has a beginning cash position of \$84,014. Interest income is projected to be \$500 and there will be a transfer from the General Fund in the amount of \$404,000. Total fund resources are \$488,514. The budget anticipates expenditures of \$66,523 for debt service. This loan is for the property located on SE 2nd Street, this loan matures in 2022. The fund anticipates a contingency of \$421,991.

Pool Fund 15

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 231,869	\$ 191,299	\$ 151,261	\$ 151,201	\$ 84,014	\$ 84,014	\$ 84,014
Current year resources							
Interest	\$ 1,237	\$ 915	\$ 1,000	\$ 700	\$ 500	\$ 500	\$ 500
Intergovernmental							
Transfers					404,000	404,000	404,000
Total current year resources	\$ 1,237	\$ 915	\$ 1,000	\$ 700	\$ 404,500	\$ 404,500	\$ 404,500
Total resources	\$ 233,106	\$ 192,214	\$ 152,261	\$ 151,901	\$ 488,514	\$ 488,514	\$ 488,514
Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26	27,413	27,414	68,059	57,315	57,315	57,315	57,315
2010 Interest-USNB 0000000034 2/26 & 8/26	14,394	13,599	4,625	10,572	9,208	9,208	9,208
Transfers							
Contingency			79,577		421,991	421,991	421,991
Total expenditures	\$ 41,807	\$ 41,012	\$ 152,261	\$ 67,887	\$ 488,514	\$ 488,514	\$ 488,514
Ending available working capital	\$ 191,299	\$ 151,201	\$ -	\$ 84,014	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Pool Fund	2015/2016
Actual	Actual	Adopted	Estimated	Description	Budget
1,237	915	1,000	700	15-000-003 Interest Earned	500
-	-	-	-	15-000-900 Transfer in General Fund	404,000
1,237	915	1,000	700	Total Revenue	404,500
27,414	27,414	68,059	57,315	15-150-150 Principal	57,315
14,394	13,599	4,625	10,572	15-150-151 Interest	9,208
41,807	41,012	72,684	67,887	Total Debt Service	66,523
-	-	79,577	-	15-150-600 Contingency	421,991
41,807	41,012	152,261	67,887	Total Expenditures	488,514

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management

BUDGET NOTES:

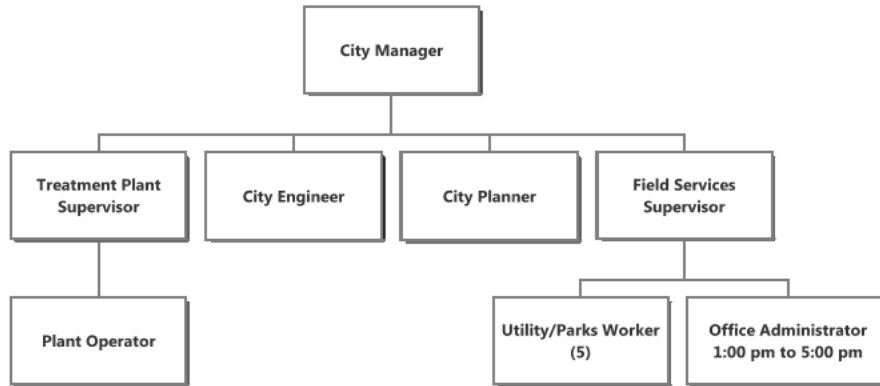
The proposed budget has a beginning cash position of \$59,487, interest income of \$250 and total fund resources are \$59,737. There is an anticipated expenditure of \$35,500 in the personnel services to cover any past and future claims. The fund has a contingency of \$59,737.

Unemployment Insurance Fund 87

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Resources							
Working capital carryover	\$ 56,367	\$ 56,704	\$ 47,330	\$ 46,776	\$ 59,487	\$ 59,487	\$ 59,487
Current year resources							
Interest	\$ 337	\$ 294	\$ 325	\$ 245	\$ 250	\$ 250	\$ 250
Transfers			47,976	47,976			
Total current year resources	\$ 337	\$ 294	\$ 48,301	\$ 48,221	\$ 250	\$ 250	\$ 250
Total resources	\$ 56,704	\$ 56,998	\$ 95,631	\$ 94,997	\$ 59,737	\$ 59,737	\$ 59,737
Expenditures							
Personnel services	\$ -	\$ 10,222	\$ 41,964	\$ 35,510	\$ 35,500	\$ 35,500	\$ 35,500
Contingency			53,667		24,237	24,237	24,237
Total expenditures	\$ -	\$ 10,222	\$ 95,631	\$ 35,510	\$ 59,737	\$ 59,737	\$ 59,737
Ending working capital	\$ 56,704	\$ 46,776	\$ -	\$ 59,487	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Unemployment Insurance Fund Description	2015/2016 Budget
337	294	325	245	87-000-003	Interest Earned	250
-	-	33,976	33,976	87-000-902	Transfer in General Fund	-
-	-	800	800	87-000-903	Transfer in Building Fund	-
-	-	4,800	4,800	87-000-904	Transfer in Water Fund	-
-	-	4,800	4,800	87-000-905	Transfer in Sewer Fund	-
-	-	3,600	3,600	87-000-906	Transfer in Street Fund	-
337	294	48,301	48,221		Total Revenue	250
-	10,222	41,964	35,510	87-870-154	Unemployment Insurance Benefit	35,500
-	10,222	41,964	35,510		Total Personnel Services	35,500
-	-	53,667	-	87-870-600	Contingency	24,237
-	10,222	95,631	35,510		Total Expenditures	59,737

UTILITY WATER FUND 40



PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Address aging infrastructure
- Update Comprehensive and Master Plans

BUDGET NOTES:

For the 15-16 budget year, the Water Fund will begin with a cash carryover of \$1,400,848. The Fund expects to collect \$1,203,875 in charges for services, \$464,825 in user fees for infrastructure, \$6,000 in interest income, and \$500 from miscellaneous revenue. The total fund revenue is \$1,675,200. Proposed expenditures in the Water fund include \$664,327 for personnel services, \$474,412 for materials and services, and \$359,500 for capital outlay. Within those line items, the fund has budgeted \$220,000 for rehabilitation of the existing well and drilling/development of a second well at the Dutch Canyon well site. Other items identified in this year's budget include; \$80,000 to continue the water meter replacement program, \$20,000 to install a security fence around the Dutch Canyon well property, \$17,000 to paint the Miller Road Treatment Plant, \$15,000 for a Forestry Management Plan, and \$10,000 for water distribution system leak detection. The fund budgets \$98,867 for debt service and \$156,794 for transfers to other funds. The fund has a projected contingency of \$622,148. The profits from the timber sale were placed in unappropriated ending fund balance.

