



City of Scappoose

Proactive, Efficient and Friendly Service

Budget

Fiscal Year 2012-2013

Committee Members

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Fiscal Year 2012-2013 Budget Message

May 14, 2012

Dear Mayor, City Council, and Budget Committee Members:

Attached is the proposed budget for your review and consideration. As our economy continues to stagnate, strains on departmental budgets are beginning to show. In FY 09-10 the City had \$8,703,507 in Working Capital Carryover. In the proposed budget, the Working Capital Carryover is estimated at \$6,570,237. While lesser revenues have been anticipated during this recession, the length of this economic downturn has hit some departments harder than others. With this in mind, staff developed the FY 12-13 budget with maintaining the status quo.

As required by Oregon Budget Law, this proposed budget balances resources with expenditures. Total expenditure for all funds is \$12,844,640. The proposed budget is \$123,328 less than the previous year's budget. The submitted budget maintains an Unappropriated Ending Fund Balance of \$1,100,000 and a General Fund Contingency balance of \$780,945. It will be very important to maintain these funding levels for reasons which will be explain later in this message.

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 \$3,465,165. This represents 29.8 percent of the total proposed budget. Employment level remains the same as last year with no new hires or layoffs projected in the coming year. This year the Cost of Living Adjustment is 3.55%. Our PERS rate varies from 11.42% to 15.69% depending on which tier the employee qualifies for, this rate will be in place until June 30, 2013. The next two years will bring about significant changes in personnel. Our long-term employees will begin retiring and the new generation of leaders will begin to take over those positions. Staff has a transition plan in place and employees who have plans for taking over leadership positions have been working on getting the necessary training, certifications, and licenses needed. I anticipate that changes will be made smoothly. The City is also in the middle of negotiating a successor contract with the Police Guild. This is very late in the budgetary process.

General Fund

The General Fund anticipates a beginning cash position of \$2,384,321 with anticipated revenues of \$2,666,717. Total resources for the fund are budgeted at \$5,051,038. Expenditures within the General Fund are budgeted at \$3,951,018. The Administration Department accounts for 14 percent of General Fund expenditures, the Police Department accounts for 41 percent, Parks Department accounts for 12 percent, Municipal Court accounts for 7 percent, Planning Department accounts for 4 percent and Transfers equaling 2 percent of expenditures.

As stated earlier, the budget places \$780,945 in a Contingency line item (20 percent of Expenditures) and \$1,100,000 in an Unappropriated Ending Fund Balance line item. 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.

As citizens move to using more and more technology to stay in touch with their world, the City of Scappoose needs to update our computer systems so that we are able to incorporate new advances in technology to be more accommodating to customers. The budget allocates \$50,000 in computer server upgrades and operating system software. It is 2012 and technology companies today do not support Microsoft 2003 operating software. If Council seriously wants people to be able to pay utility bills, court fines, planning fees and building permit fees directly with credit cards then we need to step our technology up.

Within the General Fund, there exists the Administrative Department, the Police Department, Municipal Court, and the Planning Department. When compared to last year's adopted budget, expenditures in the General Fund are relatively flat. The only significant change is the Non-Departmental Transfer of \$90,000. The majority of this transfer going to the Building Department in order to cover the lack of revenues anticipated in this upcoming budget. The Contingency amount of \$780,945 is less than in previous years. The line item is adequate to address any unanticipated expenditure in the General Fund. Council needs to remember that the City has two loans that will be coming due in the next two years, the Veterans Park loan and the pool site land purchase loan. Both of these payments will come from the General Fund.

Enterprise Funds

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

The PEG Fund anticipates total resources of \$138,867 and expenditures of \$138,867. Staff is currently working with Comcast to develop a plan to record and stream in real time city meetings. As stated earlier, if we are serious about getting information to citizens we need to get our technology in the 21st century.

The Building Department has a beginning cash position of \$83,528 and anticipated revenues of \$58,000 and a transfer from the General Fund of 70,000. Total resources are budgeted at \$212,504. Total expenditures in the department are budgeted at \$210,767. The fund projects a contingency of \$1,737. The prolonged recession has greatly impacted the financial stability of this department. Providing a 25% reduction in fees has also impacted this fund. As stated last year, this fund needs General Fund assistance to meet expenses. I do not see any positive changes coming in the next couple of years.

The Water Fund begins with a carryover of \$780,722. The fund anticipates receiving revenue of \$1,125,700 and has total resources of \$1,906,422. On the expenditure side of the fund, Personnel Services are anticipated to be \$720,543. Material and Services are

budgeted at \$351,249 and Capital Outlay is estimated at \$318,000. The majority of that expenditure is the continuation of the filter wall repairs that were started in the previous fiscal year. Committee members should pay attention to the Transfer line item amount of \$356,487. This transfer primarily covers loan payments made from the Water SDC Fund. The lack of building has greatly impacted water related funds. The other concern that should be noted is the fund's Contingency is \$70,955. Council will have to address this issue in the coming year because regardless of the economic conditions, loan payments will have to be made.

Wastewater has an operational budget of \$2,117,034. Personnel Services are budgeted at \$681,050. This amount is almost \$100,000 higher than the previous year's budgeted amount. This is due to in part of re-examining where staff were spending their time. After reviewing time sheet, it became clear that staff was allocating 100% of their time reading water meters to the Water Fund. This is not correct. Sewer has a commodity component to it and staff has to read the meters for sewer in order to determine that portion of the bill. Material and Services are budgeted at \$495,391. The largest single expenditure in the operational budget is Contractual/Professional at \$184,750. The fund budgets \$90,000 for continued TV and repairs of the collection system. The City of Scappoose maintains 33 miles of sewer pipes and staff continues to implement a cleaning program. Each year, the City TVs and cleans 20% of the sewer lines. Staff has budgeted \$35,199 for debt service, \$50,632 for transfers. The fund also anticipates \$565,000 in Capital outlay expenditures. The City will be undertaking an Aerator Replacement project. The aerators that we have on the pond are at the end of their life cycle and are based on old technology. Staff will replace the aerators with high efficiency models and staff expects a reduction in electrical costs of 40%. The fund anticipates a contingency of \$287,762.

The Street Fund has an operational budget of \$899,071. The fund has a beginning cash position of \$277,722 and anticipated revenues of \$621,349. The revenue comes from state gas taxes and Federal Surface Transportation dollars. Expenses in the fund include \$139,558 in Personnel Services and \$163,205 in Materials and Services. The City anticipates spending \$270,000 on Capital Outlay, \$20,000 for street light replacements and \$250,000 on road maintenance projects. The fund also anticipates a contingency of \$312,755.

SDC Funds

System Development Charge revenues collected on new building permits and can be used only for capital projects that are listed in approved master plans. SDC revenues have declined during the past year and that creates areas of budgetary concerns as we move forward. The Water and Parks SDC funds are of particular concern. As stated earlier, the Water SDC Fund needs assistance from the Water Fund in order to cover loan obligations.

The Parks SDC Fund provides the revenues for a portion of the payment for the Veterans Park land loan. The fund is anticipating total revenues of \$42,899 and has expenditures of \$35,266. The fund anticipates a contingency of \$7,633. Next year, there will be a balloon payment of over \$300,000 due on the note. The City will need to utilize the General Fund Contingency to pay this loan off. As City Manager, I had previously stated that this note should be paid off when due, but because of the tightness of revenues, it would be better to pay down some principal and refinancing the balance so as not to cause the City a cash flow problem.

The Waste Water SDC Fund anticipates a cash carry over position of \$453,727. The fund only anticipates revenues of \$14,610 for total resources of \$468,337. The fund does list some small capital improvement expenditures of \$100,000 for continuing the sludge treatment analysis. Contingency is anticipated to be \$368,337.

The Transportation SDC Fund has a beginning cash position of \$574,767, with total revenue resources of \$587,722. The fund has two notable expenditures budgeted. The first is the construction of the N.E. 3rd Street connection, which will connect N.E. 3rd Street to Crown Zellerbach Road (\$335,000), and the second expenditure is the loan payment for the Crown Zellerbach Rail Crossing (\$56,213). The fund anticipates a contingency of \$196,021.

Conclusion

As we begin budget deliberations, I want to point out that this budget is pretty much the same a last year. We have budgeted what is needed, nothing more, nothing less. As this economic recession continues to drag on, the City is seeing the effects on some of our budgets. The Building Department and all of our System Development Charge Funds are in deep trouble. The debts attributed to SDC Funds are having a negative impact on the associated enterprise funds.

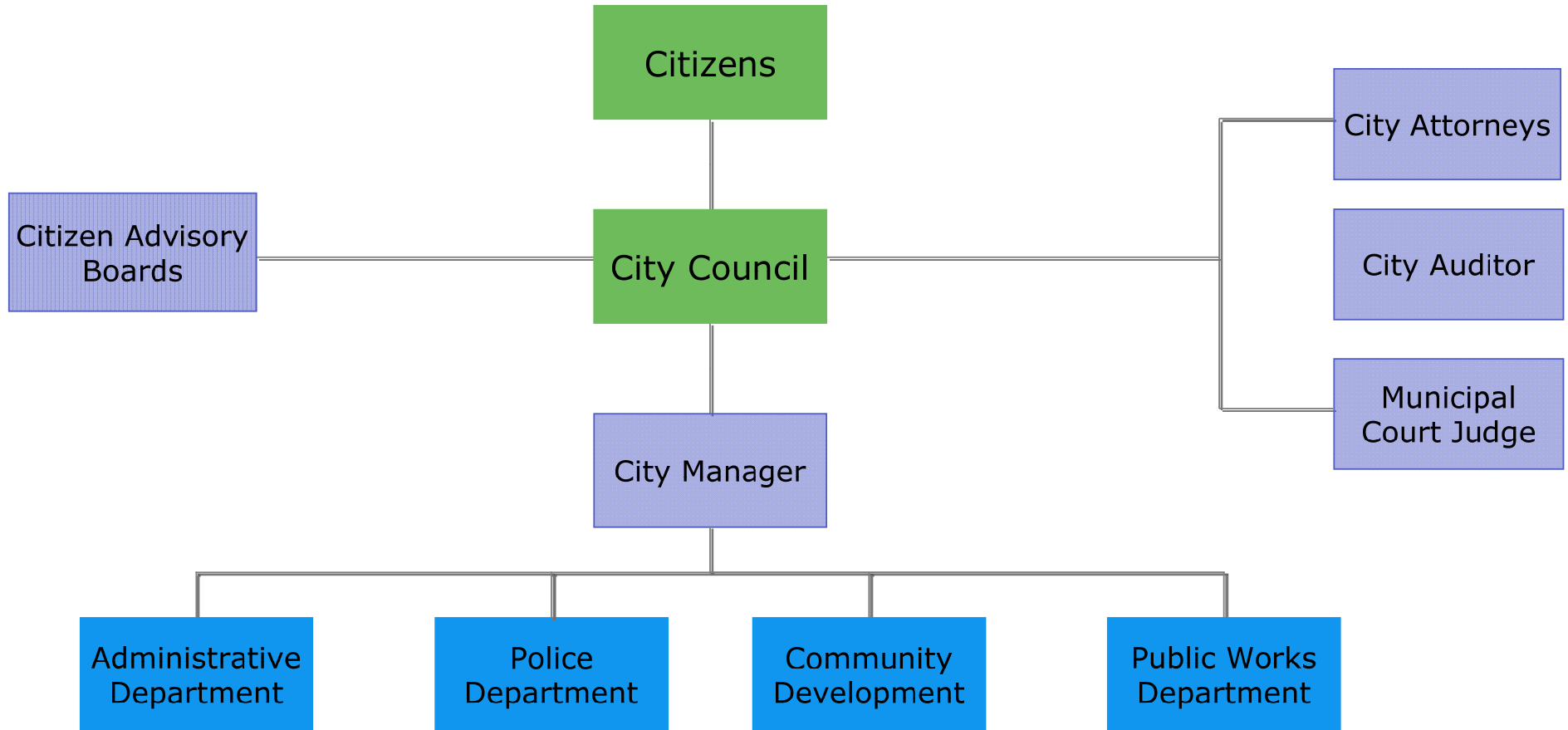
The City has gotten commitment from the State that we will be receiving approximately \$150,000 in the next two years to assist us complete an update to our Transportation Master Plan, which is over 15 years old. The City will continue to work through the process to expand the Urban Growth Boundary. Staff expects a decision on our application by the end of June. Make no mistake, that decision will not be the end of the process. Other communities have spent as much as 17 years to get their UGB applications through the appeals processes and still don't have a decision. I suspect we will have a long ways to go before we get a final decision. In the meantime, the City needs to continue to work closely with the Columbia County Economic Development Team, the Port of St. Helens, our sister communities in Columbia County and with Columbia County itself, to develop strategies to market the Scappoose Airport and its available land to aviation related businesses around the Country. This will provide the basis for us to grow our way to a better economic future and a better community.

I look forward to working with the Budget Committee, Council, and staff in the coming year to make this happen.

Sincerely,

Jon G. Hanken
City Manager

City of Scappoose Organizational Chart



SCAPPOOSE CITY COUNCIL GOALS – 2012

ECONOMICS

- Continue the process for expanding the Urban Growth Boundary.
- Participate in the County-wide Economic Development Effort.
- Participate in County-wide business retention program.
- Develop business recruitment tools.
 - Manufacturing Businesses
 - Job Creation
 - Selling the city – user survey, website, county program
- Review land use ordinances related to commercial and industrial development.
- Expand PCC footprint in Scappoose.
- Maintain Scappoose as an affordable place to live.
- Maintain responsible fiscal management.

PUBLIC FACILITIES AND SERVICES

- Update water, sewer, transportation and storm water master plans to identify services into the Urban Growth Boundary.
- Maintain working relations with the Scappoose School District.
- Explore term-limits for city elected positions.
- Implement a diversion program for our Municipal Court.
- Create program that will allow use of law school volunteers in our Municipal Courts.
- Review how efficiently the city provides services.
- Continue to explore development of the Scappoose Swimming Pool.
- Explore options for a Municipal Park on the east side of the city.
- Maintain 24/7 police coverage in the community.
- Review all city regulations.
- Review how a nuisance ordinance is enforced.
- Keep current on building, fire, and flood zone laws.
- Develop and design a new skateboard park at the current site.
- Create profit and loss statement for public utilities.

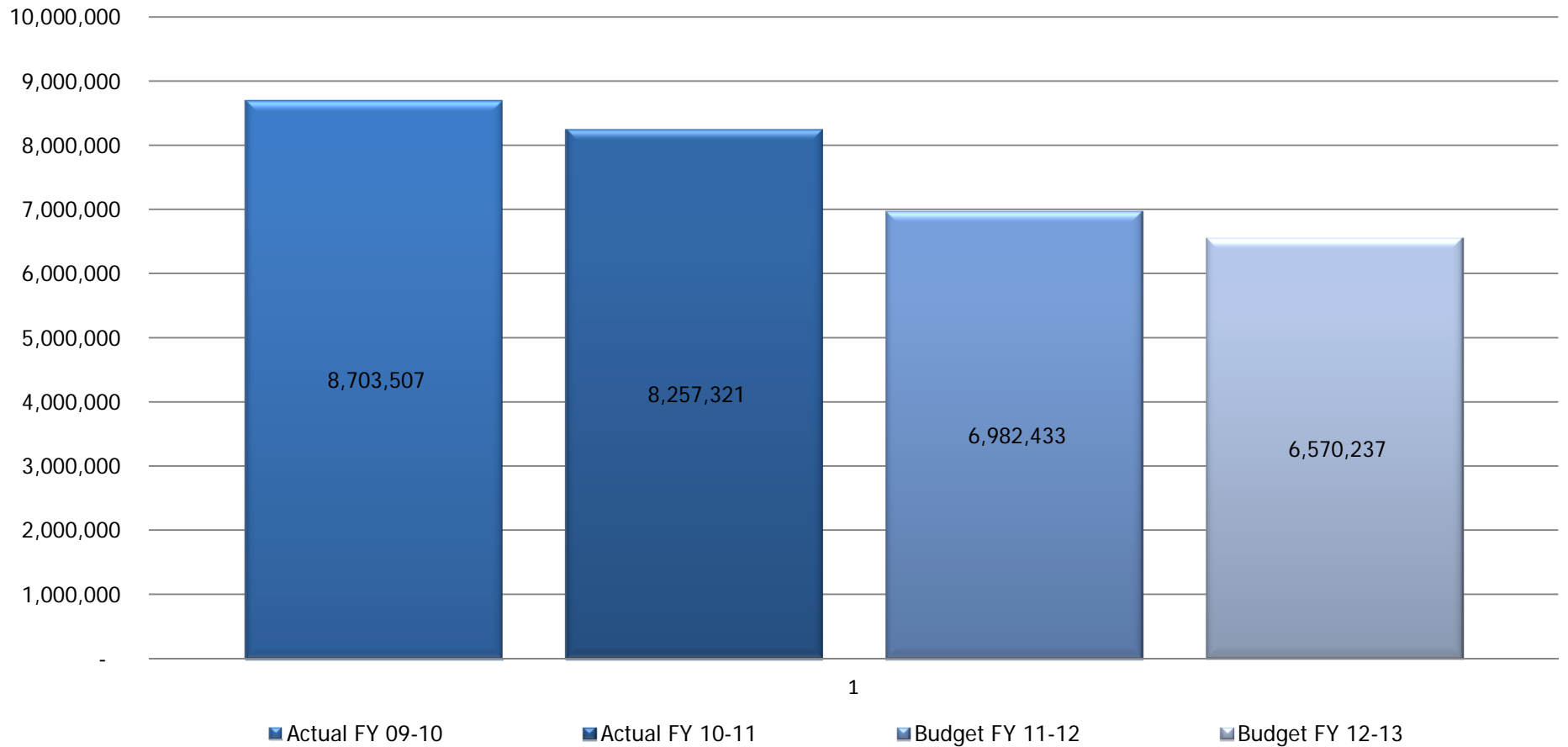
TRANSPORTATION

- Explore a Rail Road Quiet Zone through the city.
- Develop implementation strategy for the community's Street Maintenance Plan.
- Ensure new streets connect into the transportation system.
- Create safe transportation corridors for bicyclists and walkers.
- Work with Columbia County to develop an official transit station.
- Work with Columbia County to replace bridge on JP West Road.

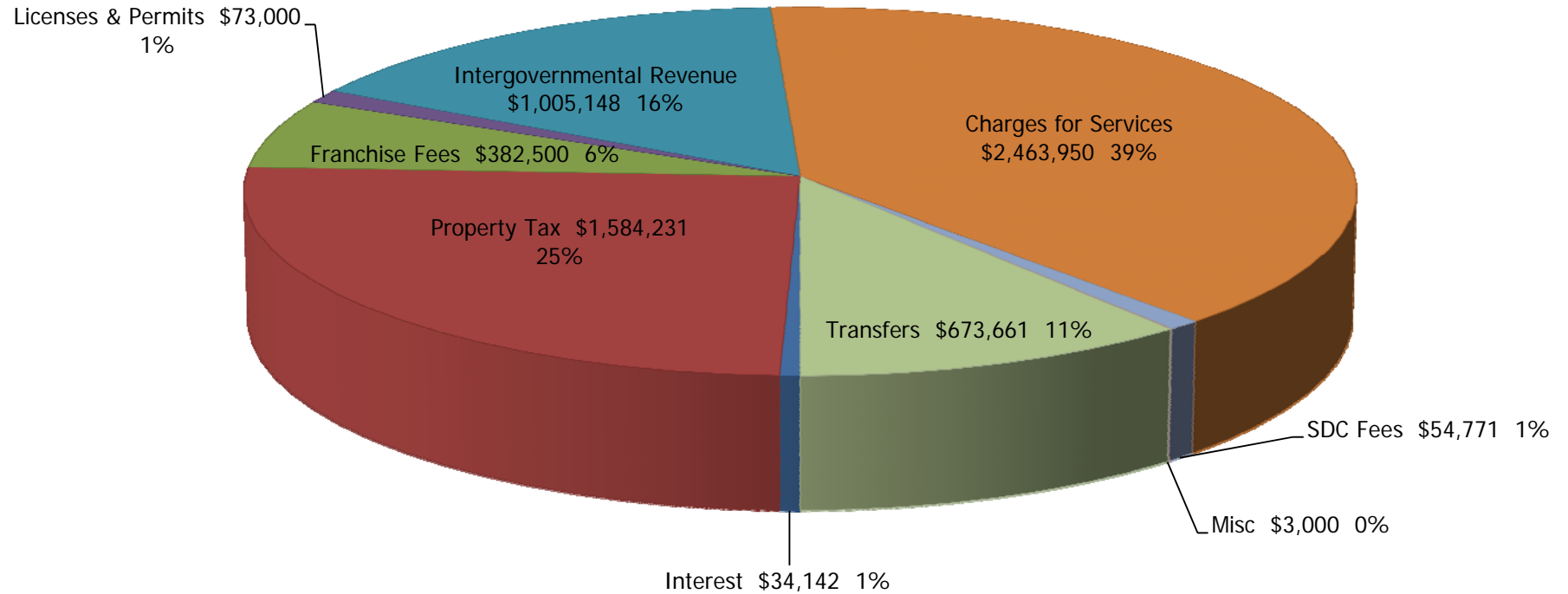
NATURAL FACTORS AND LOCAL RESOURCES

- Encourage the development of green ways along the Scappoose Creek.
- Coordinate with the Scappoose Bay Watershed Council to develop a stream bank stabilization project.
- Explore possibility for access and activities in city forests and possibility of identifying them as city parks.
- Explore the concept of community gardens.
- Develop pedestrian access across the creek.

Working Capital Carryover

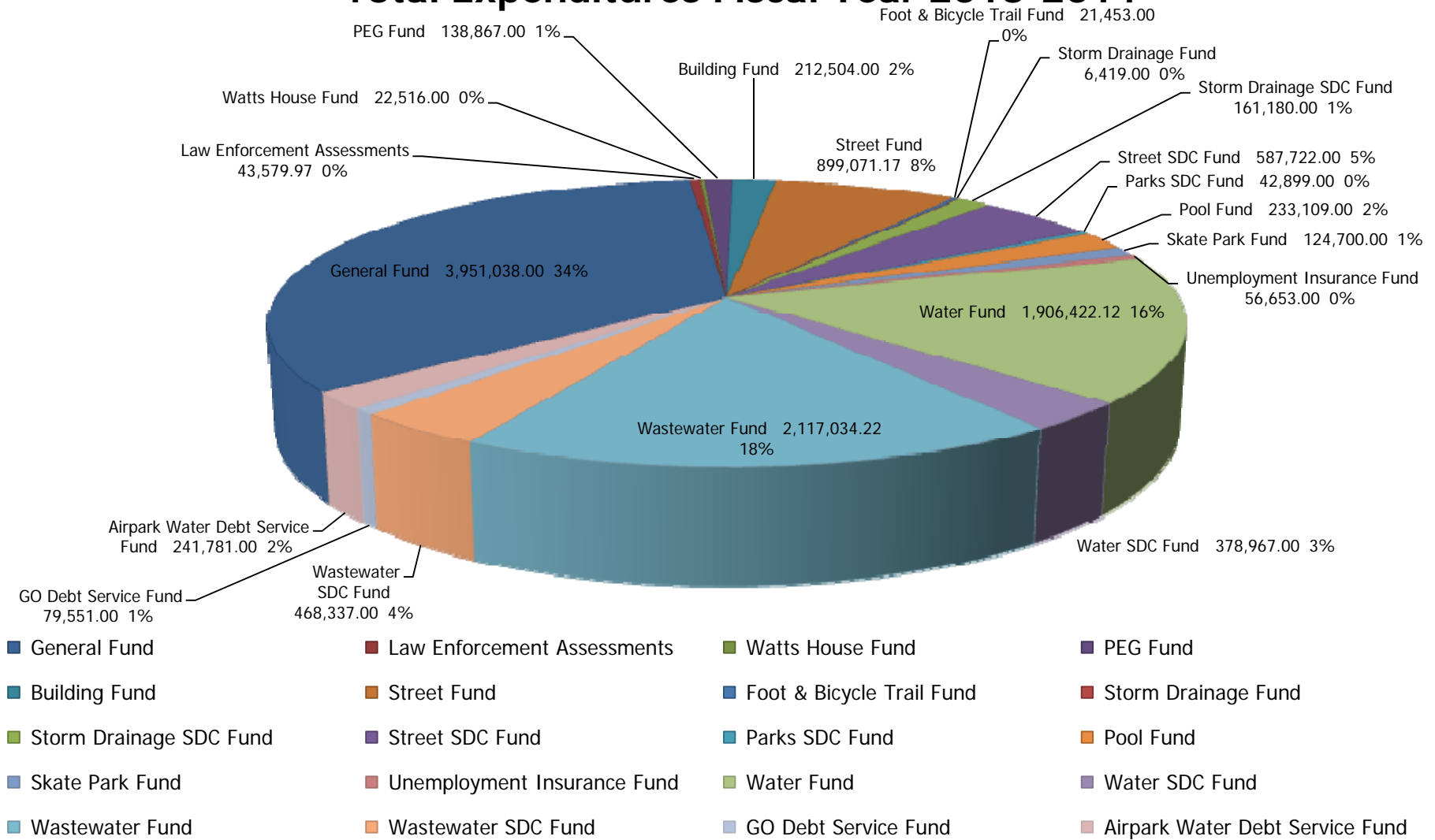


Total Resources Fiscal Year 2012-2013



■ Interest ■ Property Tax ■ Franchise Fees ■ Licenses & Permits ■ Intergovernmental Revenue ■ Charges for Services ■ SDC Fees ■ Misc ■ Transfers

Total Expenditures Fiscal Year 2013-2014



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 12-13 has a beginning cash position of \$2,384,321. 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 \$780,945 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 13-14 beginning cash carryover.

Property tax revenue is projected to be \$1,558,975. This amount is based on the city levying its tax rate of \$3.2268 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 in Scappoose is valued for taxation purposes by the Columbia County Assessor's Office

Franchise fee revenue is estimated to be \$382,500. Franchise fees are received from the following utilities with the estimated revenue to the city in parenthesis: CenturyTel (\$18,500); Columbia River PUD (\$129,000); NW Natural Gas (\$82,000); Waste Management of Oregon (\$46,500); and Comcast Cable (\$86,500).

The city anticipates collecting \$15,000 in outside city business licenses. All of the revenue in this category is a result of business license fees and the reduced revenue is a result of Council's continued fee reduction to encourage economic development. Intergovernmental revenue is estimated to be \$178,768. The city anticipates receiving revenue of \$87,100 for liquor and \$9,198 for cigarettes. The budget anticipates receiving \$50,000 in State Shared Revenue.

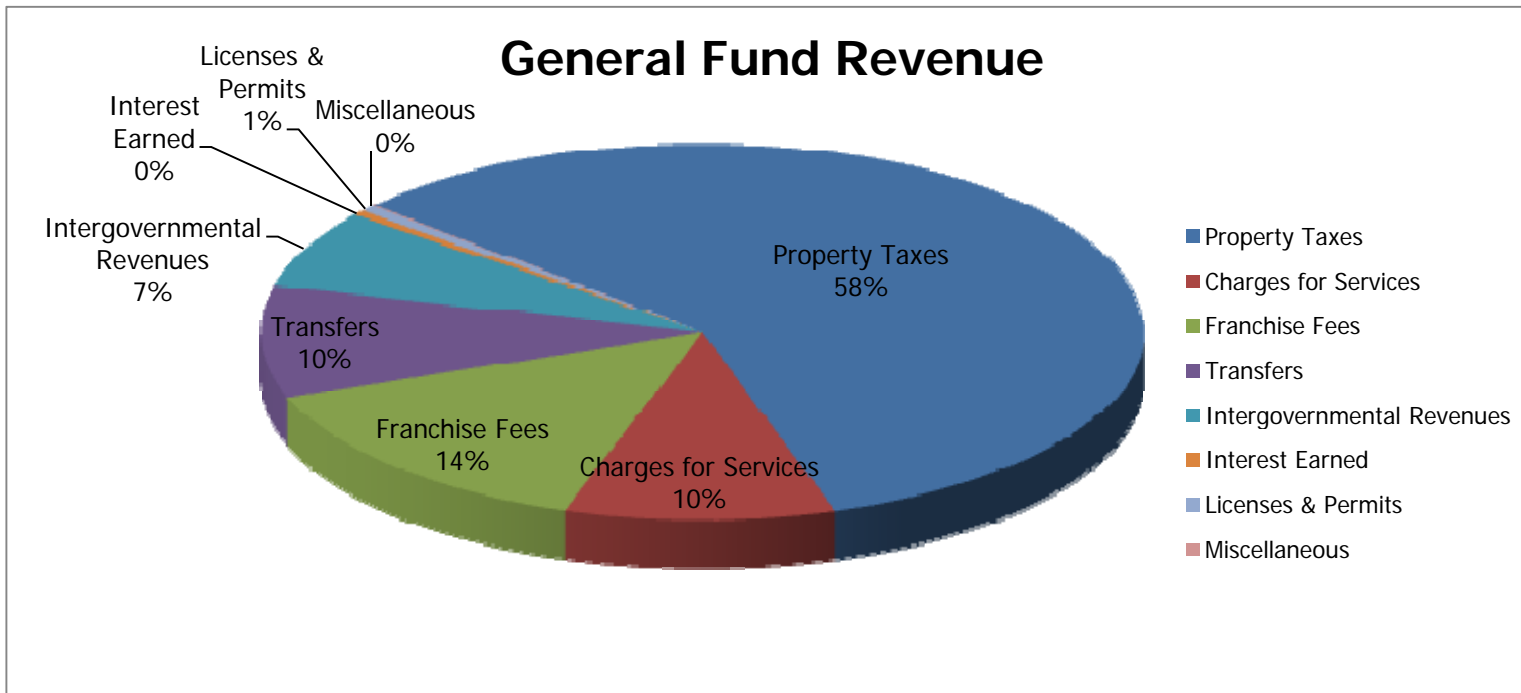
The Charges for Services has anticipated revenue of \$263,575. The Court Department has anticipated revenue of \$250,000, Planning revenue of \$7,500 and Police Administrative Fees of \$6,000.