PERCENTAGE OF TIME ALLOCATION:

Full Time Equivalent Positions

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Treatment Plant Supervisor	100%	100%	100%	100%	27.58	40.37
Operator II	100%	100%	100%	100%	22.89	29.21
Operator III	100%	100%	0%	0%	25.25	32.22
Field Services Supervisor	55%	30%	35%	35%	24.89	40.37
Utility/Parks Worker I	0%	0%	40%	40%	17.43	22.25
Utility/Parks Worker II	215%	180%	60%	60%	20.77	26.51
Utility/Parks Worker III	0%	0%	40%	40%	22.89	29.21

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Office Administrator III	38%	38%	38%	25%	18.78	23.97
Associate City Planner	0%	0%	17%	17%	18.78	23.97
City Planner	20%	20%	0%	0%	26.12	33.34
City Engineer	0%	0%	30%	30%	28.47	45.02
City Manager	20%	20%	22%	22%	46.80	59.13
City Recorder	20%	20%	20%	20%	23.37	36.24
Finance Administrator/Office Manager	22%	22%	23%	23%	27.58	43.63
Program Specialist	0%	0%	0%	22%	20.19	28.85
Office Administrator I	44%	44%	44%	44%	15.44	19.71
TOTAL FTE'S	7.34	6.74	5.69	5.78		