Interest income for the year is estimated at \$11,500. The city places the vast majority of its funds in the state local government investment pool.

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

Transfers to the General Fund are projected to be \$253,899. Transfers are made from each department and or fund to the General Fund to cover administrative costs associated with each department and or fund. A listing of the transfers is found in the General Fund revenue line item detail. They are also found in each department's budget line item detail.

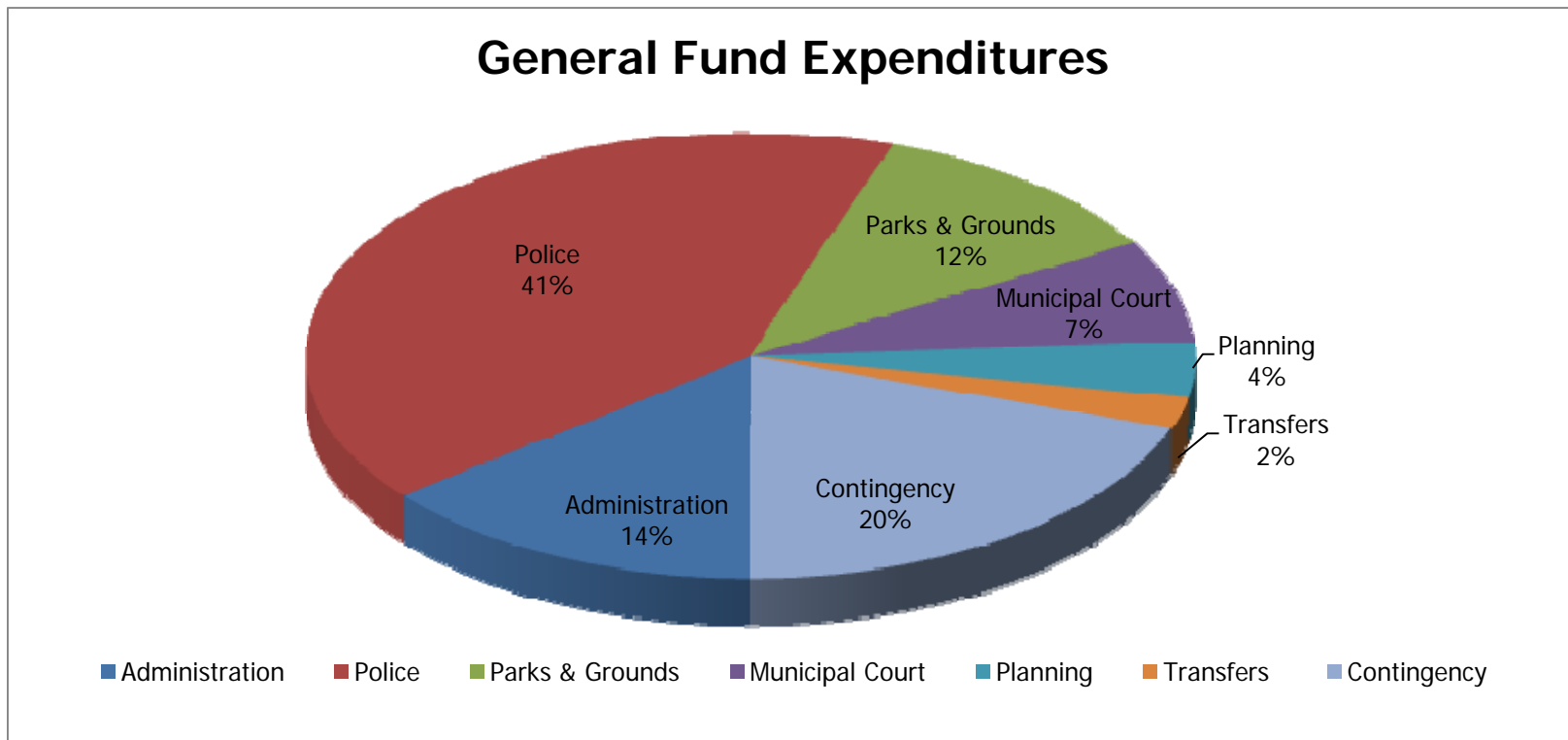
Total amount of revenue for the General Fund is projected to be \$2,666,717. Total Fund Resources are \$5,051,038.



Expenditures

Within the General Fund, the city expects to expend \$3,951,038. These expenditures are budgeted into the following departments: Administration (14% of General Fund expenditures), Police (41% of General Fund expenditures), Parks & Grounds (12% of General Fund expenditures), Municipal Court (7% of General Fund expenditures), Planning (4% of General Fund expenditures), Non-Departmental Transfers (2% of General Fund expenditures) and Contingency (20% of General Fund expenditures).

The Unappropriated Ending Fund Balance of \$1,100,000 represents 22% of Total Fund Resources. On the following pages, Budget Committee Members will be provided with more detailed information related to expenditures within each department.



General Fund 10

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 2,204,060	\$ 1,990,178	\$ 2,283,898	\$ 2,309,040	\$ 2,384,321	\$ 2,384,321	2,384,321
Current year resources							
Property taxes	\$ 1,353,174	\$ 1,470,020	\$ 1,462,500	\$ 1,550,000	\$ 1,558,975	\$ 1,558,975	\$ 1,558,975
Interest	13,090	11,259	10,875	11,900	11,500	11,500	11,500
Franchise fees	367,181	383,665	372,400	377,926	382,500	382,500	382,500
Licenses and permits	20,939	15,465	15,000	16,500	15,000	15,000	15,000
Intergovernmental revenue	209,063	243,179	229,857	176,350	178,768	178,768	178,768
Charges for services	285,220	295,176	268,600	266,250	263,575	263,575	263,575
Miscellaneous	15,820	61,066	675,001	701,541	2,500	2,500	2,500
Transfers	333,673	317,079	250,388	250,388	253,899	253,899	253,899
Total current year resources	\$ 2,598,160	\$ 2,796,909	\$ 3,284,621	\$ 3,350,855	\$ 2,666,717	\$ 2,666,717	2,666,717
Total resources	\$ 4,802,220	\$ 4,787,087	\$ 5,568,519	\$ 5,659,895	\$ 5,051,038	\$ 5,051,038	5,051,038
Expenditures							
Administration	\$ 335,709	\$ 351,736	\$ 1,156,723	\$ 1,071,631	\$ 559,989	\$ 559,989	\$ 559,989
Police	1,390,567	1,459,334	1,601,767	1,517,968	1,623,103	1,623,103	1,623,103
Parks & Grounds	238,260	295,597	408,470	313,181	450,563	450,563	450,563
Municipal Court	204,060	217,849	243,703	230,442	288,587	288,587	288,587
Planning	101,917	141,531	152,896	134,352	157,851	157,851	157,851
Non Departmental Transfers	541,529	12,000	8,000	8,000	90,000	90,000	90,000
Contingency			896,960		780,945	780,945	780,945
Total expenditures	\$ 2,812,042	\$ 2,478,047	\$ 4,468,519	\$ 3,275,574	\$ 3,951,038	\$ 3,951,038	3,951,038
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	\$ 1,990,178	\$ 2,309,040	\$ -	\$ 1,284,321	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	General Fund Revenue Description	2013 Budget
1,440,014	1,417,750	1,422,500	1,440,000	10-000-001	Taxes Necessary to Balance B	1,443,147
(86,840)	52,270	40,000	110,000	10-000-002	Delinquent Taxes	115,828
13,090	11,259	10,875	11,900	10-000-003	Interest Earned	11,500
21,555	19,197	19,500	18,100	10-000-081	CenturyTel Franchise (7%)	18,500
126,647	123,391	123,400	128,734	10-000-082	PUD Franchise (4%)	129,000
99,815	78,055	80,000	81,655	10-000-083	NW Natural Gas Franchise (3%)	82,000
42,741	47,560	45,000	46,000	10-000-084	Garbage Franchise (5%)	46,500
76,423	85,202	84,500	86,000	10-000-085	Cable Franchise (5%)	86,500
-	-	-	164	10-000-087	Vonage Franchise (7%)	-
-	30,260	20,000	17,273	10-000-670	Natural Gas Royalties	20,000
20,939	15,465	15,000	16,500	10-000-060	Business Licenses	15,000
68,227	84,550	79,750	80,000	10-000-015	State Liquor Tax	87,111
9,638	9,968	9,675	10,000	10-000-020	State Cigarette Tax	9,198
47,361	47,592	47,500	50,500	10-000-025	State Revenue Sharing	50,000
33,837	32,552	32,932	35,000	10-000-026	911 Revenue	32,459
50,000	68,518	60,000	850	10-000-101	Police Donations & Grants	-
241,824	276,203	250,000	250,500	10-000-030	Court Fines/Fees/Costs	250,000
174	116	100	125	10-000-055	Street Trees (1% of land use	75
17,669	11,498	10,000	10,000	10-000-065	Planning & Developing Fees	7,500
6,747	-	-	-	10-000-067	Contract Project Planner	-
18,806	7,359	8,500	5,625	10-000-102	Police Administrative Fees	6,000
15,335	9,048	2,500	29,000	10-000-100	Miscellaneous	2,500
-	-	672,501	672,501	10-000-150	Advance Funding Reimbursement	-
485	52,018	-	40	10-000-161	Parks Misc Revenue	-
10,468	12,171	7,127	7,127	10-000-901	Transfer in Municipal Court	7,367
18,354	21,605	17,856	17,856	10-000-903	Transfer in Building Fund	18,264
12,354	8,262	9,247	9,247	10-000-915	Transfer in Parks	9,725
16,164	19,162	16,356	16,356	10-000-916	Transfer in Planning Fund	16,776
20,429	11,381	12,567	12,567	10-000-917	Transfer in Street Fund	12,837
80,763	73,189	58,864	58,864	10-000-918	Transfer in Water Fund	57,448
63,176	60,523	50,430	50,430	10-000-919	Transfer in Sewer Fund	52,632
103,522	101,903	72,019	72,019	10-000-920	Transfer in Police	76,110
2,141	2,217	1,478	1,478	10-000-921	Transfer in Street SDC Fund	488
1,255	1,302	868	868	10-000-922	Transfer in Parks SDC Fund	440
252	393	262	262	10-000-923	Transfer in Storm Drain SDC	133
2,290	2,374	2,168	2,168	10-000-924	Transfer in Water SDC Fund	1,098
847	878	-	-	10-000-925	Transfer in Water SDC Reimbursement	-
1,658	1,719	1,146	1,146	10-000-926	Transfer in Sewer SDC Fund	581
2,598,159	2,796,908	3,284,621	3,350,855		Total General Fund Revenue	2,666,717

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.

VISION FOR THE YEAR:

To ensure the city operates in accordance with the city charter, state, and federal laws.

COMPLIANCE WITH COUNCIL GOALS:

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

BUDGET NOTES:

The Administrative Department proposed budget is \$559,989. The fund allocates \$448,694 for Materials and Services and \$61,295 has been budgeted for Personnel Services. The Materials and Services proposed budget continues to grow due to transferring departmental insurance costs, building leases, audit fees, bank service charges and various maintenance agreements, to administration to be paid. 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. These include \$5,000 for the Scappoose Sauerkraut Festival, \$10,000 for Columbia County Economic Team, \$10,000 for Columbia County Ryder and \$25,000 for economic development activities associated with business recruitment and retention. The Emergency Management line item (\$6,818) is the continuation of the contribution for the County's Homeland Security/Emergency Management Program.

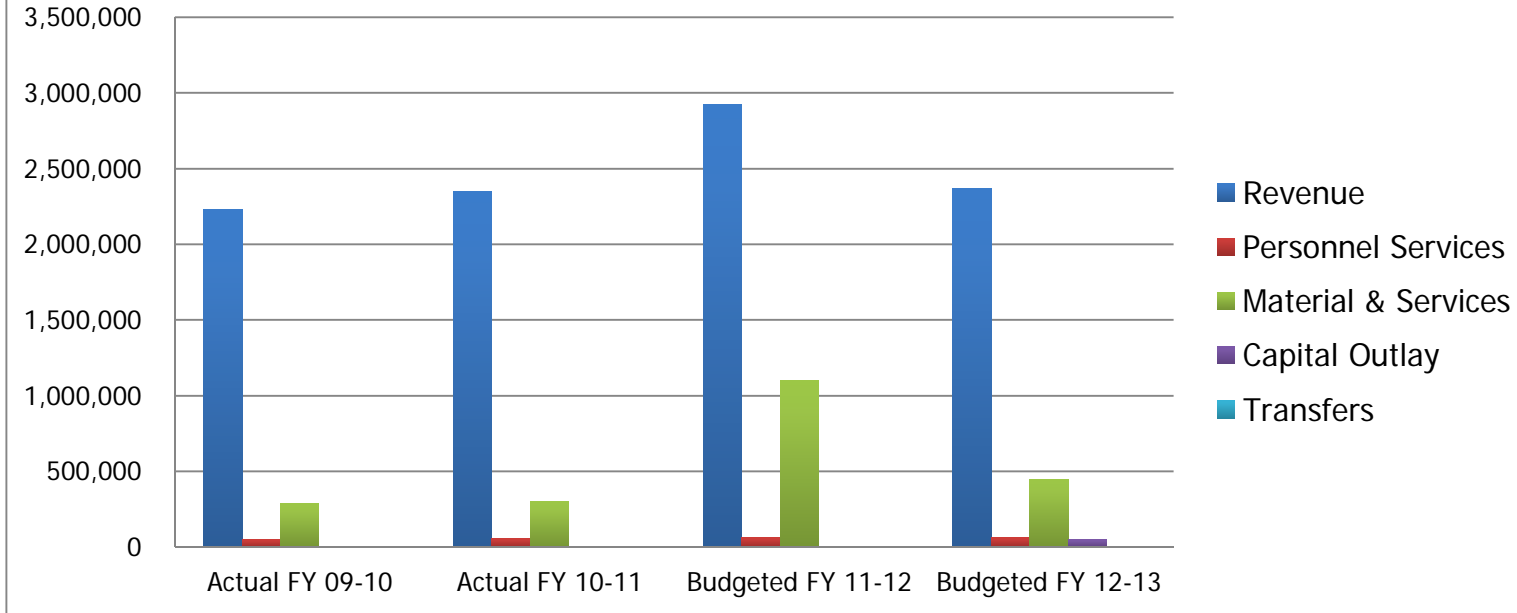
Within the departmental budget there is also a Capital Outlay of \$50,000 for computer system upgrades. Currently the city's software system is based off of a Windows NT platform. This is old, outdated, and software companies do not support platform any more. If the community wants to grow and allow more services to be available via the internet, the city will need to update this platform. This upgrade will make it feasible for customers to pay utilities bills and court fines directly online 24 hours a day, seven days a week. It will allow the city to effectively use those PEG Fee monies to record and stream city meetings live over the internet.

NUMBER OF FTE'S: .45

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
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Administrative Department Summary



Administration Department Expenditures

Administration

	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Personnel services	\$ 47,607	\$ 52,289	\$ 58,720	\$ 55,784	\$ 61,295	\$ 61,295	\$ 61,295
Materials & services	288,102	299,447	1,098,003	1,015,847	448,694	448,694	448,694
Capital outlay		0			50,000	50,000	50,000
Transfers							
Total expenditures	\$ 335,709	\$ 351,736	\$ 1,156,723	\$ 1,071,631	\$ 559,989	\$ 559,989	559,989

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Administration Department Description	2013 Budget
13,379	15,453	15,832	15,455	10-100-100	City Manager	16,383
10,273	11,002	11,789	11,789	10-100-106	Finance/Office Manager	12,815
8,997	9,636	10,320	10,265	10-100-110	City Recorder	10,724
-	-	-	-	10-100-142	Overtime	-
6,565	6,822	8,111	7,025	10-100-146	Health Insurance	8,941
5,792	6,403	8,229	8,150	10-100-148	Retirement Benefits	8,659
2,454	2,717	4,042	2,850	10-100-150	Social Security	3,353
146	257	397	250	10-100-152	Workers' Compensation	420
47,607	52,289	58,720	55,784		Total Personnel Services	61,295
507	1,282	16,850	325	10-100-200	Building/Facilities Maintenance	16,850
41,493	42,578	43,458	43,458	10-100-201	Building Lease	44,420
169	-	500	125	10-100-202	Equipment Maintenance	500
8,486	10,806	11,535	11,535	10-100-203	Maintenance Agreements	12,235
-	-	6,000	1,000	10-100-205	Small Equipment	6,000
9,281	8,786	13,300	8,000	10-100-216	Office Supplies	13,300
-	-	2,500	-	10-100-218	Operational Supplies	2,500
6,601	6,462	9,300	7,000	10-100-228	Utilities	9,540
52,289	57,890	95,600	60,000	10-100-230	Contractual/Professional	96,000
-	-	3,000	4,260	10-100-232	Elections	3,000
(490)	86	800	250	10-100-234	Miscellaneous	600
93,686	91,280	101,000	90,000	10-100-238	Insurance	101,000
8,227	5,805	15,500	15,500	10-100-240	Travel/Training	15,500
25,515	28,086	36,766	32,500	10-100-242	Dues/Fees/Subscriptions	37,556
8,761	17,500	25,000	25,000	10-100-243	Economic Development	50,000
1,342	1,886	2,875	2,875	10-100-244	Publications/Notices/Advertising	2,875
6,818	-	6,818	6,818	10-100-245	Emergency Management	6,818
25,417	27,000	34,700	34,700	10-100-246	Community Contributions	30,000
-	-	672,501	672,501	10-100-250	Advance Funding Reimbursement	-
288,102	299,447	1,098,003	1,015,847		Total Materials & Services	448,694
-	-	-	-	10-100-344	Computer Hardware and Software	50,000
-	-	-	-		Total Capital Outlay	50,000
-	-	-	-		Total Transfers	-
335,709	351,736	1,156,723	1,071,631		Total Expenditures	559,989

POLICE DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

- Maintain Scappoose as an affordable place to live.
- Maintain 24/7 police coverage in the community.
- Review all city regulations.
- Review how a nuisance ordinance is enforced.
- Maintain responsible fiscal management.
- Maintain working relations with the Scappoose School District.

BUDGET NOTES:

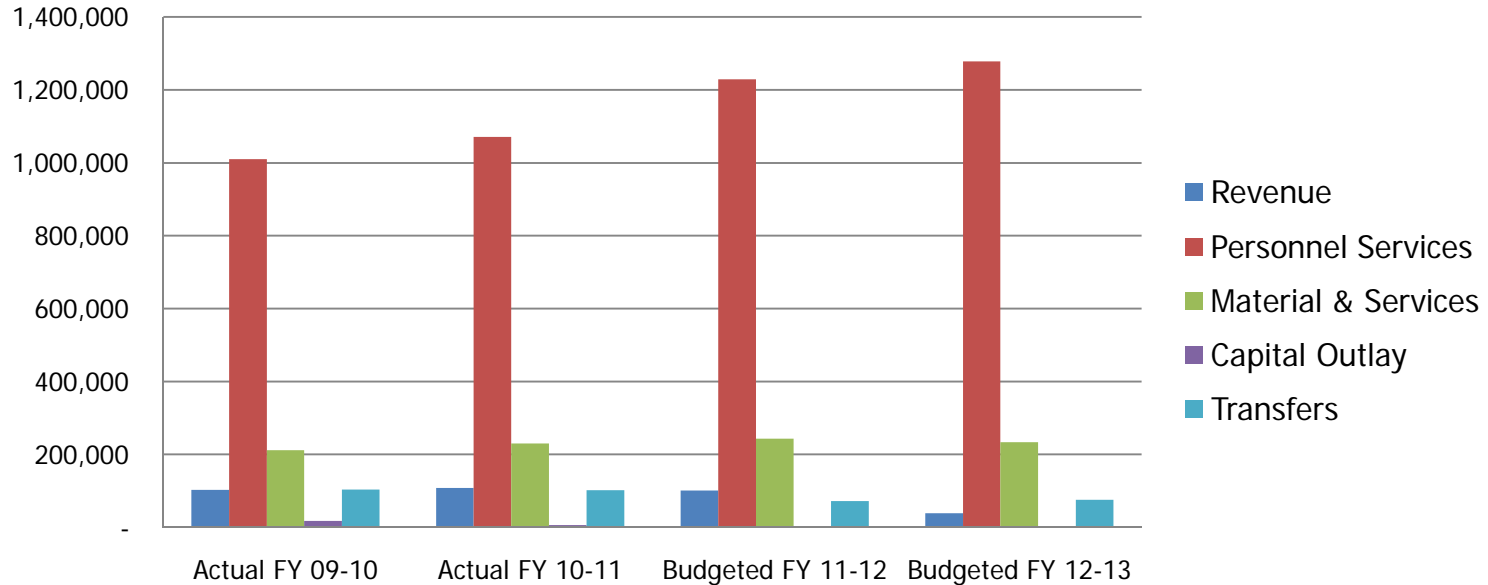
Total operational cost for the department is budgeted at \$1,623,103. Personnel Services are \$1,277,909. Material and Services costs are budgeted at \$233,989. The largest expenditures within that line item are vehicle maintenance (\$58,640), Public Safety Communications (\$32,459), and Contractual/Professional (\$26,280). The Department anticipates spending \$35,095 in the Debt Service line item for vehicle leases.

NUMBER OF FTE'S: 11.47

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator	2%	Chief of Police	100%	Sergeant (2)	200%
Lieutenant	100%	Police Administrator	100%	Officers (6)	600%

Police Department Summary



Police Department Expenditures	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Police							
Personnel services	\$ 1,009,946	\$ 1,071,018	\$ 1,228,326	\$ 1,144,527	\$ 1,277,909	\$ 1,277,909	\$ 1,277,909
Materials & services	212,151	230,432	243,637	243,637	233,989	233,989	233,989
Capital outlay	17,499	6,097					
Debt service							
2006-2008 Principal Ford Motor Lease 12/01	41,371	45,977	53,934	53,934	29,075	29,075	29,075
2006-2008 Interest Ford Motor Lease 12/01	6,078	3,907	3,851	3,851	6,020	6,020	6,020
Transfers	103,522	101,903	72,019	72,019	76,110	76,110	76,110
Total expenditures	\$ 1,390,567	\$ 1,459,334	\$ 1,601,767	\$ 1,517,968	\$ 1,623,103	\$ 1,623,103	1,623,103

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Police Department Description	2013 Budget
13,379	15,453	15,832	15,453	10-140-100	City Manager	16,383
10,273	11,002	11,789	11,726	10-140-106	Finance/Office Manager	12,817
724	739	751	751	10-140-108	Office Administrator I	777
8,997	9,636	10,320	10,263	10-140-110	City Recorder	10,724
95,309	97,225	99,200	99,200	10-140-124	Police Chief	102,681
84,240	85,920	88,033	88,033	10-140-125	Lieutenant	91,117
73,843	75,313	138,432	138,432	10-140-126	Police Sergeant	146,457
301,123	332,479	297,048	297,048	10-140-128	Patrol Officers	319,916
37,761	32,028	35,621	35,621	10-140-130	Office Administrator I	38,716
39,679	45,351	50,383	40,000	10-140-142	Overtime	50,140
155,641	174,318	221,386	184,400	10-140-146	Health Insurance	229,954
111,521	118,138	156,160	153,600	10-140-148	Retirement Benefits	164,906
49,573	52,606	79,599	55,500	10-140-150	Social Security	66,337
27,882	20,809	23,772	14,500	10-140-152	Workers' Compensation	26,984
1,009,946	1,071,018	1,228,326	1,144,527		Total Personnel Services	1,277,909
7,290	8,320	7,400	7,400	10-140-200	Building Maintenance	4,000
1,873	3,282	3,000	3,000	10-140-202	Equipment Maintenance	3,000
5,609	5,862	6,373	6,373	10-140-203	Maintenance Agreements	6,373
44,667	53,382	58,135	58,135	10-140-204	Vehicle Maintenance	58,460
-	19,536	14,000	14,000	10-140-205	Small Equipment	13,800
9,595	7,940	8,220	8,220	10-140-216	Office Supplies	8,220
7,359	8,710	14,740	14,740	10-140-218	Operational Supplies	14,740
23,200	22,678	26,280	26,280	10-140-228	Utilities	26,280
43,559	31,969	22,200	22,200	10-140-230	Contractual/Professional Ser	22,200
215	384	500	500	10-140-234	Miscellaneous	500
1,216	1,755	1,525	1,525	10-140-236	Medical Mandates	1,525
-	496	-	-	10-140-238	Insurance	-
10,022	10,060	10,000	10,000	10-140-240	Travel/Training	10,000
3,643	3,080	16,452	16,452	10-140-242	Dues/Fees/Subscriptions	12,952
870	255	580	580	10-140-244	Publications/Notices/Advertising	580
17,673	19,707	19,300	19,300	10-140-252	Uniforms	16,900
1,524	463	2,000	2,000	10-140-253	Special Investigations	2,000
33,837	32,552	32,932	32,932	10-140-270	Public Safety Communications	32,459
212,151	230,432	243,637	243,637		Total Materials & Services	233,989
9,300	6,097	-	-	10-140-300	Equipment/Furniture	-
1,260	-	-	-	10-140-305	Radio Equipment	-
6,939	-	-	-	10-140-344	Computer & Software	-
17,499	6,097	-	-		Total Capital Outlay	-
41,371	45,977	53,934	53,934	10-140-500	Vehicle Lease Principal	29,075
6,078	3,908	3,851	3,851	10-140-501	Vehicle Lease Interest	6,020
47,449	49,884	57,785	57,785		Total Debt Service	35,095
103,522	101,903	72,019	72,019	10-140-402	Transfer to GF ISF	76,110
103,522	101,903	72,019	72,019		Total Transfers	76,110
1,390,567	1,459,334	1,601,767	1,517,968		Total Expenditures	1,623,103

PARKS DEPARTMENT

PURPOSE:

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

VISION:

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

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.

Encourage the development of green ways along the Scappoose Creek.

Coordinate with the Scappoose Bay Watershed Council to develop stream bank a stabilizations project on city owned property.

Explore possibility for access and activities in city forests and possibility of identifying them as city parks.

Develop pedestrian access across the creek.

Maintain responsible fiscal management.

Review how efficiently the city provides services.

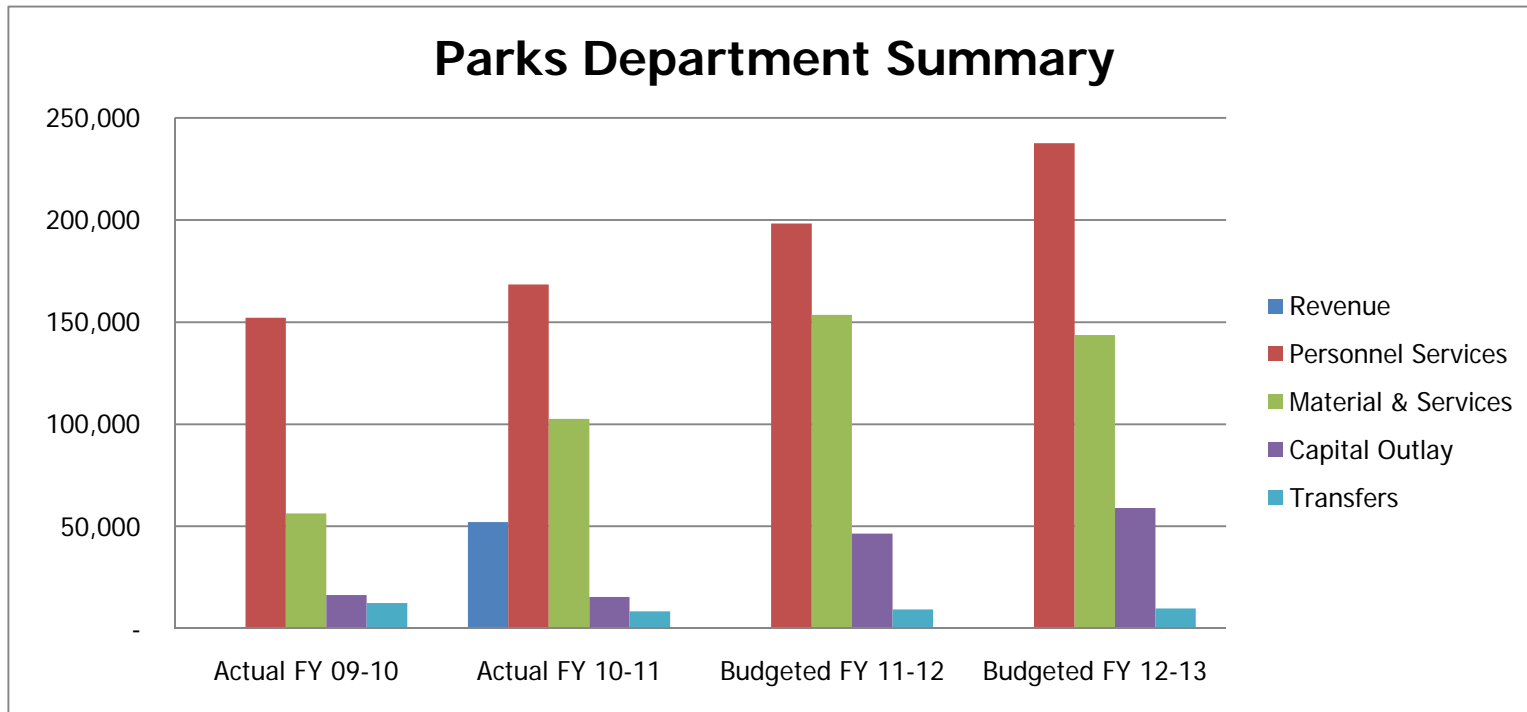
BUDGET NOTES:

The Parks Department budget, which is part of the General Fund, maintains the existing grounds. The department has an operational budget of \$450,563. This figure represents Personnel Service costs of \$237,646 and Material & Service costs of \$143,715. The fund has \$59,000 identified for Capital Outlay. This includes a mower and the Rotary Fountain Project.

NUMBER OF FTE'S- 2.64

PERCENTAGE OF TIME ALLOCATION:

City Manager	5%	City Recorder	5%	Finance Administrator	2%
Office Administrator I	2%	Field Services Supervisor	25%	Utility I	100%
Utility II (5)	125%				



Parks Department Expenditures	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Parks							
Personnel services	\$ 152,225	\$ 168,404	\$ 198,257	\$ 180,284	\$ 237,646	\$ 237,646	\$ 237,646
Materials & services	56,353	102,533	153,526	122,711	143,715	143,715	143,715
Capital outlay	16,392	15,460	46,500		59,000	59,000	59,000
Debt service							
2008 Principal Ford Motor Lease 12/01	834	806	858	858	449	449	449
2008 Interest Ford Motor Lease 12/01	102	132	82	81	28	28	28
Transfers	12,354	8,262	9,247	9,247	9,725	9,725	9,725
Total expenditures	\$ 238,260	\$ 295,597	\$ 408,470	\$ 313,181	\$ 450,563	\$ 450,563	450,563

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Parks Department Description	2013 Budget
4,460	5,151	5,277	5,277	10-160-100	City Manager	5,461
1,370	1,467	1,572	1,572	10-160-106	Finance/Office Manager	1,708
724	739	751	751	10-160-108	Office Administrator I	777
2,999	3,212	3,440	3,440	10-160-110	City Recorder	3,575
7,390	7,540	7,694	7,694	10-160-118	Field Services Supervisor	19,909
76,564	86,675	93,963	93,000	10-160-121	Utility Workers	109,552
336	73	3,917	-	10-160-142	Overtime	977
32,741	34,821	40,626	36,000	10-160-146	Health Insurance	50,277
15,500	17,095	23,630	21,500	10-160-148	Retirement Benefits	27,400
7,019	7,944	12,419	8,200	10-160-150	Social Security	11,925
3,120	3,687	4,968	2,850	10-160-152	Workers' Compensation	6,085
152,225	168,404	198,257	180,284		Total Personnel Services	237,646
1,987	3,544	2,500	3,375	10-160-200	Building/Facilities Maintenance	2,000
3,976	2,000	5,000	5,000	10-160-202	Equipment Maintenance	4,000
570	513	580	580	10-160-203	Maintenance Agreements	580
930	862	3,000	2,000	10-160-204	Vehicle Maintenance	3,000
-	5,233	2,740	6,125	10-160-205	Small Equipment	13,800
2,161	3,392	4,505	3,822	10-160-206	Fuel, Oil, Lube	4,642
1,604	1,511	1,740	709	10-160-216	Office Supplies	740
7,650	13,233	21,511	16,500	10-160-218	Operational Supplies	23,733
-	6	250	200	10-160-220	Shop Maintenance Supplies	250
5,048	5,269	6,600	6,000	10-160-228	Utilities	6,870
30,684	63,510	100,300	75,000	10-160-230	Contractual/Profession	79,300
-	1,821	250	250	10-160-234	Miscellaneous	250
-	-	-	-	10-160-238	Insurance	-
700	286	1,500	1,000	10-160-240	Travel/Training	1,000
199	344	300	250	10-160-242	Dues/Fees/Subscriptions	300
48	60	250	100	10-160-244	Publications/Notices/Advertising	250
797	951	1,000	1,500	10-160-252	Uniforms/Safety/Equipment	2,000
-	-	1,500	300	10-160-254	Equipment Rental	1,000
56,353	102,533	153,526	122,711		Total Materials & Services	143,715
16,392	15,460	46,500	-	10-160-300	Equipment	59,000
16,392	15,460	46,500	-		Total Capital Outlay	59,000
833	806	858	858	10-160-500	Vehicle Lease Principal	449
102	133	82	81	10-160-501	Vehicle Lease Interest	28
936	939	940	939		Total Debt Service	477
12,354	8,262	9,247	9,247	10-160-402	Transfer to GF ISF	9,725
12,354	8,262	9,247	9,247		Total Transfers	9,725
238,260	295,597	408,470	313,181		Total Expenditures	450,563

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

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.

Review how efficiently the city provides services.

Implement a diversion program for our Municipal Court.

Create a program that will allow the use of law school volunteers in our Municipal Court.

BUDGET:

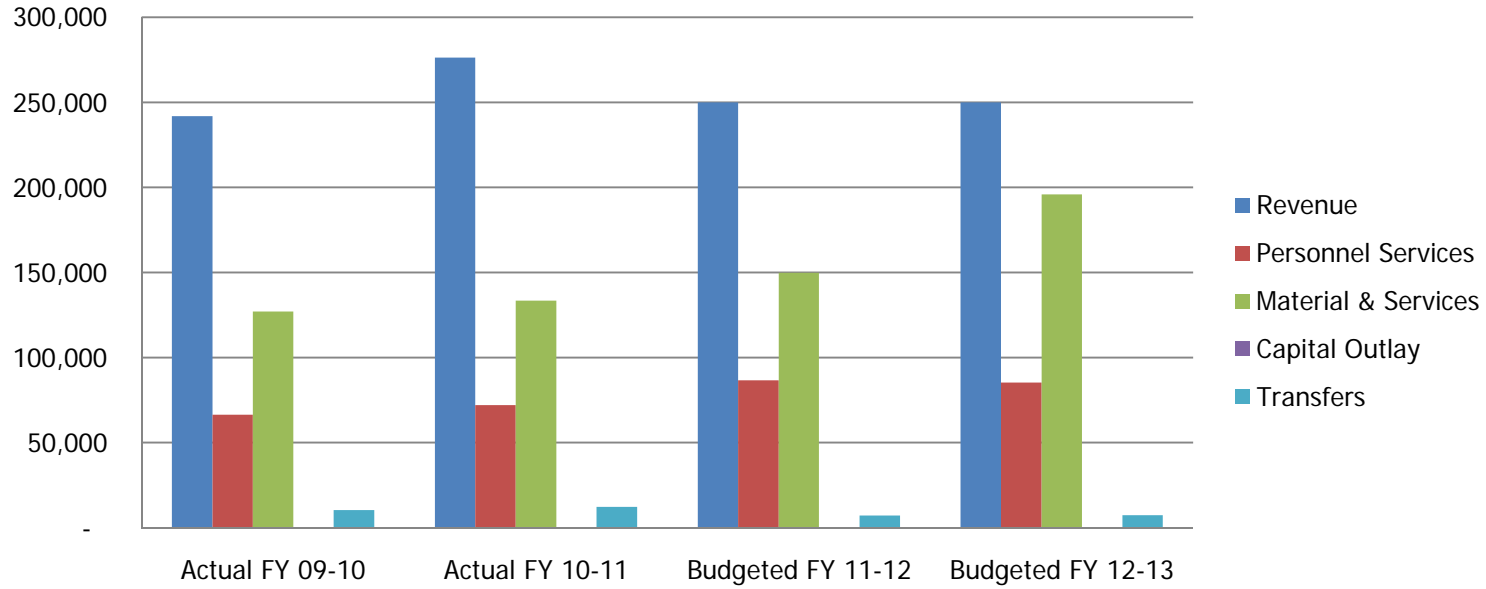
The Court's budget is \$288,587. Within that budget, \$85,290 is budgeted for Personnel Services costs. The Materials and Services budget is \$195,930. Of that amount, Contractual Services for the judge, city attorney, court appointed attorneys and prosecuting attorney represents \$108,400. The second largest expenditure in the Materials & Services is Assessments at 70,000.

NUMBER OF FTE'S: 1.11

PERCENTAGE OF TIME ALLOCATION:

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

Municipal Court Department Summary



Municipal Court Department Expenditures

Municipal Court

	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Personnel services	\$ 66,468	\$ 72,171	\$ 86,686	\$ 78,065	\$ 85,290	\$ 85,290	\$ 85,290
Materials & services	127,124	133,507	149,890	145,250	195,930	195,930	195,930
Capital outlay	0	0					
Transfers	10,468	12,171	7,127	7,127	7,367	7,367	7,367
Total expenditures	\$ 204,060	\$ 217,849	\$ 243,703	\$ 230,442	\$ 288,587	\$ 288,587	288,587

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Municipal Court Department Description	2013 Budget
1,784	2,060	2,111	2,060	10-150-100	City Manager	2,184
3,424	3,667	3,930	3,930	10-150-106	Finance Administrator	4,273
724	739	751	751	10-150-108	Office Administrator I	777
1,210	1,285	1,376	1,368	10-150-110	City Recorder	1,430
283	398	5,973	2,000	10-150-142	Overtime	3,090
38,817	42,359	43,306	43,306	10-150-144	Court Clerk	44,812
8,346	8,646	10,410	9,000	10-150-146	Health Insurance	11,460
8,202	8,960	12,460	11,500	10-150-148	Retirement Benefits	12,269
3,494	3,819	6,118	3,950	10-150-150	Social Security	4,751
185	236	251	200	10-150-152	Worker's Compensation	244
66,469	72,171	86,686	78,065		Total Personnel Services	85,290
3	342	1,000	500	10-150-200	Building/Facilities Maintenance.	1,000
-	-	-	-	10-150-202	Equipment Maintenance	-
3,191	2,900	6,600	4,000	10-150-203	Maintenance Agreements	4,100
-	-	-	-	10-150-205	Small Equipment	-
2,676	2,311	3,500	3,500	10-150-216	Office Supplies	3,500
4,889	4,505	5,160	4,800	10-150-228	Utilities	5,160
56,866	56,660	59,880	75,000	10-150-230	Contractual/Professional	108,420
-	-	100	-	10-150-234	Miscellaneous	100
-	-	-	-	10-150-238	Insurance	-
2,017	1,849	2,500	2,000	10-150-240	Travel/Training	2,500
50	93	70	150	10-150-242	Dues/Fees/Subscriptions	70
145	-	530	225	10-150-244	Publications/Notices/Advertising	530
49	50	550	75	10-150-248	Jail/Jury	550
57,238	64,798	70,000	55,000	10-150-250	Assessments	70,000
127,124	133,507	149,890	145,250		Total Materials & Services	195,930
-	-	-	-	10-150-344	Computer Hardware & Software	-
-	-	-	-		Total Capital Outlay	-
10,468	12,171	7,127	7,127	10-150-402	Transfer to GF ISF	7,367
10,468	12,171	7,127	7,127		Total Transfers	7,367
204,060	217,849	243,703	230,442		Total Expenditures	288,587

PLANNING DEPARTMENT

PURPOSE:

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

VISION FOR THE YEAR:

The Planning Department assists citizens with new industrial, commercial, and residential development projects. Staff also plans to continue work on a potential urban growth boundary expansion. The Oregon Department of Transportation has committed funds within their budget to assist the City of Scappoose update our transportation master plan.

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Ensure new streets connect into the transportation system.
Create safe transportation corridors for bicyclists and walkers.
Work with Columbia County to develop an official transit station.
Work with Columbia County to replace bridge on JP West Road.
Continue the process for expanding the UGB.
Review land use ordinances related to commercial and industrial development.
Keep current on building, fire, and flood zone laws.

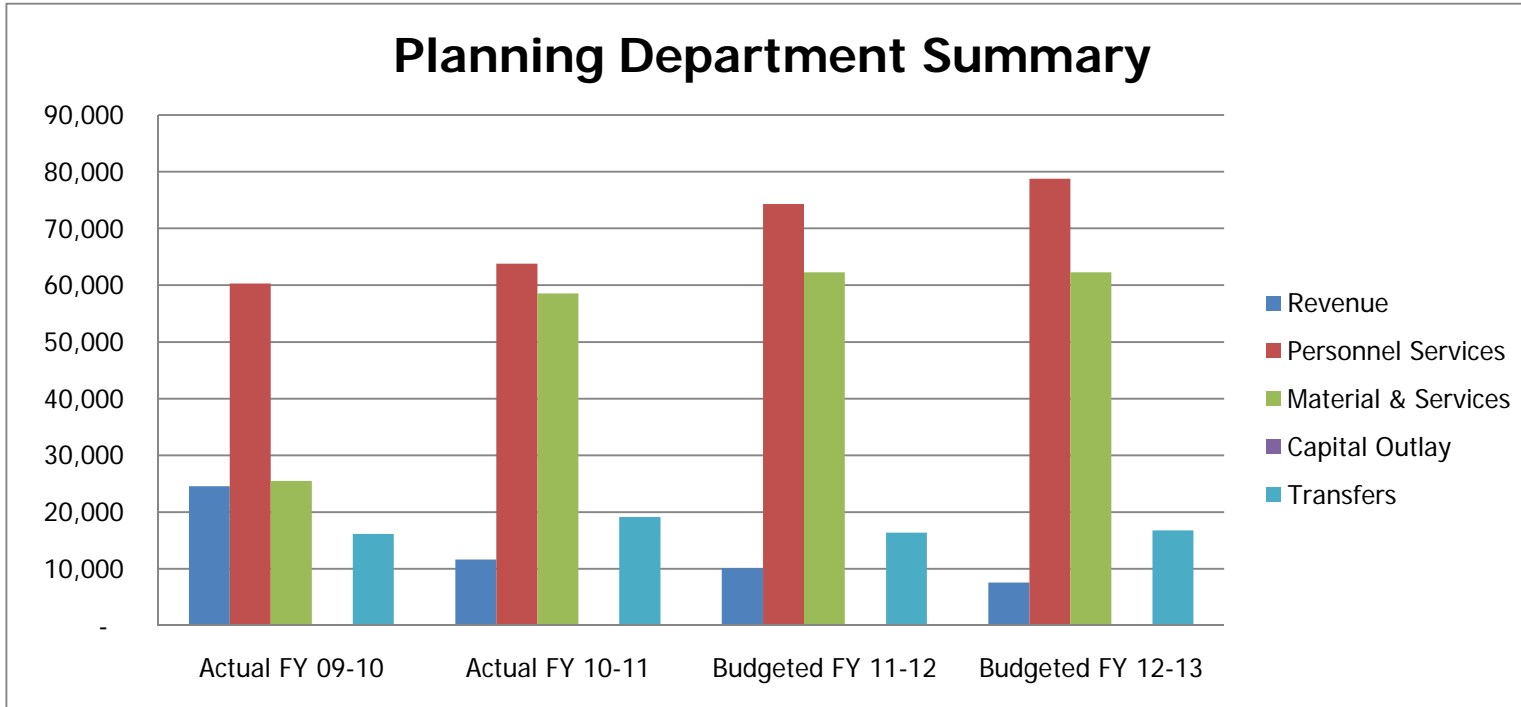
BUDGET NOTES:

The budgeted amount from the General Fund for the department is \$157,851. The Planning Department anticipates revenue of \$7,500. Personnel Services costs are budgeted at \$78,795. The Planner position is still a part-time position combined with a part-time Engineer position. Material costs are \$62,280. Within those line items there is \$12,000 budgeted for GIS map revisions, \$21,000 for attorney fees, \$8,400 for publication, notices and advertising for continued work on the Urban Growth Boundary application.

NUMBER OF FTE'S: .70

PERCENTAGE OF TIME ALLOCATION:

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



Planning Department Expenditures	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Planning							
Personnel services	\$ 60,289	\$ 63,827	\$ 74,280	\$ 72,771	\$ 78,795	\$ 78,795	\$ 78,795
Materials & services	25,464	58,542	62,260	45,225	62,280	62,280	62,280
Capital outlay		0					
Transfers	16,164	19,162	16,356	16,356	16,776	16,776	16,776
Total expenditures	\$ 101,917	\$ 141,531	\$ 152,896	\$ 134,352	\$ 157,851	\$ 157,851	157,851

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Planning Department Description	2013 Budget
4,460	5,151	5,277	5,151	10-120-100	City Manager	5,461
30,608	31,241	31,766	31,766	10-120-104	Planner / Part Time	32,886
1,370	1,467	1,572	1,572	10-120-106	Finance Administrator	1,710
724	739	751	751	10-120-108	Office Administrator I	777
3,589	3,854	4,128	4,128	10-120-110	City Recorder	4,290
2,268	2,237	2,282	2,282	10-120-132	CDC Administrator	2,363
669	1,270	2,191	2,191	10-120-142	Overtime	2,268
6,217	6,575	11,532	12,330	10-120-146	Health Insurance	14,827
6,915	7,298	8,857	8,600	10-120-148	Retirement Benefits	9,190
3,310	3,486	5,108	3,500	10-120-150	Social Security	4,179
160	508	816	500	10-120-152	Workers' Compensation	844
60,289	63,827	74,280	72,771		Total Personnel Services	78,795
-	12	250	-	10-120-200	Building /Facilities Maintenance	250
-	-	-	-	10-120-202	Equipment Maintenance	-
3,517	1,871	2,760	1,500	10-120-203	Maintenance Agreements	2,760
326	343	1,000	700	10-120-204	Vehicle Maintenance	1,000
-	-	1,000	-	10-120-205	Small Equipment	1,000
189	165	580	300	10-120-206	Fuel, Oil & Lube	580
1,672	1,761	2,700	1,400	10-120-216	Office Supplies	2,700
1,784	1,653	1,920	1,600	10-120-228	Utilities	2,040
13,203	44,140	34,600	34,600	10-120-230	Contractual/Professional	35,500
38	-	250	125	10-120-234	Miscellaneous	250
1,790	173	1,900	1,600	10-120-240	Travel/Training	1,900
367	3,142	6,900	1,000	10-120-242	Dues/Fees/Subscriptions	5,900
2,578	5,282	8,400	2,400	10-120-244	Publications/Notices/Advertising	8,400
25,464	58,542	62,260	45,225		Total Materials & Services	62,280
-	-	-	-	10-120-300	Equipment/Furniture/Computer	-
-	-	-	-		Total Capital Outlay	-
16,164	19,162	16,356	16,356	10-120-402	Transfer to GF ISF	16,776
16,164	19,162	16,356	16,356		Total Transfers	16,776
101,917	141,531	152,896	134,352		Total Expenditures	157,851

GENERAL FUND NON-DEPARTMENTAL

PURPOSE:

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

VISION FOR THE YEAR:

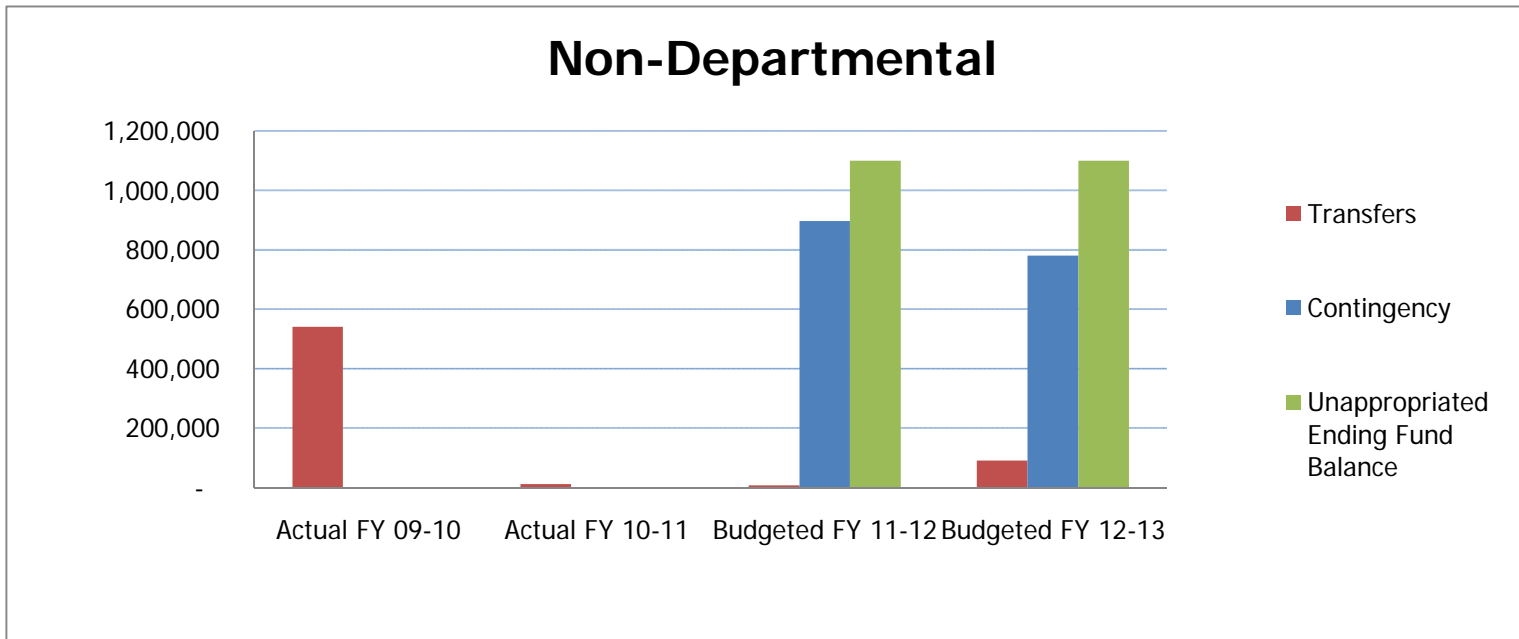
Maintain a strong contingency fund and unappropriated ending fund balance to serve as the basis for next fiscal year's cash carryover.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

BUDGET NOTES:

There will be a transfer of \$20,000 to the Watts House Fund and \$70,000 to the Building Department. The contingency line item has a budget of \$780,945. The unappropriated ending fund balance is budgeted at \$1,100,000.



Non Departmental Department Expenditures	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Non Departmental Transfers	541,529	12,000	8,000	8,000	90,000	90,000	90,000
Total expenditures	\$ 541,529	\$ 12,000	\$ 8,000	\$ 8,000	\$ 90,000	\$ 90,000	90,000

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Non-Departmental Transfers Description	2013 Budget
15,918	-	-	-	10-999-402	Transfer to Skate Park Fund	-
100,000	-	-	-	10-999-414	Transfer to Storm Water	-
-	-	-	-	10-999-416	Transfer to Building Fund	70,000
18,785	-	-	-	10-999-418	Transfer to Unemployment	-
-	-	-	-	10-999-420	Transfer to Water Fund	-
338,326	-	-	-	10-999-424	Transfer to Municipal Park	-
62,500	-	-	-	10-999-425	Transfer to Parks SDC	-
6,000	12,000	8,000	8,000	10-999-428	Transfer to Watts House Fund	20,000
541,529	12,000	8,000	8,000		Total Transfers	90,000
-	-	896,960	-	10-999-600	Contingency	780,945
-	-	1,100,000	1,100,000	10-999-900	Unappropriated Ending Fund	1,100,000
541,529	12,000	2,004,960	1,108,000		Total Expenditures	1,970,945
2,812,043	2,478,048	4,896,018	4,050,767		Total General Fund	5,051,038

LAW ENFORCEMENT ASSESSMENTS FUND 94

PURPOSE:

This fund was established to for Law Enforcement Assessment Fees.

VISION FOR THE YEAR:

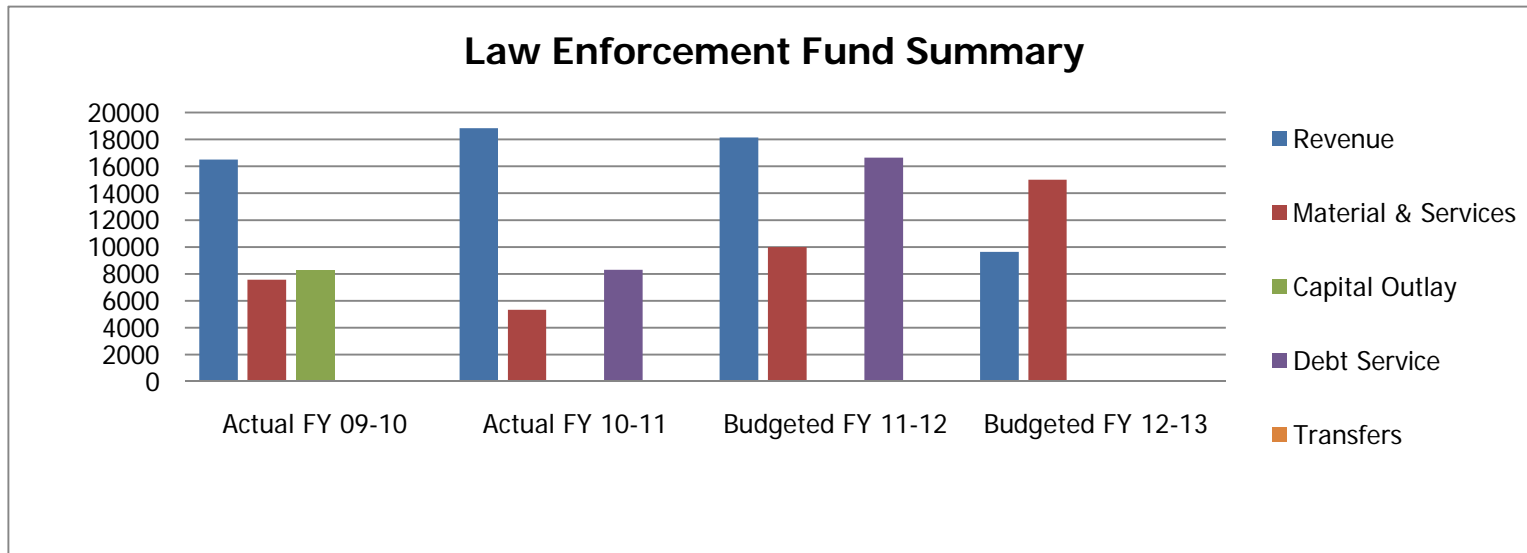
The Municipal Court imposes an assessment fee appropriate to the cost of providing the enforcement services as established by the city. The assessments will be expended in relation to law enforcement and prevention activity in areas of traffic safety, drug, and alcohol prevention or other crime prevention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

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.

BUDGET NOTES:

This year there is working capital carryover of \$33,930. The fund anticipates Intergovernmental revenue of \$9,500 and interest income of \$150. Total Fund Resources are estimated at \$43,580. The fund anticipates spending \$15,000 in training activities and equipment. The Fund will maintain a Contingency of \$28,580.