Utility Water Fund 40

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 867,432	\$ 393,319	\$ 646,297	\$ 611,993	\$ 1,400,848	\$ 1,400,848	\$ 1,400,848
Current year resources							
Interest	\$ 3,596	\$ 2,463	\$ 2,300	\$ 5,875	\$ 6,000	\$ 6,000	\$ 6,000
Charges for services	963,202	986,747	1,112,760	1,085,725	1,203,875	1,203,875	1,203,875
Charges for services infrastructure	259,193	345,766	652,862	434,825	464,825	464,825	464,825
Miscellaneous	6,583	1,959	500	875	500	500	500
Intergovernmental		25,000	550,000	712,665			
Transfers							
Total water	\$ 1,232,574	\$ 1,361,935	\$ 2,318,422	\$ 2,239,965	\$ 1,675,200	\$ 1,675,200	\$ 1,675,200
Total current year resources	\$ 1,232,574	\$ 1,361,935	\$ 2,318,422	\$ 2,239,965	\$ 1,675,200	\$ 1,675,200	\$ 1,675,200
Total resources	\$ 2,100,006	\$ 1,755,254	\$ 2,964,719	\$ 2,851,958	\$ 3,076,048	\$ 3,076,048	\$ 3,076,048
Expenditures							
Personnel services	\$ 684,284	\$ 558,463	\$ 612,406	\$ 557,012	\$ 664,327	\$ 664,327	\$ 664,327
Materials & services	270,020	268,943	406,227	352,512	474,412	474,412	474,412
Capital outlay	306,708	22,120	573,500	267,084	359,500	359,500	359,500
Debt service							
2009 Principal S03003B 12/01	42,639	44,208	45,835	45,835	47,522	47,522	47,522
2009 Interest S03003B 12/01	38,800	37,231	35,604	35,604	33,917	33,917	33,917
2008 Principal Ford Motor Lease 12/01	7,292	-	16,358				
2008 Interest Ford Motor Lease 12/01	457	-					
2014 Principal Ford Motor Equipment Lease 12/01			19,629	17,428	15,100	15,100	15,100
2014 Interest Ford Motor Equipment Lease 12/01					2,328	2,328	2,328
Transfers	356,487	212,297	175,635	175,635	156,794	156,794	156,794
Contingency			1,079,525		622,148	622,148	622,148
Total expenditures	\$ 1,706,687	\$ 1,143,261	\$ 2,964,719	\$ 1,451,110	\$ 2,376,048	\$ 2,376,048	\$ 2,376,048
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -			\$ 700,000	\$ 700,000	\$ 700,000
Ending working capital	\$ 393,319	\$ 611,993	\$ -	\$ 1,400,848	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Utility Water Fund	2015/2016
Actual	Actual	Adopted	Estimated	Account Description	Budget
3,596	2,463	2,300	5,875	40-000-003 Interest Earned	6,000
6,583	1,959	500	875	40-000-100 Miscellaneous	500
960,833	964,655	1,099,540	1,062,675	40-000-220 User Fees	1,179,675
259,193	345,766	652,862	434,825	40-000-222 User Fees Water Infrastructure	464,825
1,750	19,665	10,500	17,850	40-000-240 Hookup Fees	21,000
-	25,000	550,000	712,665	40-000-245 Timber Sale	-
-	-	2,000	2,000	40-000-260 Infra. Insp. Fees	2,000
618	2,427	720	3,200	40-000-263 Construction Water	1,200
-	-	-	-	40-000-276 Transfer In Dutch Canyon	-
-	-	-	-	40-000-278 Transfer in Water SDC	-
1,232,574	1,361,935	2,318,422	2,239,965	Total Revenue	1,675,200
20,604	38,256	22,562	12,000	40-400-100 City Manager	28,408
13,214	12,704	13,581	5,500	40-400-104 Associate City Planner	7,232
18,795	19,308	19,555	19,555	40-400-106 Finance/Office Manager	20,852
-	-	-	-	40-400-107 Program Specialist	11,043
17,163	17,504	17,655	17,655	40-400-108 Office Administrator I	18,005
14,301	14,585	14,766	14,766	40-400-110 City Recorder	15,063
-	-	22,211	19,000	40-400-113 City Engineer	27,646
79,565	77,202	75,794	75,794	40-400-114 Treatment Plant Supervisor	81,372
27,291	14,414	17,816	17,816	40-400-118 Field Service Supervisor	21,944
128,108	75,330	63,403	63,403	40-400-120 Operator	66,732
93,153	62,489	75,960	75,500	40-400-121 Utility Worker	75,349
17,998	18,321	18,548	18,548	40-400-132 CDC Administrator	12,450
2,171	7,203	4,216	7,000	40-400-142 Overtime	4,824
116,674	92,882	130,170	107,000	40-400-146 Health Insurance	142,566
89,831	70,956	74,989	66,000	40-400-148 Retirement Benefits	85,530
32,505	25,974	29,285	26,000	40-400-150 Social Security	31,274
12,911	11,335	11,895	11,475	40-400-152 Worker's Compensation	14,037
684,284	558,463	612,406	557,012	Total Personnel Services	664,327
6,660	7,117	20,000	11,000	40-400-200 Building/Facilities Maintenance	21,000
15,116	9,423	11,621	9,000	40-400-202 Equipment Maintenance	16,621
3,753	3,494	5,948	6,400	40-400-203 Maintenance Agreements	5,948
3,446	3,119	5,000	5,000	40-400-204 Vehicle Maintenance	6,000
7,983	8,306	19,000	14,000	40-400-205 Small Equipment	15,900
5,388	4,925	6,800	6,000	40-400-206 Fuel/Oil/Lube	6,800
6,268	6,956	6,700	6,000	40-400-216 Office Supplies	10,000
17,080	28,753	30,825	30,825	40-400-218 Operational Supplies	41,345
54	3	400	100	40-400-220 Shop Maintenance Supplies	400
1,668	4,047	3,730	3,730	40-400-222 Lab Supplies	3,730
27,238	24,813	25,915	25,915	40-400-224 Chemicals	29,610
-	-	-	-	40-400-226 Service Parts	-
40,897	45,563	50,400	50,400	40-400-227 Electrical Operation - Treat	60,000
19,360	20,152	19,080	19,080	40-400-228 Utilities	19,100
17,404	17,166	19,200	19,200	40-400-229 Electrical Operation - Pump	19,800
83,791	74,260	157,638	130,000	40-400-230 Contractual/Professional	195,438
-	-	-	10	40-400-234 Miscellaneous	-
71	716	750	872	40-400-235 Property Tax	900
-	192	-	-	40-400-238 Insurance	-
4,458	4,492	7,180	7,180	40-400-240 Travel/Training	5,680
4,914	4,368	5,820	4,000	40-400-242 Dues/Fees/Subscriptions	5,920
239	191	300	300	40-400-244 Publications/Notices/Advertise	300
4,234	889	4,920	2,500	40-400-252 Uniforms/Safety	4,920
-	-	5,000	1,000	40-400-254 Equipment Rental	5,000
270,020	268,943	406,227	352,512	Total Materials & Services	474,412
-	1,423	4,000	25,200	40-400-300 Equipment	5,000
306,708	-	439,500	101,884	40-400-310 Infrastructure Upgrades	354,500
-	20,697	130,000	140,000	40-400-316 Underground Waterline	-
306,708	22,120	573,500	267,084	Total Capital Outlay	359,500
7,292	-	16,358	-	40-400-500 Vehicle Lease Principal	-
457	-	-	-	40-400-501 Vehicle Lease Interest	-
-	-	19,629	17,428	40-400-505 Equipment Lease Principal	15,100
-	-	-	-	40-400-506 Equipment Lease Interest	2,328
42,639	44,208	45,835	45,835	40-400-511 Principal SO3003B	47,522
38,800	37,231	35,604	35,604	40-400-513 Interest SO3003B	33,917
89,188	81,439	117,426	98,867	Total Debt Services	98,867
-	-	4,800	4,800	40-400-411 Transfer to Unemployment Fun	-
57,448	43,016	75,516	75,516	40-400-412 Transfer to General Fund ISF	62,223
-	-	-	-	40-400-413 Transfer to GF Water SDC	-
299,039	169,281	95,319	95,319	40-400-414 Transfer to Water SDC	94,571
356,487	212,297	175,635	175,635	Total Transfers	156,794
-	-	1,079,525	-	40-400-600 Contingency	622,148
-	-	-	-	40-400-900 Unappropriated Ending Fund	700,000
1,706,687	1,143,261	2,964,719	1,451,110	Total Expenditures	3,076,048

WATER SDC FUND 50

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Comprehensive and Master Plans

BUDGET NOTES:

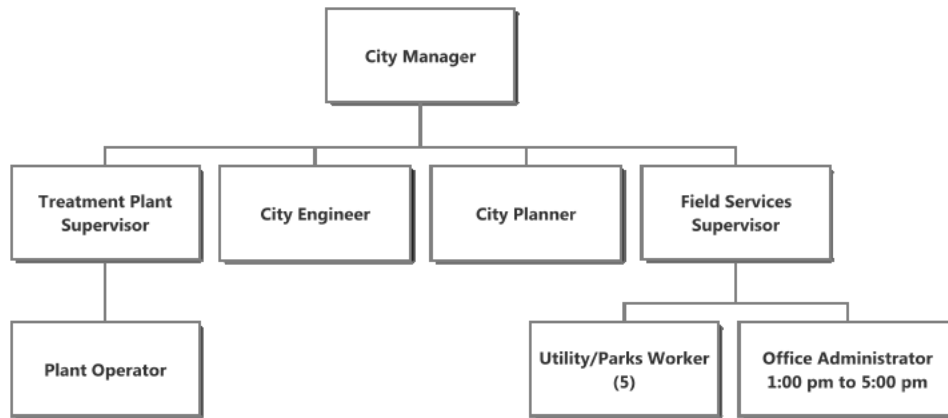
In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$164,523. Anticipated revenue is \$377,411, coming from three sources, \$600 from interest, \$282,240 from Water SDC's, and a transfer of \$94,571 from the Utility Water Fund to cover debt service payments. Total fund resources are \$541,934. Expenses within the fund include debt service in the amount of \$278,149. This is to make principal and interest payments on loans G03003, maturing in 2027, and S03003, maturing in 2035. The fund anticipates a transfer of \$14,112 to the General Fund for SDC administration and a transfer of \$21,774 to the Airpark Water Line Debt Service Fund maturing in 2018. The Water SDC Fund anticipates a contingency of \$227,899.