Law Enforcement Assessments 94

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 32,574	\$ 33,161	\$ 32,983	\$ 38,321	\$ 33,930	\$ 33,930	33,930
Current year resources							
Interest	\$ 214	\$ 161	\$ 150	\$ 170	\$ 150	\$ 150	\$ 150
Intergovernmental	\$ 16,287	\$ 18,675	\$ 18,000	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500
Transfers	\$ -			\$ 11,670	\$ -	\$ -	\$ -
Total current year resources	\$ 16,501	\$ 18,836	\$ 18,150	\$ 21,840	\$ 9,650	\$ 9,650	9,650
Total resources	\$ 49,075	\$ 51,997	\$ 51,133	\$ 60,161	\$ 43,580	\$ 43,580	43,580
Expenditures							
Materials and services	\$ 7,587	\$ 5,348	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Capital outlay	8,327						
Debt service							
2008 Principal Ford Motor Lease 12/01		6,750	15,005	15,004			
2008 Interest Ford Motor Lease 12/01		1,578	1,651	1,227			
Transfers							
Contingency			24,477		28,580	28,580	28,580
Total expenditures	\$ 15,914	\$ 13,676	\$ 51,133	\$ 26,231	\$ 43,580	\$ 43,580	43,580
Ending available working capital	\$ 33,161	\$ 38,321	\$ -	\$ 33,930	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Law Enforcement Assessment Fund Description	2013 Budget
214	161	150	170	94-000-003	Interest Earned	150
16,287	18,675	18,000	10,000	94-000-040	Municipal Court Assessments	9,500
-	-	-	11,670	94-000-100	Miscellaneous	-
-	-	-	-	94-000-400	Transfers In	-
16,501	18,836	18,150	21,840		Total Revenue	9,650
7,587	5,348	10,000	10,000	94-940-240	Law Enforcement & Prevention	15,000
7,587	5,348	10,000	10,000		Total Materials & Services	15,000
8,328	-	-	-	94-940-306	Vehicle Lease or Purchase	-
8,328	-	-	-		Total Capital Outlay	-
-	6,750	15,005	15,004	94-940-500	Vehicle Lease Principal	-
-	1,577	1,651	1,227	94-940-501	Vehicle Lease Interest	-
-	8,328	16,656	16,231		Total Debt Service	-
-	-	-	-	94-940-400	Transfers Out	-
-	-	-	-		Total Transfers	-
-	-	24,477	-	94-940-600	Contingency	28,580
15,915	13,675	51,133	26,231		Total Expenditures	43,580

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.

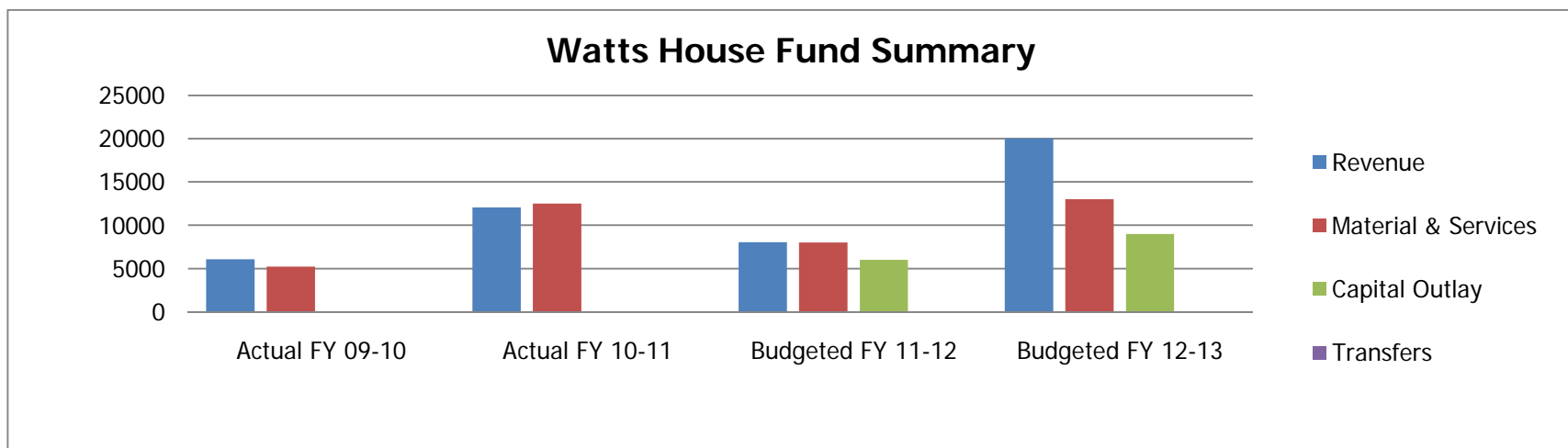
COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.

Maintain responsible fiscal management.

BUDGET NOTES:

This year has a beginning working balance of \$2,471. The fund anticipates revenue of \$45 in interest and a \$20,000 transfer from the General Fund. Total fund resources are estimated at \$22,516. The fund anticipates spending \$22,000 for utilities and improvements, which includes plaster repairs and painting the interior walls. Contingency is budgeted at \$516.



Watts House Fund 62

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 8,035	\$ 8,875	\$ 6,535	\$ 8,431	\$ 2,471	\$ 2,471	2,471
Current year resources							
Interest	\$ 75	\$ 56	\$ 50	\$ 40	\$ 45	\$ 45	\$ 45
Intergovernmental	\$ 10						
Transfers	\$ 6,000	\$ 12,000	\$ 8,000	\$ 8,000	\$ 20,000	\$ 20,000	\$ 20,000
Total current year resources	\$ 6,085	\$ 12,056	\$ 8,050	\$ 8,040	\$ 20,045	\$ 20,045	20,045
Total resources	\$ 14,120	\$ 20,931	\$ 14,585	\$ 16,471	\$ 22,516	\$ 22,516	22,516
Expenditures							
Materials and services	\$ 5,245	\$ 12,500	\$ 14,000	\$ 14,000	\$ 13,000	\$ 13,000	\$ 13,000
Capital outlay					9,000	9,000	9,000
Transfers							
Contingency			585		516	516	516
Total expenditures	\$ 5,245	\$ 12,500	\$ 14,585	\$ 14,000	\$ 22,516	\$ 22,516	22,516
Ending available working capital	\$ 8,875	\$ 8,431	\$ -	\$ 2,471	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Watt House Fund Description	2013 Budget
75	56	50	40	62-000-003	Interest Earned	45
10	-	-	-	62-000-120	Watts House Donations	-
6,000	12,000	8,000	8,000	62-000-401	Transfers In	20,000
6,085	12,056	8,050	8,040		Total Revenue	20,045
2,802	10,064	11,000	11,000	62-620-200	Watts House Maintenance	10,000
2,443	2,436	3,000	3,000	62-620-228	Watts House Utilities	3,000
5,245	12,500	14,000	14,000		Total Materials & Services	13,000
-	-	-	-		Total Capital Outlay	9,000
-	-	-	-		Total Transfers	-
-	-	585	-	62-620-600	Contingency	516
5,245	12,500	14,585	14,000		Total Expenditures	22,516

PEG FEE FUND 61

PURPOSE:

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

VISION FOR THE YEAR:

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

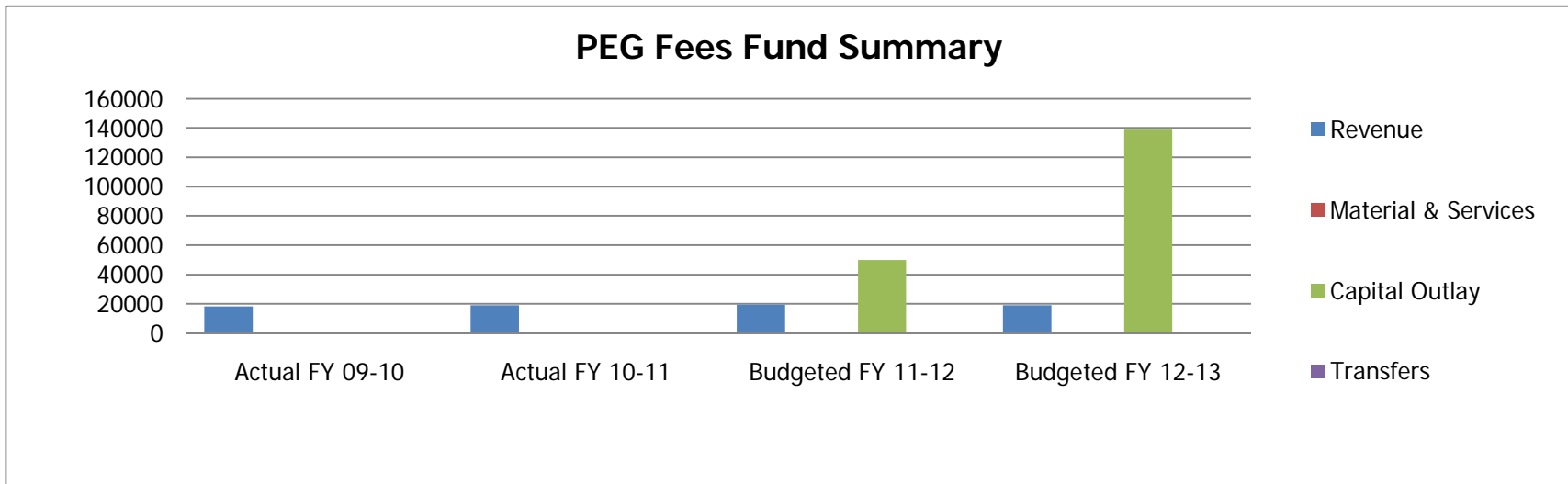
COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.

Maintain responsible fiscal management.

BUDGET NOTES:

The fund has a beginning cash position of \$119,817. The fund anticipates PEG fee revenue of \$18,500 and interest income of \$550. Total fund resources are estimated to be \$138,867. The fund anticipates expenditures of \$138,867 to address the vision statement.



PEG Fee Fund 61

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 63,379	\$ 81,703	\$ 100,753	\$ 100,762	\$ 119,817	\$ 119,817	119,817
Current year resources							
Interest	\$ 480	\$ 477	\$ 475	\$ 555	\$ 550	\$ 550	\$ 550
Intergovernmental Transfers	\$ 17,844	\$ 18,582	\$ 19,000	\$ 18,500	\$ 18,500	\$ 18,500	\$ 18,500
Total current year resources	\$ 18,324	\$ 19,059	\$ 19,475	\$ 19,055	\$ 19,050	\$ 19,050	19,050
Total resources	\$ 81,703	\$ 100,762	\$ 120,228	\$ 119,817	\$ 138,867	\$ 138,867	138,867
Expenditures							
Materials and services			\$ -				
Capital outlay			50,000		138,867	138,867	138,867
Transfers							
Contingency			70,228		0	0	0
Total expenditures	\$ -	\$ -	\$ 120,228	\$ -	\$ 138,867	\$ 138,867	138,867
Ending available working capital	\$ 81,703	\$ 100,762	\$ -	\$ 119,817	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	PEG Fee Fund Description	2013 Budget
480	477	475	555	61-000-003	Interest Earned	550
17,844	18,582	19,000	18,500	61-000-120	Peg Fees	18,500
18,324	19,059	19,475	19,055		Total Revenue	19,050
-	-	50,000	-	61-610-326	Council Approved Expenditure	138,867
-	-	50,000	-		Total Capital Outlay	138,867
-	-	-	-		Total Transfers	-
-	-	70,228	-	61-610-600	Contingency	-
-	-	120,228	-		Total Expenditures	138,867

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 5 new residential building permits could be taken out this year. However, the department is taking a conservative approach to estimating revenue for the fiscal year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.

Maintain responsible fiscal management.

Keep current on building, fire, and flood zone laws.

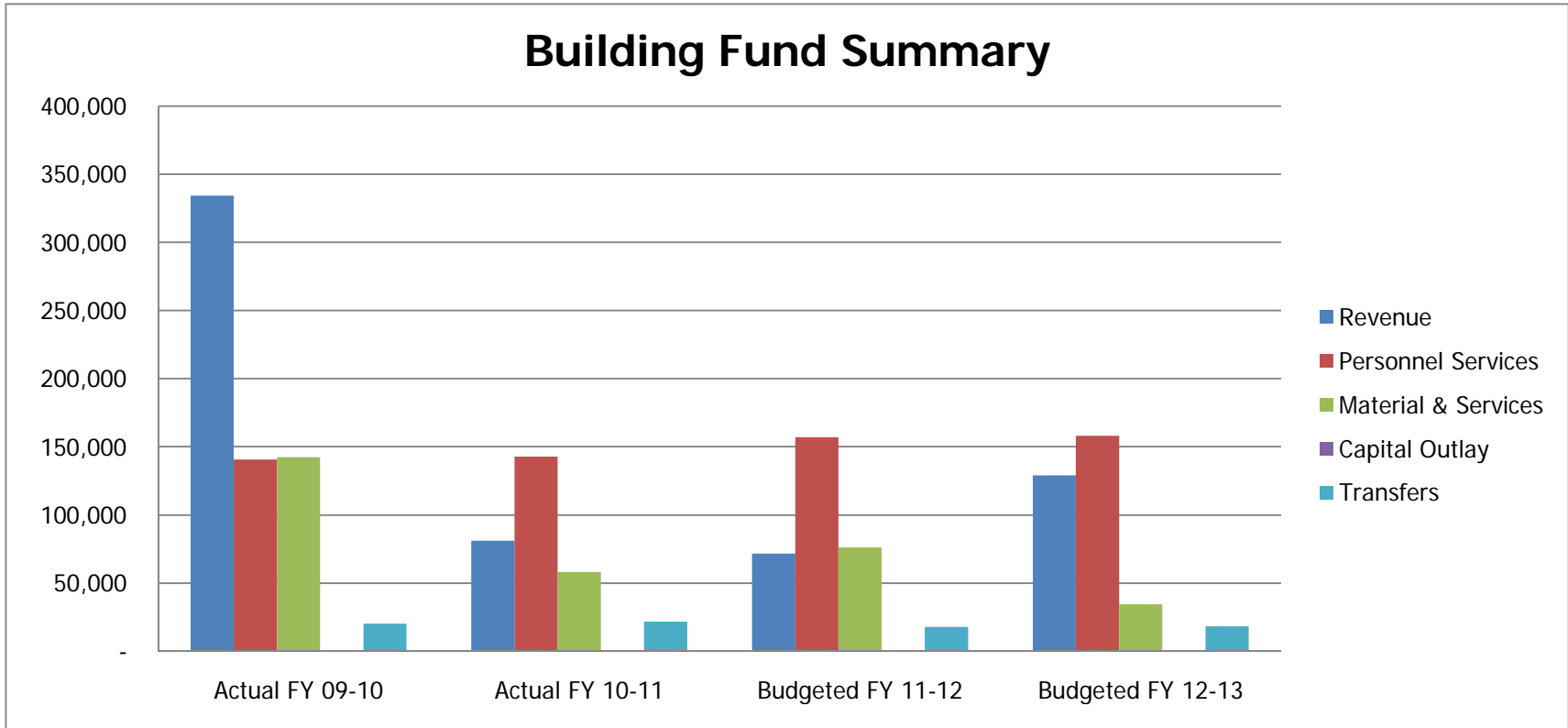
BUDGET NOTES:

The Building Fund begins the year with a starting position of \$83,528. Revenue is anticipated to be \$58,000. The fund will receive a transfer of \$70,000 from the General Fund to make up for lost revenue due to the poor economy. Total anticipated revenue for this fund are projected to be \$212,504. Personnel Services costs are budgeted at \$158,079. The Materials & Services for the fund is estimated at \$34,424. Contractual and Professional Services is the largest expenditure in the operational budget at \$25,000. This is for inspections of commercial and industrial development projects. There is a contingency of \$1,737.

NUMBER OF FTE'S: 1.24

PERCENTAGE OF TIME ALLOCATION:

Building Official	100%	Office Administrator III	15%	City Manager	3%
City Recorder	2%	Finance Administrator	2%	Office Administrator I	2%



Building Fund 13

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 345,942	\$ 373,288	\$ 240,123	\$ 227,931	\$ 83,529	\$ 83,529	83,529
Current year resources							
Interest	\$ 2,452	\$ 1,475	\$ 1,600	\$ 975	\$ 975	\$ 975	\$ 975
Permits and licenses	331,811	79,649	70,000	88,000	58,000	58,000	58,000
Miscellaneous	17	32		317			
Transfers					70,000	70,000	70,000
Total current year resources	\$ 334,280	\$ 81,156	\$ 71,600	\$ 89,292	\$ 128,975	\$ 128,975	128,975
Total resources	\$ 680,222	\$ 454,444	\$ 311,723	\$ 317,223	\$ 212,504	\$ 212,504	212,504
Expenditures							
Personnel services	\$ 140,518	\$ 142,723	\$ 156,896	\$ 149,478	\$ 158,079	\$ 158,079	\$ 158,079
Materials & services	142,252	58,175	76,200	62,350	34,424	34,424	34,424
Capital outlay							
Debt service							
2008 Principal Ford Motor Lease 12/01	3,114	3,535	3,767	3,767			
2008 Interest Ford Motor Lease 12/01	896	475	244	243			
Transfers	20,154	21,605	17,856	17,856	18,264	18,264	18,264
Contingency			56,760		1,737	1,737	1,737
Total expenditures	\$ 306,934	\$ 226,513	\$ 311,723	\$ 233,694	\$ 212,504	\$ 212,504	212,504
Ending working capital	\$ 373,288	\$ 227,931	\$ -	\$ 83,529	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Building Department Description	2013 Budget
2,452	1,475	1,600	975	13-000-003	Interest Earned	975
310,056	56,750	65,000	82,000	13-000-070	Building Permits	56,000
21,755	22,899	5,000	6,000	13-000-260	Infrastructure Inspection Fees	2,000
17	31	-	317	13-000-100	Miscellaneous	-
-	-	-	-	13-000-900	Transfers In	70,000
334,280	81,156	71,600	89,292		Total Revenue	128,975
2,676	3,091	3,166	3,166	13-130-100	City Manager	3,277
79,878	81,480	83,167	83,167	13-130-105	Building Official	83,118
1,370	1,467	1,572	1,572	13-130-106	Finance/Office Manager	1,709
724	739	751	751	13-130-108	Office Administrator I	777
1,200	1,285	1,376	1,376	13-130-110	City Recorder	1,430
8,356	6,732	6,846	6,846	13-130-132	CDC Administrator	7,090
-	-	-	-	13-130-142	Overtime	-
22,494	23,133	27,229	23,700	13-130-146	Health Insurance	29,920
16,459	16,648	20,721	20,650	13-130-148	Retirement Benefits	20,824
7,028	7,082	10,318	7,200	13-130-150	Social Security	8,182
333	1,067	1,750	1,050	13-130-152	Worker's Compensation	1,752
140,518	142,723	156,896	149,478		Total Personnel Services	158,079
-	12	200	-	13-130-200	Building /Facilities Maintenance	100
15	-	-	-	13-130-202	Equipment Maintenance	-
1,033	572	880	550	13-130-203	Maintenance Agreements	904
-	205	80	80	13-130-204	Vehicle Maintenance	40
-	927	1,250	-	13-130-205	Small Equipment	500
814	939	1,660	1,000	13-130-206	Fuel, Oil, Lube	1,530
1,310	482	1,720	640	13-130-216	Office Supplies	1,420
2,492	2,321	2,760	2,400	13-130-228	Utilities	2,760
136,048	50,884	65,000	56,000	13-130-230	Contractual/Professional	25,000
-	20	200	-	13-130-234	Miscellaneous	150
-	-	-	-	13-130-238	Insurance	-
280	812	1,500	1,000	13-130-240	Travel/Training	1,500
131	756	650	300	13-130-242	Dues/Fees/Subscriptions	370
42	58	100	36	13-130-244	Publications/Notices/Advertising	100
88	185	200	344	13-130-252	Uniforms & Safety Equipment	50
-	-	-	-	13-130-254	Equipment Rental	-
142,252	58,175	76,200	62,350		Total Materials & Services	34,424
-	-	-	-	13-130-300	Equipment & Furniture	-
-	-	-	-		Total Capital Outlay	-
3,114	3,535	3,767	3,767	13-130-500	Vehicle Principle	-
896	475	244	243	13-130-501	Vehicle Interest	-
4,010	4,010	4,011	4,010		Total Capital Outlay	-
18,354	21,605	17,856	17,856	13-130-416	Transfer to General Fund	18,264
1,800	-	-	-	13-130-418	Transfer to Unemployment	-
20,154	21,605	17,856	17,856		Total Transfers	18,264
-	-	56,760	-	13-130-600	Contingency	1,737
306,934	226,513	311,723	233,694		Total Expenditures	212,504

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:

Explore a Rail Road Quiet Zone through the city.
Develop implementation strategy for the Community's Street Maintenance Plan.
Ensure new streets connect into the transportation system.
Create safe transportation corridors for bicyclists and walkers.
Maintain responsible fiscal management.
Maintain Scappoose as an affordable place to live.
Create profit/loss statements for public utilities.

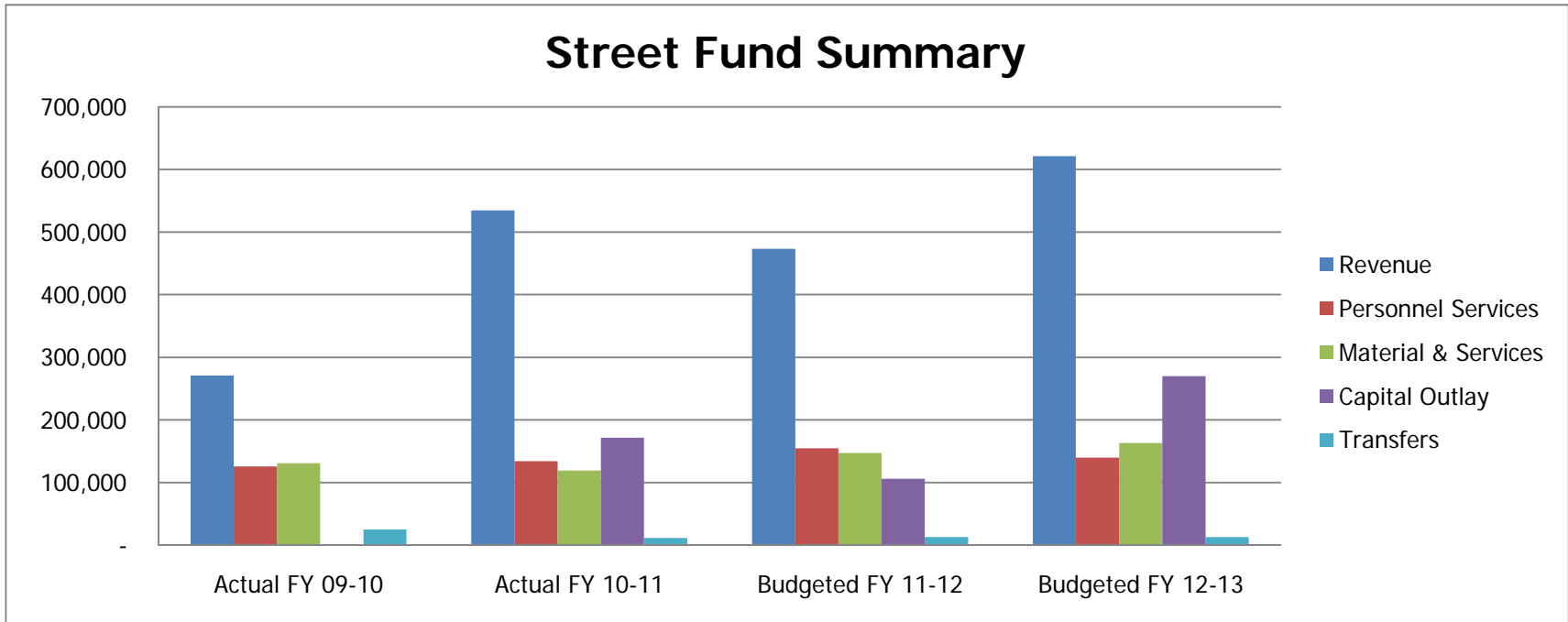
BUDGET:

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. This year, the per capita rate is \$56.12 per person and our population is 6665. The proposed budget shows beginning cash balance of \$277,722 with anticipated revenue of \$621,349 (\$370,299 Gas Tax dollars, \$250,000 from the Surface Transportation Program and \$1,050 from Interest Income). Total anticipated revenue for the fund is \$899,071. Personnel Services costs in the fund are budgeted at \$139,558. Materials and Services are budgeted at \$163,205. The fund budgets \$20,000 to replace old street lights and \$250,000 is committed for street repairs. The fund anticipates a contingency of \$312,755.

NUMBER OF FTE'S: 1.26

PERCENTAGE OF TIME ALLOCATION:

City Manager	15%	City Recorder	15%	Finance Administrator	15%
Office Administrator I	2%	Field Services Supervisor	15%	Utility II (5)	50%
City Planner	10%	Office Administrator III	4%		



Street Fund 20

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 126,498	\$ 114,263	\$ 196,052	\$ 211,665	\$ 277,722	\$ 277,722	277,722
Current year resources							
Interest	\$ 673	\$ 375	\$ 225	\$ 1,075	\$ 1,050	\$ 1,050	\$ 1,050
Intergovernmental Charges for services	269,696	508,873	472,985	360,000	620,299	620,299	620,299
Miscellaneous	539	300		3,519			
Transfers		25,242					
Total current year resources	\$ 270,908	\$ 534,790	\$ 473,210	\$ 364,594	\$ 621,349	\$ 621,349	621,349
Total resources	\$ 397,406	\$ 649,053	\$ 669,262	\$ 576,259	\$ 899,071	\$ 899,071	\$ 899,071
Expenditures							
Personnel services	\$ 125,814	\$ 134,267	\$ 154,491	\$ 144,945	\$ 139,558	\$ 139,558	\$ 139,558
Materials & services	130,993	118,895	147,263	139,617	163,205	163,205	163,205
Capital outlay		171,438	106,000		270,000	270,000	270,000
Debt service							
2008 Principal Ford Motor Lease 12/01	1,254	1,209	1,286	1,286	674	674	674
2008 Interest Ford Motor Lease 12/01	153	198	122	122	42	42	42
Transfers	24,929	11,381	12,567	12,567	12,837	12,837	12,837
Contingency			247,533		312,755	312,755	312,755
Total expenditures	\$ 283,143	\$ 437,388	\$ 669,262	\$ 298,537	\$ 899,071	\$ 899,071	899,071
Ending working capital	\$ 114,263	\$ 211,665	\$ -	\$ 277,722	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Street Fund Description	2013 Budget
673	375	225	1,075	20-000-003	Interest Earned	1,050
-	195,777	100,000	-	20-000-120	Surface Trans Program Funds	250,000
269,696	313,096	372,985	360,000	20-000-160	State Gas Tax	370,299
539	300	-	3,519	20-000-100	Miscellaneous	-
-	25,242	-	-	20-000-903	Transfer in Havlik Hwy 30	-
270,908	534,790	473,210	364,594		Total Revenue	621,349
13,379	15,453	15,832	15,453	20-200-100	City Manager	16,383
6,121	6,248	6,353	6,353	20-200-104	City Planner	6,577
10,273	11,002	11,789	11,789	20-200-106	Finance/Office Manager	12,814
724	739	751	751	20-200-108	Office Administrator I	777
8,997	9,636	10,320	10,260	20-200-110	City Recorder	10,724
11,085	11,310	11,541	11,541	20-200-118	Field Service Supervisor	11,946
32,297	34,053	36,597	36,597	20-200-121	Utility Workers	26,207
1,840	1,790	1,826	1,826	20-200-132	CDC Administrator	1,891
51	187	1,972	200	20-200-142	Overtime	1,105
18,235	19,607	24,339	21,750	20-200-146	Health Insurance	23,242
14,541	15,389	20,050	19,225	20-200-148	Retirement Benefits	18,139
6,386	6,814	10,328	7,100	20-200-150	Social Security	7,428
1,883	2,038	2,793	2,100	20-200-152	Workers' Compensation	2,325
125,814	134,267	154,491	144,945		Total Personnel Services	139,558
694	1,861	1,000	800	20-200-200	Building/Facilities Maintenance	1,000
461	805	1,200	1,200	20-200-202	Equipment Maintenance	1,200
840	596	940	940	20-200-203	Maintenance Agreements	1,190
1,225	385	2,000	1,000	20-200-204	Vehicle Maintenance	2,000
-	1,929	2,500	5,500	20-200-205	Small Equipment	4,000
1,610	1,750	3,793	2,000	20-200-206	Fuel/Oil/Lube	3,810
3,860	2,696	12,000	11,050	20-200-208	Street Maintenance	12,000
12,719	13,616	15,500	22,000	20-200-210	Street Light Maintenance	22,500
2,902	2,874	3,000	3,500	20-200-212	Sign Maintenance	3,000
1,166	804	1,420	1,100	20-200-216	Office Supplies	1,480
4,773	3,233	5,300	4,000	20-200-218	Operational Supplies	6,925
-	6	200	200	20-200-220	Shop Maintenance Supplies	200
33,786	29,491	35,000	30,000	20-200-227	Electrical Operations	33,600
4,589	4,380	6,360	4,200	20-200-228	Utilities	5,400
58,485	51,300	51,400	48,000	20-200-230	Contractual/Professional	59,900
176	180	700	350	20-200-234	Miscellaneous	450
1,026	1,172	1,500	1,177	20-200-235	Property Tax	1,100
-	-	-	-	20-200-238	Insurance	-
287	344	1,500	1,000	20-200-240	Travel/Training	1,500
490	117	500	200	20-200-242	Dues/Fees/Subscriptions	300
1,174	436	500	400	20-200-244	Publications/Notices/Advertising	500
728	878	800	1,000	20-200-252	Uniforms\Safety	1,000
-	44	150	-	20-200-254	Equipment Rental	150
130,993	118,895	147,263	139,617		Total Materials & Services	163,205
-	-	6,000	-	20-200-300	Equipment	20,000
-	171,438	100,000	-	20-200-305	Street Improvements	250,000
-	171,438	106,000	-		Total Capital Outlay	270,000
1,254	1,209	1,286	1,286	20-200-500	Vehicle Lease Principal	674
153	199	122	122	20-200-501	Vehicle Lease Interest	42
1,407	1,408	1,408	1,408		Total Debt Service	716
20,429	11,381	12,567	12,567	20-200-410	Transfer to GF ISF	12,837
4,500	-	-	-	20-200-418	Transfer to Unemployment	-
24,929	11,381	12,567	12,567		Total Transfers	12,837
-	-	247,533	-	20-200-600	Contingency	312,755
283,142	437,388	669,262	298,537		Total Expenditures	899,071

FOOT PATH & BICYCLE TRAILS FUND 25

PURPOSE:

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

VISION FOR THE YEAR:

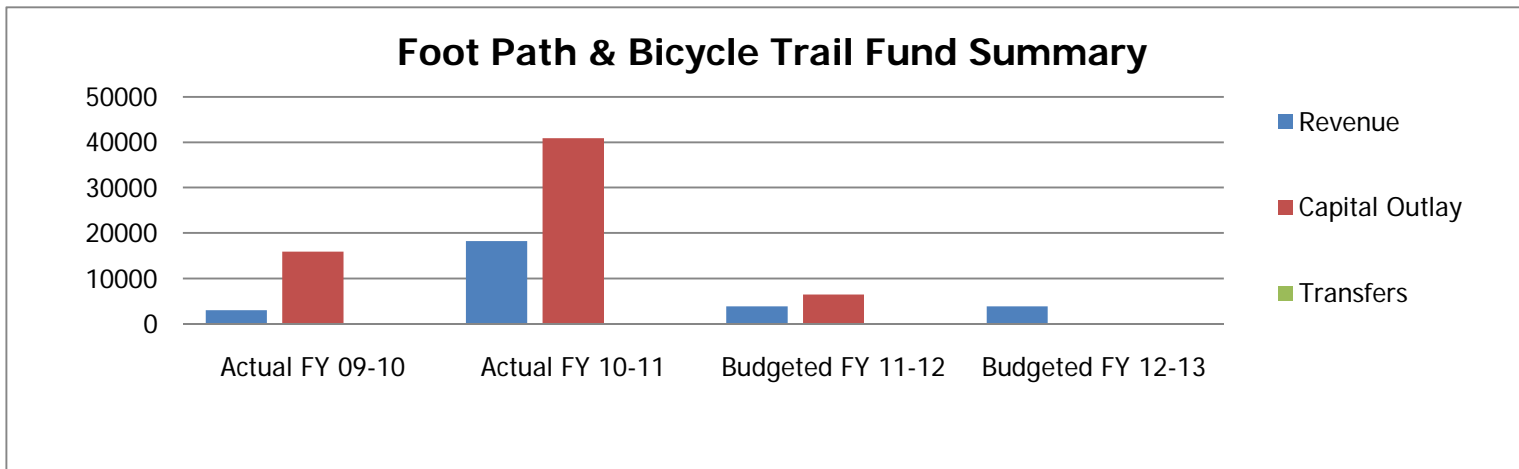
There are not specific projects identified in this year's budget.