Water SDC 50

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 66,485	\$ 83,541	\$ 133,888	\$ 124,603	\$ 164,523	\$ 164,523	\$ 164,523
Current year resources							
Interest	\$ 271	\$ 472	\$ 465	\$ 550	\$ 600	\$ 600	\$ 600
System development charges	24,709	176,708	139,380	252,500	282,240	282,240	282,240
Transfers	299,039	169,281	95,319	95,319	94,571	94,571	94,571
Total current year resources	\$ 324,019	\$ 346,461	\$ 235,164	\$ 348,369	\$ 377,411	\$ 377,411	\$ 377,411
Total resources	\$ 390,504	\$ 430,002	\$ 369,052	\$ 472,972	\$ 541,934	\$ 541,934	\$ 541,934
Expenditures							
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service							
2004 Principal G03003 12/01	60,286	60,672	66,088	66,088	66,532	66,532	66,532
2004 Interest G03003 12/01	61,085	58,825	56,459	56,459	53,815	53,815	53,815
2003 Principal S03003 12/01	125,440	126,694	127,961	127,961	129,241	129,241	129,241
2003 Interest S03003 12/01	32,362	31,107	29,841	29,840	28,561	28,561	28,561
Transfers	27,790	28,101	33,099	28,101	35,886	35,886	35,886
Contingency			55,604		227,899	227,899	227,899
Total expenditures	\$ 306,963	\$ 305,399	\$ 369,052	\$ 308,449	\$ 541,934	\$ 541,934	\$ 541,934
Ending working capital	\$ 83,541	\$ 124,603	\$ -	\$ 164,523	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Water SDC Fund		2015/2016
Actual	Actual	Adopted	Estimated	Account	Description	Budget
271	472	465	550	50-000-003	Interest Earned	600
24,709	176,708	139,380	252,500	50-000-992	Water SDC - Reimbursement	282,240
299,039	169,281	95,319	95,319	50-000-995	Transfer In Utility Fund	94,571
324,019	346,461	235,164	348,369		Total Revenue	377,411
-	-	-	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	-	-		Total Capital Outlay	-
60,286	60,672	66,088	66,088	50-500-510	Principal G03003	66,532
61,085	58,825	56,459	56,459	50-500-511	Interest G03003	53,815
125,440	126,694	127,961	127,961	50-500-512	Principal S03003	129,241
32,362	31,107	29,841	29,840	50-500-513	Interest S03003	28,561
279,173	277,298	280,349	280,348		Total Debt Services	278,149
26,692	25,371	26,130	25,371	50-500-922	Transfer to Airpark Water	21,774
1,098	2,730	6,969	2,730	50-500-926	Transfer to GF SDC Admin	14,112
27,790	28,101	33,099	28,101		Total Transfers	35,886
-	-	55,604	-	50-500-600	Contingency	227,899
306,964	305,399	369,052	308,449		Total Expenditures	541,934

UTILITY WASTEWATER FUND 41



PURPOSE:

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

VISION FOR THE YEAR:

The Wastewater fund will focus on biosolids handling issues, as well as continue to make improvements to the collection system. One of two biosolids storage lagoons will be cleaned out and applied to newly certified land. Staff will continue with cleaning and inspection of at least 20% of the collection system.

COMPLIANCE WITH COUNCIL GOALS:

- Address aging infrastructure
- Update Comprehensive and Master Plans

BUDGET NOTES:

The Wastewater fund will begin the year with a \$765,016 beginning cash position. The fund anticipates revenue of \$1,073,500. Total fund resources are projected to be \$1,838,516. Expenditures within the department include \$650,678 for personnel services. The fund budgets \$628,324 for materials and services and \$340,000 for capital outlay. These items include the cleaning of the biosolids storage lagoon and collection system maintenance and cleaning. The fund budgets \$132,594 for principle and interest payments for loan R06809 which matures in 2031 and US Bank loan which matures in 2021. The fund budgets \$63,101 for transfers and contingency of \$23,819.

PERCENTAGE OF TIME ALLOCATION:

	Full Time Equivalent Positions				Minimum Salary	Maximum Salary
	12-13	13-14	14-15	15-16		
Treatment Plant Supervisor	100%	100%	100%	100%	24.89	40.37
Operator II	100%	100%	100%	100%	22.89	29.21
Operator III	100%	100%	0%	0%	25.25	32.22
Field Services Supervisor	20%	30%	35%	35%	24.89	40.37

	12-13	13-14	14-15	15-16	Minimum Salary	Maximum Salary
Utility/Parks Worker I	0%	0%	40%	40%	17.43	22.25
Utility/Parks Worker II	100%	145%	55%	55%	20.77	26.51
Utility/Parks Worker III	0%	0%	35%	35%	22.89	29.21
Office Administrator III	38%	38%	38%	25%	18.78	23.97
Associate City Planner	0%	0%	17%	17%	18.78	23.97
City Planner	20%	20%	0%	0%	26.12	33.34
City Engineer	0%	0%	30%	30%	28.47	45.02
City Manager	20%	20%	22%	22%	46.80	59.13
City Recorder	20%	20%	20%	20%	23.37	36.24
Finance Administrator/Office Manager	22%	22%	23%	23%	27.58	43.63
Program Specialist	0%	0%	0%	22%	20.19	28.85
Office Administrator I	44%	44%	44%	44%	15.44	19.71
TOTAL FTE'S	5.84	6.39	5.59	5.68		