COMPLIANCE WITH COUNCIL GOALS:

Create safe transportation corridors for bicyclists and walkers.
Maintain responsible fiscal management.

BUDGET NOTES:

The beginning fund balance is \$17,613. The budget anticipates revenue of \$3,840. The city expects to receive \$3,740 from the one percent transfer of the state gas tax revenue received and \$100 will be from interest income. Total revenue is \$21,453. The fund plans to spend \$10,500 for ADA upgrades and path repairs. The Contingency line item is \$10,953.



Foot Paths & Bicycle Trails Fund 25

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 52,649	\$ 39,796	\$ 16,937	\$ 17,166	\$ 17,613	\$ 17,613	17,613
Current year resources							
Interest	\$ 331	\$ 109	\$ 120	\$ 85	\$ 100	\$ 100	\$ 100
Intergovernmental	2,724	18,163	3,768	3,632	3,740	3,740	3,740
Total current year resources	\$ 3,055	\$ 18,272	\$ 3,888	\$ 3,717	\$ 3,840	\$ 3,840	3,840
Total resources	\$ 55,704	\$ 58,068	\$ 20,825	\$ 20,883	\$ 21,453	\$ 21,453	21,453
Expenditures							
Material & services					\$ 10,500	\$ 10,500	\$ 10,500
Capital outlay	15,908	40,902	6,500	3,270			
Transfers							
Contingency			14,325		10,953	10,953	10,953
Total expenditures	\$ 15,908	\$ 40,902	\$ 20,825	\$ 3,270	\$ 21,453	\$ 21,453	21,453
Ending working capital	\$ 39,796	\$ 17,166	\$ -	\$ 17,613	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Foot Path & Bicycle Trails Fund Description	2013 Budget
331	109	120	85	25-000-003	Interest Earned	100
2,724	3,163	3,768	3,632	25-000-160	State Gas Tax (1%)	3,740
-	15,000	-	-	25-000-170	Intergovernmental Revenue	-
3,055	18,271	3,888	3,717		Total Revenue	3,840
-	-	-	-	25-250-218	Operational Supplies	1,000
-	-	-	-	25-250-230	Contractual Professional	9,500
-	-	-	-		Total Materials & Services	10,500
15,908	40,902	6,500	3,270	25-250-326	Council Approved Projects	-
15,908	40,902	6,500	3,270		Total Capital Outlay	-
-	-	-	-		Total Transfers	-
-	-	14,325	-	25-250-600	Contingency	10,953
15,908	40,902	20,825	3,270		Total Expenditures	21,453

STORM DRAINAGE FUND 26

PURPOSE:

This fund was created 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:

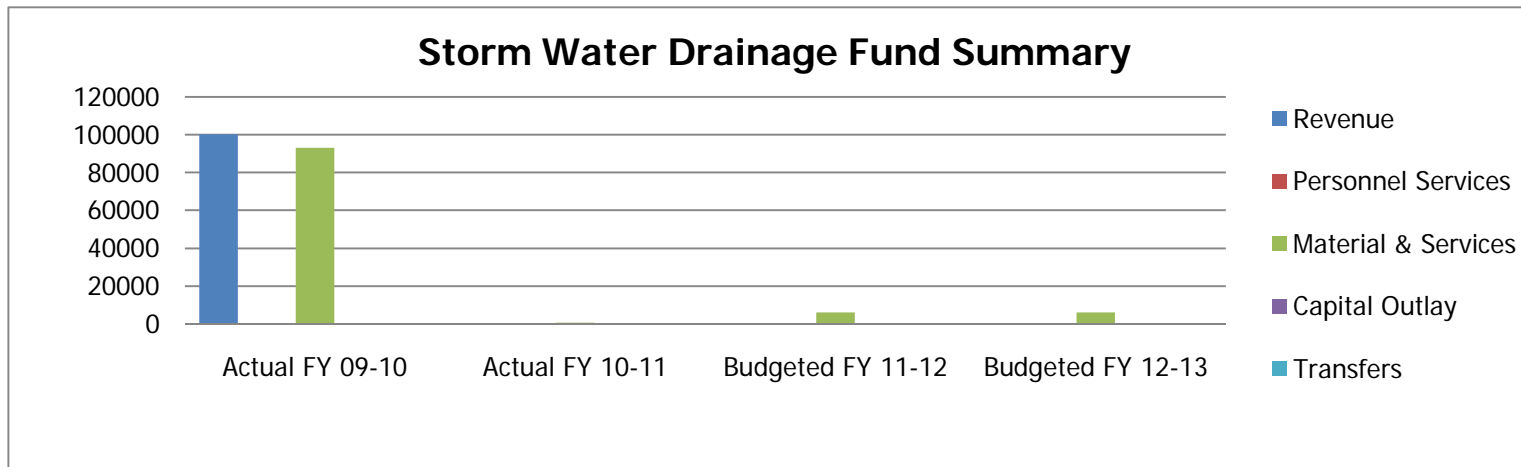
Maintain Scappoose as an affordable place to live.

Maintain responsible fiscal management.

Create profit/loss statements for public utilities.

BUDGET NOTES:

The beginning fund balance is \$6,387. The budget anticipates revenue of \$32. Total fund resources are \$6,419. The fund anticipated expenditures of \$6,100 for materials and services. The Contingency line item is \$319.



Storm Drainage Fund 26

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover		\$ 6,981	\$ 6,354	\$ 6,355	\$ 6,387	\$ 6,387	6,387
Current year resources							
Interest	\$ 79	\$ 35	\$ 40	\$ 32	\$ 32	\$ 32	\$ 32
Intergovernmental							
Charges for services							
Miscellaneous							
Transfers	100,000						
Total current year resources	\$ 100,079	\$ 35	\$ 40	\$ 32	\$ 32	\$ 32	32
Total resources	\$ 100,079	\$ 7,016	\$ 6,394	\$ 6,387	\$ 6,419	\$ 6,419	6,419
Expenditures							
Personnel services							
Materials & services	93,098	661	6,100		6,100	6,100	6,100
Capital outlay							
Transfers							
Contingency			294	0	319	319	319
Total expenditures	\$ 93,098	\$ 661	\$ 6,394	\$ -	\$ 6,419	\$ 6,419	6,419
Ending working capital	\$ 6,981	\$ 6,355	\$ -	\$ 6,387	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Storm Drainage Fund Description	2013 Budget
78	35	40	32	26-000-003	Interest Earned	32
-	-	-	-	26-000-220	User Fees	-
-	-	-	-	26-000-100	Miscellaneous	-
100,000	-	-	-	26-000-902	Transfer in General Fund	-
100,078	35	40	32		Total Revenue	32
93,098	661	-	-	26-260-230	Contractual/Professional	-
-	-	5,600	-	26-260-242	Dues/Fees/Subscriptions	5,600
-	-	500	-	26-260-244	Publications/Notices/Advertising	500
93,098	661	6,100	-		Total Materials & Services	6,100
-	-	294	-	26-260-600	Contingency	319
93,098	661	6,394	-		Total Expenditures	6,419

STORM DRAINAGE SDC FUND 28

PURPOSE:

The Storm Drainage System Development Charge is the mechanism by which the City of Scappoose collects funds from developers to pay for future storm water improvement needs generated by development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

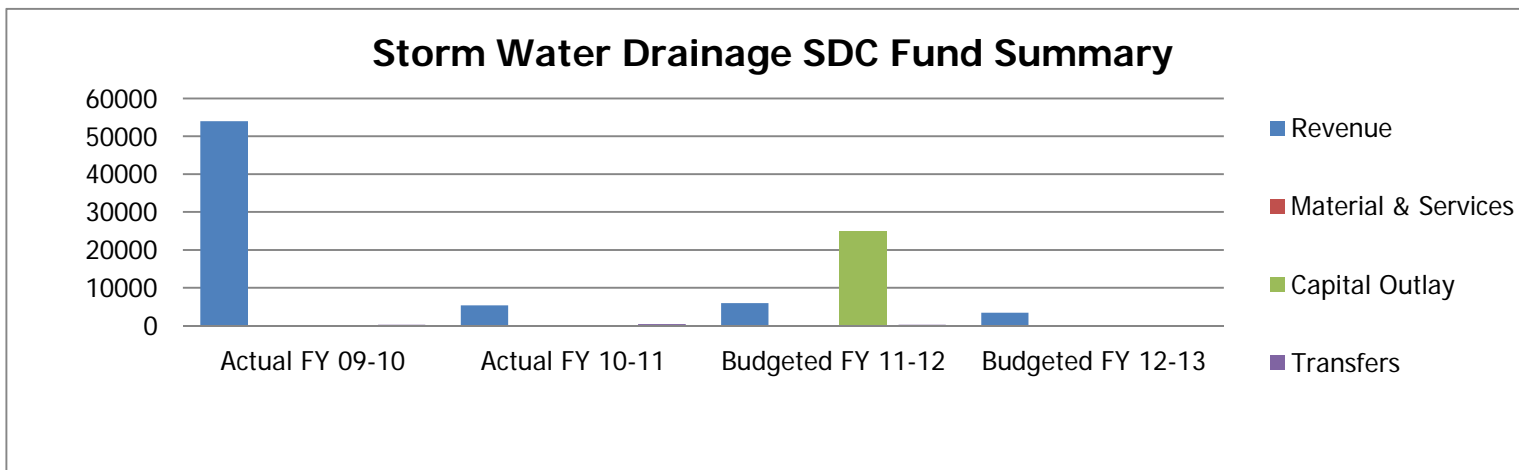
There are no specific projects identified within this fund for the coming budget year.

COMPLIANCE WITH COUNCIL GOALS:

Update water, sewer, transportation, and storm water master plans to identify services into the Urban Growth Boundary.
Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.

BUDGET NOTES:

The fund has a beginning cash position of \$157,780. The fund expects to be able to collect \$2,650 in SDC fees and \$750 in interest income. Total fund resources are \$161,180. The only expenditure identified in the fund is a transfer of \$133 made to the General Fund to cover administrative costs. There is a contingency of \$161,047.



Storm Drainage SDC 28

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 68,238	\$ 121,956	\$ 125,351	\$ 126,920	\$ 157,780	\$ 157,780	157,780
Current year resources							
Interest	\$ 652	\$ 648	\$ 650	\$ 755	\$ 750	\$ 750	\$ 750
Intergovernmental	-						
System development charges	53,318	4,709	5,240	30,367	2,650	2,650	2,650
Transfers							
Total current year resources	\$ 53,970	\$ 5,357	\$ 5,890	\$ 31,122	\$ 3,400	\$ 3,400	3,400
Total resources	\$ 122,208	\$ 127,313	\$ 131,241	\$ 158,042	\$ 161,180	\$ 161,180	161,180
Expenditures							
Material & services							
Capital outlay			25,000				
Transfers	252	393	262	262	133	133	133
Contingency			105,979		161,047	161,047	161,047
Total expenditures	\$ 252	\$ 393	\$ 131,241	\$ 262	\$ 161,180	\$ 161,180	161,180
Ending working capital	\$ 121,956	\$ 126,920	\$ -	\$ 157,780	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Storm Drainage SDC Fund Description	2013 Budget
652	648	650	755	28-000-003	Interest Earned	750
53,318	4,709	5,240	30,367	28-000-993	Storm Drainage SDC	2,650
53,969	5,357	5,890	31,122		Total Revenue	3,400
-	-	25,000	-	28-280-312	Council Approved Projects	-
-	-	25,000	-		Total Capital Outlay	-
252	393	262	262	28-280-400	Transfers Out	133
252	393	262	262		Total Transfers	133
-	-	105,979	-	28-280-600	Contingency	161,047
252	393	131,241	262		Total Expenditures	161,180

STREET SDC FUND 30

PURPOSE:

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

VISION FOR THE YEAR:

Staff is budgeting Transportation SDC dollars to assist in the development of N.E. 3rd Street. This project would connect N.E. 3rd Street to Crown Zellerbach Road and provide for better connectivity in the northeast part of the city.

COMPLIANCE WITH COUNCIL GOALS:

Work with Columbia County to develop an official transit station.

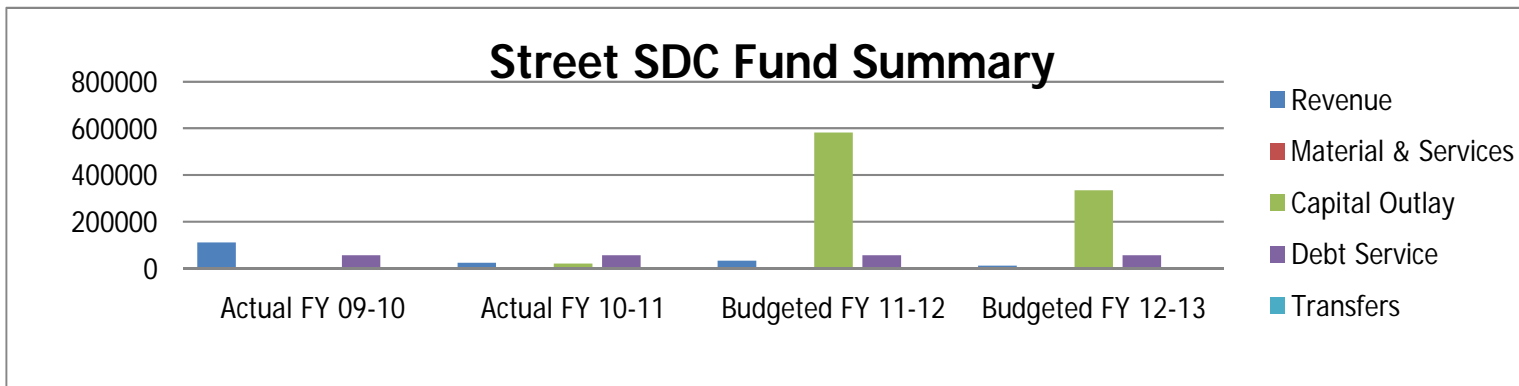
Work with Columbia County to replace bridge on JP West Road.

Update water, sewer, transportation, and storm water master plans to identify services into the Urban Growth Boundary.

Maintain responsible fiscal management.

BUDGET NOTES:

The Transportation SDC fund is projected to have a beginning cash position of \$574,767, interest revenue of \$3,200 and SDC revenue of \$9,755. The total estimated amount of fund revenue is \$587,722. The yearly debt payment for the Crown Zellerbach Road is \$56,213; this loan will mature in 2019. The budget includes \$335,000 for Capacity Improvement projects. There is a transfer to the General Fund of \$488 to cover administrative costs. The Contingency line item is \$196,021.



Street SDC Fund 30

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 716,026	\$ 767,810	\$ 719,793	\$ 712,047	\$ 574,767	\$ 574,767	574,767
Current year resources							
Interest	\$ 4,883	\$ 3,848	\$ 3,975	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Intergovernmental	-						
System development charges	106,005	19,883	29,560	78,211	9,755	9,755	9,755
Miscellaneous							
Transfers							
Total current year resources	\$ 110,888	\$ 23,731	\$ 33,535	\$ 81,411	\$ 12,955	\$ 12,955	12,955
Total resources	\$ 826,914	\$ 791,541	\$ 753,328	\$ 793,458	\$ 587,722	\$ 587,722	587,722
Expenditures							
Material & services						\$ -	
Capital outlay	750	21,064	583,000	161,000	335,000	335,000	335,000
Debt service							
2004 Principal-OTIB0025 1/02	37,975	39,494	41,921	41,921	43,598	43,598	43,598
2004 Interest-OTIB0025 1/02	18,238	16,719	14,292	14,292	12,615	12,615	12,615
Transfers	2,141	2,217	1,478	1,478	488	488	488
Contingency			112,637		196,021	196,021	196,021
Total expenditures	\$ 59,104	\$ 79,494	\$ 753,328	\$ 218,691	\$ 587,722	\$ 587,722	587,722
Ending working capital	\$ 767,810	\$ 712,047	\$ -	\$ 574,767	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Street SDC Fund Description	2013 Budget
4,883	3,848	3,975	3,200	30-000-003	Interest Earned	3,200
-	-	-	-	30-000-150	Intergovernmental Revenue	
-	-	-	-	30-000-100	Miscellaneous	-
106,005	19,883	29,560	78,211	30-000-993	Street SDC Ext. Cap. Improvements.	9,755
110,888	23,731	33,535	81,411		Total Revenue	12,955
750	21,064	-	-	30-300-312	Council Approved Projects	
-	-	583,000	161,000	30-300-314	Street Extra Capacity Improvements	335,000
750	21,064	583,000	161,000		Total Capital Outlay	335,000
37,975	39,494	41,921	41,921	30-300-150	Principal Crown Zellerbach	43,598
18,238	16,719	14,292	14,292	30-300-151	Interest Crown Zellerbach	12,615
56,213	56,213	56,213	56,213		Total Debt Services	56,213
2,141	2,217	1,478	1,478	30-300-402	Transfer to GF SDC Admin.	488
2,141	2,217	1,478	1,478		Total Transfers	488
-	-	112,637	-	30-300-600	Contingency	196,021
59,104	79,494	753,328	218,691		Total Expenditures	587,722

PARK SDC FUND 35

PURPOSE:

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

VISION FOR THE YEAR:

There are no projects anticipated for this fiscal year. This fund needs to be allowed to grow in order to be able to fund future parks projects.

COMPLIANCE WITH COUNCIL GOALS:

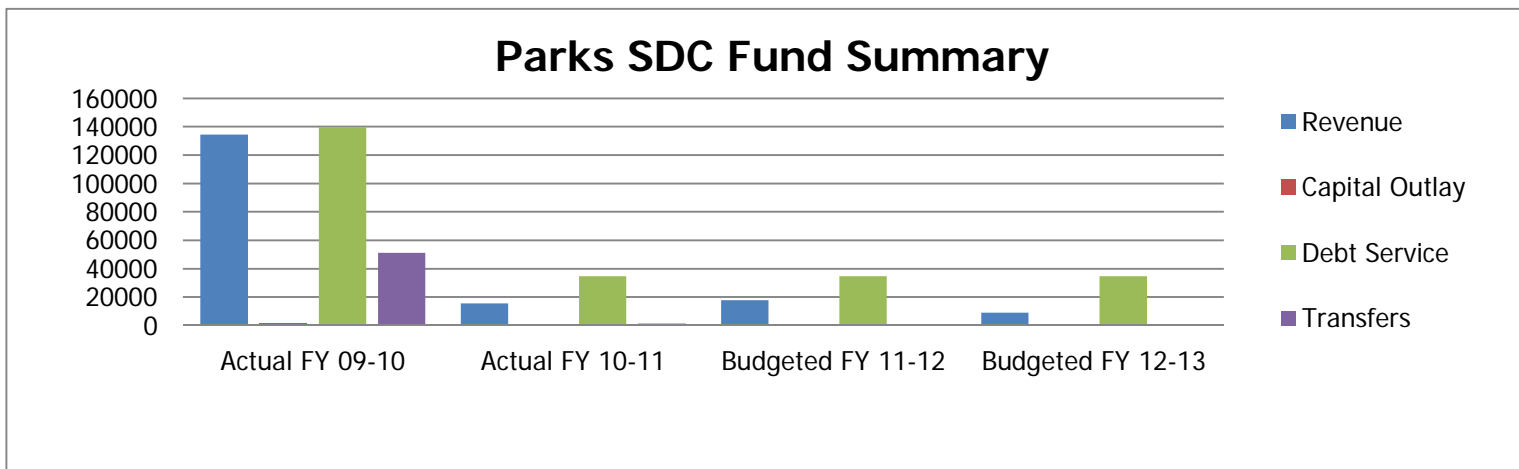
Explore options for a municipal park on the east side of the city.

Maintain responsible fiscal management.

Maintain Scappoose as an affordable place to live.

BUDGET NOTES:

Beginning cash position in the fund is \$33,809. The city anticipates \$300 in interest revenue and \$8,790 in Parks SDC revenue. Total fund revenue is \$42,899. On the expenditure side, the city has budgeted for debt service in the amount of \$34,826, this loan matures in 2014. It was anticipated the city would pay off this loan with General Fund resources at maturity. However, because of the concern regarding finances, staff will be recommending that the city renew the loan for another five years. . There will be a transfer of \$1,302 is made to the General Fund to cover the administrative costs. The fund has a contingency of \$7,633.



Parks SDC Fund 35

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 142,978	\$ 84,519	\$ 58,827	\$ 64,017	\$ 33,809	\$ 33,809	33,809
Current year resources							
Interest	\$ 901	\$ 384	\$ 400	\$ 280	\$ 300	\$ 300	\$ 300
Intergovernmental			-				
System development charges	71,144	15,241	17,360	5,206	8,790	8,790	8,790
Transfers	62,500						
Total current year resources	\$ 134,545	\$ 15,625	\$ 17,760	\$ 5,486	\$ 9,090	\$ 9,090	9,090
Total resources	\$ 277,523	\$ 100,144	\$ 76,587	\$ 69,503	\$ 42,899	\$ 42,899	42,899
Expenditures							
Materials & services	\$ 2,000		\$ -				
Capital outlay		-	-				
Debt service							
2010 Principal 20013576242 4/1 & 10/1	119,689	20,511	21,288	21,288	22,093	22,093	22,093
2010 Interest 20013576242 4/1 & 10/1	20,060	14,314	13,538	13,538	12,733	12,733	12,733
Transfers	51,255	1,302	868	868	440	440	440
Contingency			40,893		7,633	7,633	7,633
Total expenditures	\$ 193,004	\$ 36,127	\$ 76,587	\$ 35,694	\$ 42,899	\$ 42,899	42,899
Ending working capital	\$ 84,519	\$ 64,017	\$ -	\$ 33,809	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Park SDC Fund Description	2013 Budget
901	385	400	280	35-000-003	Interest Earned	300
62,500	-	-	-	35-000-426	Transfers In	-
71,144	15,241	17,360	5,206	35-000-993	Parks SDC	8,790
134,545	15,626	17,760	5,486		Total Revenue	9,090
2,000	-	-	-	35-350-312	Council Approved Projects	-
-	-	-	-	35-350-314	Parks Extra Capacity Improve	-
2,000	-	-	-		Total Capital Outlay	-
119,689	20,511	21,288	21,288	35-350-150	Installment Note Principal	22,093
20,060	14,314	13,538	13,538	35-350-151	Installment Note Interest	12,733
139,749	34,825	34,826	34,826		Total Debt Services	34,826
1,255	1,302	868	868	35-350-902	Transfer to GF SDC Admin	440
50,000	-	-	-	35-350-903	Transfer to Park	-
51,255	1,302	868	868		Total Transfers	440
-	-	40,893	-	35-350-600	Contingency	7,633
193,004	36,127	76,587	35,694		Total Expenditures	42,899

POOL FUND 15

PURPOSE:

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

VISION FOR THE YEAR:

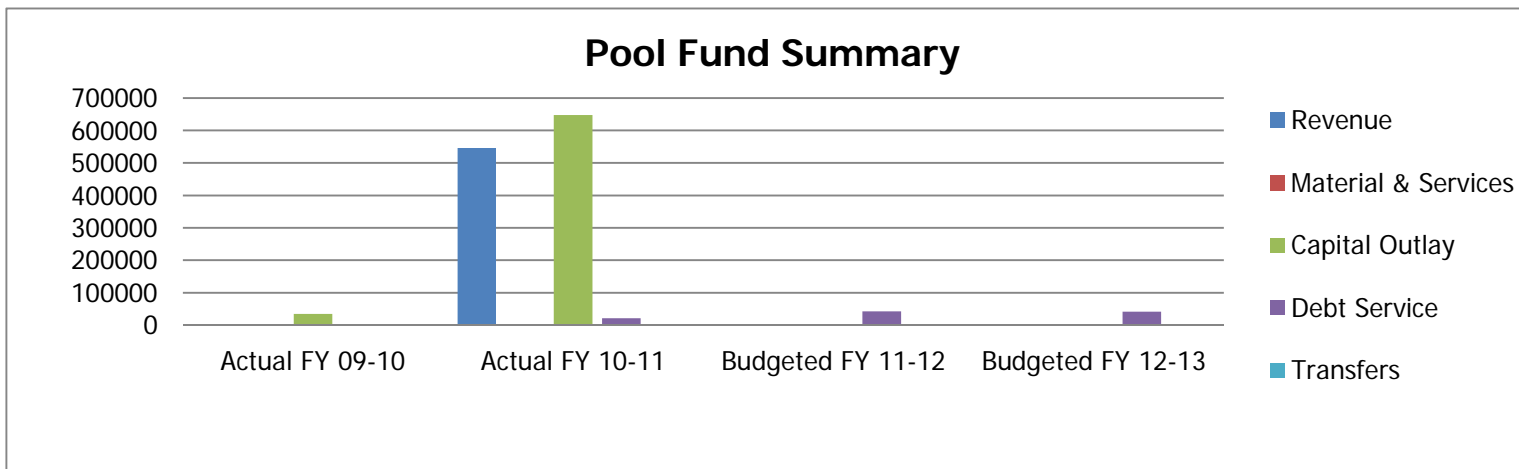
The city purchased 2.5 acres of land located on S.E. 2nd street with the purpose of some day constructing a pool on the site.

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.
Continue to explore development the Scappoose Swimming Pool.