Wastewater Fund 41

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 940,106	\$ 622,487	\$ 889,973	\$ 956,666	\$ 765,016	\$ 765,016	\$ 765,016
Current year resources							
Interest	\$ 3,565	\$ 4,458	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Charges for services	1,048,838	1,047,046	1,062,250	1,056,200	1,069,500	1,069,500	1,069,500
Intergovernmental	69,822						
Long term debt proceeds		700,000		875			
Miscellaneous	728	200					
Total current year resources	\$ 1,122,953	\$ 1,751,704	\$ 1,066,250	\$ 1,061,075	\$ 1,073,500	\$ 1,073,500	\$ 1,073,500
Total resources	\$ 2,063,059	\$ 2,374,191	\$ 1,956,223	\$ 2,017,741	\$ 1,838,516	\$ 1,838,516	\$ 1,838,516
Expenditures							
Personnel services	\$ 640,282	\$ 561,814	\$ 595,237	\$ 535,504	\$ 650,678	\$ 650,678	\$ 650,678
Materials & services	395,705	371,284	460,343	385,840	628,324	628,324	628,324
Capital outlay	324,534	393,121	126,500	85,000	340,000	340,000	340,000
Debt service							
1994 Principal SPWF B92001B 12/01	7,125	7,552	7,552				
1994 Interest SPWF B92001B 12/01	881	453	453				
1995 Principal SPWF B92001C 12/01							
2009 Principal CWSRF R06809 3/01 & 9/01	17,642	17,642	17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01	816	772	1,455	1,455	1,367	1,367	1,367
2013 Principal USNB 12/01			100,000	100,000	100,000	100,000	100,000
2013 Interest USNB 6/01 & 12/01		8,453	16,055	16,055	13,585	13,585	13,585
2008 Principal Ford Motor Lease 12/01	899						
2008 Interest Ford Motor Lease 12/01	56						
Transfers	52,632	56,433	111,229	111,229	63,101	63,102	63,102
Contingency			519,757		23,819	23,818	23,818
Total expenditures	\$ 1,440,572	\$ 1,417,525	\$ 1,956,223	\$ 1,252,725	\$ 1,838,516	\$ 1,838,516	\$ 1,838,516
Ending working capital	\$ 622,487	\$ 956,666	\$ -	\$ 765,016	\$ -	\$ -	\$ -

2012/2013	2013/2014	2014/2015	2014/2015	Utility Wastewater Fund	2015/2016
Actual	Actual	Adopted	Estimated Account	Description	Budget
3,565	4,458	4,000	4,000	41-000-003 Interest Earned	4,000
728	200	-	875	41-000-100 Miscellaneous	-
69,822	-	-	-	41-000-150 Intergovernmental Revenue	-
-	700,000	-	-	41-000-151 Long Term Debt Proceeds	-
1,048,238	1,043,917	1,058,000	1,050,000	41-000-220 User Fees	1,063,000
600	3,129	2,250	4,200	41-000-240 Hookup Fees	4,500
-	-	2,000	2,000	41-000-260 Infrastructure Inspection Fees	2,000
1,122,953	1,751,704	1,066,250	1,061,075	Total Revenue	1,073,500
20,604	38,257	22,562	12,000	41-410-100 City Manager	28,408
13,214	12,704	13,581	6,000	41-410-104 Associate City Planner	7,232
18,795	19,308	19,555	19,555	41-410-106 Finance/Office Manager	20,852
-	-	-	-	41-410-107 Program Specialist	11,043
17,163	17,504	17,655	17,655	41-410-108 Office Administrator I	18,005
14,301	14,585	14,766	14,766	41-410-110 City Recorder	15,063
-	-	22,211	19,500	41-410-113 City Engineer	27,646
79,685	83,252	75,794	75,794	41-410-114 Treatment Plant Supervisor	80,403
27,291	14,414	17,816	17,816	41-410-118 Field Services Supervisor	21,944
124,109	95,078	64,595	64,595	41-410-120 Operators	67,924
75,360	50,773	68,211	66,500	41-410-121 Utility Workers	69,351
17,998	18,321	18,548	18,548	41-410-132 CDC Administrator	12,450
1,431	1,505	1,450	3,500	41-410-142 Overtime	4,725
105,256	88,284	129,253	104,000	41-410-146 Health Insurance	143,026
83,130	70,429	70,058	60,000	41-410-148 Retirement Benefits	78,941
30,789	26,621	28,540	25,000	41-410-150 Social Security	30,804
11,156	10,779	10,642	10,275	41-410-152 Workers Compensation	12,861
640,282	561,814	595,237	535,504	Total Personnel Services	650,678
4,720	2,962	8,000	8,000	41-410-200 Building/Facilities Maintenance	9,680
58,805	9,891	7,364	16,000	41-410-202 Equipment Maintenance	23,864
1,774	2,158	2,400	2,400	41-410-203 Maintenance Agreements	2,200
3,129	2,206	8,460	3,000	41-410-204 Vehicle Maintenance	8,190
16,401	17,127	9,050	7,000	41-410-205 Small Equipment	10,500
3,934	4,021	3,760	1,900	41-410-206 Fuel/Oil/Lube	4,200
5,081	5,545	7,220	4,000	41-410-216 Office Supplies	9,320
8,166	4,917	7,770	7,770	41-410-218 Operational Supplies	7,770
-	3	1,650	500	41-410-220 Shop Maintenance Supplies	850
3,586	3,558	7,775	3,500	41-410-222 Lab Supplies	8,875
5,466	607	6,400	2,000	41-410-224 Chemicals	3,080
78,135	82,966	85,800	85,000	41-410-227 Electrical Operations	85,800
10,801	8,835	11,724	12,000	41-410-228 Utilities	12,060
6,025	6,549	7,200	6,800	41-410-229 Electrical Operations Pumps	7,500
171,032	126,016	180,100	170,100	41-410-230 Contractual/Professional	224,800
-	-	100	-	41-410-234 Miscellaneous	-
2,099	1,860	2,000	1,870	41-410-235 Property Tax	2,000
-	192	-	-	41-410-238 Insurance	-
6,999	2,429	7,475	5,000	41-410-240 Travel/Training	9,750
4,162	18,713	4,870	4,500	41-410-242 Dues/Fees/Subscriptions	5,610
61	538	500	500	41-410-244 Publications/Notices/Advertise	2,000
3,939	1,126	2,725	2,000	41-410-252 Uniforms/Safety	2,275
-	65,010	80,000	40,000	41-410-253 Sludge Disposal	172,000
1,390	4,058	8,000	2,000	41-410-254 Equipment Rental	16,000
395,706	371,284	460,343	385,840	Total Materials & Services	628,324
324,534	393,121	126,500	85,000	41-410-300 Equipment	340,000
324,534	393,121	126,500	85,000	Total Capital Outlay	340,000
899	-	-	-	41-410-500 Vehicle Lease Principal	-
56	-	-	-	41-410-501 Vehicle Lease Interest	-
-	-	100,000	100,000	41-410-510 Principal USNB	100,000
-	8,453	16,055	16,055	41-410-511 Interest USNB	13,585
7,125	7,552	7,552	-	41-410-540 Principal SPWF B92001B	-
881	453	453	-	41-410-541 Interest SPWF B92001B	-
-	-	-	-	41-410-550 Principal SPWF B95001C	-
17,642	17,642	17,642	17,642	41-410-560 Principal CWSRF R80930	17,642
816	772	1,455	1,455	41-410-561 Interest CWSRF R80930	1,367
27,418	34,872	143,157	135,152	Total Debt Services	132,594
-	-	4,800	4,800	41-410-418 Transfer to Unemployment	-
52,632	56,433	106,429	106,429	41-410-419 Transfer to General Fund ISF	63,101
52,632	56,433	111,229	111,229	Total Transfers	63,101
-	-	519,757	-	41-410-600 Contingency	23,819
1,440,572	1,417,525	1,956,223	1,252,725	Total Expenditures	1,838,516

WASTEWATER SDC FUND 55

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Address aging infrastructure
Update Comprehensive and Master Plans

BUDGET NOTES:

The Wastewater SDC fund has a beginning cash position of \$605,930. The City anticipates receiving \$2,900 in interest income and \$149,160 in SDC fees. Total resources for the fund are \$757,990. Projects proposed for FY 15-16 include \$425,000 to continue working on biosolids handling improvements and \$225,000 to update the Wastewater Master Plan. The fund contains a transfer to the General Fund of \$7,458 for administrative costs and a contingency of \$100,532.

Wastewater SDC 55

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 478,274	\$ 460,587	\$ 525,344	\$ 509,262	\$ 605,930	\$ 605,930	\$ 605,930
Current year resources							
Interest	\$ 2,815	\$ 2,787	\$ 3,000	\$ 2,850	\$ 2,900	\$ 2,900	\$ 2,900
System development charges	8,332	90,992	73,648	132,500	149,160	149,160	149,160
Total current year resources	\$ 11,147	\$ 93,779	\$ 76,648	\$ 135,350	\$ 152,060	\$ 152,060	\$ 152,060
Total resources	\$ 489,421	\$ 554,366	\$ 601,992	\$ 644,612	\$ 757,990	\$ 757,990	\$ 757,990
Expenditures							
Capital outlay	\$ 28,253	\$ 43,660	\$ 450,000	\$ 35,000	\$ 650,000	\$ 650,000	\$ 650,000
Transfers	581	1,443	3,682	3,682	7,458	7,458	7,458
Contingency			148,310		100,532	100,532	100,532
Total expenditures	\$ 28,834	\$ 45,103	\$ 601,992	\$ 38,682	\$ 757,990	\$ 757,990	\$ 757,990
Ending working capital	\$ 460,587	\$ 509,262	\$ -	\$ 605,930	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	2014/2015 Account	Wastewater SDC Fund Description	2015/2016 Budget
2,815	2,787	3,000	2,850	55-000-003	Interest Earned	2,900
8,332	90,992	73,648	132,500	55-000-993	Sewer SDC Ext. Cap. Improvements	149,160
11,147	93,779	76,648	135,350		Total Revenue	152,060
28,253	43,660	400,000	25,000	55-550-314	Sewer Extra Capacity Improvements	425,000
-	-	50,000	10,000	55-550-326	Council Approved Projects	225,000
28,253	43,660	450,000	35,000		Total Capital Outlay	650,000
581	1,443	3,682	3,682	55-550-409	Transfer to GF SDC Admin.	7,458
581	1,443	3,682	3,682		Total Transfers	7,458
-	-	148,310	-	55-550-600	Contingency	100,532
28,834	45,103	601,992	38,682		Total Expenditures	757,990

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

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

VISION FOR THE YEAR:

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

BUDGET NOTES:

The Debt Service fund is projected to have \$40,760 as cash carry over. The City anticipates receiving revenue of \$42,061, mostly from property taxes. The collection rate for property taxes is 92% and the assessment rate for this fiscal year is .077 per \$1,000. The total fund revenue is \$82,821. The total expenditure in the fund is \$52,821.

General Obligation Debt Service Fund 45

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 99,665	\$ 64,595	\$ 51,558	\$ 51,472	\$ 40,760	\$ 40,760	\$ 40,760
Current year resources							
Property taxes	\$ 15,407	\$ 37,427	\$ 39,738	\$ 40,020	\$ 41,951	\$ 41,951	\$ 41,951
Interest	360	286	300	105	110	110	110
Total current year resources	\$ 15,767	\$ 37,713	\$ 40,038	\$ 40,125	\$ 42,061	\$ 42,061	\$ 42,061
Total resources	\$ 115,432	\$ 102,308	\$ 91,596	\$ 91,597	\$ 82,821	\$ 82,821	\$ 82,821
Expenditures	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 34,101	\$ 35,728	\$ 37,433	\$ 37,433	\$ 39,219	\$ 39,219	\$ 39,219
1978 Interest Water GO 01-0507801 2/01	16,736	15,108	13,404	13,404	11,618	11,618	11,618
Contingency			759		1,984	1,984	1,984
Total expenditures	\$ 50,837	\$ 50,836	\$ 51,596	\$ 50,837	\$ 52,821	\$ 52,821	\$ 52,821
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Total other requirements	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Ending available working capital	\$ 64,595	\$ 51,472	\$ -	\$ 760	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	General Obligation Debt Service Fund Description	2015/2016 Budget
14,503	31,727	36,063	37,820	45-000-001	Taxes Necessary To Balance	40,537
905	5,700	3,675	2,200	45-000-002	Delinquent Taxes	1,414
360	286	300	105	45-000-003	Interest Earned	110
15,768	37,713	40,038	40,125		Total Revenue	42,061
34,101	35,728	37,433	37,433	45-450-500	Water - Principal	39,219
16,736	15,108	13,404	13,404	45-450-501	Water - Interest	11,618
50,837	50,836	50,837	50,837		Total Debt Services	50,837
-	-	759	-	45-450-600	Contingency	1,984
-	-	40,000	40,000	45-450-900	Unappropriated Ending Fund	30,000
50,837	50,836	91,596	90,837		Total Expenditures	82,821