BUDGET NOTES:

The budget has a beginning cash position of \$231,844. Interest income is projected to be \$1,265. Total fund revenue is \$233,109. The budget anticipates expenditures of \$45,308 for debt service. The fund anticipates a contingency of \$187,801.



Pool Fund 15

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 429,920	\$ 398,118	\$ 273,156	\$ 273,083	\$ 231,844	\$ 231,844	231,844
Current year resources							
Interest	\$ 2,748	\$ 1,578	\$ 1,700	\$ 1,265	\$ 1,265	\$ 1,265	\$ 1,265
Intergovernmental Transfers		\$ 544,310		\$ 97			
Total current year resources	\$ 2,748	\$ 545,888	\$ 1,700	\$ 1,362	\$ 1,265	\$ 1,265	1,265
Total resources	\$ 432,668	\$ 944,006	\$ 274,856	\$ 274,445	\$ 233,109	\$ 233,109	233,109
Expenditures	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Materials & services		\$ 1,808			\$ 3,500	\$ 3,500	3,500
Capital outlay	34,550	647,515					
Debt service							
2010 Principal-USNB 0000000034 2/26 & 8/26		13,707	27,414	27,414	27,414	27,414	27,414
2010 Interest-USNB 0000000034 2/26 & 8/26		7,893	15,189	15,187	14,394	14,394	14,394
Transfers							
Contingency			232,253		187,801	187,801	187,801
Total expenditures	\$ 34,550	\$ 670,923	\$ 274,856	\$ 42,601	\$ 233,109	\$ 233,109	233,109
Other requirements							
Unappropriated ending fund balance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ 398,118	\$ 273,083	\$ -	\$ 231,844	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Pool Fund Description	2013 Budget
-	-	-	97	15-000-100	Pool Revenue	-
2,748	1,578	1,700	1,265	15-000-003	Interest Earned	1,265
-	544,310	-	-	15-000-160	Loan Proceeds	-
-	-	-	-	15-000-900	Transfer in General Fund	-
2,748	545,888	1,700	1,362		Total Revenue	1,265
-	-	-	-	15-150-235	Property Tax	3,500
-	1,808	-	-	15-150-242	Dues, Fees & Subscriptions	-
-	1,808	-	-		Total Materials & Services	3,500
34,550	647,515	-	-	15-150-326	Council Approved Improvement	-
34,550	647,515	-	-		Total Capital Outlay	-
-	13,707	27,414	27,414	15-150-150	Principal	27,414
-	7,892	15,189	15,187	15-150-151	Interest	14,394
-	21,599	42,603	42,601		Total Debt Service	41,808
-	-	-	-	15-150-401	Transfer to General Fund	-
-	-	232,253	-	15-150-600	Contingency	187,801
34,550	670,922	274,856	42,601		Total Expenditures	233,109

MUNICIPAL SKATE PARK FUND 38

PURPOSE:

The fund was created so that corporations and individuals could make contributions for maintenance of the Scappoose Skate Park, which is currently located in Heritage Park. This is a dedicated fund and resources can only be used for the Skate Park.

VISION FOR THE YEAR:

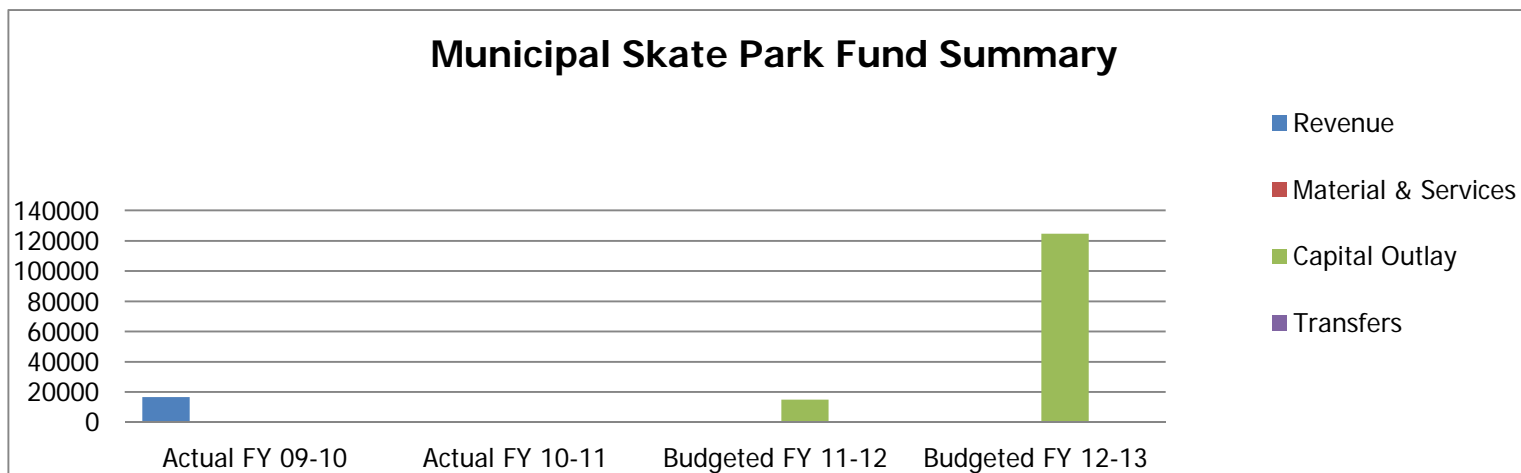
Staff anticipates requesting proposals from qualified companies for reconstructing the skate park at its present location.

COMPLIANCE WITH COUNCIL GOALS:

Redevelop a skateboard park at the current site.
Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.

BUDGET NOTES:

The fund's beginning cash position is \$124,100. Interest income is estimated to be \$600. No other resources have been committed to this fund. Total fund revenue is estimated at \$124,700. Staff is recommending budgeting \$124,700 for reconstruction. Once the skate park is rebuilt, this fund will be closed.



Municipal Skate Park Fund 38

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 106,173	\$ 122,837	\$ 123,487	\$ 123,475	\$ 124,100	\$ 124,100	124,100
Current year resources							
Interest	\$ 746	\$ 638	\$ 650	\$ 625	\$ 600	\$ 600	\$ 600
Intergovernmental Transfers	\$ 15,918						
Total current year resources	\$ 16,664	\$ 638	\$ 650	\$ 625	\$ 600	\$ 600	600
Total resources	\$ 122,837	\$ 123,475	\$ 124,137	\$ 124,100	\$ 124,700	\$ 124,700	124,700
Expenditures							
Materials & services			\$ -				
Capital outlay			15,000		124,700	124,700	124,700
Transfers							
Contingency			109,137		0	0	0
Total expenditures	\$ -	\$ -	\$ 124,137	\$ -	\$ 124,700	\$ 124,700	124,700
Ending available working capital	\$ 122,837	\$ 123,475	\$ -	\$ 124,100	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Municipal Skate Park Fund Description	2013 Budget
746	638	650	625	38-000-003	Interest Earned	600
15,918	-	-	-	38-000-401	Transfers In	-
16,664	638	650	625		Total Revenue	600
-	-	15,000	-	38-380-326	Council Approved Projects	124,700
-	-	15,000	-		Total Capital Outlay	124,700
-	-	-	-		Total Transfers	-
-	-	109,137	-	38-380-600	Contingency	-
-	-	124,137	-		Total Expenditures	124,700

UNEMPLOYMENT INSURANCE FUND 87

PURPOSE:

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

VISION FOR THE YEAR:

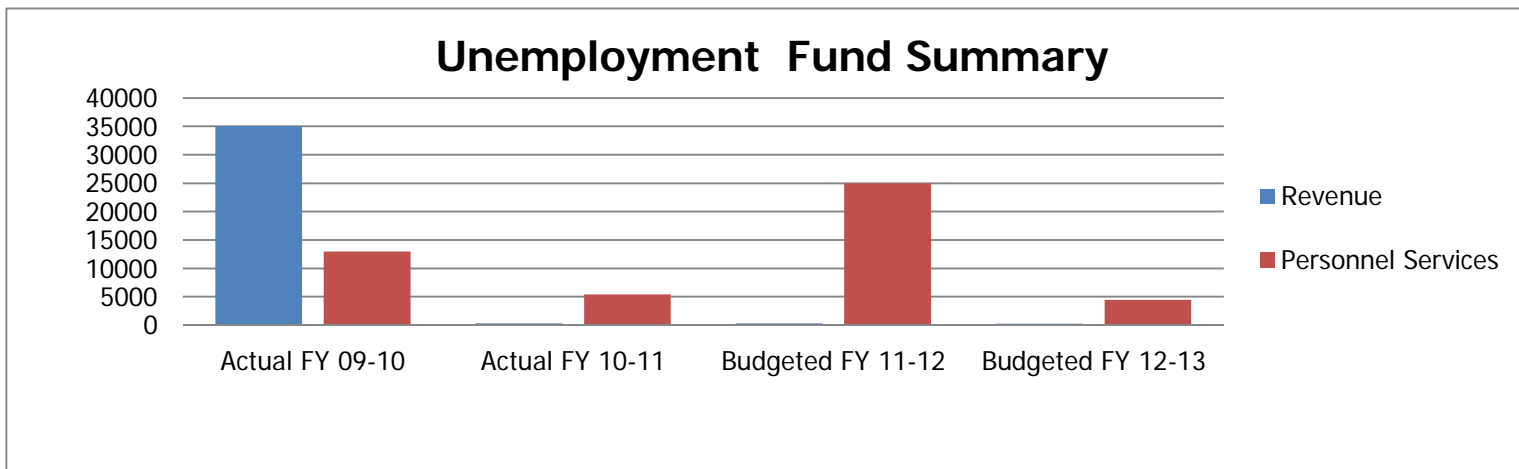
No staffing reductions are anticipated in this current budget year.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.
Maintain Scappoose as an affordable place to live.

BUDGET NOTES:

The proposed budget has a beginning cash position of \$56,353. The fund anticipates interest income of \$300. Total fund revenue is \$56,653. The fund does list an expenditure of \$25,000 in the Personnel Services to cover cost associated with past claims. The fund has a budgeted contingency of \$31,653.



Unemployment Insurance Fund 87

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 43,525	\$ 65,597	\$ 54,946	\$ 60,508	\$ 56,353	\$ 56,353	56,353
Current year resources							
Interest	\$ 336	\$ 334	\$ 350	\$ 285	\$ 300	\$ 300	\$ 300
Transfers	34,685						
Total current year resources	\$ 35,021	\$ 334	\$ 350	\$ 285	\$ 300	\$ 300	300
Total resources	\$ 78,546	\$ 65,931	\$ 55,296	\$ 60,793	\$ 56,653	\$ 56,653	56,653
Expenditures							
Personnel services	12,949	5,423	25,000	4,440	25,000	25,000	25,000
Contingency			30,296		31,653	31,653	31,653
Total expenditures	\$ 12,949	\$ 5,423	\$ 55,296	\$ 4,440	\$ 56,653	\$ 56,653	\$ 56,653
Ending working capital	\$ 65,597	\$ 60,508	\$ -	\$ 56,353	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Unemployment Insurance Fund Description	2013 Budget
336	334	350	285	87-000-003	Interest Earned	300
18,785	-	-	-	87-000-902	Transfer in General Fund	-
1,800	-	-	-	87-000-903	Transfer in Building Fund	-
4,800	-	-	-	87-000-904	Transfer in Water Fund	-
4,800	-	-	-	87-000-905	Transfer in Sewer Fund	-
4,500	-	-	-	87-000-906	Transfer in Street Fund	-
35,021	334	350	285		Total Revenue	300
12,949	5,423	25,000	4,440	87-870-154	Unemployment Insurance Benefits	25,000
12,949	5,423	25,000	4,440		Total Personnel Services	25,000
-	-	30,296	-	87-870-600	Contingency	31,653
12,949	5,423	55,296	4,440		Total Expenditures	56,653

UTILITY WATER FUND 40

PURPOSE:

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

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.
Review how efficiently the city delivers services.
Review all city regulations.
Create profit/loss statements for public utilities.

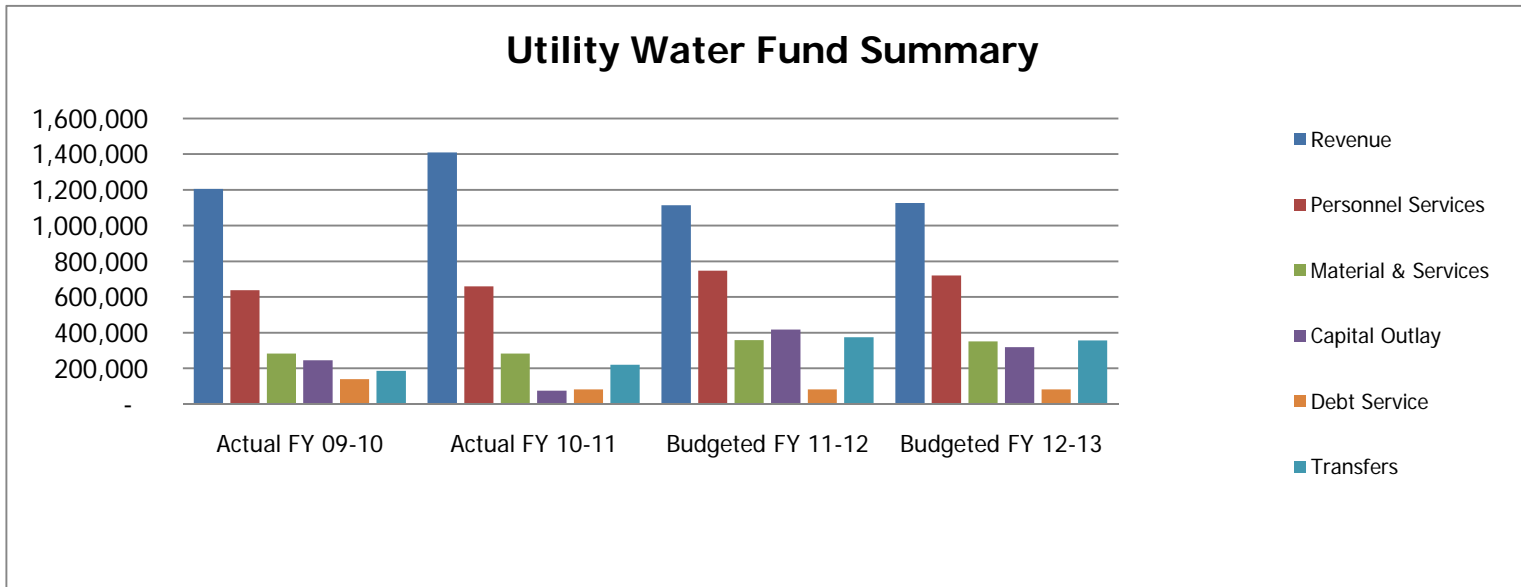
BUDGET NOTES:

For the proposed budget year, the Water Fund will begin the year with a cash carry-over of \$780,722. The Fund expects to collect \$862,500 in water user fees, \$257,500 in user fees for infrastructure, \$5,200 in interest income, and \$500 from miscellaneous revenue. The total fund revenue is \$1,831,422. Proposed expenditures in the water fund include \$720,543 for Personnel Services. The fund budgets \$351,249 for Materials and Services and \$318,000 for Capital Outlay. Within those line items, the fund has budgeted \$18,000 for Keys Road Plant effluent meter replacement, waterline replacement, \$300,000 for continuation of the filter wall repairs and media replacement. The fund budgets \$ 89,188 for debt service and \$356,487 for transfers to other funds. \$204,758 of the transfer amount goes to the Water SDC fund to cover loan payments associated with that fund. The fund has a projected contingency of \$70,955.

NUMBER OF FTE'S: 6.74

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	City Planner	20%	Office Administrator III	38%
Field Services Supervisor	30%	Operator III	100%	Utility Worker II (5)	180%
Operator II	100%			Treatment Plant Supervisor	100%



Utility Water Fund 40

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 1,481,920	\$ 1,178,679	\$ 1,245,796	\$ 1,251,160	\$ 780,722	\$ 780,722	780,722
Current year resources							
Interest	\$ 8,301	\$ 6,018	\$ 6,000	\$ 5,165	\$ 5,200	\$ 5,200	\$ 5,200
Charges for services	878,178	833,834	849,750	862,230	862,500	862,500	862,500
Charges for services infrastructure	255,338	257,031	257,100	257,500	257,500	257,500	257,500
Miscellaneous	112	484	500	4,514	500	500	500
System development charges	63,630	9,368					
Transfers		302,440					
Total water	\$ 1,205,559	\$ 1,409,175	\$ 1,113,350	\$ 1,129,409	\$ 1,125,700	\$ 1,125,700	\$ 1,125,700
Total current year resources	\$ 1,205,559	\$ 1,409,175	\$ 1,113,350	\$ 1,129,409	\$ 1,125,700	\$ 1,125,700	1,125,700
Total resources	\$ 2,687,479	\$ 2,587,854	\$ 2,359,146	\$ 2,380,569	\$ 1,906,422	\$ 1,906,422	\$ 1,906,422
Expenditures							
Personnel services	\$ 637,133	\$ 659,240	\$ 747,930	\$ 701,989	\$ 720,543	\$ 720,543	\$ 720,543
Materials & services	282,532	282,210	357,812	335,795	351,249	351,249	351,249
Capital outlay	244,695	75,301	418,000	87,565	318,000	318,000	318,000
Debt service							
2009 Principal S03003B 12/01	135,329	43,351	41,126	41,126	44,208	44,208	44,208
2009 Interest S03003B 12/01	4,423	38,088	40,314	40,313	37,231	37,231	37,231
2008 Principal Ford Motor Lease 12/01	16,400	16,275	17,322	17,322	7,292	7,292	7,292
2008 Interest Ford Motor Lease 12/01	2,511	2,631	1,585	1,584	457	457	457
Transfers	185,777	219,598	374,153	374,153	356,487	356,487	356,487
Contingency			360,904		70,955	70,955	70,955
Total expenditures	\$ 1,508,800	\$ 1,336,694	\$ 2,359,146	\$ 1,599,847	\$ 1,906,422	\$ 1,906,422	\$ 1,906,422
Ending working capital	\$ 1,178,679	\$ 1,251,160	\$ -	\$ 780,722	\$ -	\$ -	\$ -

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Utility Water Fund Description	2013 Budget
8,301	6,018	6,000	5,165	40-000-003	Interest Earned	5,200
856,361	828,905	840,500	858,000	40-000-220	User Fees	858,000
255,338	257,032	257,100	257,500	40-000-222	User Fees Water Infrastructure	257,500
18,157	3,612	5,250	3,230	40-000-240	Hookup Fees	2,500
3,660	1,316	4,000	1,000	40-000-263	Construction Water	2,000
112	484	500	4,514	40-000-100	Miscellaneous	500
-	302,440	-	-	40-000-276	Transfer In Dutch Canyon	-
63,630	9,368	-	-	40-000-911	Water SDC Reimbursement 27%	-
1,205,559	1,409,175	1,113,350	1,129,409		Total Revenue	1,125,700
17,839	20,604	21,110	20,604	40-400-100	City Manager	21,845
12,243	12,496	12,706	12,706	40-400-104	City Planner	13,154
15,067	16,136	17,291	17,291	40-400-106	Finance/Office Manager	18,795
15,936	16,250	16,510	16,446	40-400-108	Office Administrator I	17,099
11,996	12,848	13,760	13,684	40-400-110	City Recorder	14,299
73,903	75,397	76,939	76,939	40-400-114	Treatment Plant Supervisor	79,637
40,647	41,468	42,316	42,316	40-400-118	Field Service Supervisor	23,891
116,893	119,691	121,763	122,750	40-400-120	Operator	130,066
94,125	97,717	104,588	103,665	40-400-121	Utility Worker	94,043
15,702	16,993	17,344	17,278	40-400-132	CDC Administrator	17,962
4,430	1,741	10,381	6,000	40-400-142	Overtime	8,966
100,270	108,254	132,132	116,410	40-400-146	Health Insurance	136,213
72,634	74,303	95,646	92,600	40-400-148	Retirement Benefits	91,472
31,538	32,574	48,426	33,600	40-400-150	Social Security	36,939
13,909	12,766	17,018	9,700	40-400-152	Worker's Compensation	16,162
637,133	659,240	747,930	701,989		Total Personnel Services	720,543
8,851	7,155	21,055	21,000	40-400-200	Building/Facilities Maintenance	22,555
10,329	13,951	12,121	23,200	40-400-202	Equipment Maintenance	11,621
2,015	2,479	1,940	5,000	40-400-203	Maintenance Agreements	4,600
3,336	603	5,000	5,000	40-400-204	Vehicle Maintenance	5,000
-	4,625	7,000	8,400	40-400-205	Small Equipment	8,000
5,145	6,093	12,413	9,150	40-400-206	Fuel/Oil/Lube	11,325
5,588	5,059	12,205	8,000	40-400-216	Office Supplies	11,380
26,660	17,153	25,000	25,000	40-400-218	Operational Supplies	25,000
-	6	900	500	40-400-220	Shop Maintenance Supplies	900
1,107	4,489	2,750	3,500	40-400-222	Lab Supplies	2,750
24,438	17,666	23,915	30,000	40-400-224	Chemicals	23,915
47,173	46,190	48,000	41,000	40-400-227	Electrical Operation - Treat	48,000
19,300	22,060	24,960	22,500	40-400-228	Utilities	24,900
13,912	11,831	13,200	15,900	40-400-229	Electrical Operation - Pump	13,200
102,528	110,801	126,338	100,000	40-400-230	Contractual/Professional	117,338
19	-	300	-	40-400-234	Miscellaneous	300
-	-	-	-	40-400-238	Insurance	-
3,788	4,950	4,925	4,925	40-400-240	Travel/Training	4,925
2,878	5,244	5,570	2,500	40-400-242	Dues/Fees/Subscriptions	5,320
186	22	300	300	40-400-244	Publications/Notices/Advertising	300
5,054	1,685	4,920	4,920	40-400-252	Uniforms/Safety	4,920
225	149	5,000	5,000	40-400-254	Equipment Rental	5,000
282,532	282,210	357,812	335,795		Total Materials & Services	351,249
5,210	-	-	-	40-400-300	Equipment & Plant Upgrades	-
239,484	75,301	318,000	-	40-400-310	Infrastructure Upgrades	318,000
-	-	100,000	87,565	40-400-316	Underground Waterline	-
244,695	75,301	418,000	87,565		Total Capital Outlay	318,000
16,401	16,275	17,322	17,322	40-400-500	Vehicle Lease Principal	7,292
2,511	2,631	1,585	1,584	40-400-501	Vehicle Lease Interest	457
135,329	43,351	41,126	41,126	40-400-511	Principal SO3003B	44,208
4,423	38,088	40,314	40,314	40-400-513	Interest SO3003B	37,231
158,664	100,345	100,347	100,346		Total Debt Services	89,188
5,000	-	-	-	40-400-410	Transfer to Dutch Canyon	-
4,800	-	-	-	40-400-411	Transfer to Unemployment Fun	-
80,763	73,189	58,864	58,864	40-400-412	Transfer to General Fund ISF	57,448
847	878	-	-	40-400-413	Transfer to GF Water SDC	-
94,367	145,531	315,289	315,288	40-400-414	Transfer to Water SDC	299,039
185,777	219,598	374,153	374,152		Total Transfers	356,487
-	-	360,904	-	40-400-600	Contingency	70,955
1,508,801	1,336,694	2,359,146	1,599,847		Total Expenditures	1,906,422

WATER SDC FUND 50

PURPOSE:

Water System Development Charge Fund is a dedicated fund, it is the mechanism by which the City of Scappoose collects funds from developers to both pay for previous excess capacity improvements and to have funds available to pay for future improvement needs generated by development. Water SDC Charges are based on the size of the water meter need for the development project. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

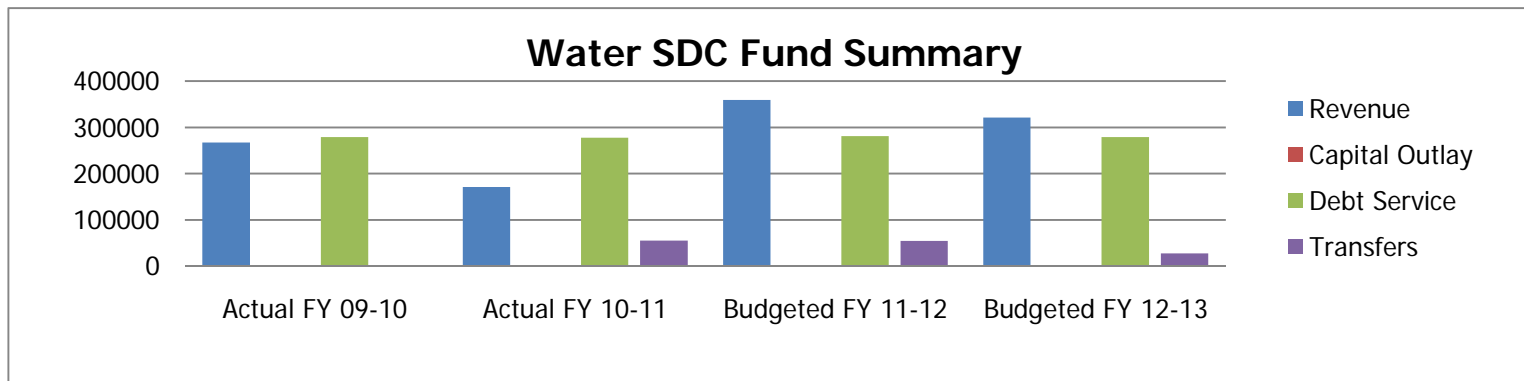
Staff is not planning to fund any new projects in the proposed budget year.

COMPLIANCE WITH COUNCIL GOALS:

Update water, sewer, transportation, and storm water master plans to identify services into the Urban Growth Boundary.
Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.

BUDGET NOTES:

In the proposed budget, the Water SDC fund begins the year with a projected beginning cash position of \$57,737. Anticipated revenue is \$321,230. \$225 from interest income, \$21,966 from Water SDC, \$299,039 is projected to come from the Water Utility Fund to cover debt services payments. Total fund resources are \$378,967. Expenses within the fund include debt service in the amount of \$306,963. 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 \$1,098 to the General Fund for SDC administration and a transfer of \$26,962 to the Airpark Water Line Debt Service Fund. The Water SDC Fund anticipates a contingency of \$72,004.



Water SDC 50

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 197,837	\$ 183,934	\$ 12,304	\$ 21,686	\$ 57,737	\$ 57,737	57,737
Current year resources							
Interest	\$ 1,016	\$ 393	\$ 500	\$ 195	\$ 225	\$ 225	\$ 225
Intergovernmental	-	-					
System development charges	172,037	25,328	43,369	56,715	21,966	21,966	21,966
Long-term debt proceeds							
Transfers	94,367	145,531	315,289	315,289	299,039	299,039	299,039
Total current year resources	\$ 267,420	\$ 171,252	\$ 359,158	\$ 372,199	\$ 321,230	\$ 321,230	321,230
Total resources	\$ 465,257	\$ 355,186	\$ 371,462	\$ 393,885	\$ 378,967	\$ 378,967	378,967
Expenditures							
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -		
Debt service							
2004 Principal G03003 12/01	54,287	54,593	59,929	59,929	60,286	60,286	60,286
2004 Interest G03003 12/01	66,945	65,154	63,243	63,243	61,085	61,085	61,085
2003 Principal S03003 12/01	\$ 122,968	\$ 122,968	\$ 124,198	\$ 124,198	\$ 125,440	\$ 125,440	\$ 125,440
2003 Interest S03003 12/01	34,833	34,833	33,604	33,604	32,362	32,362	32,362
Transfers	2,290	55,952	55,174	55,174	27,790	27,790	27,790
Contingency			35,314		72,004	72,004	72,004
Total expenditures	\$ 281,323	\$ 333,500	\$ 371,462	\$ 336,148	\$ 378,967	\$ 378,967	378,967
Ending working capital	\$ 183,934	\$ 21,686	\$ -	\$ 57,737	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Water SDC Fund Description	2013 Budget
1,016	393	500	195	50-000-003	Interest Earned	225
94,367	145,531	315,289	315,289	50-000-995	Transfers in Utility Fund	299,039
172,037	25,328	43,369	56,715	50-000-992	Water SDC	21,966
267,420	171,252	359,158	372,199		Total Revenue	321,230
-	-	-	-	50-500-314	Water Extra Capacity Improvements	-
-	-	-	-	50-500-326	Council Approved Projects	-
-	-	-	-		Total Capital Outlay	-
54,286	54,593	59,929	59,929	50-500-510	Principal G03003	60,286
66,946	65,154	63,243	63,243	50-500-511	Interest G03003	61,085
122,968	122,968	124,198	124,198	50-500-512	Principal S03003	125,440
34,834	34,833	33,604	33,604	50-500-513	Interest S03003	32,362
279,034	277,548	280,974	280,974		Total Debt Services	279,173
-	53,578	53,006	53,006	50-500-922	Transfer to Airpark Water	26,692
2,290	2,374	2,168	2,168	50-500-926	Transfer to GF SDC Admin	1,098
2,290	55,952	55,174	55,174		Total Transfers	27,790
-	-	35,314	-	50-500-600	Contingency	72,004
281,324	333,500	371,462	336,148		Total Expenditures	378,967

UTILITY WASTEWATER FUND 41

PURPOSE:

The Utility Wastewater Fund is a dedicated "Enterprise" fund. The City of Scappoose operates and maintains a 2.5 M.G.D. activated sludge wastewater treatment plant and five pumping stations. The purpose of these facilities 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 sampling of the receiving stream.