AIRPARK WATER IMPROVEMENT FUND 89

PURPOSE:

The Airpark Water Improvement fund is a dedicated fund used to pay for the debt service associated with the water line constructed up West Lane Road to the Scappoose Airpark.

VISION FOR THE YEAR:

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

BUDGET NOTES:

The fund has a beginning cash position of \$66,736. The fund anticipates \$250 in interest income, \$21,774 in transfers from the Water SDC fund, and \$74,455 from the Port of St. Helens. There are three loans associated with the Airpark Water line project, B95010A & B95010B, which mature in 2017 and B95010C, which matures in 2018. Expenditures in the fund total \$163,215.

Airpark Water Improvement Fund 89

Resources	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Working capital carryover	\$ 140,191	\$ 115,848	\$ 91,398	\$ 91,361	\$ 66,736	\$ 66,736	\$ 66,736
Current year resources							
Interest	\$ 658	\$ 513	\$ 550	\$ 375	\$ 250	\$ 250	\$ 250
Intergovernmental	74,340	72,492	73,555	73,555	74,455	74,455	74,455
OEDD Loan & Grant							
Transfers	26,692	25,371	26,130	26,130	21,774	21,774	21,774
Total current year resources	\$ 101,690	\$ 98,376	\$ 100,235	\$ 100,060	\$ 96,479	\$ 96,479	\$ 96,479
Total resources	\$ 241,881	\$ 214,224	\$ 191,633	\$ 191,421	\$ 163,215	\$ 163,215	\$ 163,215
Expenditures							
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996 Principal OEDD B95010A 12/01	48,030	48,472	53,938	53,938	54,429	54,429	54,429
1996 Interest OEDD B95010A 12/01	14,566	11,924	9,258	9,258	6,291	6,291	6,291
1996 Principal OEDD B95010B 12/01	23,295	24,693	26,174	26,174	27,745	27,745	27,745
1996 Interest OEDD B95010B 12/01	7,879	6,481	5,000	5,000	3,429	3,429	3,429
1998 Principal OEDD B95010C 12/01	24,179	24,381	24,597	24,597	29,823	29,823	29,823
1998 Interest OEDD B95010C 12/01	8,084	6,912	5,718	5,718	4,512	4,512	4,512
Transfers							
Contingency			66,948		36,986	36,986	36,986
Total expenditures	\$ 126,033	\$ 122,863	\$ 191,633	\$ 124,685	\$ 163,215	\$ 163,215	\$ 163,215
Ending working capital	\$ 115,848	\$ 91,361	\$ -	\$ 66,736	\$ -	\$ -	\$ -

2012/2013 Actual	2013/2014 Actual	2014/2015 Adopted	2014/2015 Estimated	Account	Airpark Water Improvement Fund Description	2015/2016 Budget
658	513	550	375	89-000-003	Interest Earned	250
74,340	72,492	73,555	73,555	89-000-800	Port of St. Helens payment	74,455
26,692	25,371	26,130	26,130	89-000-904	Transfer in Water SDC	21,774
101,690	98,376	100,235	100,060		Total Revenue	96,479
48,030	48,472	53,938	53,938	89-890-140	Bond Principal B95010A	54,429
23,295	24,693	26,174	26,174	89-890-141	Bond Principal B95010B	27,745
24,179	24,381	24,597	24,597	89-890-142	Bond Principal B95010C	29,823
14,566	11,924	9,258	9,258	89-890-150	Bond Interest B95010A	6,291
7,879	6,481	5,000	5,000	89-890-151	Bond Interest B95010B	3,429
8,084	6,912	5,718	5,718	89-890-152	Bond Interest B95010C	4,512
126,033	122,863	124,685	124,685		Total Debt Services	126,229
-	-	66,948	-	89-890-600	Contingency	36,986
126,033	122,863	191,633	124,685		Total Expenditures	163,215

Municipal Skate Park Fund 38

	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated FY 14-15	Proposed Budget FY 15-16	Approved Budget FY 15-16	Adopted Budget FY 15-16
Resources							
Working capital carryover	\$ 124,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current year resources							
Interest	\$ 568						
Intergovernmental Transfers							
Total current year resources	\$ 568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total resources	\$ 124,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures							
Materials & services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay							
Transfers	124,694						
Contingency							
Total expenditures	\$ 124,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF SCAPPOOSE, OREGON
SCHEDULE OF LONG-TERM DEBT TRANSACTIONS
FISCAL YEAR 2015-2016

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Fiscal Year of Maturity</u>	<u>Outstanding July 1, 2014</u>	<u>Issued</u>	<u>Paid</u>	<u>Outstanding June 30, 2015</u>	<u>Due Within One Year</u>
PRINCIPAL TRANSACTIONS								
General Obligations								
Crown Zellerbach	4.00%	2002	2019	\$226,444	\$ -	\$47,155	\$ 179,289	\$ 49,041
US Bank	2.38%	2014	2022	764,897	-	95,612	669,285	95,612
Capital Leases	5.95%	2015	2019	32,960	120,553	59,935	93,578	21,407
Enterprise Obligations								
Airpark Waterline Loan	5.33%	1998	2017	\$ 168,316	\$ -	\$53,938	\$ 114,378	\$ 54,429
Airpark Waterline Loan	6.00%	1997	2017	83,328	-	26,174	57,154	27,745
Airpark Waterline Loan	4.74%	1998	2018	114,803	-	24,597	90,206	29,823
GO Water Bond	5.00%	1979	2020	232,351	-	34,443	197,908	39,219
Dutch Canyon Waterline Loan	3.68%	2010	2031	967,491	-	45,835	921,656	47,522
Water Plant Phase 1 & 2	4.43%	2002	2028	1,289,595	-	66,088	1,223,507	66,532
Water Storage Reservoirs	1.00%	2004	2036	3,110,741	-	127,961	2,982,780	129,241
Wastewater DEQ Loan	0.00%	2011	2031	291,083	-	17,642	273,441	17,642
Wastewater US Bank Loan	2.47%	2014	2020	700,000	-	100,000	600,000	100,000
Capital Leases	3.65%	2015	2019	-	81,216	17,428	63,788	15,100
<i>Subtotal</i>				<u>\$ 7,982,009</u>	<u>\$ 201,769</u>	<u>\$ 716,808</u>	<u>\$ 7,466,970</u>	<u>\$ 693,313</u>

	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Fiscal Year of Maturity</u>	<u>Outstanding July 1, 2014</u>	<u>Issued</u>	<u>Paid</u>	<u>Outstanding June 30, 2015</u>	<u>Due Within One Year</u>
INTEREST TRANSACTIONS								
General Obligations								
Crown Zellerbach	4.00%	2002	2019	\$ 25,658	\$ -	\$ 9,058	\$ 16,600	\$ 7,172
US Bank	2.38%	2014	2022	77,369	-	17,636	59,733	15,360
Capital Leases	5.95%	2015	2019	2,135	14,322	2,135	14,322	5,568
Enterprise Obligations								
Airpark Waterline Loan	5.33%	1998	2017	\$ 18,847	\$ -	\$ 9,258	\$ 9,589	\$ 6,291
Airpark Waterline Loan	6.00%	1997	2017	10,194	-	5,000	5,194	3,429
Airpark Waterline Loan	4.74%	1998	2018	14,766	-	5,718	9,048	4,512
GO Water Bond	5.00%	1979	2020	52,289	-	13,404	38,885	11,618
Dutch Canyon Waterline Loan	3.68%	2010	2031	327,942	-	35,604	292,338	33,917
Water Plant Phase 1 & 2	4.43%	2002	2028	474,172	-	56,459	417,713	53,815
Water Storage Reservoirs	1.00%	2004	2036	340,225	-	29,840	310,385	28,561
Wastewater DEQ Loan	0.00%	2011	2031	-	-	-	-	-
Wastewater US Bank Loan	2.47%	2014	2020	60,515	-	16,055	44,460	13,585
Capital Leases	3.65%	2015	2019	-	5,925	-	5,925	2,328
<i>Subtotal</i>				<u>\$ 1,404,112</u>	<u>\$ 20,247</u>	<u>\$ 200,166</u>	<u>\$ 1,224,193</u>	<u>\$ 186,156</u>
<i>Grand Total</i>				<u>\$ 9,386,121</u>	<u>\$ 222,016</u>	<u>\$ 916,974</u>	<u>\$ 8,691,163</u>	<u>\$ 879,469</u>

City of Scappoose
 Fiscal Year 2015-2016
 Transfers between Funds

Description		Budgeted Amount	Transfer In Amount	Transfer Out Amount
General Fund				
	10-000-920 From Police ISF	74,629	74,629	
	10-000-915 From Parks ISF	8,953	8,953	
	10-000-901 From Courts ISF	4,563	4,563	
	10-000-916 From Planning ISF	20,483	20,483	
	10-000-903 From Building ISF	19,850	19,850	
	10-000-917 From Streets ISF	53,969	53,969	
	10-000-918 From Water ISF	62,223	62,223	
	10-000-919 From Wastewater ISF	63,101	63,101	
	10-000-921 From Street SDC	6,792	6,792	
	10-000-922 From Parks SDC	5,646	5,646	
	10-000-924 From Water SDC	14,112	14,112	
	10-000-923 From Storm Water SDC	1,704	1,704	
	10-000-926 From Wastewater SDC	7,458	7,458	
	10-999-428 To Watts House Fund	(10,000)		(10,000)
	10-999-406 To Pool Fund	(404,000)		(404,000)
	10-140-402 To General Fund Police ISF	(74,629)		(74,629)
	10-160-402 To General Fund Parks ISF	(8,953)		(8,953)
	10-150-402 To General Fund Courts ISF	(4,563)		(4,563)
	10-120-402 To General Fund Planning ISF	(20,483)		(20,483)
Pool Fund				
	15-000-900 From General Fund	404,000	404,000	
Watts House				
	62-000-401 From General Fund	10,000	10,000	
Building Fund				
	13-130-416 To General Fund	(19,850)		(19,850)
Street Fund				
	20-200-410 To General Fund ISF	(53,969)		(53,969)
	20-200-411 To Storm Drainage Fund	(53,008)		(53,008)
Storm Drainage SDC				
	28-000-903 From Street Fund	53,008	53,008	
	28-280-400 To General Fund	(1,704)		(1,704)
Street SDC				
	30-300-402 To General Fund Street SDC	(6,792)		(6,792)
Parks SDC				
	35-350-902 To General Fund Parks SDC	(5,646)		(5,646)
Water Fund				
	40-400-412 To General Fund IFS	(62,223)		(62,223)
	40-400-414 To Water SDC Debt Service	(94,571)		(94,571)
Water SDC				
	50-500-926 To General Fund SDC Admin	(14,112)		(14,112)
	50-500-922 To Airpark Water	(21,774)		(21,774)
	50-000-995 From Water Fund	94,571	94,571	
Wastewater Fund				
	41-410-419 To General Fund IFS	(63,101)		(63,101)
Wastewater SDC				
	55-550-409 To General Fund SDC	(7,458)		(7,458)
Airpark Water				
	89-000-904 From Water SDC	21,774	21,774	
		-	926,836	(926,836)