VISION FOR THE YEAR:

The Wastewater Fund will continue to make improvements to the treatment facility and the collection system. Staff needs to continue to update sewer line maps and resolve sewer collection line issues.

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.
Review how efficiently the city delivers services.
Create profit/loss statements for public utilities.

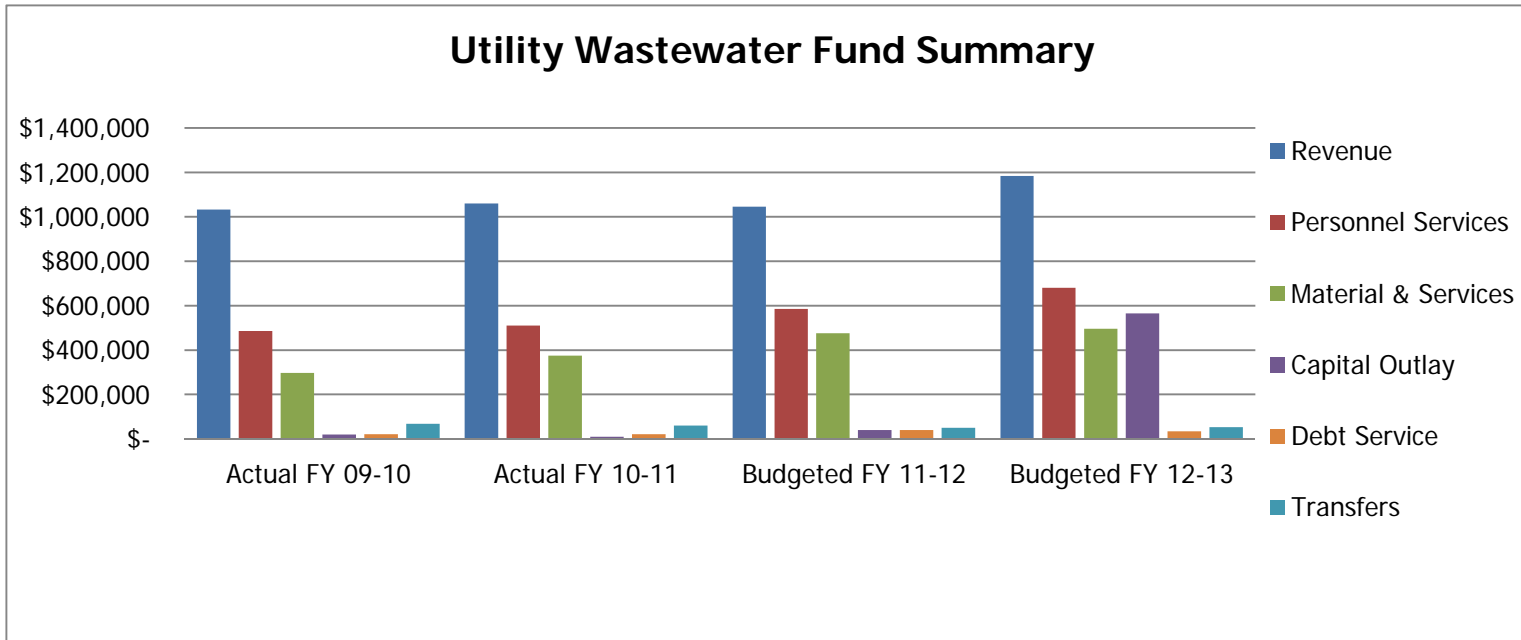
BUDGET NOTES:

The Wastewater fund will begin the year with a \$932,659 beginning cash position. The fund anticipates revenue of \$1,080,375. The fund also anticipates intergovernmental revenue of \$100,000. Total operating revenue in this fund is projected to be \$2,117,034. Expenditures within the department include \$681,050 for Personnel Services. The fund budgets \$495,391 for Materials and Services and \$565,000 for Capital Outlay. These items include the replacement of a main line sewer on N.W. 1st. Street, painting the North Clarifier at the treatment plant, collection system maintenance and aerator replacement. The fund budgets \$35,199 for three loans, two of which mature in 2014. The fund has a budgeted contingency of \$287,762.

NUMBER OF FTE'S: 6.39

PERCENTAGE OF TIME ALLOCATION:

City Manager	20%	City Recorder	20%	Finance Administrator	22%
Office Administrator I	44%	Office Administrator III	38%	City Planner	20%
Field Services Supervisor	30%	Treatment Plant Supervisor	100%	Utility II (5)	145%
Operator II	100%	Operator III	100%		



Wastewater Fund 41

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 744,892	\$ 884,948	\$ 914,067	\$ 966,653	\$ 932,659	\$ 932,659	932,659
Current year resources							
Interest	\$ 4,967	\$ 4,568	\$ 4,600	\$ 4,550	\$ 4,000	\$ 4,000	\$ 4,000
Charges for services	1,027,609	1,041,654	1,040,750	1,040,400	1,080,375	1,080,375	1,080,375
Intergovernmental					100,000	100,000	100,000
Miscellaneous		13,450		2,231			
Total current year resources	\$ 1,032,576	\$ 1,059,672	\$ 1,045,350	\$ 1,047,181	\$ 1,184,375	\$ 1,184,375	\$ 1,184,375
Total resources	\$ 1,777,468	\$ 1,944,620	\$ 1,959,417	\$ 2,013,834	\$ 2,117,034	\$ 2,117,034	\$ 2,117,034
Expenditures							
Personnel services	\$ 486,438	\$ 511,021	\$ 584,832	\$ 548,573	\$ 681,050	\$ 681,050	\$ 681,050
Materials & services	297,470	375,447	476,323	405,952	495,391	495,391	495,391
Capital outlay	19,782	10,120	40,000	36,000	565,000	565,000	565,000
Debt service							
1994 Principal SPWF B92001B 12/01	5,982	6,341	6,722	6,722	7,125	7,125	7,125
1994 Interest SPWF B92001B 12/01	2,023	1,664	1,284	1,284	881	881	881
1995 Principal SPWF B92001C 12/01	6,964	6,964	6,964	6,964	6,964	6,964	6,964
2009 Principal CWSRF R06809 3/01 & 9/01			17,642	17,642	17,642	17,642	17,642
2009 Interest CWSRF R06809 9/01			1,720	1,720	1,632	1,632	1,632
2008 Principal Ford Motor Lease 12/01	4,784	5,147	5,482	5,482	899	899	899
2008 Interest Ford Motor Lease 12/01	1,101	740	406	406	56	56	56
Transfers	67,976	60,523	50,430	50,430	52,632	52,632	52,632
Contingency			767,612		287,762	287,762	287,762
Total expenditures	\$ 892,520	\$ 977,967	\$ 1,959,417	\$ 1,081,175	\$ 2,117,034	\$ 2,117,034	\$ 2,117,034
Ending working capital	\$ 884,948	\$ 966,653	\$ -	\$ 932,659	\$ -	\$ -	\$ -

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Utility Wastewater Fund Description	2013 Budget
4,967	4,568	4,600	4,550	41-000-003	Interest Earned	4,000
-	-	-	-	41-000-150	Intergovernmental Revenue	100,000
1,022,866	1,040,979	1,040,000	1,040,000	41-000-220	User Fees	1,080,000
3,750	675	750	400	41-000-240	Hookup Fees	375
-	13,450	-	2,231	41-000-100	Miscellaneous	-
1,031,583	1,059,672	1,045,350	1,047,181		Total Revenue	1,184,375
17,839	20,604	21,110	20,604	41-410-100	City Manager	21,845
12,243	12,496	12,706	12,706	41-410-104	City Planner	13,154
15,067	16,136	17,290	17,290	41-410-106	Finance/Office Manager	18,793
15,936	16,250	16,510	16,510	41-410-108	Office Administrator I	17,099
11,996	12,848	13,760	13,700	41-410-110	City Recorder	14,299
73,903	75,397	76,940	76,940	41-410-114	Treatment Plant Supervisor	79,637
14,781	15,079	15,388	15,388	41-410-118	Field Services Supervisor	23,891
98,404	105,752	113,695	113,695	41-410-120	Operators	125,796
43,062	45,405	48,796	48,796	41-410-121	Utility Workers	76,146
15,702	16,993	17,344	17,344	41-410-132	CDC Administrator	17,962
1,403	440	5,321	500	41-410-142	Overtime	8,068
77,928	82,315	101,419	90,500	41-410-146	Health Insurance	131,174
54,738	57,390	74,774	71,500	41-410-148	Retirement Benefits	84,297
24,114	25,438	38,219	26,500	41-410-150	Social Security	35,002
9,321	8,478	11,560	6,600	41-410-152	Workers Compensation	13,887
486,438	511,021	584,832	548,573		Total Personnel Services	681,050
5,128	9,279	13,503	10,000	41-410-200	Building/Facilities Maintenance	14,945
43,505	40,183	51,264	53,500	41-410-202	Equipment Maintenance	62,764
1,956	1,990	2,640	2,640	41-410-203	Maintenance Agreements	2,940
2,661	3,077	8,760	5,400	41-410-204	Vehicle Maintenance	9,360
-	7,135	6,700	8,000	41-410-205	Small Equipment	9,700
3,660	4,801	12,315	10,000	41-410-206	Fuel/Oil/Lube	10,290
4,329	4,323	10,700	9,000	41-410-216	Office Supplies	10,700
6,251	5,699	7,806	4,600	41-410-218	Operational Supplies	5,831
-	6	484	484	41-410-220	Shop Maintenance Supplies	484
4,834	7,201	5,229	6,000	41-410-222	Lab Supplies	8,675
-	-	1,980	8,000	41-410-224	Chemicals	14,800
94,728	92,375	115,020	100,000	41-410-227	Electrical Operations	108,000
8,313	8,219	10,092	10,000	41-410-228	Utilities	9,972
4,239	4,935	5,460	6,500	41-410-229	Electrical Operations Pumps	8,100
101,890	170,613	189,900	138,000	41-410-230	Contractual/Professional	184,750
19	-	100	100	41-410-234	Miscellaneous	100
1,176	1,343	1,400	1,348	41-410-235	Property Tax	1,400
-	-	-	1,000	41-410-238	Insurance	-
3,919	5,286	5,840	5,800	41-410-240	Travel/Training	5,950
4,506	3,604	4,580	4,580	41-410-242	Dues/Fees/Subscriptions	4,580
96	625	2,000	1,500	41-410-244	Publications/Notices/Advertising	500
5,181	3,382	4,550	4,500	41-410-252	Uniforms/Safety	4,550
-	-	10,000	10,000	41-410-253	Sludge Disposal	10,000
-	1,372	6,000	5,000	41-410-254	Equipment Rental	7,000
297,470	375,447	476,323	405,952		Total Materials & Services	495,391
19,782	10,120	40,000	36,000	41-410-300	Equipment & Plant Upgrades	565,000
19,782	10,120	40,000	36,000		Total Capital Outlay	565,000
4,784	5,147	5,482	5,482	41-410-500	Vehicle Lease Principal	899
1,101	740	406	406	41-410-501	Vehicle Lease Interest	56
5,982	6,341	6,722	6,722	41-410-540	Principal SPWF B92001B	7,125
2,023	1,664	1,284	1,284	41-410-541	Interest SPWF B92001B	881
6,964	6,964	6,964	6,964	41-410-550	Principal SPWF B95001C	6,964
-	-	17,642	17,642	41-410-560	Principal CWSRF R80930	17,642
-	-	1,720	1,720	41-410-561	Interest CWSRF R80930	1,632
20,854	20,857	40,220	40,220		Total Debt Services	35,199
4,800	-	-	-	41-410-418	Transfer to Unemployment	-
63,176	60,523	50,430	50,430	41-410-419	Transfer to General Fund ISF	52,632
67,976	60,523	50,430	50,430		Total Transfers	52,632
-	-	767,612	-	41-410-600	Contingency	287,762
892,521	977,967	1,959,417	1,081,175		Total Expenditures	2,117,034

WASTEWATER SDC FUND 55

PURPOSE:

The Wastewater System Development Charge (SDC) 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 and to have funds available to pay for future improvement needs generated by development. Waste water SDC are calculated based on the size of the water meter needed for the development. This account includes both the revenue and the capital outlay for those projects.

VISION FOR THE YEAR:

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

COMPLIANCE WITH COUNCIL GOALS:

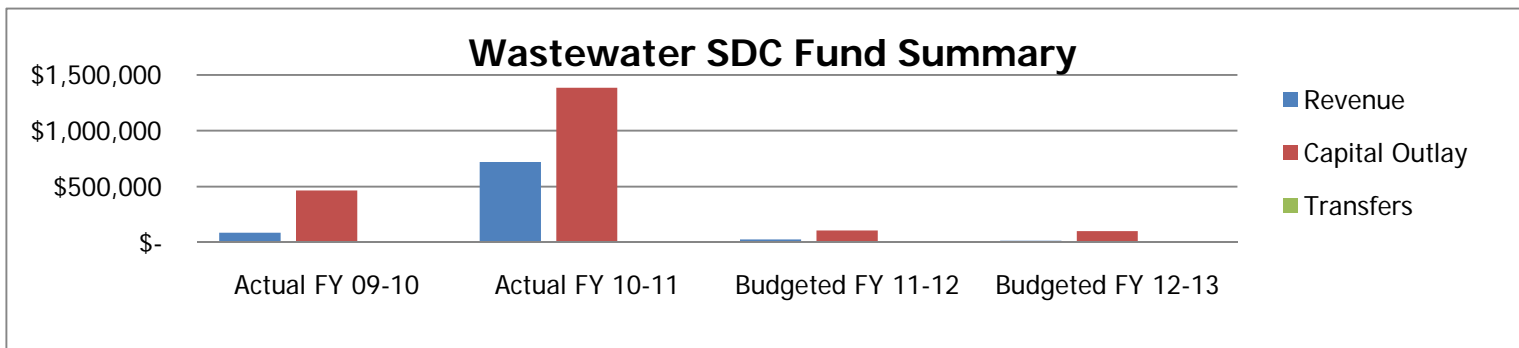
Update water, sewer, transportation, and storm water master plans to identify services into the Urban Growth Boundary.

Maintain Scappoose as an affordable place to live.

Maintain responsible fiscal management.

BUDGET NOTES:

The Wastewater SDC Fund has a beginning cash position of \$453,272. The city anticipates receiving \$3,000 in interest income and \$11,610 in Wastewater SDC Fees. Total revenue for the fund is \$468,337. Projects proposed for FY 12-13 include \$100,000 to continue working on sludge improvements. The fund contains a transfer to the General Funds of \$4,612 for administrative cost of the fund and a contingency of \$368,337.



Wastewater SDC 55

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 1,542,407	\$ 1,157,858	\$ 305,773	\$ 485,296	\$ 453,727	\$ 453,727	453,727
Current year resources							
Interest	\$ 9,635	\$ 3,314	\$ 3,600	\$ 2,450	\$ 3,000	\$ 3,000	\$ 3,000
System development charges	76,785	9,168	22,920	16,158	11,610	11,610	11,610
Long Term Debt Proceeds		705,660					
Total current year resources	\$ 86,420	\$ 718,142	\$ 26,520	\$ 18,608	\$ 14,610	\$ 14,610	14,610
Total resources	\$ 1,628,827	\$ 1,876,000	\$ 332,293	\$ 503,904	\$ 468,337	\$ 468,337	468,337
Expenditures							
Capital outlay	\$ 465,280	\$ 1,384,954	\$ 105,000	\$ 45,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfers	5,689	5,750	5,177	5,177	4,612	4,612	4,612
Contingency			222,116		363,725	363,725	363,725
Total expenditures	\$ 470,969	\$ 1,390,704	\$ 332,293	\$ 50,177	\$ 468,337	\$ 468,337	468,337
Ending working capital	\$ 1,157,858	\$ 485,296	\$ -	\$ 453,727	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Wastewater SDC Fund Description	2013 Budget
9,635	3,314	3,600	2,450	55-000-003	Interest Earned	3,000
-	705,660	-	-	55-000-994	Long Term Debt Proceeds	-
76,785	9,168	22,920	16,158	55-000-993	Sewer SDC	11,610
86,419	718,142	26,520	18,608		Total Revenue	14,610
465,280	1,384,954	105,000	45,000	55-550-314	Sewer Extra Capacity Improvements.	100,000
465,280	1,384,954	105,000	45,000		Total Capital Outlay	100,000
4,031	4,031	4,031	4,031	55-550-408	Transfer to Debt Service	4,031
1,658	1,719	1,146	1,146	55-550-409	Transfer to GF SDC Admin.	581
5,689	5,750	5,177	5,177		Total Transfers	4,612
-	-	222,116	-	55-550-600	Contingency	363,725
470,969	1,390,704	332,293	50,177		Total Expenditures	468,337

GENERAL OBLIGATION DEBT SERVICE FUND 45

PURPOSE:

The General Obligation Debt Service Fund is a dedicated fund created to receive revenue collected through property taxes for repayment of the General Obligation Bonds issued. The resources in this fund cannot be used for any other purpose.

VISION FOR THE YEAR:

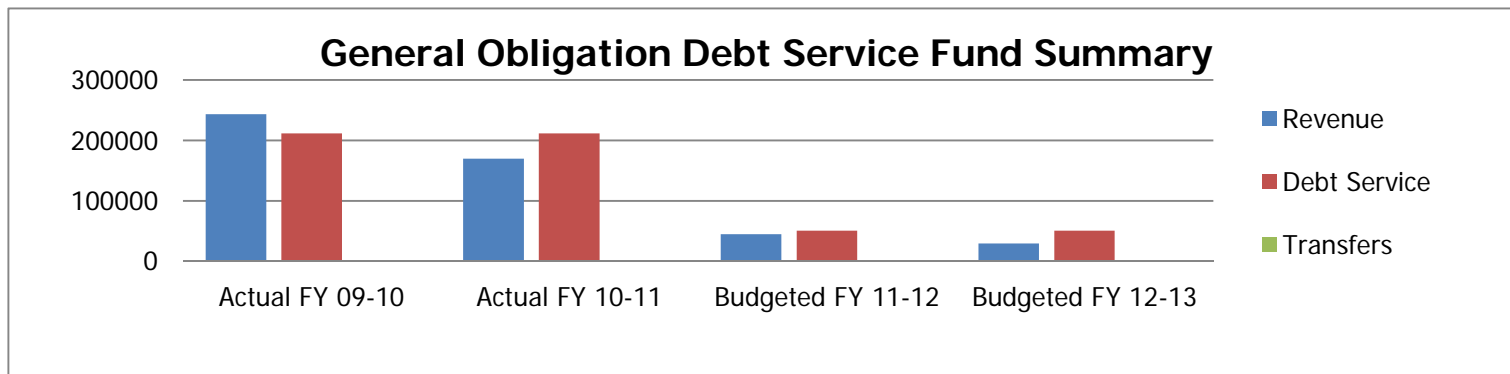
Continue to make payments on the General Obligation Bonds that were taken out in 1978 and 1991.

COMPLIANCE WITH COUNCIL GOALS:

Maintain Scappoose as an affordable place to live.
Maintain responsible fiscal management.

BUDGET NOTES:

The Debt Service Fund is projected to have \$100,801 as cash carry over. The city anticipates receiving revenue of \$25,256 mostly from property taxes. The total fund revenue is \$130,388. The total expenditure in the fund is \$50,837. This covers principal and interest for the General Obligation Bond. The bond matures in 2020. The city was able to reduce the tax rate again this year from .35 to .052. The fund will have a contingency of \$28,714 and an Unappropriated Ending Fund Balance of \$50,837.



General Obligation Debt Service Fund 45

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 134,889	\$ 166,755	\$ 125,689	\$ 125,027	\$ 100,801	\$ 100,801	100,801
Current year resources							
Property taxes	\$ 238,799	\$ 165,384	\$ 40,500	\$ 22,000	\$ 25,256	\$ 25,256	\$ 25,256
Interest	833	653	300	580	300	300	300
Transfers	4,031	4,031	4,031	4,031	4,031	4,031	4,031
Private contributions							
Total current year resources	\$ 243,663	\$ 170,068	\$ 44,831	\$ 26,611	\$ 29,587	\$ 29,587	29,587
Total resources	\$ 378,552	\$ 336,823	\$ 170,520	\$ 151,638	\$ 130,388	\$ 130,388	130,388
Expenditures							
Debt service							
1978 Principal Water GO 01-0507801 2/01	\$ 29,650	\$ 31,065	\$ 32,521	\$ 32,521	\$ 34,101	\$ 34,101	\$ 34,101
1978 Interest Water GO 01-0507801 2/01	21,187	19,772	18,316	18,316	16,736	16,736	16,736
1991 Principal Sewer GO B92001A 12/01	141,678	151,011					
1991 Interest Sewer GO B92001A 12/01	19,282	9,948					
Transfers							
Contingency			119,683		28,714	28,714	28,714
Total expenditures	\$ 211,797	\$ 211,796	\$ 170,520	\$ 50,837	\$ 79,551	\$ 79,551	\$ 79,551
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -			\$ 50,837	\$ 50,837	50,837
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ 50,837	\$ 50,837	50,837
Ending available working capital	\$ 166,755	\$ 125,027	\$ -	\$ 100,801	\$ -	\$ -	\$ -

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	General Obligation Debt Service Fund Description	2013 Budget
254,120	158,761	35,269	20,000	45-000-001	Taxes Necessary To Balance	23,256
(15,322)	6,623	5,231	2,000	45-000-002	Delinquent Taxes	2,000
833	653	300	580	45-000-003	Interest Earned	300
-	-	-	-	45-000-685	Private Contribution	-
4,031	4,031	4,031	4,031	45-000-910	Transfer in Water SDC Fund	4,031
243,663	170,069	44,831	26,611		Total Revenue	29,587
29,650	31,065	32,521	32,521	45-450-500	Water - Principal	34,101
21,187	19,772	18,316	18,316	45-450-501	Water - Interest	16,736
141,678	151,011	-	-	45-450-502	Sewer - Principal B92001A	-
19,282	9,948	-	-	45-450-503	Sewer - Interest B92001A	-
211,797	211,797	50,837	50,837		Total Debt Services	50,837
-	-	119,683	-	45-450-600	Contingency	28,714
-	-	-	-	45-450-900	Unappropriated Ending Fund	50,837
211,797	211,797	170,520	50,837		Total Expenditures	130,388

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. Resources in this fund cannot be used for any other purposes. This is a mandatory fund because OECD has stipulations in the loan agreement requiring a separate fund.

VISION FOR THE YEAR:

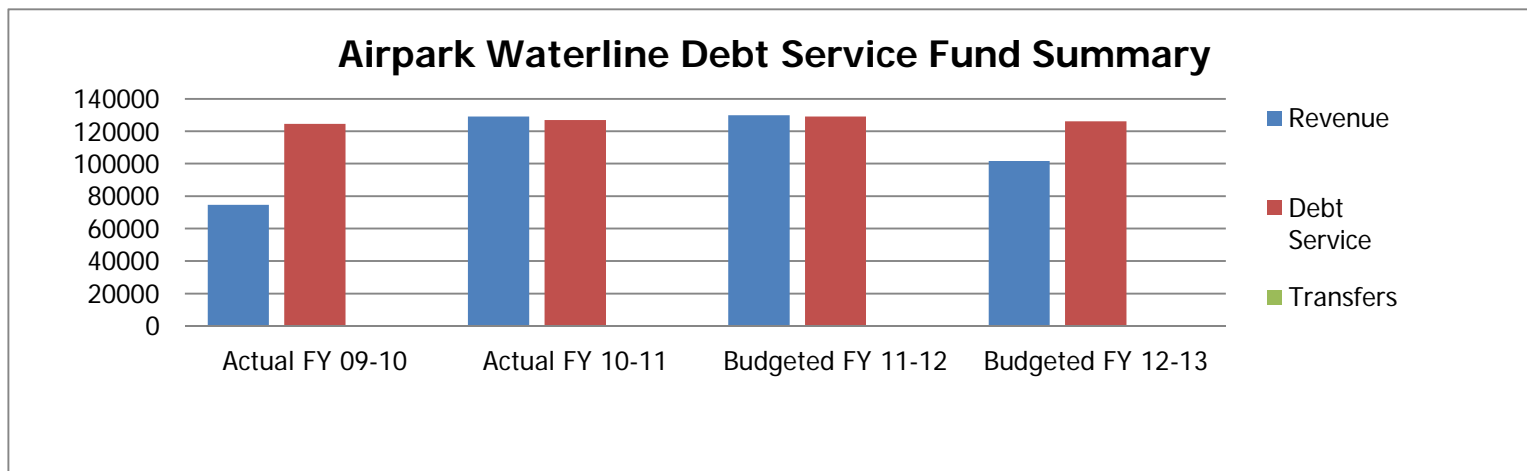
The fund will make loan payments for the West Lane Water Line.

COMPLIANCE WITH COUNCIL GOALS:

Maintain responsible fiscal management.

BUDGET NOTES:

The fund has a beginning cash position of \$140,148. The fund anticipates \$600 in interest income, \$26,692 in transfers from the Water SDC fund, and \$74,341 from the Port of St. Helens. There are three loans associated with the Airpark Water Line project; OECD B95010A, which matures in 2017; OECD B95010B, which also matures in 2017; and, OECD B95010C, which matures in 2018. Expenditures in the fund total \$126,033. There is projected to be a contingency of \$115,748. The fund needs to maintain a contingency equal to one year of loan payments in order to cover the conditions of the loan agreement.



Airpark Water Improvement Fund 89

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 187,449	\$ 137,403	\$ 139,609	\$ 139,548	\$ 140,148	\$ 140,148	140,148
Current year resources							
Interest	1,040	665	725	600	600	600	600
Intergovernmental	\$ 73,491	\$ 74,907	\$ 76,177	\$ 76,177	\$ 74,341	\$ 74,341	\$ 74,341
OEDD Loan & Grant							
Transfers		53,578	53,006	53,006	26,692	26,692	26,692
Charges for services			0				
Total current year resources	\$ 74,531	\$ 129,150	\$ 129,908	\$ 129,783	\$ 101,633	\$ 101,633	101,633
Total resources	\$ 261,980	\$ 266,553	\$ 269,517	\$ 269,331	\$ 241,781	\$ 241,781	241,781
Expenditures							
Materials & services	\$ -		\$ -				
Capital outlay	\$ -						
Debt service							
Principal							
1996 Principal OEDD B95010A 12/01	41,852	42,222	47,611	47,611	48,030	48,030	48,030
1996 Interest OEDD B95010A 12/01	21,724	19,464	17,184	17,184	14,566	14,566	14,566
1996 Principal OEDD B95010B 12/01	19,559	20,732	21,976	21,976	23,295	23,295	23,295
1996 Interest OEDD B95010B 12/01	11,615	10,441	9,198	9,198	7,879	7,879	7,879
1998 Principal OEDD B95010C 12/01	18,646	23,813	23,990	23,990	24,179	24,179	24,179
1998 Interest OEDD B95010C 12/01	11,181	10,333	9,224	9,224	8,084	8,084	8,084
Transfers							
Contingency			140,334		115,748	115,748	115,748
Total expenditures	\$ 124,577	\$ 127,005	\$ 269,517	\$ 129,183	\$ 241,781	\$ 241,781	241,781
Ending working capital	\$ 137,403	\$ 139,548	\$ -	\$ 140,148	\$ -	\$ -	-

2010 Actual	2011 Actual	2012 Adopted	2012 Estimated	Account	Airpark Water Improvement Fund Description	2013 Budget
1,039	666	725	600	89-000-003	Interest Earned	600
-	-	-	-	89-000-675	OEDD Loan	-
-	-	-	-	89-000-680	OEDD Grant	-
73,491	74,907	76,177	76,177	89-000-800	Port of St. Helens payment	74,341
-	53,578	53,006	53,006	89-000-904	Transfer in Water SDC	26,692
74,530	129,150	129,908	129,783		Total Revenue	101,633
41,852	42,222	47,611	47,611	89-890-140	Bond Principal B95010A	48,030
19,559	20,732	21,976	21,976	89-890-141	Bond Principal B95010B	23,295
18,646	23,813	23,990	23,990	89-890-142	Bond Principal B95010C	24,179
21,724	19,464	17,184	17,184	89-890-150	Bond Interest B95010A	14,566
11,615	10,441	9,198	9,198	89-890-151	Bond Interest B95010B	7,879
11,181	10,332	9,224	9,224	89-890-152	Bond Interest B95010C	8,084
124,576	127,005	129,183	129,183		Total Debt Services	126,033
-	-	140,334	-	89-890-600	Contingency	115,748
124,576	127,005	269,517	129,183		Total Expenditures	241,781

Dutch Canyon Water Line Replacement Fund 76

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 38,787	\$ 304,937	\$ -	\$ -	\$ -	\$ -	-
Current year resources							
Interest	\$ 621	\$ 966					
Intergovernmental	1,274,143						
Transfers	5,000						
Total current year resources	\$ 1,279,764	\$ 966	\$ -	\$ -	\$ -	\$ -	-
Total resources	\$ 1,318,551	\$ 305,903	\$ -	\$ -	\$ -	\$ -	-
Expenditures							
Materials & services	\$ -		\$ -				
Capital outlay	1,013,614	3,463					
Transfers		302,440					
Contingency							
Total expenditures	\$ 1,013,614	\$ 305,903	\$ -	\$ -	\$ -	\$ -	\$ -
Ending working capital	\$ 304,937	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other requirements							
Unappropriated ending fund balance	\$ -	\$ -					
Net available working capital	\$ 304,937	\$ -	\$ -	\$ -	\$ -	\$ -	-

Havlik Highway 30 Fund 81

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 35,086	\$ 33,725	\$ -	\$ -	\$ -	\$ -	-
Current year resources							
Interest	\$ 224	\$ 88					
Intergovernmental Transfers							
Total current year resources	224	88	0	0	0	0	-
Total resources	\$ 35,310	\$ 33,813	\$ -	\$ -	\$ -	\$ -	-
Expenditures							
Capital outlay	\$ 1,585	\$ 8,572					
Transfers		\$ 25,241					
Contingency			0	0	0	0	0
Total expenditures	\$ 1,585	\$ 33,813	\$ -	\$ -	\$ -	\$ -	-
Ending working capital	\$ 33,725	\$ -	\$ -	\$ -	\$ -	\$ -	-

Municipal Park Fund 37

Resources	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Estimated FY 11-12	Proposed Budget FY 12-13	Approved Budget FY 12-13	Adopted Budget FY 12-13
Working capital carryover	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ -	-
Current year resources							
Interest	\$ 677						
Intergovernmental							
Sale of property							
Transfers	\$ 388,326						
Total current year resources	\$ 389,003	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total resources	\$ 389,246	\$ -	\$ -	\$ -	\$ -	\$ -	-
Expenditures							
Materials & services			\$ -				
Capital outlay							
Improvements	389,246						
Real property							
Transfers							
Contingency					0	0	0
Total expenditures	\$ 389,246	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other requirements							
Unappropriated ending fund balance	\$ -						
Total other requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending available working capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Transfers Fiscal Year 2012-2013

Description	Budgeted	Transfer In	Transfer Out
General Fund			
10-000-920 From Police ISF	76,110	76,110	
10-000-915 From Parks ISF	9,725	9,725	
10-000-901 From Courts ISF	7,367	7,367	
10-000-916 From Planning ISF	16,776	16,776	
10-000-903 From Building ISF	18,264	18,264	
10-000-917 From Streets ISF	12,837	12,837	
10-000-918 From Water ISF	57,448	57,448	
10-000-919 From Sewer ISF	52,632	52,632	
10-000-921 From Street SDC	488	488	
10-000-922 From Parks SDC	440	440	
10-000-924 From Water SDC	1,098	1,098	
10-000-923 From Storm Water SDC	133	133	
10-000-926 From Sewer SDC	581	581	
10-999-428 To Watts House Fund	(20,000)		(20,000)
10-999- To Building Fund	(46,000)		(46,000)
10-140-402 To General Fund Police ISF	(76,110)		(76,110)
10-160-402 To General Fund Parks ISF	(9,725)		(9,725)
10-150-402 To General Fund Courts ISF	(7,367)		(7,367)
10-120-402 To General Fund Planning ISF	(16,776)		(16,776)
Watts House			
62-000-401 From General Fund	20,000	20,000	
Building			
13-130-416 To General Fund ISF	(18,264)		(18,264)
13-000- From General Fund	46,000	46,000	
Street Fund			
20-200-410 To General Fund ISF	(12,837)		(12,837)
Storm Drainage SDC			
28-280-400 To General Fund	(133)		(133)
Street SDC			
30-300-402 To General Fund Street SDC	(488)		(488)
Parks SDC			
35-350-902 To General Fund Parks SDC	(440)		(440)
Skate Park			
38-000-401 From General Fund	-	-	
Water Fund			
40-400-412 To General Fund IFS	(57,448)		(57,448)
40-400-414 To Water SDC Debt Service	(299,039)		(299,039)
Water SDC			
50-500-926 To General Fund SDC Admin	(1,098)		(1,098)
50-500-922 To Airpark Water	(26,692)		(26,692)
50-000-995 From Water Fund	299,039	299,039	
Wastewater Fund			
41-410-419 To General Fund IFS	(52,632)		(52,632)
Wastewater SDC			
55-550-408 To GO Water & Sewer Fund	(4,031)		(4,031)
55-550-409 To General Fund SDC	(581)		(581)
GO WTP & WWTP Bonded Debt Service			
45-000-910 From Sewer SDC	4,031	4,031	
Airpark Water			
89-000-904 From Water SDC	26,692	26,692	
	-	649,661	(649,661)

Vehicle Leases Ford Master Lease 7152400

Year	Police 10-140 & 94-940		Building 13-130		Parks 10-160		Streets 20-200		Water 40-400		Sewer 41-410		Total by Year	
	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle	Interest	Principle		
1990														
1991														
1992														
1993														
1994														
1995														
1996														
1997														
1998														
1999														
2000														
2001														
2002														
2003														
2004														
2005														
2006		16,240.31											16,240.31	
2007	3,106.62	20,540.11											23,646.73	
2008	3,837.23	29,331.93		4,010.00		461.11		691.66		11,157.19		4,932.22	54,421.34	
2009	4,193.79	59,991.59	896.19	3,113.81	102.25	836.30	153.37	1,254.45	2,510.86	16,395.24	1,100.68	4,786.41	95,334.95	
2010	8,112.01	47,664.85	692.24	3,317.76	181.04	757.51	271.56	1,136.26	3,615.44	15,290.67	1,054.32	4,832.77	86,926.43	
2011	5,086.53	53,125.62	474.92	3,535.08	132.70	805.85	199.05	1,208.78	2,631.42	16,274.68	740.31	5,146.78	89,361.72	
2012	4,938.78	61,173.85	243.38	3,766.62		81.26	857.29	121.89	1,285.94	1,584.18	17,321.92	405.89	5,481.20	97,262.20
2013	6,583.14	36,839.99			27.95	449.49		41.92	674.24	456.51	7,292.41	55.90	898.98	53,320.52
2014	4,138.90	30,956.56												35,095.46
2015	2,135.05	23,401.68												25,536.73
2016														
2017														
2018														
2019														
2020														
2021														
2022														
2023														
2024														
2025														
2026														
2027														
2028														
2029														
2030														
2031														
2032														
2033														
2034														
2035														
2036														
2037														
2038														
2039														
2040														
	<u>\$ 42,132</u>	<u>\$ 379,266</u>	<u>\$ 2,307</u>	<u>\$ 17,743</u>	<u>\$ 525</u>	<u>\$ 4,168</u>	<u>\$ 788</u>	<u>\$ 6,251</u>	<u>\$ 10,798</u>	<u>\$ 83,732</u>	<u>\$ 3,357</u>	<u>\$ 26,078</u>	<u>\$ 577,146</u>	
		<u>\$ 421,399</u>		<u>\$ 20,050</u>		<u>\$ 4,693</u>		<u>\$ 7,039</u>		<u>\$ 94,531</u>		<u>\$ 29,435</u>		

Crown Zellerbach Road 30-300

OTIB #0025

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		4.00%	625,000
1990			
1991	-		
1992	-		
1993	-		
1994	-		
1995	-		
1996	-		
1997	-		
1998	-		
1999	-		
2000	-		
2001	-		
2002	-		
2003	-		
2004	364.72	364.72	
2005	56,213.00	9,277.94	46,935.06
2006	56,213.00	22,077.00	34,136.00
2007	56,213.00	21,757.00	34,456.00
2008	56,213.00	20,379.00	35,834.00
2009	56,213.00	18,946.00	37,267.00
2010	56,213.00	17,455.00	38,758.00
2011	56,213.00	15,905.00	40,308.00
2012	56,213.00	14,292.00	41,921.00
2013	56,213.00	12,615.00	43,598.00
2014	56,213.00	10,871.00	45,342.00
2015	56,213.00	9,058.00	47,155.00
2016	56,213.00	7,172.00	49,041.00
2017	56,213.00	5,210.00	51,003.00
2018	56,213.00	3,170.00	53,043.00
2019	27,250.00	1,048.00	26,202.00
2020	-		
2021	-		
2022	-		
2023	-		
2024	-		
2025	-		
2026	-		
2027	-		
2028	-		
2029	-		
2030	-		
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
	<u>\$ 814,597</u>	<u>\$ 189,598</u>	<u>\$ 624,999</u>

Scappoose Municipal Park Land Fund 35-350

USNB Loan #000000026

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		3.75%	396,771
1990			
1991			
1992			
1993			
1994			
1995			
1996			
1997			
1998			
1999			
2000			
2001			
2002			
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010	17,454.07	7,480.78	9,973.29
2011	34,825.49	14,314.40	20,511.09
2012	34,825.48	13,538.02	21,287.46
2013	34,825.48	12,732.26	22,093.22
2014	34,825.48	11,895.99	22,929.49
2015	305,600.68	5,624.55	299,976.13
2016	-		
2017	-		
2018	-		
2019	-		
2020	-		
2021	-		
2022	-		
2023	-		
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
	<u>\$ 462,357</u>	<u>\$ 65,586</u>	<u>\$ 396,771</u>

Scappoose Pool Property 15-150

USNB Loan # 0000000034

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
		2.90%	544,310
1990			
1991			
1992			
1993			
1994			
1995			
1996			
1997			
1998			
1999			
2000			
2001			
2002			
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010	-		
2011	21,599.25	7,892.50	13,706.75
2012	42,602.25	15,188.75	27,413.50
2013	41,807.25	14,393.75	27,413.50
2014	41,012.27	13,598.77	27,413.50
2015	40,217.27	12,803.77	27,413.50
2016	427,053.01	6,103.76	420,949.25
2017	-		
2018	-		
2019	-		
2020	-		
2021	-		
2022	-		
2023	-		
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			
2039			
2040			
	<u>\$ 614,291</u>	<u>\$ 69,981</u>	<u>\$ 544,310</u>

Safe Drinking Water for Water Plant & Storage Expansion

Year	Miller Road Water Plant G03003 50-500			Water Storage S03003 50-500			Dutch Canyon Waterline S03003B 40-400			Total G03003, S03003 & S03003B		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
1990		4.43%	1,814,000		0.00%	4,072,495		3.68%	1,274,143			5,346,638
1991												
1992												
1993												
1994												
1995												
1996												
1997												
1998												
1999												
2000												
2001												
2002												
2003												
2004	129,267.75	81,489.75	47,778.00							129,267.75	81,489.75	47,778.00
2005	122,382.08	74,371.08	48,011.00							122,382.08	74,371.08	48,011.00
2006	121,181.75	72,930.75	48,251.00	144,520.00	36,714.58	107,805.42				265,701.75	109,645.33	156,056.42
2007	119,982.22	71,483.22	48,499.00	157,801.50	38,106.09	119,695.41				277,783.72	109,589.31	168,194.41
2008	118,782.25	70,028.25	48,754.00	157,801.50	38,449.94	119,351.56				276,583.75	108,478.19	168,105.56
2009	122,581.63	68,565.63	54,016.00	157,801.50	37,256.43	120,545.07				280,383.13	105,822.06	174,561.07
2010	121,232.15	66,945.15	54,287.00	157,802.50	36,050.98	121,751.52	139,752.18	4,423.23	135,328.95	418,786.83	107,419.36	311,367.47
2011	119,746.68	65,153.68	54,593.00	157,801.50	34,833.47	122,968.03	81,438.81	38,087.97	43,350.84	358,986.99	138,075.12	220,911.87
2012	123,171.92	63,242.92	59,929.00	157,801.50	33,603.79	124,197.71	81,438.78	40,313.05	41,125.73	362,412.20	137,159.76	225,252.44
2013	121,371.48	61,085.48	60,286.00	157,801.50	32,361.81	125,439.69	81,438.78	38,799.62	42,639.16	360,611.76	132,246.91	228,364.85
2014	119,496.75	58,824.75	60,672.00	157,801.50	31,107.42	126,694.08	81,438.78	37,230.50	44,208.28	358,737.03	127,162.67	231,574.36
2015	122,546.54	56,458.54	66,088.00	157,801.50	29,840.48	127,961.02	81,438.78	35,603.63	45,835.15	361,786.82	121,902.65	239,884.17
2016	120,347.02	53,815.02	66,532.00	157,801.51	28,560.87	129,240.64	81,438.78	33,916.90	47,521.88	359,587.31	116,292.79	243,294.52
2017	123,092.21	51,087.21	72,005.00	157,801.50	27,268.46	130,533.04	81,438.78	32,168.10	49,270.68	362,332.49	110,523.77	251,808.72
2018	120,542.00	48,027.00	72,515.00	157,801.50	25,963.13	131,838.37	81,438.78	30,354.93	51,083.85	359,782.28	104,345.06	255,437.22
2019	122,917.47	44,854.47	78,063.00	157,801.50	24,644.74	133,156.76	81,438.78	28,475.05	52,963.73	362,157.75	97,974.26	264,183.49
2020	119,991.63	41,341.63	78,650.00	157,801.50	23,313.18	134,488.32	81,438.78	26,525.98	54,912.80	359,231.91	91,180.79	268,051.12
2021	122,001.73	37,723.73	84,278.00	157,801.50	21,968.29	135,833.21	81,438.78	24,505.19	56,933.59	361,242.01	84,197.21	277,044.80
2022	123,711.67	33,762.67	89,949.00	157,801.50	20,609.96	137,191.54	81,438.78	22,410.04	59,028.74	362,951.95	76,782.67	286,169.28
2023	120,149.09	29,490.09	90,659.00	157,801.50	19,238.05	138,563.45	81,438.78	20,237.78	61,201.00	359,389.37	68,965.92	290,423.45
2024	121,586.79	25,183.79	96,403.00	157,801.50	17,852.41	139,949.09	81,438.78	17,985.58	63,453.20	360,827.07	61,021.78	299,805.29
2025	122,786.65	20,604.65	102,182.00	157,801.50	16,452.92	141,348.58	81,438.78	15,650.50	65,788.28	362,026.93	52,708.07	309,318.86
2026	123,749.00	15,751.00	107,998.00	157,801.50	15,039.43	142,762.07	81,438.78	13,229.50	68,209.28	362,989.28	44,019.93	318,969.35
2027	119,474.10	10,621.10	108,853.00	157,801.50	13,611.81	144,189.69	81,438.78	10,719.39	70,719.39	358,714.38	34,952.30	323,762.08
2028	120,199.58	5,450.58	114,749.00	157,801.50	12,169.92	145,631.58	81,438.78	8,116.92	73,321.86	359,439.86	25,737.42	333,702.44
2029				157,801.50	10,713.60	147,087.90	81,438.78	5,418.68	76,020.10	239,240.28	16,132.28	223,108.00
2030				157,801.50	9,242.72	148,558.78	73,847.68	2,621.14	71,226.54	231,649.18	11,863.86	219,785.32
2031				157,801.50	7,757.13	150,044.37	-			157,801.50	7,757.13	150,044.37
2032				157,801.50	6,256.69	151,544.81	-			157,801.50	6,256.69	151,544.81
2033				157,801.50	4,741.24	153,060.26	-			157,801.50	4,741.24	153,060.26
2034				157,801.50	3,210.64	154,590.86	-			157,801.50	3,210.64	154,590.86
2035				157,801.50	1,664.57	156,136.93	-			157,801.50	1,664.57	156,136.93
2036				10,439.44	103.20	10,336.24	-			10,439.44	103.20	10,336.24
2037				-						-	-	-
2038				-						-	-	-
2039				-						-	-	-
2040				-						-	-	-
	<u>\$ 3,042,292</u>	<u>\$ 1,228,292</u>	<u>\$ 1,814,000</u>	<u>\$ 4,731,204</u>	<u>\$ 658,708</u>	<u>\$ 4,072,496</u>	<u>\$ 1,760,937</u>	<u>\$ 486,794</u>	<u>\$ 1,274,143</u>	<u>\$ 9,534,433</u>	<u>\$ 2,373,794</u>	<u>\$ 7,160,639</u>

Utility Waste Water Fund 41-410

Year	SPWF Wastewater 41-410 B92001B			SPWF Loan Wastewater B92001C			Total Fund B92001 B & C		
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal
1990		6.00%	91,820		0.00%	69,642			161,462
1991									
1992									
1993									-
1994									
1995	8,755.15	6,259.06	2,496.09				8,755	6,259	2,496
1996	8,005.28	5,359.43	2,645.85				8,005	5,359	2,646
1997	8,005.28	5,200.68	2,804.60				8,005	5,201	2,805
1998	8,005.29	5,032.41	2,972.88				8,005	5,032	2,973
1999	8,005.28	4,854.03	3,151.25				8,005	4,854	3,151
2000	8,005.29	4,664.96	3,340.33				8,005	4,665	3,340
2001	8,005.29	4,464.54	3,540.75				8,005	4,465	3,541
2002	8,005.29	4,252.10	3,753.19				8,005	4,252	3,753
2003	8,005.28	4,026.90	3,978.38	6,964.20		6,964.20	14,969	4,027	10,943
2004	8,005.29	3,788.20	4,217.09	6,964.20		6,964.20	14,969	3,788	11,181
2005	8,005.29	3,535.18	4,470.11	6,964.20		6,964.20	14,969	3,535	11,434
2006	8,005.29	3,266.97	4,738.32	6,964.20		6,964.20	14,969	3,267	11,703
2007	8,005.29	2,982.67	5,022.62	6,964.20		6,964.20	14,969	2,983	11,987
2008	8,005.28	2,681.31	5,323.97	6,964.20		6,964.20	14,969	2,681	12,288
2009	8,005.28	2,361.87	5,643.41	6,964.20		6,964.20	14,969	2,362	12,608
2010	8,005.29	2,023.27	5,982.02	6,964.20		6,964.20	14,969	2,023	12,946
2011	8,005.29	1,664.35	6,340.94	6,964.20		6,964.20	14,969	1,664	13,305
2012	8,005.28	1,283.89	6,721.39	6,964.20		6,964.20	14,969	1,284	13,686
2013	8,005.29	880.61	7,124.68				8,005	881	7,125
2014	8,005.28	453.13	7,552.15				8,005	453	7,552
2015									
2016									
2017									
2018									
2019									
2020									
2021									
2022									
2023									
2024									
2025									
2026									
2027									
2028									
2029									
2030									
2031									
2032									
2033									
2034									
2035									
2036									
2037									
2038									
2039									
2040									
	<u>\$ 160,856</u>	<u>\$ 69,036</u>	<u>\$ 91,820</u>	<u>\$ 69,642</u>	<u>\$ -</u>	<u>\$ 69,642</u>	<u>\$ 230,498</u>	<u>\$ 69,036</u>	<u>\$ 161,462</u>

Wastewater DEQ Loan Fund 41-410**Clean Water State Revolving Fund CWSRF**

<u>Year</u>	<u>Payment</u>	<u>Loan Fee</u>	<u>Principal</u>	705,660
			352,830	1/2 Forgivable
1990	-			
1991	-			
1992	-			
1993	-			
1994	-			
1995	-			
1996	-			
1997	-			
1998	-			
1999	-			
2000	-			
2001	-			
2002	-			
2003	-			
2004	-			
2005	-			
2006	-			
2007	-			
2008	-			
2009	-			
2010	-			
2011	8,821.00		8,821.00	
2012	19,362.00	1,720.00	17,642.00	
2013	19,274.00	1,632.00	17,642.00	
2014	19,186.00	1,544.00	17,642.00	
2015	19,097.00	1,455.00	17,642.00	
2016	19,009.00	1,367.00	17,642.00	
2017	18,921.00	1,279.00	17,642.00	
2018	18,833.00	1,191.00	17,642.00	
2019	18,745.00	1,103.00	17,642.00	
2020	18,656.00	1,014.00	17,642.00	
2021	18,568.00	926.00	17,642.00	
2022	18,480.00	838.00	17,642.00	
2023	18,392.00	750.00	17,642.00	
2024	18,304.00	662.00	17,642.00	
2025	18,215.00	573.00	17,642.00	
2026	18,127.00	485.00	17,642.00	
2027	18,039.00	397.00	17,642.00	
2028	17,951.00	309.00	17,642.00	
2029	17,862.00	220.00	17,642.00	
2030	17,774.00	132.00	17,642.00	
2031	8,855.00	44.00	8,811.00	
2032	-			
2033	-			
2034	-			
2035	-			
2036	-			
2037	-			
2038	-			
2039	-			
2040	-			
	<u>\$ 370,471</u>	<u>\$ 17,641</u>	<u>\$ 352,830</u>	

General Obligation Bonded Debt Fund 45-450

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

AIRPARK IMPROVEMENT DEBT FUND 89-890

Year	1996 OEDD B95010A			1996 OEDD B95010B			1998 OEDD Loan B95010C			Total B95010 A, B & C Airpark Waterline Fund 89			
	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal	Payment	Interest	Principal	Port Pays 58.3%
1990	-	5.33%	739,465	-	6.00%	232,780	-	4.74%	400,000	-	-	1,372,245	
1991	-			-			-			-	-	-	
1992	-			-			-			-	-	-	
1993	-			-			-			-	-	-	
1994	-			-			-			-	-	-	
1995	-			-			-			-	-	-	
1996	-			-			-			-	-	-	
1997	-			-			-			-	-	-	
1998	59,973	53,800	6,173.00	-	7,041.15	(7,041.15)	-			59,972.89	60,841.04	(868.15)	34,964.19
1999	62,292	38,221	24,071.00	-	14,389.27	(14,389.27)	14,379.29	8,234.29	6,145.00	76,671.29	60,844.56	15,826.73	44,699.36
2000	61,440	37,197	24,243.00	-	15,252.00	(15,252.00)	30,654.00	18,266.00	12,388.00	92,094.00	70,715.00	21,379.00	53,690.80
2001	60,561	36,131	24,430.00	-	16,167.78	(16,167.78)	30,229.00	17,739.00	12,490.00	90,790.00	70,037.78	20,752.22	52,930.57
2002	64,651	35,019	29,632.00	-	17,137.85	(17,137.85)	29,804.00	17,208.00	12,596.00	94,455.00	69,364.85	25,090.15	55,067.27
2003	63,475	33,626	29,849.00	31,173.90	18,166.12	13,007.78	34,380.00	16,673.00	17,707.00	129,028.90	68,465.12	60,563.78	75,223.85
2004	62,275	32,194	30,081.00	31,173.90	17,385.65	13,788.25	33,741.50	15,919.50	17,822.00	127,190.40	65,499.15	61,691.25	74,152.00
2005	61,051	30,721	30,330.00	31,173.90	16,558.36	14,615.54	33,105.00	15,162.00	17,943.00	125,329.90	62,441.36	62,888.54	73,067.33
2006	64,801	29,205	35,596.00	31,173.90	15,681.43	15,492.47	32,466.50	14,398.50	18,068.00	128,441.40	59,284.93	69,156.47	74,881.34
2007	63,302	27,425.00	35,877.00	31,174.18	14,751.88	16,422.30	31,822.50	13,621.50	18,201.00	126,298.68	55,798.38	70,500.30	73,632.13
2008	61,764	25,585.50	36,178.00	31,173.90	13,766.56	17,407.34	31,168.00	12,829.00	18,339.00	124,105.40	52,181.06	71,924.34	72,353.45
2009	60,189	23,686.50	36,502.00	31,173.90	12,722.12	18,451.78	30,502.50	12,013.50	18,489.00	121,864.90	48,422.12	73,442.78	71,047.24
2010	63,576	21,724.00	41,852.00	31,173.90	11,615.01	19,558.89	29,826.50	11,180.50	18,646.00	124,576.40	44,519.51	80,056.89	72,628.04
2011	61,686	19,464.00	42,222.00	31,173.90	10,441.48	20,732.42	34,145.00	10,332.00	23,813.00	127,004.90	40,237.48	86,767.42	74,043.86
2012	64,795	17,184.00	47,611.00	31,173.90	9,197.53	21,976.37	33,214.00	9,224.00	23,990.00	129,182.90	35,605.53	93,577.37	75,313.63
2013	62,596	14,566.00	48,030.00	31,173.90	7,878.95	23,294.95	32,263.00	8,084.00	24,179.00	126,032.90	30,528.95	95,503.95	73,477.18
2014	60,396	11,924.00	48,472.00	31,173.90	6,481.25	24,692.65	31,293.00	6,912.00	24,381.00	122,862.90	25,317.25	97,545.65	71,629.07
2015	63,196	9,258.00	53,938.00	31,173.90	4,999.69	26,174.21	30,315.00	5,718.00	24,597.00	124,684.90	19,975.69	104,709.21	72,691.30
2016	60,720	6,291.00	54,429.00	31,173.90	3,429.24	27,744.66	34,335.00	4,512.00	29,823.00	126,228.90	14,232.24	111,996.66	73,591.45
2017	63,247	3,298.00	59,949.00	31,173.90	1,764.56	29,409.34	33,085.00	3,020.00	30,065.00	127,505.90	8,082.56	119,423.34	74,335.94
2018							31,834.00	1,516.00	30,318.00	31,834.00	1,516.00	30,318.00	18,559.22
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	<u>\$ 1,245,985</u>	<u>\$ 506,520</u>	<u>\$ 739,465</u>	<u>\$ 467,609</u>	<u>\$ 234,828</u>	<u>\$ 232,781</u>	<u>\$ 622,563</u>	<u>\$ 222,563</u>	<u>\$ 400,000</u>	<u>\$ 2,336,156</u>	<u>\$ 963,911</u>	<u>\$ 1,372,246</u>	<u>\$ 1,361,979</u>

TOTAL OF ALL DEBT

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
1990	-	-	-
1991	-	-	-
1992	64,071.06	64,071.06	-
1993	321,919.64	226,133.16	95,786.48
1994	321,919.66	219,822.94	102,096.72
1995	339,429.96	225,615.12	113,814.84
1996	337,930.22	216,646.82	121,283.40
1997	337,930.22	208,688.02	129,242.20
1998	457,876.02	321,888.86	135,987.16
1999	491,272.80	312,857.86	178,414.94
2000	522,118.24	322,967.44	199,150.80
2001	519,510.24	311,349.40	208,160.84
2002	526,840.24	299,066.18	227,774.06
2003	609,916.42	285,611.28	324,305.14
2004	865,140.00	430,603.30	434,536.70
2005	1,025,154.67	471,812.55	553,342.12
2006	1,362,075.73	550,641.69	811,434.04
2007	1,389,360.65	528,032.68	861,327.97
2008	1,413,348.74	498,467.70	914,881.04
2009	1,457,380.11	468,644.32	988,735.79
2010	2,225,024.75	440,509.02	1,784,515.73
2011	1,636,336.88	466,771.47	1,169,565.41
2012	1,365,068.09	436,792.51	928,275.58
2013	1,296,414.15	409,323.37	887,090.78
2014	1,267,216.63	378,132.76	889,083.87
2015	1,521,282.12	341,641.05	1,179,641.07
2016	1,575,581.43	298,928.82	1,276,652.61
2017	1,156,484.78	263,193.66	893,291.12
2018	959,952.56	231,653.12	728,299.44
2019	871,984.50	209,559.52	662,424.98
2020	798,027.82	191,385.58	606,642.24
2021	741,052.02	169,320.42	571,731.60
2022	744,383.90	154,403.34	589,980.56
2023	737,170.74	138,681.84	598,488.90
2024	739,958.14	122,705.56	617,252.58
2025	742,268.86	105,989.14	636,279.72
2026	744,105.56	88,524.86	655,580.70
2027	735,467.76	70,301.60	665,166.16
2028	736,830.72	51,783.84	685,046.88
2029	496,342.56	32,484.56	463,858.00
2030	481,072.36	23,859.72	457,212.64
2031	324,458.00	15,558.26	308,899.74
2032	315,603.00	12,513.38	303,089.62
2033	315,603.00	9,482.48	306,120.52
2034	315,603.00	6,421.28	309,181.72
2035	315,603.00	3,329.14	312,273.86
2036	20,878.88	206.40	20,672.48
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
	<u>\$ 35,542,970</u>	<u>\$ 10,636,377</u>	<u>\$ 24,906,593</u>
			<u>\$ 35,542,970</u>